



Republic of the Philippines
Department of Education
REGION IV- A CALABARZON
CITY SCHOOLS DIVISION OF THE CITY OF TAYABAS

09 February 2026

DIVISION MEMORANDUM
No. **087** s. 2026

**SCHEDULE OF SCHOOL DOWNLOADED FUNDS AND SUBMISSION OF
LIQUIDATION REPORT FOR CY 2026**

To: Assistant Schools Division Superintendent
Chief Education Supervisors
Heads, Public Elementary and Secondary Schools
Heads, Unit/Section
All Others Concerned

1. In line with **DepEd Order No. 008, s. 2019**, and to ensure the timely processing of cash advances and liquidation of school-downloaded funds, all School Heads are instructed to strictly observe the prescribed schedule.
2. Requests for cash advances for the release of downloaded funds should be submitted **not later than the 5th day of the month**. Submissions received after the deadline may be processed in the following month, except in cases of unavoidable circumstances.
3. The **downloading of funds** shall be processed by this Office, subject to the completeness of supporting documents (see Annex A), the submission of duly accomplished and signed Disbursement Vouchers (Box A), and the availability of funds.
4. The liquidation report shall be submitted according to the following schedule:

Applicable Month	Due Date/s
March, June, September	On or before 23 th day of the month
February, April, May, July, August, October and November	On or before 25 th day of the month
December	On or before 15 th day of the month

5. Subsequent cash advances shall be granted **only upon receipt of a liquidation report covering at least seventy-five percent (75%)** of the previous cash advance. For **Program Support Funds, one hundred percent (100%)** of cash advances shall be liquidated. Schools that fail to submit liquidation reports on time will receive a **Letter of Explanation for Non-Compliance** within five (5) days after the deadline.

6. Liquidation Reports submitted after the prescribed deadline will be reported as unliquidated cash advances and processed in the succeeding month. This provides sufficient time for the review of financial reports and the consolidation of taxes withheld for remittance.
7. It is reiterated that any remaining cash advance at the end of the year must be **fully liquidated**, and any **unspent balance shall be returned** in accordance with existing accounting and auditing rules. Pursuant to **COA Circular No. 2012-004**, the suspension of salaries of accountable officers with outstanding cash advances shall be ordered by the concerned auditor, through the Head of the Agency, until such obligations are fully settled.
8. The prescribed deadlines shall also serve as a basis for rating in the Office Performance Commitment Review (OPCR) Form under Key Result Area (KRA) – Financial Management, specifically on cash advances and submission of liquidation reports.
9. For inquiries and clarifications, concerned schools may coordinate with the Accounting Services Unit.
10. Immediate dissemination and strict compliance of this Memorandum are desired.


CELEDONIO B. BALDERAS, JR.
Schools Division Superintendent

Encl.: Annex A
Reference: D.O. No. 008, s. 2019
To be indicated in the Perpetual Index
under the following subjects:

DOWNLOADED FUNDS
SUBMISSION OF LIQUIDATION REPORT

Accounting Unit- schedule of downloading and submission of liquidation report
ACCQRCQT-001462/February 09, 2026

ANNEX A

Cash Advance for School Funds: Documentary Requirements Checklist

Payee: _____
Amount: _____

- ☐ Obligation Request
- ☐ Approved School Operating Budget
- ☐ Disbursement Voucher (4 copies, with duly signed Box A)
- ☐ Duly accomplished and signed summary of expenditures (3 copies)
- ☐ Certified True Copy of the Approved Work and Financial/
Supplemental AIP(eg. SBFP, SNED, additional funds)
- ☐ Original and Duly Signed Purchase Orders, if applicable
- ☐ Certified True Copy of the Approved Program of Works, if applicable
- ☐ Certified True Copy of the Approved Itinerary of Travel, if applicable
- ☐ Copy of DepEd Memorandum / Invitation (for non-Division Office activities)
- ☐ Certified True Copy of the Approved Project Design-Job Order, if applicable
- ☐ Certification that the previous cash advance has been liquidated
(not required for the first release of the year)
- ☐ Others (e.g. Contract, List of Passengers)

I hereby certify that the above documents are complete and arranged
in order as per checklist.

Signature Over Printed Name/ Date

**Put N/A if not applicable*

REMARKS:

Pre-audited by: _____ Date: _____