



Republic of the Philippines
Department of Education
REGION III – CENTRAL LUZON
SCHOOLS DIVISION OFFICE - SCIENCE CITY OF MUÑOZ

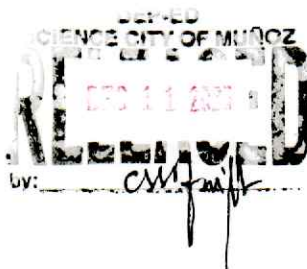
December 11, 2025

SCHOOLS DIVISION MEMORANDUM
No. 371, s. 2025

DEADLINE FOR SUBMISSION OF ALL LIQUIDATION REPORTS CY 2025

To: Assistant Schools Division Superintendent
Chief Education Supervisors
All Public Elementary and Secondary Schoolheads
All Others Concerned

1. In order to facilitate the early preparation of year-end financial reports and the closing of book of accounts for CY 2025, all liquidation reports for all outstanding cash advances on School Maintenance and Operating Expenses (MOOE) (whether regular and additional) and other Programs/Projects/Activities (PPAs) must be submitted to the Schools Division Records Unit **on or before December 19, 2025.**
2. For information and strict compliance.



JOHANNA N. GERVACIO PhD, CESO V
Schools Division Superintendent

Encl: As stated
Reference: None
To be indicated in the Perpetual Index
Under the following subjects:
Submission of Liquidation Reports

Accounting/JVM-Liquidation Reports
003/December 11, 2025