



Republic of the Philippines  
**Department of Education**  
SOCCSKSARGEN REGION  
SCHOOLS DIVISION OF SARANGANI

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**13 Feb 2026**

**DIVISION MEMORANDUM**

OSDS-2026-026

**SUBMISSION OF JUSTIFICATION LETTER FOR DELAYED CLAIMS**

To: Field-based Administrative Officers & Assistants  
All Others Concerned  
This Division

1. To ensure proper documentation and compliance in the processing of delayed salary differentials and other personnel claims, the Budget Unit and Accounting Unit hereby advise all concerned to strictly observe the following guidelines:
  - a. All delayed submissions of salary differentials and other personnel claims must be accompanied by a Justification Letter stating the reason for the delay. The Justification Letter shall bear the following approving signatories:
    - Prepared by: AO/ADAS In-Charge
    - Noted by: IRMA MAY G. DINASAS
    - Fund Appropriation: GRACE M. ALBARRACIN
    - Funds Availability: RANOLYN B. UNDRAY, CPA
    - Approved by: SDS RUTH L. ESTACIO, PhD, CESO V
  - b. For claims covering periods prior to or as of June 2025, the Justification Letter must be notarized.
  - c. For claims covering July to December 2025, a Justification Letter duly signed by the required approving signatories shall suffice, and notarization shall no longer be required.
  - d. Claims submitted without the required Justification Letter shall not be accepted or processed.
2. For queries or clarifications, please coordinate with the Budget Unit or Accounting Unit.
3. For the guidance, wide dissemination and strict compliance of all concerned.

**RUTH L. ESTACIO PhD, CESO V**  
Schools Division Superintendent



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Encl.: N o n e

Reference: As stated

To be indicated in the Perpetual Index  
under the following subjects:

REPORTS

Roel D. Balbareno/OSDS/MLA – submission of justification letter for delayed claims  
0135/February 13, 2026



**Address:** Capitol Compound, Maribulan, Alabel, Sarangani Province

**Telephone No.:** (083) 508-2039

**Website:** [www.depedsarangani.com](http://www.depedsarangani.com)

**Email Address:** [sarangani@deped.gov.ph](mailto:sarangani@deped.gov.ph)