



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

17 Mar 2026

DIVISION MEMORANDUM
OSDS-2026-042

SUBMISSION OF LIQUIDATION REPORTS FOR CASH ADVANCES

TO: Assistant Schools Division Superintendent
All Others Concerned

1. To uphold proper financial accountability and ensure compliance with established government accounting and auditing rules and regulations, this Office reiterates the prescribed timelines for the liquidation of cash advances.
2. The following liquidation periods shall be strictly observed:
 - a. Cash Advances for Officers and Employees:
Liquidation shall be submitted within one (1) month from the date of release of the cash advance.
 - b. Cash Advances for Special Disbursing Officers (SDO) and Payroll:
Liquidation shall be submitted within three (3) months from the date of release of the cash advance.
3. All concerned personnel are directed to strictly comply with the above timelines. Failure to submit the required liquidation within the prescribed period may result in delays in the processing of future cash advance requests and other related disbursements.
4. For guidance and strict compliance.

RUTH L. ESTACIO PhD, CESO V
Schools Division Superintendent

Encl.: N o n e
Reference: N o n e
To be indicated in the Perpetual Index
under the following subjects:

REPORTS

Irma May G. Dinastas/OSDS/MLA – submission of liquidation reports for cash advances
0232/March 17, 2026