



Republic of the Philippines
Department of Education
 NEGROS ISLAND REGION
SCHOOLS DIVISION OF ESCALANTE CITY



January 5, 2026

DIVISION MEMORANDUM

No. 003, s. 2026

CORRIGENDUM TO DIVISION MEMORANDUM No. 380, s. 2025

(REITERATION OF THE GUIDELINES AND PROCESS FLOW FOR THE DOWNLOADING AND LIQUIDATION OF CASH ADVANCES FOR SCHOOL MOOE AND OTHER PROGRAM FUNDS OF NON-IMPLEMENTING ELEMENTARY AND SECONDARY SCHOOLS)

TO: Assistant Schools Division Superintendent
 Chief Education Supervisors
 Elementary and Secondary Non-IU School Heads and Administrative Officers
 Division Accounting Personnel
 All Others Concerned

1. Relative to Division Memorandum No. 380, s. 2025, this Office, through the Accounting Section, hereby issues an **amended liquidation deadline of the monthly cash advances for Non-implementing Elementary and Secondary School MOOE**.

2. Hence, Paragraph 4 of said Memorandum shall read as follows:

4. The monthly cash advances must be **fully liquidated** on the prescribed deadlines below:

DATE	DEADLINE OF LIQUIDATION
January	January 28, 2026
February	February 25, 2026
March	March 27, 2026
April	April 27, 2026
May	May 28, 2026
June	June 26, 2026
July	July 29, 2026
August	August 26, 2026
September	September 28, 2026
October	October 28, 2026
November	November 25, 2026
December	December 18, 2026



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3. All expenditures for the month shall be paid within the month or the succeeding month as necessary.
4. Signed Liquidation Report shall be submitted together with the segregated attachments i.e. COA Copy and Division Copy **three (3) working days** after being tagged as fully liquidated. Failure to do so shall result to withholding of funds for the succeeding requests.
5. This Corrigendum shall take effect on implementation month of January 2026, and valid until implementation month of December 2026 unless sooner repealed, amended, or rescinded.
6. Immediate and wide dissemination of this Memorandum is desired.


PETER J. GALIMBA

OIC, Schools Division Superintendent *phs.*

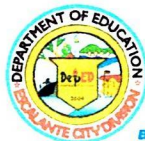
Reference: As Stated
Enclosure: None
To be indicated in the Perpetual Index
under the following subjects

ACCOUNTING
OSDS/LVBAYADOG

LIQUIDATION

CASH ADVANCE

STANDARDS



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