



Republic of the Philippines  
Department of Education  
Region V  
**DIVISION OF SORSOGON**  
Sorsogon




**DIVISION MEMORANDUM**  
No. 208 S. 2019

**SUBMISSION OF LIQUIDATION REPORTS FOR YEAR 2019**

To Assistant Schools Division Superintendent  
CID and SGOD Chief  
Education Program Supervisors  
Public Schools District Supervisors  
Elementary and Secondary School Heads  
Unit and Section Heads  
All Others Concerned

1. Relative to our closing of books of accounts for year 2019, all **Liquidation Reports** of cash advances which are already due and demandable must be forwarded to the **Finance Unit- Accounting Section** immediately for pre-auditing and booking up.
2. Deadline of submission are as follows: (For cash advances granted to Division Office Personnel and School Heads- School MOOE, Senior High Funds and Other Funds)  
  
October 31, 2019 - cash advances granted from prior years  
October 31, 2019 - cash advances granted from January 1 – September 30, 2019  
November 29, 2019 –cash advances granted from Oct. 1 – Oct. 30, 2019  
December 6, 2019 – cash advances granted from Nov. 4 - Nov. 29, 2019  
December 16, 2019 – cash advances granted from Dec. 2 – Dec. 9, 2019
3. Deadline of submission of Liquidation Reports of cash advances pertaining to 2019 School Based Feeding Program is on December 15, 2019.
4. Provisions stipulated under COA Circular No. 97-002 will be followed for those cash advances which remain unsettled beyond the said deadlines.
5. Secondary schools with fiscal autonomy are enjoined to observe the same cut-off date.
6. For strict compliance.

  
**JOSE L. DONCILLO, CESO V**  
Schools Division Superintendent