



Republic of the Philippines
Department of Education
Region V
SCHOOLS DIVISION OF SORSOGON

DIVISION MEMORANDUM
NO. 326 series of 2025

SUBMISSION OF LIQUIDATION REPORTS

To : Assistant Schools Division Superintendent
Chiefs- CID and SGOD
Unit heads and Section Heads
School Heads – Elementary and Secondary
All Others Concerned

1. Relative to the **Closing of Books of Accounts for year 2025**, ALL Liquidation Reports of cash advances granted to School Heads, Disbursing Officers and Other Division Office Personnel shall be forwarded to Accounting Section for pre auditing and booking up.
2. The deadline for submission is **December 19, 2025**.
3. Provisions stipulated under COA Circular No. 97- 002 will be followed for unsettled cash advances.
4. Secondary schools with fiscal autonomy are encouraged to observe the same cutoff date.
5. Immediate dissemination and compliance of this Division Memorandum is desired.


JOSE L. DONCILLO, CESO V
Schools Division Superintendent

