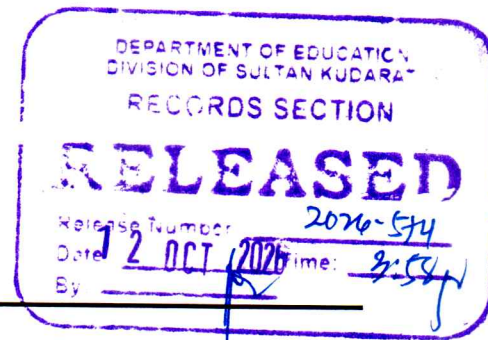




Republic of the Philippines
Department of Education
REGION XII
DIVISION OF SULTAN KUDARAT



October 12, 2026

DIVISION MEMORANDUM
OSDS-AS-214 s. 2026

CENTRALIZED PROCESSING OF CASH ADVANCES AND LIQUIDATION OF TRAVEL EXPENSES FOR PERSONNEL ATTENDING THE DEPED-NEU ANNUAL NATIONAL CONGRESS AND OTHER SIMILAR ACTIVITIES

To: Assistant Schools Division Superintendent
Chiefs of the Functional Divisions
Public Schools District Supervisors/Principals In-charge
Public Elementary and Secondary School Administrators
All Others Concerned
This Division

1. In the interest of ensuring proper financial management, effective internal control, and the judicious utilization of government funds, this Office hereby establishes the centralized processing of cash advances and liquidation of travel expenses for personnel attending the DepEd National Employees Union (DepEd-NEU) Annual/National Convention scheduled on November 25-28, 2026, in Baguio City.
2. Considering the substantial amount of travel expenses involved per participant, the processing of cash advances and the corresponding liquidation of expenses shall be undertaken at the Schools Division Office (SDO), instead of being processed individually through the respective schools. This arrangement aims to strengthen financial controls, facilitate the verification of supporting documents, ensure consistent application of applicable accounting and auditing requirements, and promote the timely liquidation of cash advances.
3. This arrangement is consistent with the existing practice of centralized processing of cash advances and liquidation for personnel attending activities such as the Philippine Elementary School Principals Association (PESPA) and the Sultan Kudarat Association of Public Secondary School Administrators (SKAPSSA), subject to applicable budgeting, accounting, and auditing rules.
4. For this purpose, the approved budget for the authorized travel expenses of the concerned school personnel shall be identified and deducted from the respective school's School Maintenance and Other Operating Expenses (MOOE) allocation **before the downloading of funds to the school's bank account**, subject to prior

EPS/OSDS-Acctg/DM- Centralized Processing Of Cash Advances And Liquidation Of Travel Expenses For Personnel Attending The Deped-Neu Annual National Congress And Other Similar Activities/ October 12, 2026



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approval and confirmation of the availability and proper allocation of funds by the authorized officials and concerned offices. The corresponding amount shall be retained at the Division Office for the processing and disbursement of authorized travel expenses.

5. For clarity, the centralized processing of cash advances and liquidation is an administrative and financial control measure. It shall not change the authorized funding source of the expenses. The corresponding travel expenses shall remain chargeable to the MOOE allocation of the concerned school, subject to the applicable guidelines on the allowable use of School MOOE, availability of funds, proper documentation, and existing government accounting and auditing rules. The arrangement shall not be construed as authority to incur expenses or grant cash advances without the required approvals and supporting documents.

6. **Attendance at the convention shall be subject to the prior approval of the Schools Division Superintendent (SDS)** and compliance with the applicable requirements for official travel. Pursuant to DepEd Order No. 043, s. 2022, entitled *Omnibus Travel Guidelines for All Personnel of the Department of Education*, particularly Section IV(A)(1)(b) and (d), official travel must satisfy, among others, the following conditions:

- a. the trip is essential to the effective performance of the official's or employee's mandate or functions; and
- b. the presence of the official or employee is critical to the outcome of the meeting, conference, seminar, consultation, or any official activity to be undertaken.

The other applicable conditions under the said Order, as amended by DepEd Order No. 046, s. 2022, shall likewise be observed. The request for attendance must be adequately justified and supported by the necessary documents.

7. The concerned non-teaching personnel are directed to ensure that the proposed attendance and corresponding travel expenses are properly planned, justified, and included in the applicable approved financial and work plans, as required. The concerned Senior Bookkeeper shall ensure that the deduction and retention of funds are properly documented and recorded to maintain the integrity of the school's MOOE records and the Division Office's accounting records.

8. For Inquiries, all concerned may contact MR. ERWIN P. SOROY SOROY, CPA (Officer-In-Charge-Accountant III) at erwin.soroysoroy@deped.gov.ph



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9. For the information, guidance and strict compliance of all concerned.


ROBERTO J. MONTERO, CESO V
Schools Division Superintendent 

Enclosure: *As stated,*

References: *As stated,*

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

CASH ADVANCE

DEPED NEU

NON-TEACHING PERSONNEL

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Personnel Attending The Deped-Neu Annual National Congress And Other Similar Activities/ October 12, 2026



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