



Republic of the Philippines
Department of Education
Region XII
Schools Division Office of Tacurong City

June 2, 2026

DIVISION MEMORANDUM
OSDS- 2026 - 101

**DEADLINE FOR THE SUBMISSION OF SCHOOL-BASED FEEDING PROGRAM (SBFP)
LIQUIDATION REPORTS**

To: School Heads
School-Based Feeding Program (SBFP) Coordinators
School – based Bookkeepers and Disbursing Officers
All Others Concerned

1. To facilitate the timely monitoring, evaluation, and reporting of School-Based Feeding Program (SBFP) funds, all concerned schools are hereby directed to submit their complete SBFP liquidation documents **on or before June 10, 2026**.
2. Pursuant to Commission on Audit (COA) Circular No. 97-002 dated February 10, 1997, as amended by subsequent COA issuances, cash advances shall be liquidated within the prescribed period and no additional cash advance shall be granted to any accountable officer unless the previous cash advance has been fully liquidated.
3. In line with the foregoing, the Schools Division Office shall strictly implement the "**NO LIQUIDATION, NO CASH ADVANCE**" policy. Requests for subsequent cash advances shall not be processed or released until all outstanding cash advances have been fully liquidated and duly verified by the concerned offices.
4. Schools that **fail to submit the required liquidation reports** within the **prescribed deadline** shall be directed to **immediately remit any unliquidated cash advances to the Division Cash Section**, in accordance with existing accounting and auditing rules and regulations.
5. Attached herewith is the list of schools and their corresponding SBFP cash advances, which shall serve as the basis for the submission and verification of liquidation reports.
6. Immediate dissemination of and strict compliance with this Memorandum is directed.


GILDO G. MOSQUEDA, CEO VI
Schools Division Superintendent

Enclosures: None.
Reference: COA Circular No. 2012-01
Allotment: None
To be included in the perpetual index under
FORMS RECORDS

JGS/OSDS/DM/DEADLINE FOR THE SUBMISSION OF SCHOOL-BASED FEEDING PROGRAM (SBFP) LIQUIDATION REPORTS/June 2, 2026



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Enclosure to Division Memo OSDS No. 101 s. 2026

List of Schools with Unliquidated SBFP Cash Advance

School	Amount
AMADO FERNANDEZ CENTRAL ELEM SCHOOL	24,264.90
BUENAFLORE ELEM SCHOOL	6,568.30
EPBMES- Main	8,452.34
EPBMES-Beam	2,264.76
JACS	430.17
LPES	12,592.15
LMES	38,329.19
PAES	63,426.75
MAMMES	314.06
NLES	12,149.60
RMES-Beam	2,408.25
RMES Main	13,482.03
SEES	63,811.04
SAES	39,484.85
TPES	697.85
TES	46,581.11
Kalandagan Elem School	44,160.46



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