



Republic of the Philippines
DEPARTMENT OF EDUCATION
Region VII, Central Visayas
TAGBILARAN CITY SCHOOLS DIVISION
City of Tagbilaran
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MEMORANDUM

TO : All Division Chiefs
Section Heads
All Others Concerned

Subject : Deadline for Submission of Unpaid Accounts, Bills and Vouchers for
Consideration under Accounts Payable

Date : November 8, 2018

The Budget and Finance Division is now in the preparation stage for the closing of the Book of Accounts for Calendar Year 2018. It is requested from all concerned that the Unpaid Accounts, Bills and Vouchers covering Services Rendered, Seminars Conducted, Travels Completed, Gasoline Utilized, Telephone Utilities, and Goods Procured chargeable against the appropriation for Calendar Year 2018 be submitted to the Finance Division on or before **December 15, 2018**. This will give the Finance Division ample time to process these claims. Contracts awarded but not yet billed as well as claims submitted beyond the deadline will be for consideration under **Accounts Payable subject to availability of allotment/funds**.

It is understood that only those Purchase Orders with actual deliveries covered by Inspection and Acceptance Report as of December 31, 2018 will be processed for payment or under Accounts Payable at year end. Purchase Orders without actual deliveries as of December 31, 2018 shall be deemed cancelled on that date in accordance to Government Accounting Manual (GAM) for all National Government Agencies implementing COA Circular 2015-007 dated October 22, 2015.

This Office will not assume responsibility for unpaid accounts reported after the date herein specified as the balances of the Surplus/Deficit in the Statement of Financial Performance for Calendar Year 2018 will be closed to Government Equity at year end in accordance to Government Accounting Manual (GAM) for all National Government Agencies implementing COA Circular 2015-007 dated October 22, 2015.

For strict compliance.


VIRGINIA C. ZAPANTA, Ed.D. CESO V
Schools Division Superintendent

