

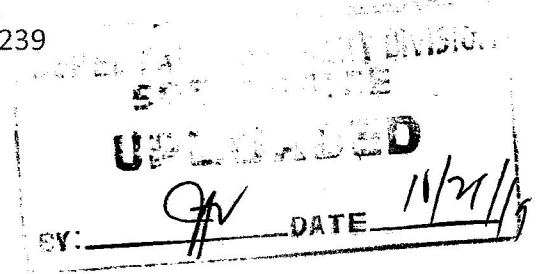


Republic of the Philippines  
DEPARTMENT OF EDUCATION  
Region VII, Central Visayas  
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DIVISION MEMORANDUM

No. 59



TO : All Division Chiefs  
Program Coordinators  
Section Heads  
IU and Non IU Teaching and Non-Teaching Personnel  
All Others Concerned

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

Date : October 21, 2019

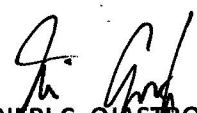
As the Fiscal Year 2019 is now on its fourth quarter, Budget and Finance Section is now on the preparation stage for the closing of Book of Accounts. It is requested from all concerned that the Unpaid Accounts, Bills and Vouchers covering Services Rendered, Seminars Conducted, Travels Completed, Gasoline Utilized, Telephone Utilities, Contracts awarded and Goods Procured chargeable against the appropriation for Calendar Year 2019 be submitted to the Finance Section on or before **December 20, 2019**. This will give the Finance personnel 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**.

It is understood that only those Purchase Orders with actual deliveries covered by Inspection and Acceptance Report as of December 31, 2019 will be processed for payment or under Accounts Payable at year end. Purchase Orders without actual deliveries as of December 31, 2019 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 any responsibility for unpaid accounts reported/submitted to Finance Section after the date herein specified as the balances of the Surplus/Deficit in the Statement of Financial Performance for Calendar Year 2019 will be closed to Government Equity account at year end in accordance to the abovementioned COA Circular. Likewise, all remaining cash balance at our Government Servicing Bank (DBP) will be reverted to the Bureau of Treasury at year end.

Please be guided accordingly.

For strict compliance.

  
NERI C. OJASTRO, Ed.D., CESE  
Assistant Schools Division Superintendent  
OIC – Office of the Superintendent