



Republic of the Philippines
Department of Education
REGION VII – CENTRAL VISAYAS
DIVISION OF CITY SCHOOLS – TAGBILARAN CITY

Office of the Schools Division
Superintendent

MEMORANDUM

No. 14 s. 2021

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

FROM : **JOSEPH IRWIN A. LAGURA PhD** *WJY*
Schools Division Superintendent
Office of the Schools Division Superintendent

SUBJECT : **Deadline for Submission of Unpaid Accounts, Bills and Vouchers
for Consideration under Accounts Payables**

DATE : November 10, 2021

As the Fiscal Year 2021 is now on its fourth quarter, Accounting, Budget as well as Cashiering Sections are now on the preparation stage for the closing of Books 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 and delivered chargeable against the appropriation for Calendar Year 2021 be submitted to the Finance Section on or before December 27, 2021. This will give the Accounting, Budget and Cashiering 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 for CY 2022 but **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, 2021 will be processed for payment or under Accounts Payable at year end. Purchase Orders without actual deliveries as of December 31, 2021 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 2021 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.

JIAL/BUDGET&FINANCE/CPC/mts



Accounting Section

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