



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. 809 s. 2024

November 15, 2024

**DEADLINE FOR SUBMISSION OF UNPAID ACCOUNTS, BILLS AND VOUCHERS AND OTHER  
TRANSACTIONS FOR CONSIDERATION UNDER ACCOUNTS PAYABLES**

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

As the Fiscal Year 2024 is about to end, Accounting and Budget Sections are now on the preliminary phase 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 Fiscal Year 2024 be submitted to the Accounting and Budget on or before December 20, 2024. This will give our 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, 2024 will be processed for payment or under Accounts Payable at year end. Purchase Orders without actual deliveries as of December 31, 2024 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 Budget and Accounting Section after the date herein specified as the balances of the Surplus/Deficit in the Statement of Financial Performance for Calendar Year 2024 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.

**WILFREDA D. BONGALOS PhD CESO V** *WFB*  
Schools Division Superintendent  
Office of the Schools Division Superintendent

WDB/JAAL/ACCOUNTING/MBTS/mbts



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