



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. 811 s. 2025

November 10, 2025

**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

Accounting and Budget Sections are now on the preliminary phase for the closing of Book of Accounts as the fiscal year 2025 is about to end. In this connection, 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 2025 be submitted to the Accounting and Budget on or before December 19, 2025. 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, 2025 will be processed for payment or under Accounts Payable at year end. Purchase Orders without actual deliveries as of December 31, 2025 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 Accounting and Budget Section after the date herein specified as the balances of the Surplus/Deficit in the Statement of Financial Performance for Calendar Year 2025 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 (LBP) will be reverted to the Bureau of Treasury at year end.

Please be guided accordingly.

For strict compliance.

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

