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. 936 s. 2026

November 6, 2026

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 2026 draws to a close, the Accounting and Budget Sections are now preparing for the closing of Book of Accounts. 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 2026 be submitted to the Accounting and Budget Sections on or before December 21, 2026. 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, 2026 will be processed for payment or under Accounts Payable at year end. Purchase Orders without actual deliveries as of December 31, 2026 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 or submitted to Accounting and Budget Sections after the date herein specified as the balances of the Surplus/Deficit in the Statement of Financial Performance for Calendar Year 2026 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

WDB/JAAL/ACCOUNTING/MBTS/mbts

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