Republika ng Pilipinas
Kagawaran ng Edukasyon
REHIYON V (BIKOL)
TANGGAPANG PANSANGAY NG MGA PAARALAN NG LUNGSOD IRIGA

DEPARTMENT OF EDUCATION
SDO-Iriga City RECORDS SECTION
RECEIVED
17 NOV 2026
2026-11-586

November 13, 2026

DIVISION MEMORANDUM
No. 586 s. 2026

ADDENDUM TO DIVISION MEMORANDUM NO. 088, s. 2026 (QUARTERLY CUT-OFF DATE OF PROCESSING AND PAYMENT OF EXPENSES FOR FY 2026)

TO: Assistant Schools Division Superintendent
Chief Education Supervisors, CID and SGOD
Education Program Supervisors
School Heads, Elementary and Secondary
Schools Division Office Section Heads
All Others Concerned

1. To ensure that all expenses for Fiscal Year 2026 incurred by the Schools Division Office (SDO) of Iriga City are duly processed and accurately accounted for during the year-end closing of accounts, the following deadlines for the processing of financial transactions and submission of documents to the SDO – Finance, Accounting Unit are hereby established.

A. SCHOOL MOOE AND OTHER OPERATING EXPENSES AND OTHER PROGRAM FUNDS

A.1 RELEASE OF CASH ADVANCE

Deadline	Financial Transaction/ Documents to be submitted	Reference
November 16, 2026	Submission of Request for Cash Advance with complete supporting documents.	DepED Order No. 29, s. 2019, *re: Procedural Guidelines on the Management of CA for MOOE & Other Operating Expenses & Program Funds.*
November 19, 2025	Release/Granting of Cash Advances (CAs) to those with no unliquidated CA. *(All types of CA - regardless of the source of fund)*	

A.2 LIQUIDATION OF CASH ADVANCES

Deadline	Financial Transaction/ Documents to be submitted	Reference
December 4, 2026	Submission of Liquidation Reports. Full Liquidation of all CAs.	DepED Order No. 29, s. 2019

A.3 SUBMISSION OF AUTHORITY TO LBP

Deadline	Financial Transaction/ Documents to be submitted	Reference
December 18, 2026	Submission of Authority to Debit /Credit Account to Government Servicing Bank. *(Schools Bank Account)*	DepED Order No. 29, s. 2019

B. SUBMISSION AND PROCESSING OF CLAIMS

Deadline	Financial Transaction/ Documents to be submitted
November 16, 2026	Submission of valid claims for completed deliveries, rendered services and expenses incurred as of **October 31, 2026** (basis of request for additional NTA). *ONLY the amount corresponding to those claims with complete supporting documents specifically those expenses* charged against allotments released thru Sub-ARO *will be requested. Deadline of submission to Deped CO/RO of request of NTA is on or before* ***November 18, 2026***
December 4, 2026	Submission of valid claims for completed deliveries, rendered services and expenses incurred as of **November 30, 2026.**
December 7 to 14, 2026	Review & processing of received Disbursement Vouchers (DVs)/payrolls as of December 5, 2025, by the Accounting Office.

C. DISBURSEMENT/PAYMENT OF CLAIMS

Deadline	Financial Transaction/ Documents to be submitted	Reference
December 18, 2026	Payment of approved DVs/Payrolls **submitted** to the SDO – Accounting as of **December 4, 2026**.	DBM Circular Letter No. 2026-14 deadline of issuing MDS checks/ paying through ADA not later than December 22, 2026
Note: *Claims submitted after December 4, 2026, shall* ***queue*** *with whatever available cash allocation after payment of salaries, PS benefits, remittances to GSIS, PagIbig, Philhealth and Private Lending Institutions and payment of SDO utilities.*		

D. INVENTORY OF UNPAID OBLIGATIONS

Deadline	Financial Transaction/ Documents to be submitted	Reference
December 18, 2026	Submission of ***Inventory of Unpaid Valid Claims*** for completed contracts, goods delivered & services rendered during FY 2026. *Only submitted inventories with complete supporting documents will be recorded as Accounts Payable at the end of the year.*	COA Circular No. 2015-007 *Dated October 22, 2015*

E. UTILIZATION OF CONTINUING APPROPRIATIONS/ ALLOTMENTS

Deadline	Financial Transaction/ Documents to be submitted
December 31, 2026	Completion of delivery of goods & services under ongoing Contracts /Purchase Orders **charged** against **FY 2025** appropriation/allotments &/or continuing appropriations.

F. OBLIGATION OF EXPENDITURES

Deadline	Financial Transaction/ Documents to be submitted
December 23, 2026	Submission to Budget Office of Obligation Request & Status (ORS) for all types of expenses – **Due & Demandable &** **Not Yet Due & Demandable obligations**: ➢ **PS** – *c/o Personnel - Payroll Section* ➢ **MOOE** – *c/o All offices* ➢ **CO** – *c/o SGOD (Physical Facilities Section)*

G. SUBMISSION OF REPORTS/DATA/DOCUMENTS

Deadline	Office Responsible	Reports to be submitted to SDO Accounting	Reference
December 28, 2026	Cash Section	**Cashier's Reports** on all Receipts & Disbursement for the month of December 2025, including the accounts. (RCDs & paid DVs/Payroll)	COA Circular 2015-007 Dated October 22, 2015
January 4, 2027	Budget Unit	**List & copies of ORSs for:** ➢ Due & Demandable Obligations; and ➢ Not Yet Due & Demandable Obligations	COA-DBM Joint Circular No. 2019-1 Dated January 1, 2019
January 4, 2026	Procurement & Supply Office	**Inventory & copies of Contracts/ Purchase Orders:** ➢ completed contracts, goods delivered & services rendered (DD Obligations); ➢ expenses covered by contracts but not yet delivered &/or services not yet rendered (NYDD Obligations).	

2. For information, guidance and compliance.

MARIA-MAGNOLIA F. BRIOSO
OIC - Schools Division Superintendent