



Republic of the Philippines
Department of Education
SOCCSKSARGEN REGION
SCHOOLS DIVISION OF SARANGANI

27 Nov 2025

DIVISION MEMORANDUM

No. **164**, s. 2025

**CORRIGENDUM TO DIVISION MEMORANDUM 2025-163
(TIMELINES FOR THE CLOSING OF BOOKS OF ACCOUNTS FOR THE FISCAL
YEAR 2025)**

TO: Assistant Schools Division Superintendent
Chief Education Supervisors
Education Program Supervisors
Public Schools District Supervisors
SDO Section/ Unit Heads and Staff
Public Elementary and Secondary School Heads
All Others Concerned

1. This is to correct and clarify the provisions stated in the previously issued memorandum regarding the deadlines for submission of obligations using FY 2024 and FY 2025 funds.
2. **For FY 2024 Funds:**
The deadline for submission of all obligations using FY 2024 funds shall be **on or before December 15, 2025**.

For FY 2025 Funds:

For obligations using FY 2025 funds with delivery timelines beyond December 15, 2025, but completed by December 31, 2025, the deadline for submission shall be **on or before December 31, 2025**.

3. All other provisions in the said Division Memorandum remain in effect.
4. For inquiries, contact the Division Accountant, Ms. Ranolyn B. Undray, CPA at ranolyn.undray@deped.gov.ph.
5. Widest dissemination of this Memorandum is desired.

RUTH L. ESTACIO PhD, CESO V
Schools Division Superintendent

Encl.: N o n e



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Reference: N o n e

To be indicated in the Perpetual Index
under the following subjects:

PROGRAMS

Irma May G. Dinasas/OSDS/DM – corrigendum to division memorandum 2025-163
(timelines for the closing of books of accounts for the fiscal year 2025)
1214/November 27, 2025