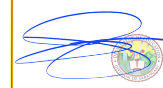




Republic of the Philippines
Department of Education
SOCCSKSARGEN REGION
SCHOOLS DIVISION OF SARANGANI

DEPARTMENT OF EDUCATION
DIVISION OF SARANGANI
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15 October 2026

DIVISION MEMORANDUM

No. **103** , s. 2026

**FY 2026 DEADLINES FOR THE SUBMISSION OF FINANCIAL CLAIMS, REPORTS,
AND OTHER RELATED TRANSACTIONS**

TO : Assistant Schools Division Superintendent
Chief Education Supervisors
Public Schools District Supervisors
Public Elementary and Secondary School Heads
All Others Concerned

1. To facilitate **the early closing of our books of accounts** and **timely submission** of our financial reports for the year-ending **December 31, 2026** to the Department of Budget and Management (DBM), Commission on Audit (COA) and DepEd Central Office and Regional Office XII, the field is hereby informed on the various **deadlines** for the **submission of financial claims, reports and other related transactions for FY 2026** as indicated in the following:

PARTICULARS	DEADLINE
A. Financial Claims: <ul style="list-style-type: none">▪ Personal Services (PS)<ul style="list-style-type: none">• Salaries and Wages for newly hired employees and those omitted in the regular payroll.• Salaries and wages of substitute teachers.• Salary Differentials due to Step Increments, Reclassification and Promotions.• And Other benefits such as Year End Bonus, Cash Gift, PEI, Loyalty Pay, Hardship Pay, and Monetization of Leave Credits.	December 15, 2026

All **PS claims** shall be reported/submitted with attached necessary supporting documents such as request letter, DTR, form 6 etc. and to be submitted to the **Payroll Unit of SDO's Administrative Service Office.**





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<ul style="list-style-type: none">▪ Maintenance & Other Operating Expenses (MOOE) for SDO-Proper Transactions:<ul style="list-style-type: none">• Utilities, Janitorial, Security Services etc.• Claims/reimbursements for Travelling and Communication Expenses• Contracts or Purchase Order• Payments to Suppliers and Service providers.	December 15, 2026
<ul style="list-style-type: none">▪ For all obligations using FY 2025 and FY 2026 funds with delivery timelines beyond December 15, 2026, but completed not later than the end of this year, the deadline for submission will be on December 28, 2026.	December 28, 2026
B. Financial Reports SCHOOLS: <ul style="list-style-type: none">▪ Liquidation/Accountability Reports (ARs) of the following Cash Advances (CA):<ul style="list-style-type: none">• School MOOE;• School-Based Feeding Program (SBFP);• Other Funds.	December 18, 2026
<ul style="list-style-type: none">▪ Last date for the issuance of checks for all payments covering all funds	December 15, 2026
<ul style="list-style-type: none">▪ Last date for the submission of Advice to Debit Account (ADA) to the bank for the issued checks	December 21, 2026

2. Further, please be reminded that per existing **COA** rules and regulations:

- All claims intended for the year 2026 and prior years **not recognized and/or obligated** as **Accounts Payable** except for PS in the books of accounts as of December 31, 2026, shall **NOT be paid** in the year **2027**.
- Failure of the School Administrators/Other Officials to submit the said claims shall be personally liable to the individual concerned.
- All cash advances shall be **fully liquidated** at the **end of the year**, and any **unutilized cash advances/unexpended balances** shall be **refunded to the Cashier** in accordance with COA Circular No. 97-002 dated February 10, 1997, and reiterated in COA Circular No. 2009-002 dated May 18, 2009.
- Failure to liquidate** on time **shall be dealt with administratively**.





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3. For information, guidance and strict compliance.

Digitally signed by
Frinal Nelyn Botes
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ATTY. NELYN B. FRINAL, CESO VI
Schools Division Superintendent

Encl.: None
Reference: None
To be indicated in the Perpetual Index
Under the following subjects:

MOOE
DEADLINES

RBU/OSDS-ACCTG/DM- fy 2026 deadlines for the submission of financial claims, reports, and other related transactions
0825/October 19, 2026

