Republic of the Philippines
Department of Education
REGION IV-A CALABARZON
SCHOOLS DIVISION OF BATANGAS

30 Oct 2026

DIVISION MEMORANDUM
No. 531, s. 2026

SUBMISSION DEADLINES OF FINANCIAL AND ACCOUNTING DOCUMENTS FOR RECORDING AND REPORTING IN THE CY 2026 FINANCIAL STATEMENTS

To: Assistant Schools Division Superintendents
Chief- Curriculum Implementation Division (CID)
Chief- School Governance and Operations Division (SGOD)
Public Schools District Supervisors
Public Elementary and Secondary School Heads
All Others Concerned

1. In view of the year-end closing of the CY 2026 budget and books of accounts, and to ensure the timely preparation and submission of financial reports by the Finance Unit of the SDO, all concerned officials and personnel are hereby advised to strictly observe and comply with the following schedule for the submission of documents.

2. The schedule of submission of documents is outlined below:

Date	Documents to be Submitted
November 9, 2026	• Requests for payment for goods delivered and accepted and services rendered as of October 29, 2026 with complete supporting documents [Personnel Services (PS), Maintenance and Other Operating Expenses (MOOE) and Capital Outlay (CO)]
November 18, 2026	• Requests for cash advance for November to December 2026 School Maintenance and Other Operating Expenses and other program support funds • Liquidation Reports for all cash advances granted as of October 30, 2026
November 23, 2026	• Requests for cash advance for the implementation of School Based Feeding Program (SBFP)

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December 4, 2026	• Requests for payment for goods delivered and accepted and services rendered as of November 27, 2026 with complete supporting documents (PS, MOOE and CO)
December 17, 2026	• Requests for payment for all Personnel Services Expenditures not submitted as of December 4, 2026
January 5, 2027	• Liquidation Reports for all cash advances granted during the current year 2026 including Authority to Debit/Credit to Account (Annex G) for the unexpended balance of bank account net of ₱500.00 maintaining balance, outstanding checks and interest income *Note: Annex G (Authority to Debit/ Credit to Account) shall be submitted to the concerned Land Bank of the Philippines branch not later than December 20, 2026.*
January 5, 2027	• Requests for payment for all goods delivered and accepted and services rendered as of December 31, 2026, based on approved contracts and purchase orders and with complete documentary requirements, to be recorded as CY 2026 due and demandable obligations. • All contracts and purchase orders awarded and duly acknowledged by the contracting parties as of December 31, 2026, for inclusion in the CY 2026 Not Yet Due and Demandable Obligations
January 7, 2027	• CY 2026 Financial Statements and Supporting Schedules of implementing unit (IU) schools • Monthly Bank Reconciliation Statement for the year 2026 of non-implementing unit schools

3. It is understood that all claims, requests, and other transactions requiring processing by other sections, units, or divisions of the SDO shall be submitted and forwarded sufficiently ahead of the deadlines prescribed in this Memorandum.

4. All concerned are likewise reminded that current-year expenses which are not obligated and recorded in the CY 2026 books of accounts shall not be paid, unless authorized by a subsequent issuance from the appropriate authority in accordance with applicable accounting, budgeting, and auditing rules and regulations.

5. All Not Yet Due and Demandable Obligations (NYDDOs) shall be included in the CY 2026 Financial Statements to ensure their recognition as valid commitments, subject to payment upon the completion or performance of the terms and conditions stipulated in the corresponding contracts or agreements.

6. For inquiries and other concerns, please contact the Accounting Unit through email at sdobatangas.accounting@deped.gov.ph .

5. Wide and immediate dissemination of and compliance with this memorandum is desired.

MARITES A. IBAÑEZ, CESO V
Schools Division Superintendent

Encl. : None
To be indicated in the Perpetual Index under the following subject:
Issuances – Division Memorandum

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