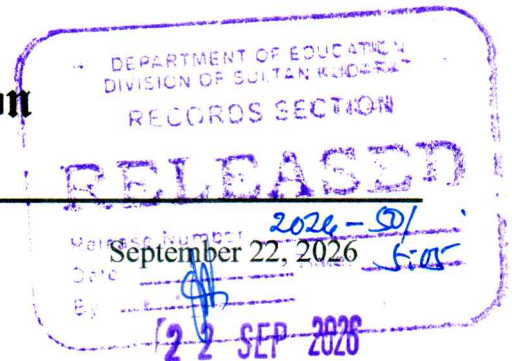




Republic of the Philippines
Department of Education
REGION XII
DIVISION OF SULTAN KUDARAT



DIVISION MEMORANDUM
OSDS-FS No. **187**, 2026

PRESCRIBED FY 2026 DEADLINES FOR THE SUBMISSION, PROCESSING, LIQUIDATION, AND SETTLEMENT OF SCHOOL FINANCIAL TRANSACTIONS

To: Assistant Schools Division Superintendent
Chiefs of the Functional Divisions
Public Schools District Supervisors
Public Elementary and Secondary School Heads
School Administrative Officers
School Bookkeepers
Program/Project/Activity Fund Holders
All Others Concerned

1. To facilitate the orderly and timely processing, obligation, payment, liquidation, and recording of financial transactions for Fiscal Year (FY) 2026, all concerned personnel are directed to observe the prescribed year-end deadlines for the submission of requests for School Maintenance and Other Operating Expenses (MOOE), liquidation of cash advances, requests for payment, and obligation of Disbursement Vouchers (DVs).

2. All concerned are informed of the following deadlines:

Activity	Timelines/Deadline of Submission	Section Concerned
Submission of Request for Regular and Additional School MOOE Cash Advance	October 30, 2026	Accounting Section-Internal Services Unit
Submission of Liquidation of School MOOE, Cash Advances of Officers, and Other Program Holder Funds	December 10, 2026	Accounting Section-JEV In-Charge
Submission of Request for Division Office Payment with Complete Supporting Documents	December 15, 2026	Accounting Section-Internal Services Unit
Last Day for Obligation of Disbursement Vouchers	December 15, 2026	Budget Section

3. All concerned are encouraged to undertake early planning, timely submission, and complete documentation of all financial transactions to prevent delays and facilitate the smooth closing of FY 2026 financial operations.



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4. Failure to comply with the prescribed deadlines may result in the non-processing of the request under the School MOOE Cash Advance Monitoring System and/or the appropriate action by the Schools Division Office, subject to the availability of funds and existing budgeting, accounting, and auditing rules
5. For inquiries and clarifications, all concerned may contact **MR. ERWIN P. SOROY-SOROY, CPA** (Officer-In-Charge-Accountant III) at erwin.soroyoroy@deped.gov.ph
6. For the information, guidance, and strict compliance of all concerned.


ROBERTO J. MONTERO, CESO V
Schools Division Superintendent 

Enclosure: As Stated

References: DepEd Order No. 13, s. 2016, COA Circular No. 2023-004, Commission on Audit Circular No. 97-002

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

FY 2026 CASH ADVANCE LIQUIDATION SUBMISSION

RLO/OSDS-Acctg/DM-Prescribed FY 2026 Deadlines for the Submission, Processing, Liquidations, and Settlement of School Financial Transactions/September 22, 2026



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