Republic of the Philippines
Department of Education
REGION X - NORTHERN MINDANAO
SCHOOLS DIVISION OF EL SALVADOR CITY

DEPARTMENT OF EDUCATION
EL SALVADOR CITY- RECORDS SECTION
RELEASED
NOV 17 2026
Time: 3:10 By: Control #: 394

November 12, 2026

DIVISION MEMORANDUM
NO. 394, s. 2026

DEADLINES ON THE SUBMISSION OF YEAR-END REPORTS

To: Assistant Schools Division Superintendent
Division Chiefs
Section Heads
All Public Elementary Schools
All Public Secondary School Heads
All Others Concerned

1. To ensure the timely preparation and submission of the agency's year-end reports, this Office hereby sets the following deadlines for the submission of various documentary requirements and reports from your respective offices.

2. The schedule of deadlines is provided below for your guidance and reference.

PARTICULARS	DEADLINES
School Liquidation Reports for SNED	November 18, 2026
School Liquidation Reports for SIIF	November 20, 2026
School Liquidation Reports for Gulayan	November 25, 2026
Acceptance of documents for payment of PS, MOOE, and Capital Outlay	December 14, 2026
School Liquidation Reports for SBFP and TBIMs	December 15, 2026
Division Liquidation Reports	December 18, 2026
School Liquidations for Regular MOOE and Other Funds	December 22, 2026
Acceptance of documents for obligation of PS, MOOE, and Capital Outlay	December 28, 2026

3. Reimbursements for travel, mobile, and transportation expenses received for payments and obligations after the mentioned deadlines will not be accepted.

4. Officials and employees who failed to liquidate all cash advances received in FY 2026 within the reglementary period, as prescribed in COA Circular 97-002 dated February 10, 1997, and reiterated in COA Circular 2009-022 dated May 18, 2009, shall not be entitled to the FY 2026 PBB.

5. This Office shall adhere to the Equal Opportunity Principle (EOP) in the steps undertaken for this purpose. Hence, all decisions and actions shall be based on

guidelines set forth, with no discrimination on the account of age, gender, identity, sexual orientation, civil status, disability, religion, ethnicity, or political affiliation.

6. For information, guidance, and compliance.

RANDOLPH B. TORTOLA
Schools Division Superintendent

ATCH:
Reference:
To be indicated in the Perpetual Index
Under the following subjects:

DEADLINES YEAR-END REPORTS

RE: DEADLINES ON THE SUBMISSION OF YEAR-END REPORTS

Acctg/mbj