Republic of the Philippines
Department of Education
REGION VI – WESTERN VISAYAS
SCHOOLS DIVISION OF AKLAN

November 3, 2026

DIVISION MEMORANDUM
No. 665, s. 2026

REMINDER ON THE SUBMISSION OF CLAIMS FOR FY 2026

To: Assistant Schools Division Superintendent
Chief Education Supervisors
Education Program Supervisors/Coordinators
Division Engineer
Public Schools District Supervisors/Principal-In-Charge of the District
School Heads of Public Elementary, Secondary and Integrated Schools
Division Office Unit/Section Heads
Division Bids and Awards Committee (Division BAC)
All Others Concerned

1. Section 77 of the General Provisions of Republic Act No. 12314 (FY 2026 General Appropriations Act) and National Budget Circular (NBC) 599 dated January 5, 2026 (Guidelines on the Release of Funds for Fiscal Year (FY) 2026).

2. In compliance to the above-mentioned issuances, all concerned are hereby instructed to expedite implementation of their programs, activities, and projects for FY 2026. Focal persons responsible for every program must closely coordinate with the Division Budget Officer and the Division Bids and Awards Committee (Division BAC) to expedite procurement; and the Division BAC to immediately submit to the Division Budget Unit their corresponding requests to obligate contracts and purchase orders.

3. For School Maintenance and Other Operating Expenses (MOOE) and other Program Funds of Elementary, Secondary and Integrated Schools (both junior and senior high schools), all cash advances must be liquidated on or before **December 15, 2026**.

4. All claims subject for payment within the year, other than cash advance shall be submitted on or before **December 7, 2026** to the Division Budget Unit. This deadline shall likewise apply to travel claims previously covered by Division Memorandum No. 83, s. 2026, entitled "Prescribing Timelines for the Submission of Travel Claims." Accordingly, the December 15, 2026 deadline prescribed therein for claims intended for payment within FY 2026 is hereby amended and superseded by the deadline provided in this Memorandum. Deadline of submission of claims for inclusion in the Report of Due and Demandable Accounts Payable (DDAP) is on **December 27, 2026**. Payment shall be made only for goods delivered and services rendered. Claims not included in the List of DDAP **will not be paid**.

5. Please be advised of the period for the Cash Budgeting System as follows:

Fund Source	Validity of Appropriations	Remarks
FY 2025 (Continuing Appropriations)	January 1 – December 31, 2026	All FY 2025 (MOOE and Capital Outlay) appropriations shall be available for release and obligation for the purpose specified and under the same General and Special Provisions until December 31, 2026, including construction of infrastructure projects, delivery of goods and services, inspection and payment per Republic Act No. 12116
FY 2026	January 1, 2026 – December 31, 2027 (MOOE and CO) January 1, 2026 – December 31, 2026 (PS)	All appropriations shall be available for release, obligation and disbursement for the purpose specified and under the same General and Special Provisions, as applicable thereto, as follows: (1) Personnel Services (PS) until December 31, 2026 and (2) Maintenance and Other Operating Expenses (MOOE) and Capital Outlay (CO) until December 31, 2027, including construction of infrastructure projects, delivery of goods and services, inspection and payment

6. Kindly ensure that all documentary requirements are complete and submitted for obligation before the deadline.

7. All concerned must also ensure that their bank accounts are maintained active to avoid invalidated entries in the List of Due and Demandable Accounts Payable (LDDAP).

8. This Office shall not be liable for claims not submitted within the prescribed deadline.

9. Provisions of previous issuances, memoranda, guidelines, and communications inconsistent with this Memorandum, particularly the submission deadline of December 15, 2026 prescribed under Division Memorandum No. 83, s. 2026, entitled "Prescribing Timelines for the Submission of Travel Claims," are hereby amended, modified, or superseded accordingly.

10. Immediate dissemination and strict compliance are desired.

FOR THE SCHOOLS DIVISION SUPERINTENDENT:

MICHAEL T. RAPIZ
Chief Education Supervisor
School Governance and Operations Division
In-charge of the Division

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