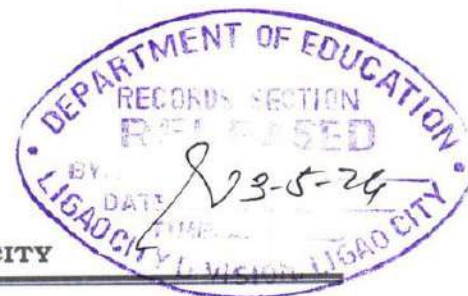




Republic of the Philippines
Department of Education
Region V- Bicol

SCHOOLS DIVISION OFFICE OF LIGAO CITY



MEMORANDUM

30526165

TO : Assistant Schools Division Superintendent
Chief Education Supervisors (CID and SGOD)
Public Schools District Supervisors
Elementary & Secondary School Heads
SDO and School Finance Personnel
All Others Concerned

FROM: NYMPHA D. GUEMO
Schools Division Superintendent

SUBJECT: DEADLINE FOR SUBMISSION OF DOCUMENTS FOR PAYMENT AND
FINANCIAL/LIQUIDATION REPORTS FOR 1ST QUARTER OF CY 2026

DATE: March 5, 2026

To ensure timely submission of Financial Accountability Reports for the 1st Quarter of CY 2026 to the Commission on Audit (COA) and DepEd Regional Office, this office hereby prescribes the following timelines for the submission of documents for payment and financial / liquidation reports for 1st Quarter of CY 2026:

DOCUMENT/REPORT	CUT-OFF OR DEADLINE	OFFICE/PERSON RESPONSIBLE	SUBMIT TO:
Liquidation Reports – SBFP Operational Expense	March 13, 2026	Non -IU schools	SDO Accounting – Bookkeeper-in-Charge
1 st Quarter Regular MOOE Liquidation Reports	March 23, 2026	Non -IU schools	SDO Accounting – Bookkeeper-in-Charge
Documents for Payment	March 23, 2026	SDO Employees, Supply Office, Program Owners	SDO Budget Section (for obligation)
Financial Accountability Report (FAR) 4 - March 2026	March 30, 2026	IU Schools	SDO Accounting Section
1 st Quarter CY 2026 Financial Statements and Reports	April 8, 2026	IU Schools	SDO Accounting Section

All concerned are hereby enjoined to strictly adhere to the above schedules to avoid delays in reporting and consolidation.

For information, guidance and strict compliance.



Binatagan, Ligao City



(052) 201-2672



ligao.city@deped.gov.ph

