Republic of the Philippines
Department of Education
REGION VIII - EASTERN VISAYAS

November 23, 2026

OFFICE MEMORANDUM
FD-2026- 611

DEADLINE OF SUBMISSION FOR DISBURSEMENT VOUCHERS (DV)/PAYROLL, PURCHASE ORDERS (PO) AND PURCHASE REQUESTS (PR) TO THE FINANCE DIVISION

To: Director III
Functional Division Chiefs
All Others Concerned

1. This Office, through the Finance Division, hereby announces the deadline of the submission of Disbursement Vouchers **(DV)**/Payrolls for various claims, Purchase Orders **(PO)** and Purchase Requests **(PR)** to the Finance Division as follows:

a. For **Disbursement Vouchers** charged against the **FY 2026 appropriation**:

i. **DVs received on or before December 15, 2026, at 12:00 noon** – All DVs submitted within this deadline, provided that the required supporting documents are complete and the vouchers have been reviewed and cleared by the assigned processor as good for payment, shall be processed and paid within Calendar Year 2026.

ii. **DVs received on or before December 15, 2026, but with incomplete supporting documents** – DVs that fail to comply with the documentary requirements and are returned to the Finance Office with the required supplementary documents only after December 15, 2026, shall no longer be included in the CY 2026 payment processing and shall instead be recognized as part of the Accounts Payable.

iii. **DVs received from December 16 to December 29, 2026** – All DVs received beyond the December 15, 2026 deadline shall be treated as Accounts Payable and recorded accordingly.

b. For **Purchase Orders:**

i. **Cut-off for Receiving of Purchase Orders** – The deadline for receiving POs for CY 2026 processing shall be **December 15, 2026, at 5:00 PM**

ii. **Coverage of Activity Dates** – Only POs covering activities scheduled to be conducted within Calendar Year 2026 shall be processed. POs with activity dates falling in Calendar Year 2027 or beyond shall not be processed under the CY 2026 budget. The processing of POs for future-year activities is strictly prohibited.

iii. **Rescheduling of Activities with Approved POs** – In cases where activities covered by already approved POs **can no longer be feasibly conducted within CY 2026**, the concerned office may decide to reset or reschedule the activity through a formal memorandum. The memorandum must be **dated on or before the first day of the originally scheduled activity, but not earlier than the date of preparation of the corresponding Purchase Order (PO)**, to ensure proper documentation and justification of the change in activity schedule.

c. **For Purchase Requests:**

i. **Cut-off for Receiving of Purchase Requests** – The deadline for receiving Purchase Requests (PRs) for CY 2026 shall be **December 1, 2026, at 12:00 noon**. This cut-off shall not apply to PRs charged against Petty Cash Fund.

ii. **PRs Subject to Return Upon Evaluation** – Any PR received on the prescribed deadline but, upon evaluation on December 1, 2026, is found to have deficiencies or is deemed necessary to be returned to the requesting office for correction or compliance **shall automatically be considered as received beyond the prescribed cut-off date**. Accordingly, such PRs **shall no longer be included in the CY 2026 processing**.

d. **For claims charged against the FY 2025 appropriation**, the validity of the fund is **until December 31, 2026 only**; hence, **all claims charged to this fund must be obligated and disbursed on or before December 31, 2026**, pursuant to the Guidelines on the Release of Funds for FY 2025 dated January 20, 2025.

2. Immediate dissemination of and strict compliance with this Memorandum is desired.

SALUSTIANO T. JIMENEZ JD, EdD, CESO III
Regional Director

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By: