



2511-1875

Republic of the Philippines  
**Department of Education**  
REGION I  
SCHOOLS DIVISION OF VIGAN CITY

**DIVISION MEMORANDUM**

No. 907 s. 2025

**DEADLINE FOR THE UTILIZATION OF FUNDS FOR FY 2025**

To: Assistant Schools Division Superintendent  
Chief Education Supervisors (CID an SGOD)  
Section and Unit Heads  
School Principals, Head Teachers and Teacher-in-Charge  
All others concerned

1. This memorandum is issued based on **DBM Circular No. 595**, which sets the **Guidelines for the Release of Funds for FY 2025**. Be reminded that validity of funds is set at December 31, 2025 for Personnel Services (PS) and December 31, 2026 for Maintenance and Other Operating Expenses (MOOE) and Capital Outlay (CO). Program implementers are encouraged to implement programs, projects and activities as planned within the fiscal year.
2. To ensure optimal utilization of funds, program implementers are enjoined to fast track their implementation and submit documents to the Budget Office for obligation and to the Accounting Office for disbursement. **Deadline of submission is December 15, 2025**. Submissions after December 15 shall be subject to availability of allotment and cash allocation.
3. Liquidation of all cash advances and downloaded MOOE must also be submitted **not later than December 19, 2025**.
4. For your guidance and strict compliance.

**VILMA D. EDA, CESO V**  
Schools Division Superintendent



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