



Republic of the Philippines  
**Department of Education**  
REGION III  
SCHOOLS DIVISION OF BULACAN

June 08, 2026

DIVISION MEMORANDUM  
No. 155, series 2026

**GUIDELINES ON THE PROCESSING OF REQUESTS FOR WRITE-OFF OF  
DORMANT DUE FROM REGIONAL OFFICE ACCOUNTS**

To: Assistant Schools Division Superintendent  
CID and SGOD Chiefs  
62 Implementing School Heads  
62 Implementing Senior Bookkeepers  
All Others Concerned

1. In accordance with **Commission on Audit (COA) Circular No. 2016-005** entitled *Guidelines on the Write-off of Dormant Accounts Receivable, Unliquidated Cash Advances, and Other Receivables in the National Government Agencies*, and in response to **Audit Observation Memorandum (AOM) No. 2026-006 (2025)**, this Memorandum prescribes the policies, procedures, and documentary requirements governing the processing of requests for the write-off of dormant Due from Regional Office accounts recorded in the books of the Schools Division Office and its implementing units.

This issuance aims to ensure that all outstanding balances are properly reviewed, reconciled, and validated prior to the submission of requests for write-off and that all actions are undertaken in accordance with applicable accounting and auditing rules and regulations.

2. The Schools Division Office recognizes that certain Due from Regional Office accounts may remain outstanding for extended periods due to unavailable supporting documents, unreconciled balances, discontinued transactions, or other circumstances that render reconciliation, settlement, or recovery impracticable despite the exercise of reasonable diligence.

As a matter of policy, all concerned offices shall exert maximum efforts to reconcile and settle outstanding balances with the Regional Office before initiating any request for write-off. Requests for write-off shall only be considered when all practicable measures have been exhausted and when the account qualifies under existing COA rules and regulations.



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The write-off of dormant accounts shall not be construed as an automatic cancellation of accountability and shall be subject to approval by the Commission on Audit and other appropriate authorities, as may be required.

3. This Memorandum shall apply to all Division Office units and implementing units under the Schools Division Office of Bulacan maintaining outstanding Due from Regional Office accounts in their respective books of accounts.
4. To ensure a standardized and compliant workflow, all concerned offices and implementing units shall strictly observe the following sequential process:

4.1 Review and Reconciliation:

The concerned office or implementing school shall conduct a thorough review and validation of the outstanding balance. They shall coordinate with the Regional Office and other concerned units to verify, confirm, and exhaust all reasonable efforts to locate missing records or settle the account.

4.2 SDO Consolidation and Submission to Region:

If reconciliation and settlement remain unattainable despite the exhaustion of all reasonable efforts, the implementing units shall submit their requests data to the SDO Accounting Unit. The Division will consolidate these requests and submit an official letter to the Regional Office to formally request a verification and secure a Certification to Write-Off.

4.3 Submission to the Commission on Audit (COA):

The SDO Accounting Unit and concerned implementing units must compile and secure the following documents along with all the required financial schedules and official annexes, prior to submission to COA:

- Request Letter to COA for the approval of the write-off (duly signed by the Schools Division Superintendent);
- Certification from the Regional Office supporting the request or authorizing the write-off;
- Annex 3 – Schedule of Dormant Inter-Agency Fund Transfer;
- Annex 4 – Registry of Accounts Written Off;
- Annex 5 – Quarterly Report on Requests for Write-Off;
- Supporting Evidence Portfolio: Copies of correspondence, follow-up letters, reconciliations, confirmations, and other relevant documents proving that all localized collection and reconciliation efforts were heavily exhausted;
- Other documents as may be strictly required under COA Circular No. 2016-005 and subsequent auditing issuances.



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4.4 Accounting Treatment:

No accounting adjustment, derecognition, or bookkeeping entry for the write-off shall be recorded in the books of accounts unless the formal approval from the Commission on Audit has been officially received.

5. For uniformity and proper compliance, the prescribed templates are accessible through the official link and QR code provided herein for reference and use:

Link: <https://bit.ly/AnnexWrite-Off>

6. The Accounting Unit shall maintain a systematic and transparent registry of all ongoing write-off tracks and requests, and shall prepare the required periodic reports in strict accordance with COA Circular No. 2016-005.
7. Immediate dissemination of and compliance with this Memorandum is hereby directed.



**CECILIA E. VALDERAMA, PhD, CESO VI**  
Schools Division Superintendent *dy*

Accounting Unit  
June 4, 2026





