



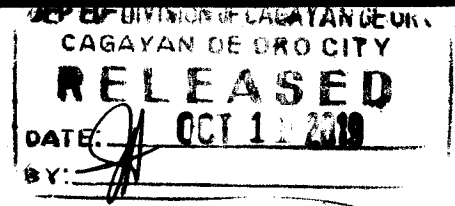
Republic of the Philippines
Department of Education
Region X – Northern Mindanao
DIVISION OF CAGAYAN DE ORO CITY

Fr. William F. Masterson, S.J. Avenue,
Brgy. Upper Balulang, Cagayan de Oro City, 9000 Philippines



October 10, 2019

Division Memorandum
No. 806 s. 2019



**FY 2019 DEADLINES FOR THE SUBMISSION OF FINANCIAL CLAIMS, REPORTS,
AND OTHER RELATED TRANSACTIONS**

TO : Chief, Curriculum Implementation Division
Chief, Schools Governance and Operation Division (SGOD)
Education Program Supervisors, PSDS and Program Coordinators
SGOD Personnel
Administrative Officer V – Admin Services Section
Administrative Officer IV – Personnel Unit
Elementary and Secondary School Heads
All Other Concern
This Division

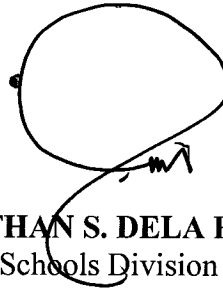
1. To facilitate the **early closing of our books of accounts** and **timely submission** of our financial reports for the year-ending **December 31, 2019** to the Department of Budget and Management (DBM), Commission on Audit (COA) and DepED Central Office and Regional Office X, the field is hereby informed on the various **deadlines** for the **submission of financial claims, reports and other related transactions** for **FY 2019** as shown in the schedule below:·

PARTICULARS	DEADLINE
<p>A. Financial Claims:</p> <ul style="list-style-type: none">▪ Personal Services (PS)<ul style="list-style-type: none">• Salaries and Wages for newly hired employees and those omitted in the regular regional payroll;• Salaries and wages of substitute teachers;• Salary Differentials due to Step Increments, Reclassification and Promotions;• And Other benefits such as Year End Bonus, Cash Gift, PEI, Loyalty Pay, Multi-grade Allowance, Special Hardship Allowance and Hardship Pay	<p>December 13, 2019</p>

All **PS claims** shall be reported using the **FORM 7** for Division Office Paid Personnel with attached necessary supporting documents such as request letter, DTR, form 6 and etc. and to be submitted to the **Payroll Unit of SDO's Administrative Service Office – Payroll Unit.**

<ul style="list-style-type: none"> ▪ Maintenance & Other Operating Expenses (MOOE) for SDO-Proper Transactions: <ul style="list-style-type: none"> • Travelling Expenses • Utilities, Janitorial, Security Services and etc. • Claims/reimbursements for Travelling and Communication Expenses • Payments to Suppliers and Service providers 	<p>December 13, 2019</p>
<p>B. Financial Reports</p> <p>SCHOOLS:</p> <ul style="list-style-type: none"> ▪ Liquidation Reports of the following Cash Advances (CA): <ul style="list-style-type: none"> • Schools MOOE downloading (including SHS); <p style="text-align: center;"><i>For October-November Transactions:</i></p> • School-Based Feeding Program (SBFP) for October – November Transactions; • BERF and Sports Fund; • and Special Projects or Undertakings. 	<p>November 29, 2019</p>
<ul style="list-style-type: none"> • Schools MOOE downloading (including SHS and SBFP); <p style="text-align: center;"><i>For December Transactions: (intended for mandatory bills and payment of contract of services)</i></p>	<p>December 13, 2019</p>
<p>SDO-Proper Personnel:</p> <ul style="list-style-type: none"> ▪ Liquidation Reports of the following Cash Advances (CA): <ul style="list-style-type: none"> • Travels; • BERF; • And for Special Projects or Undertakings. 	<p>November 29, 2019 <i>(except for travels in December 2019 to be liquidated immediately after travel)</i></p>

2. The LIQUIDATION Reports and its supporting documents must be in the **ACCOUNTING Office** on the **date stipulated as deadline**.
3. Please be reminded that per existing **COA** rules and regulations:
 - a. All claims intended for the year 2019 and prior years **not recognized and/or obligated as Accounts Payable** except for PS in the books of accounts as of December 31, 2019 shall **NOT be paid** in the year 2020;
 - b. Failure of the School Administrators/Other Officials to submit the said claims shall be personally liable to the concerned individual;
 - c. Officials and employees who **failed to liquidate** Cash Advances received in FY 2019 within the reglementary period as required by the Commission on Audit **shall not be entitled to the FY 2019 PBB**.
 - d. All cash advances shall be **fully liquidated** at the **end of the year** and any **unutilized cash advances/unexpended balances** shall be **refunded to the Cashier** in accordance with COA Circular No. 97-002 dated February 10, 1997 and reiterated in COA Circular No. 2009-002 dated May 18, 2009;
 - e. **Failure to liquidate on time shall be dealt with administratively.**
4. For information, guidance and strict compliance.



JONATHAN S. DELA PEÑA, Ph.D., CESO V
Schools Division Superintendent

References: 2019 GAA and COA Circulars

To be indicated in the Perpetual Index under the following subjects:

FINANCE SDO/SCHOOL OPERATIONS 2019 Operations
OSDS/aac