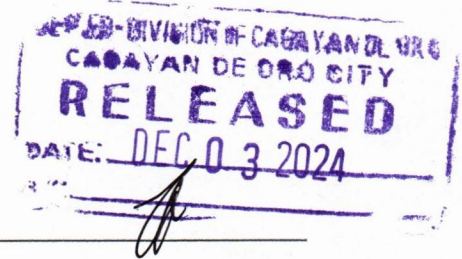




Republic of the Philippines
Department of Education
REGION X
DIVISION OF CAGAYAN DE ORO CITY



Office of the Schools Division Superintendent

02 Dec. 2024

DIVISION MEMORANDUM
No. 946 s.2024

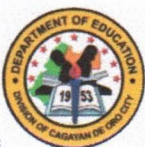
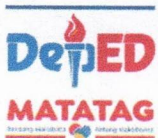
FY 2024 DEADLINES FOR THE SUBMISSION OF FINANCIAL CLAIMS,
REPORTS, AND OTHER RELATED TRANSACTIONS

TO: Assistant Schools Division Superintendent
Chiefs, CID and SGOD
All Curriculum Implementation Division Personnel
All School Governance and Operations Division Personnel
Division BAC Secretariat
Administrative Officer V – Administrative Services Section
Administrative Officer IV – Personnel Unit
All Elementary and Secondary Public School Heads and Principals
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, 2024** 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 2024** as shown in the schedule below:

PARTICULARS	DEADLINE
A. Financial Claims: ▪ Personal Services (PS) • 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.	December 13, 2024

All **PS claims** shall be reported/submitted 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**



Address: Fr. William F. Masterson Ave., Upper Balulang, Cagayan de Oro City
Telephone: (088) 855-0044, (088) 855-0047, (088) 328-2142
Email Address: cagayandeoro.city@deped.gov.ph
Website: <https://depedcdo.net/>

Doc. Ref. Code	Rev
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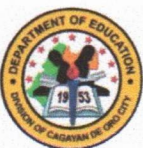
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▪ Maintenance & Other Operating Expenses (MOOE) for SDO-Proper Transactions: • Utilities, Janitorial, Security Services etc. • Claims/reimbursements for Travelling and Communication Expenses • Payments to Suppliers and Service providers	December 13, 2024
B. Financial Reports SCHOOLS: ▪ Liquidation/Accountability Reports of the following Cash Advances (CA): • Schools MOOE; • School-Based Feeding Program (SBFP); • Other Funds.	December 12, 2024

2. The LIQUIDATION/Accountability Reports and its supporting documents must be in the **ACCOUNTING Office** on or before **December 12, 2024**.
3. All School Heads are directed to comply with the provision of DepED Order No. 29 s. 2019 dated October 17, 2019 re: *Procedural Guidelines on the Management of Cash Advances for School Maintenance and Other Operating Expenses and Program Funds of Non-Implementing Units Pursuant to COA, DBM and DepEd Joint Circular No. 2019-1*, specifically paragraph **32.3** which states:

*“Ensure the submission of the Authority to Debit/Credit Account (**Annex G**) to the bank based on the following schedules, to enable the bank to deposit the interest income and unexpended balance to the BTr:*



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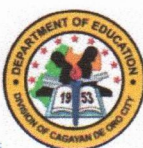
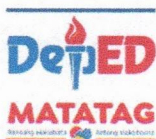
Office of the Schools Division Superintendent

Particulars	Timelines for Depositing to BTr	Submission of Authority to Debit/Credit Account
Interest Income	For GSB accounts: Quarterly – On the first banking day following the previous quarter For Non-GSB accounts: Annually – On the first banking day of the succeeding year	Upon account opening
Unexpended Cash Advance (Net of maintaining balance, funding for outstanding checks issued, and net interest income, if any) as of December 31 of every year	For GSB and Non-GSB accounts: Annually – On the first banking day of the succeeding year	On or before December 20 of the current year

*“To **determine** the amount of the **unexpended cash** advance to be transferred to the BTr after the end of the year, **the School Head shall coordinate with the bank** and obtain a bank statement to determine which among the checks issued have not yet been negotiated or encashed, i.e outstanding checks. **Non-submission of the Authority to Debit/Credit the Account on or before the deadline** shall subject the account to **automatic sweeping, net of maintaining balance**. **The School Head shall exercise utmost diligence in maintaining records of checks issued and in observing the abovementioned deadline;**”*

4. Further, please be reminded that per existing **COA** rules and regulations:

- All claims intended for the year 2024 and prior years **not recognized and/or obligated** as **Accounts Payable** except for PS in the books of accounts as of December 31, 2024, shall **NOT be paid** in the year **2025**.
- Failure of the School Administrators/Other Officials to submit the said claims shall be personally liable to the concerned individual.
- Officials and employees who **failed to liquidate** Cash Advances received in FY 2024 within the reglementary period as required by the Commission on Audit **shall not be entitled to the FY 2024 PBB**.



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- 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.**

5. For information, guidance and strict compliance

ROY ANGELO E. GAZO
Schools Division Superintendent

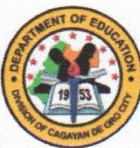
Encl.: As stated

Reference: **2024 GAA and COA Circulars and DO 29 s. 2019**

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

SCHOOL OPERATIONS 2024 YEAR-END

**DM-001-OSDS-FIN-ACCTG-AAC/ FY 2024 DEADLINES FOR THE SUBMISSION OF
FINANCIAL CLAIMS, REPORTS, AND OTHER RELATED TRANSACTIONS
December 02, 2024**



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Doc. Ref. Code		Rev	
Effectivity		Page	4 of 4