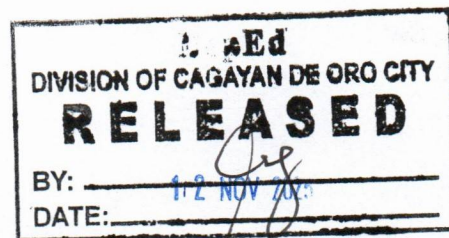




Republic of the Philippines
Department of Education
REGION X
DIVISION OF CAGAYAN DE ORO CITY



Office of the Schools Division Superintendent

MEMORANDUM No. 166 s.2025

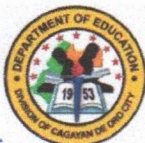
TO : Assistant Schools Division Superintendent
Chief, Curriculum Implementation Division
Chief, Schools Governance and Operation Division (SGOD)
Education Program Supervisors, PSDS and Program Coordinators
SGOD Personnel
Division BAC Secretariat
Administrative Officer V – Admin Services Section
Administrative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

FROM : **ROY ANGELO E. GAZON**
Schools Division Superintendent

SUBJECT: **FY 2025 DEADLINES FOR THE SUBMISSION OF FINANCIAL CLAIMS, REPORTS, AND OTHER RELATED TRANSACTIONS**

DATE : November 12, 2025

1. To facilitate **the early closing of our books of accounts and timely submission** of our financial reports for the year-ending **December 31, 2025** 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 2025** as indicated in the schedule on the next page.:



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	
Effectivity		Page	1 of 4



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

Office of the Schools Division Superintendent

PARTICULARS	DEADLINE
A. Financial Claims: ▪ Personal Services (PS) • Salaries and Wages for newly hired employees and those omitted in the regular 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, Hardship Pay, and Monetization of Leave Credits.	December 17, 2025

All **PS claims** shall be reported/submitted with attached necessary supporting documents such as request letter, DTR, form 6 etc. and to be submitted to the **Payroll Unit of SDO's Administrative Service Office.**

▪ Maintenance & Other Operating Expenses (MOOE) for SDO-Proper Transactions: • Utilities, Janitorial, Security Services etc. • Claims/reimbursements for Travelling and Communication Expenses • Contracts or Purchase Order • Payments to Suppliers and Service providers.	December 12, 2025
B. Financial Reports SCHOOLS: ▪ Liquidation/Accountability Reports (ARs) of the following Cash Advances (CA): • School MOOE; • School-Based Feeding Program (SBFP); • Other Funds.	SMART DAYs for December ARs December 8-10, 2025



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

Office of the Schools Division Superintendent

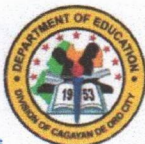
2. The LIQUIDATION/Accountability Reports and its supporting documents including the **signed Annex G** must be in the **ACCOUNTING Office** on or before **December 12, 2025**.
3. All School Heads are directed to comply with the provision of DepED Order No. 29 s. 2019 dated October 17, 2019, re: *Procedural 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:*

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:
 - a. All claims intended for the year 2025 and prior years **not recognized and/or obligated as Accounts Payable** except for PS in the books of accounts as of December 31, 2025, shall **NOT be paid** in the year 2026.



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	
Effectivity		Page	3 of 4



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

Office of the Schools Division Superintendent

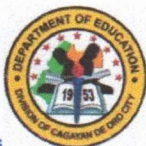
- b. Failure of the School Administrators/Other Officials to submit the said claims shall be personally liable to the concerned individual.
 - c. Officials and employees who **failed to liquidate** Cash Advances received in FY 2025 within the reglementary period as required by the Commission on Audit **shall not be entitled to the FY 2025 PBB**, if there's any.
 - 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.

References: 2025 GAA and COA Circulars and DO 29 s. 2019

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

FINANCE SDO/SCHOOL OPERATIONS 2025 Year-end Operations
OSDS/AAC

DM-014-OSDS-FIN-ACCTG-(AAC)



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://depeddco.net/>

Doc. Ref. Code		Rev	
Effectivity		Page	4 of 4