



Republic of the Philippines  
DEPARTMENT OF EDUCATION  
Region X

DIVISION OF MISAMIS ORIENTAL

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MEMORANDUM

No. 137, s. 2018

TO Chief, Curriculum Implementation Division  
Chief, Schools Governance and Operation Division (SGOD)  
Education Program Supervisors  
Public Schools District Supervisors  
Program Coordinators/Implementors  
Section Heads  
Administrative Officer V - Admin Services Section  
Administrative Officer IV - Personnel Unit  
Elementary and Secondary School Heads  
District Senior Bookkeepers/Bookkeepers Designate  
All Others Concerned  
*This Division*

FROM   
RANDOLPH B. TORTOLA  
Schools Division Superintendent

SUBJECT DEADLINE FOR THE SUBMISSION OF FY 2018 FINANCIAL  
CLAIMS AND LIQUIDATION REPORTS

DATE December 7, 2018

1. For the information and guidance of all concerned, hereunder are the deadlines for the submission of financial claims and liquidation reports for FY 2018:

PARTICULARS	DEADLINE	SUBMIT TO
<p>a. Financial Claims:</p> <p><input type="checkbox"/> Personal Services (PS)</p> <ul style="list-style-type: none"><li>Salaries of newly hired employees and those omitted from the regular regional payroll;</li><li>Salaries of substitute teachers;</li><li>Year End Bonus, Cash Gift and PEI;</li><li>Salary Differentials due to Step Increment, Reclassification and Promotion;</li><li>Other Personnel Benefits such as Loyalty Pay, Multi-grade Allowance, Hardship Pay for November and December.</li></ul>	December 18, 2018	Payroll Unit
<p><input type="checkbox"/> Maintenance &amp; Other Operating Expenses (MOOE)</p> <ul style="list-style-type: none"><li>Travelling Expenses</li><li>Utilities, Janitorial, Security Services Communication Expense, etc.</li><li>Payments to Suppliers and Service providers</li></ul>	December 18, 2018	Accounting Unit

<p><b>b. Liquidation Reports</b></p> <p><b>SCHOOLS:</b></p> <p><input type="checkbox"/> <b>Liquidation Reports of the following cash advances:</b></p> <ul style="list-style-type: none"> <li>• School MOOE</li> <li>• School-Based Feeding Program</li> <li>• Brigada Eskwela</li> <li>• Gulayan</li> <li>• Palaro</li> <li>• Other Projects/Undertakings</li> </ul>	<p><b>December 21, 2018</b></p>	<p><b>Accounting Unit</b></p>
<p><b>SDO Personnel:</b></p> <p><input type="checkbox"/> <b>Liquidation Reports of the following cash advances:</b></p> <ul style="list-style-type: none"> <li>• Travel</li> <li>• Special Projects or Undertakings</li> </ul>	<p><b>December 18, 2018</b></p>	<p><b>Accounting Unit</b></p>

2. Please be reminded that per existing accounting and auditing rules and regulations:

- a. All claims intended for the year 2018 and prior years not recognized and/or obligated as Accounts Payable except for PS in the books of accounts as of December 31, 2018 shall not be paid in the year 2019;
- b. Failure of the School Administrator/Official to submit the said claims shall be the personal liability of the concerned individual;
- c. All cash advances shall be fully liquidated and any unutilized cash advances/unexpended balances shall be refunded to the Cashier at the end of the year in accordance with COA Circular No. 97-002 dated February 10, 1997 and reiterated in COA Circular No. 2009-002 dated May 18, 2009;
- d. Failure to liquidate shall have the following consequences:
  - i. The Accountable Officer shall not be entitled to the FY 2018 PBB
  - ii. It shall constitute cause for the filing of malversation charge under Article 217 and Article 218, both of the Revised Penal Code or criminal prosecution under Section 128 of P.D. No. 1445.
  - iii. Suspension of salaries of the erring Accountable Officer shall be ordered by the Auditor concerned to the proper agency official through the head of the agency.
  - iv. Appropriate administrative proceedings shall likewise be instituted.

3. For information, guidance and strict compliance.

ACCTG