



Republic of the Philippines
Department of Education
 REGION X - NORTHERN MINDANAO
 SCHOOLS DIVISION OF MISAMIS ORIENTAL

Office of the Schools Division
 Superintendent

29 NOVEMBER 2019

DIVISION MEMORANDUM

No. *706* s. 2019

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

To: Chief, Curriculum Implementation Division (CID)
 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
 All District Senior Bookkeepers/Bookkeepers Designate
 All Others Concerned
 This Division

1. For the information and guidance of all concerned, hereunder are the deadlines for the submission of financial claims, reports and other related transactions for **FY 2019**:

PARTICULARS	DEADLINE	OFFICE
a. Financial Claims: ▪ Personal Services (PS) • Salaries and Wages for newly hired employees and those omitted in the regular regional payroll for the month of NOVEMBER ; • Personnel Benefits such as Loyalty Pay, Multi-grade Allowance, Special Hardship Allowance and Hardship Pay for the months SEPTEMBER and OCTOBER	December 6, 2019	Payroll Section



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<ul style="list-style-type: none">• Salaries and Wages for newly hired employees and those omitted in the regular regional payroll for the month of DECEMBER;• Salaries and wages of substitute teachers;• Other benefits such as Year End Bonus, Cash Gift and PEI• Salary Differentials due to Step Increments, Reclassification and Promotions;• Personnel Benefits such as Loyalty Pay, Multi-grade Allowance, Special Hardship Allowance and Hardship Pay for the months NOVEMBER and DECEMBER	December 18, 2019	Payroll Section
<ul style="list-style-type: none">▪ Maintenance & Other Operating Expenses (MOOE) for SDO PERSONNEL:<ul style="list-style-type: none">• Travelling Expenses• Utilities, Janitorial, Security Services, Communication Expenses, etc.• Payments to Suppliers and Service providers	December 18, 2019	Accounting Section





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<p>b. Financial Reports</p> <p>SCHOOLS:</p> <ul style="list-style-type: none"> ▪ Liquidation Reports of the following Cash Advances (CA): <p><i>For October-November Transactions:</i></p> <ul style="list-style-type: none"> • Schools MOOE downloading (including SHS); • School-Based Feeding Program; • Special Projects or Undertakings. 	<p>December 16, 2019</p>	<p>Accounting Section</p>
<p><i>For December Transactions:</i></p> <ul style="list-style-type: none"> • Schools MOOE downloading (including SHS); <p><i>(intended for mandatory bills and payment of contract of services)</i></p>	<p>December 18, 2019</p>	<p>Accounting Section</p>
<ul style="list-style-type: none"> • School-Based Feeding Program <p><i>(last liquidation for year 2019 for December transactions)</i></p>	<p>December 18, 2019</p>	<p>Accounting Section</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; • Special Projects or Undertakings. 	<p>December 16, 2019</p>	<p>Accounting Section</p>





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2. All reports and supporting documents must be in the respective office on the dates specified above.
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 the personal liability of the concerned individual;
 - c. 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 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. Shall not be entitled to the **FY 2019 PBB**
 - ii. Shall constitute cause for the filing of Malversation Charge under Article 217, failure to liquidate Cash Advance under Article 218, both of the Revised Penal Code or Criminal Prosecution under Section 128 of P.D. No. 1445.
 - iii. Suspension of salaries of erring Accountable Officers 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.
4. For information, guidance and strict compliance


JONATHAN S. DELA PEÑA, PhD, CESO V
Schools Division Superintendent

References: COA Circular No. 97-002
COA Circular No. 2009-002
DepEd Order No. 028, s. 2019

ACCTG/ASR



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