



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

Office of the Schools Division  
 Superintendent

3 JUNE 2024

**DIVISION MEMORANDUM**

No. **337** s. 2024

**CUT-OFF FOR THE SUBMISSION OF MID-YEAR 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 cut-ff dates for the submission of financial claims, reports and other related transactions as of **June 30, 2024**:

PARTICULARS	DEADLINE	OFFICE
<p>a. <b>Financial Claims:</b></p> <ul style="list-style-type: none"> <li>▪ <b>Personal Services (PS)</b> <ul style="list-style-type: none"> <li>• Salaries and Wages for newly hired employees and those omitted in the regular regional payroll for the month of <b>May 2024 and prior months;</b></li> <li>• Salaries and wages of substitute teachers for the month of <b>May 2024 and prior months;</b></li> </ul> </li> </ul>	<p>June 14, 2024</p>	<p>Payroll Section</p>





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<ul style="list-style-type: none"> <li>▪ Maintenance &amp; Other Operating Expenses (<b>MOOE</b>) for <b>SDO PERSONNEL</b>:           <ul style="list-style-type: none"> <li>• Travelling Expenses</li> <li>• Utilities, Janitorial, Security Services, Communication Expenses, etc.</li> <li>• Payments to Suppliers and Service providers</li> </ul> </li> </ul>	<p>June 14, 2024</p>	<p>Accounting Section</p>
<p><b>b. Financial Reports</b></p> <p><b>SCHOOLS:</b></p> <ul style="list-style-type: none"> <li>▪ <b>Liquidation Reports of the following Cash Advances (CA):</b></li> </ul> <p><i>For 2<sup>nd</sup> quarter and prior quarter transactions:</i></p> <ul style="list-style-type: none"> <li>• Schools MOOE downloading (including SHS);</li> </ul>	<p>June 21, 2024</p>	<p>Accounting Section</p>
<p><b>SDO-Proper Personnel:</b></p> <ul style="list-style-type: none"> <li>▪ <b>Liquidation Reports of the following Cash Advances (CA):</b> <ul style="list-style-type: none"> <li>• Travels;</li> <li>• BERF;</li> <li>• Special Projects or Undertakings.</li> </ul> </li> </ul>	<p>June 21, 2024</p>	<p>Accounting Section</p>

2. Please be informed that the dates specified above is just for the **CUT-OFF** of posting in the EFRS for the Division to prepare for the regionwide mid-year reconciliation of reports which will be conducted on **July 2024**.
3. All liquidation reports and salary claim documents submitted beyond the dates specified above will still be accepted, reviewed, and processed. The DV and JEV for the submitted claims/payments will be dated **July 1, 2024**.
4. For information, guidance, and compliance.

*Edilberto L. Oplenaria*  
**EDILBERTO L. OPLENARIA, EdD, CESO V**  
 Schools Division Superintendent

OSDS | FINANCE | ACCOUNTING – ELO/ega

