



Republic of the Philippines
Department of Education
REGION I

SCHOOLS DIVISION OFFICE DAGUPAN CITY

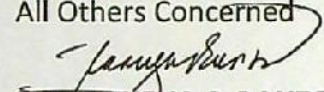
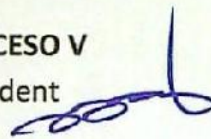


Office of the Schools Division Superintendent

DIVISION MEMORANDUM

No. 428, s. 2023

TO: Assistant Schools Division Superintendent
Chief Education Supervisor, CID
Chief Education Supervisor, SGOD
Education Program Supervisors
Program Coordinators / Implementers
Unit Heads/ Section Heads
Public School Heads
Cluster/ District/ School Senior Bookkeepers
Cluster/ District/ School Disbursing Officers
All Others Concerned

FROM: 
DR. ROWENA C. BANZON, CESO V
Schools Division Superintendent 

Date: November 17, 2023

Subject: DEADLINE FOR THE SUBMISSION OF FY 2023 FINANCIAL CLAIMS, REPORTS AND OTHER RELATED TRANSACTIONS

1. To ensure effective and efficient utilization and reporting of financial resources; facilitate the early closing of books of accounts; and submit on time FY 2023 year-end financial accountability reports to the Department of Budget and Management (DBM), Commission on Audit (COA), and DepEd Central Office (CO) and Regional Office (RO), the field is hereby informed of the various cut-off/ deadlines for the submission of financial requests, claims, reports, and other related transaction for FY 2023 as shown in the schedule below:



Address: Burgos St., Poblacion Oeste, Dagupan City
Telephone No: (075) 615-2645 | 615-2649
Website: depeddagupan.com
email: dagupan.city@deped.gov.ph





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PARTICULARS	DEADLINE	OFFICE
<ul style="list-style-type: none"> ❖ Financial Claims: ❖ Personnel Services (PS) <ul style="list-style-type: none"> ○ Salaries and wages for newly hired employees and those omitted in the regular payroll ○ Salaries and wages of Substitute Teachers ○ Maternity Pay and Proportional Vacation Pay (PVP) SY 2022-2023 ○ Salary Differentials due to Step-Increments, Reclassification and Promotions, and Loyalty Pay ○ Personnel Benefits such as Hazard Pay and Special Hardship Allowance (ALS) 	November 30, 2023 (Thursday)	Payroll Unit
<p>For January to October, 2023 Transactions</p>		
<p>For November to December, 2023 Transactions</p>	December 12, 2023 (Tuesday)	
<ul style="list-style-type: none"> ○ Year-End Bonus and Cash Gift (unpaid) 	November 30, 2023 (Thursday)	Payroll Unit
<ul style="list-style-type: none"> ○ Productivity Enhancement Incentive (PEI) 	December 05, 2023 (Tuesday)	Payroll Unit
<ul style="list-style-type: none"> ● Maintenance and Other Operating Expenses (MOOE) for SDO Transactions: <ul style="list-style-type: none"> ● Travelling Expenses ● Utilities, Janitorial, Security Services, Communication Expenses, etc. ● Payments to Suppliers, Service Providers and Contractors ● Reimbursement of Personnel ● Special Projects or Undertakings 	November 30, 2023 (Thursday)	Finance and Budget Unit
<p>For January to October 2023 Transactions</p>		



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For November to December 2023 Transactions	December 12, 2023 (Tuesday)	
❖ Financial Reports SCHOOLS: <ul style="list-style-type: none">• Liquidation Reports of the following Cash Advances (CA):<ul style="list-style-type: none">• Schools MOOE downloading (including SHS;<ul style="list-style-type: none">○ Program Support Fund under the Special Education Program (SPED) Funds○ School Downloading of Maintenance and Other Operating Expenses		Finance and Budget Unit
For November 2023 to December 2023 Transactions	December 15, 2023 (Friday)	

2. For school liquidation reports for all the funds downloaded from **January 01, 2023, to November 30, 2023, all Unliquidated and Unexpended Cash Advances as of December 08, 2023,** shall be returned to be reported on **ANNEX G** to Division Office on **December 11, 2023.** Each school bank account shall have a remaining balance of **Php 500.00** as of to date.
3. **All claims submitted on December 12, 2023,** will still be subject to **Availability of Funds.** Rest assured if unpaid on fiscal year 2023, the same will be declared as **Unpaid Obligations** and will be **paid upon the availability of funds to be requested from the Department of Budget and Management upon the validation of DepEd - Regional Office.**
4. All reports and supporting documents must be stamped with **"Received by"** and should be in the respective offices mentioned on or before the dates specified above.
5. All the School Heads are directed to comply with the provision of DepEd Order No. 029 s. 2019 dated October 17, 2019, re: *Procedure Guidelines on the Management of Cash Advances for School Maintenance and Other Operating Expenses and Program Funds of Non-Implementing Unit pursuant to Commission on Audit, Department of Budget and Management, and DepEd Joint Circular No. 2019-1 dated February 04, 2019, par. 32.3,* which states that:



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“Ensures 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 unexpected balances to the BTR:

Particulars	Timelines for Depositing to BTR	Submission of Authority to Debit/ Credit Account
Unexpected Cash Advance (CA)- Net of: 1. Maintaining balance 2. Funding for Outstanding checks (OC) 3. 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 unexpected 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 (OC).

Non-submission of the Authority to Debit/ Credit on or before the deadline shall subject the account to automatic sweeping, net of maintaining balance.

The School Head shall exercise the utmost diligence in maintaining records of checks issued and observing the above-mentioned deadline.

6. Please be reminded that per existing COA rules and regulations:
 - a. All claims intended for the fiscal year 2023 and prior years **not recognized and/or obligated as Unpaid Obligations except for Personnel Services (PS) and Maintenance and Other Operating Expenses (MOOE)** in the books of accounts as of **December 31, 2023**, shall **NOT BE PAID** in the fiscal year 2024.



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- b. Failure of the Division Personnel/ School Heads/ 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/ unexpended cash advances shall be reconciled with LBP in accordance with D.O. 029, s. 2019.
- d. Failure to liquidate shall have the following consequences:
- i. Shall not be entitled to the FY 2023 Performance-Based Bonus (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 the salaries of erring Accountable Officers shall be ordered by the Auditor concerned to the proper agency official through the Head of the Agency; and
 - iv. Appropriate administrative proceedings shall likewise be instituted.
7. For information, guidance, and strict compliance.

References: COA Circular no. 97-002
COA Circular No. 2009-002
COA Circular No. 2012-004
DepEd Order No. 029, s. 2019
DepEd Order No. 007, s. 2021
DepEd Order No. 005, s. 2022
SDO Dagupan City DM No. 415, s. 2023



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