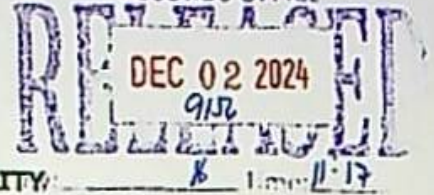




Republic of the Philippines
Department of Education
REGION I
SCHOOLS DIVISION OFFICE DAGUPAN CITY

DepEd SDO Dagupan City
RECORDS OFFICE



Office of the Schools Division Superintendent

November 29, 2024

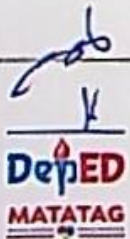
DIVISION MEMORANDUM

No. 506, s. 2024

**DEADLINE FOR THE SUBMISSION OF FY 2024 FINANCIAL CLAIMS, REPORTS AND
OTHER RELATED TRANSACTIONS**

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

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 2024 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 2024, please see Enclosure I.



Address: Burgos St., Poblacion Oeste, Dagupan City
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Enclosure I:

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 2023-2024,○ Salary Differentials due to Step-Increments, Reclassification and Promotions,○ Loyalty Pay,○ Personnel Benefits for Hazard Pay; and○ Special Hardship Allowance (ALS) <p>For January to December, 2024, Transactions</p>	<p>December 13, 2024 (Friday)</p>	<p>Payroll Section</p>
<ul style="list-style-type: none">○ Year End Bonus and Cash Gift for Retired, Resigned and Deceased Personnel	<p>November 29, 2024 (Friday)</p>	<p>Payroll Section</p>
<ul style="list-style-type: none">○ Productivity Enhancement Incentive (PEI)	<p>December 06, 2024 (Friday)</p>	<p>Payroll Section</p>
<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 (Goods),• Payment to Service Providers and Contractors (Services and Infrastructure),• Reimbursement of expenses of Personnel, and• Special Projects or Undertakings <p>For January to December, 2024 Transactions</p>	<p>December 13, 2024 (Friday)</p>	<p>Finance and Budget Unit</p>



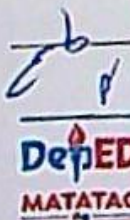
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<p>❖ Financial Reports</p> <p>SCHOOLS:</p> <ul style="list-style-type: none">• Liquidation Reports of the following Cash Advances (CA):• Schools MOOE downloading (including JHS and SHS;<ul style="list-style-type: none">○ School Downloading of Maintenance and Other Operating Expenses (MOOE○ Program Support Fund under the Special Needs Education (SNED) Funds○ Program Support Fund under the Disaster Risk Reduction Management (DRRM) Funds○ Program Support Fund under the School Based Feeding Program (SBFP) Funds <p>For October and November, 2024 Transactions</p> <p>For December, 2024 Transactions</p>	<p>November 29, 2024 (Friday)</p> <p>December 18, 2024 (Wednesday)</p>	<p>Finance and Budget Unit</p>
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2. For school liquidation reports for all funds downloaded from January to December, 2024, all unliquidated and unexpended Cash Advances as of December 18, 2024 must be returned and reported in ANNEX G to the Division Office by December 19, 2024. Each school bank account should maintain a minimum balance of Php 500.00.
3. All claims submitted on December 20, 2024, will still be subject to availability of funds. Rest assured that any unpaid obligations for fiscal year 2024 will be declared as unpaid obligations for Maintenance and Other Operating Expenses (MOOE) and Capital Outlay (CO) upon the availability of allotments. Payment will be processed upon the availability of funds to be requested to the Department of Budget and Management (DBM) upon the validation by DepEd - Regional Office I.



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- All reports and supporting documents must be stamped with "Received by" and submitted to the respective offices mentioned above on or before the specified dates.
- All School Heads are directed to comply with the provision of DepEd Order No. 029 s. 2019, "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 4, 2019, par. 32.3, which states:

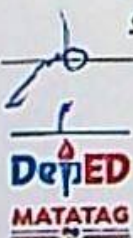
"Ensures the submission of the Authority to Debit/Credit Account (Annex G) to the bank based on the following schedules, to enable the bank to deposit the interest income and unexpected balances to the BTR:

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 in observing the above-mentioned deadline.

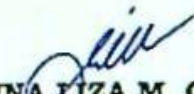


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6. Please be reminded that per existing COA rules and regulations:
- a. All claims intended for the fiscal year 2024 not recognized and/or obligated as Unpaid Obligations expect for Maintenance and Other Operating Expenses (MOOE) and Capital Outlay (CO) in the books of accounts as of December 31, 2024, shall NOT BE PAID in the fiscal year 2025 as per stated in General Appropriation Act, FY 2024, Section 70.
 - 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 Development Bank of the Philippines (DBP) in accordance with D.O. 029, s. 2019.
 - d. Failure to liquidate cash advances shall have the following consequences:
 - i. The individual shall not be entitled to the Performance Based Bonus (PBB);
 - ii. It shall constitute grounds 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.


ANNA LIZA M. CHAN
Supervising Education Program Specialist
Officer- In-Charge
Schools Division Superintendent

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
Division Memorandum No. 415, s. 2022
Division Memorandum No. 428, s. 2023



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