14 SEPTEMBER 2022

OFFICE OF THE SCHOOLS
DIVISION SUPERINTENDENT

DIVISION MEMORANDUM
No. 525 **s. 2022**

DEADLINE FOR THE SUBMISSION OF FY 2022 FINANCIAL CLAIMS, REPORTS AND OTHER RELATED TRANSACTIONS

To: Assistant Schools Division Superintendent
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. To ensure effective and efficient utilization and reporting of financial resources; facilitate the early closing of books of accounts; and submit on time FY 2022 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 2022** as shown in the schedule below:

PARTICULARS	DEADLINE	OFFICE
▪ **Financial Claims**:		
▪ **Personal Services (PS)**		
o Salaries and Wages for newly hired employees and those omitted in the regular regional payroll.		
o Salaries and wages of substitute teachers.		
o Salary Differentials due to Step Increments, Reclassification and Promotions, and Loyalty Pay		
o Personnel Benefits such Hazard Pay and Special		

Hardship Allowance (Hardship Post, Als, and Purely Multi-grade School). ***For January to September 30, 2022 Transactions.***	**October 10, 2022 (Monday)**	**Payroll Section**
For October to December 2022 Transactions.	**December 12, 2022 (Monday)**	**Payroll Section**
o Year End Bonus and Cash Gift	**November 7, 2022 (Monday)**	**Payroll Section**
o Productivity Enhancement Incentive	**December 5, 2022 (Monday)**	**Payroll Section**
▪ Maintenance & Other Operating Expenses **(MOOE) for SDO Proper Transactions:** o Travelling Expenses o Utilities, Janitorial, Security Services, Communication Expenses, etc. o Payments to Suppliers, Service providers and Contractors o Special Projects or Undertakings. ***For January to September Transactions.***	**October 17, 2022 (Monday)**	**Accounting Section**
For October to December 2022 Transactions.	**December 12, 2022 (Monday)**	**Accounting Section**

a. Financial Reports **SCHOOLS:** ▪ **Liquidation Reports of the following Cash Advances (CA)**: o Schools MOOE downloading (including SHS); • Program Support Fund Under the Special Education (SPED) Program Funds • Supplemental Funds (Face-to-face Implementation); • Indigenous Peoples Education (IPED) Program Support Fund • Provision of Funds For Clean Up And Minor Repair For Schools Affected By Typhoon Odette • Procurement of Learning Tools and Equipment for Science, Mathematics And Technical Vocational Livelihood • Special Projects or Undertakings. ***For January to September 30, 2022 Transactions***:	**October 17, 2022 (Monday)**	**Accounting Section**
For October – December 2022 Transactions:	**December 12, 2022 (Monday)**	**Accounting Section**

2. For School liquidation reports for all the funds downloaded from January 1, 2022, to November 30, 2022, **All Unliquidated and Unexpended Cash Advances as of December 9, 2022** shall be returned or to be reported in the **ANNEX G** to Division Office on **December 12, 2022. Each school bank accounts shall have a remaining balance of P500.00 as of the said date.**

3. **All Claims submitted on December 12, 2022,** will still be subject to Availability of Funds. Rest assured if not paid on 2022, the same will be declared as Accounts payable and will be paid starting **January 9, 2023,** or **when the funds for 2023 will be available**, whichever comes first.

4. All reports and supporting documents must be stamped with **"Received by"** and should be in the respective office 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: *Procedural Guidelines on the Management of Cash Advances for School Maintenance and Other Operating Expenses and Program Funds of Non-Implementing Unit pursuant to COA, DBM and DepEd Joint Circular No. 2019-1 dated February 4, 2019, par. 32.3,* which states that:

"Ensure 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* ***unexpended balances to the BTR:***

Particulars	***Timelines for Depositing to BTR***	***Submission of Authority to Debit/Credit Account***
Unexpended 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 ***unexpended 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 Account 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."

4. Please be reminded that per existing COA rules and regulations:

   a. All claims intended **for the year 2022** and prior years **not recognized and/or obligated** as **Accounts Payable** except for PS in the books of accounts **as of December 31, 2022**, shall **NOT be paid** in **the year 2023**.

   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/unexpended cash advances shall be reconciled with DBP in accordance with DO 029 s. 2019

   d. Failure to liquidate shall have the following consequences:

      i. Shall not be entitled to the **FY 2022 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.

5. 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
COA Circular No. 2012-004
DepEd Order No. 029, s. 2019
DepEd Order No. 007, s. 2021
DepEd Order No. 005, s. 2022
DBM MC No. 2021-1

To be indicated in the Perpetual Index
under the following subjects:

FINANCE POLICY
FINANCIAL CLAIMS
FINANCIAL REPORT
DEADLINES
CASH ADVANCES

OSDS| FINANCE| ACCOUNTING - ega