

Republic of the Philippines Department of Education Region X – Northern Mindanao

DIVISION OF LANAO DEL NORTE

Gov. A. Quibranza Prov'l Gov't Compound Pigcarangan, Tubod, Lanao del Norte (063) 227 – 6633 (063) 341 – 5109

lanao.norte@deped.gov.ph



November 7, 2019

Division Memorandum

No. 484 s. 2019

TO :

Chief, Curriculum Implementation Division (CID)

Chief, Schools Governance and Operation Division (SGOD)

Education Program Supervisors, PSDS and Program Coordinators

Elementary and Secondary School Heads

District Senior Bookkeepers and Disbursing Officers

This Division

FROM

EDILBERTO L. OPLENARIA, CESO VI

Schools Division Superintendent

SUBJECT

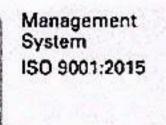
FY 2019 DEADLINES FOR THE SUBMISSION OF FINANCIAL CLAIMS,

REPORTS AND OTHER RELATED TRANSACTIONS

1. To facilitate the early closing of our books of accounts and timely submission of our reportorial requirements for the year ending December 31, 2019 to the Department of Budget and Management (DBM), Commission on Audit (COA) and DepED Central Office and Regional Office X, the field is hereby informed on the various deadlines for the submission of financial claims, reports and other related transactions for FY 2019 as shown in the schedule below:

PARTICULARS	DEADLINE
A. FINANCIAL CLAIMS:	
 Personal Services (PS) Salaries and Wages for newly hired employees and those omitted in the regular regional payroll; Maternity Claim Benefits Salaries and wages of substitute teachers; Salary Differentials due to Step Increments, Reclassification and Promotions; Other benefits such Year End Bonus, Cash Gift, PEI, Loyalty Pay, World Teachers Day Incentive, Chalk Allowance 	December 6, 2019





www.tuv.com ID 9108656283



 Maintenance & Other Operating Expenses (MOOE) for SDO-Proper Transactions: Travelling Expenses Utilities, Janitorial, Security Services and etc. Claims/reimbursements for Travelling and Communication Expenses Payments to Suppliers and Service providers 	December 13, 2019
 Capital Outlay (Infrastructure) Advance payment Progress payment Final Payment Release of Retention Money 	December 13, 2019

All PS claims shall be submitted to the newly created Payroll Unit of SDO's Personnel Section Office attached with documentary requirements pursuant to Deped Order No. 2012-001. MOOE and Capital Outlay claims must be forwarded to Accounting Section within the stipulated dates as deadline. Checklists of the documentary requirements are available at the Accounting Section for the qualified employees and officials.

 SCHOOLS: Liquidation Reports of the following Cash Advances (CA): Schools MOOE downloading (including SHS); School Based Feeding Program Fund; and other Special Projects or Undertakings. 	January 5, 2020 (5th day of the following month)
 SDO-Proper Personnel: Liquidation Reports of the following Cash Advances (CA): Travels; And other Special Purpose Undertakings. 	December 31, 2019

2. Please be reminded that per existing COA and BIR 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 pursuant to COA Circular No. 97-002;



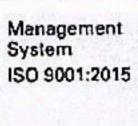
- b. Officials and employees who failed to liquidate Cash Advances received in FY 2019 within the reglementary period, as prescribed in Commission on Audit (COA) Circular 2009-002 dated May 18, 2009, shall not be entitled to the FY 2019 PBB.
- c. All cash advances shall be fully liquidated at the end of the year and any unutilized cash advances/unexpended balances shall be refunded to the Cashier 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 on time shall be dealt with administratively as provided for in COA Circular No. 2012-004 dated November 28, 2012.
- e. As BIR withholding agent, Deped SDOs including schools are mandated to withhold taxes of 1% and 2%, whichever is applicable, to income payments made to its local/resident supplier of goods/services pursuant to RR 11-2018.

Government or any of its political subdivisions, instrumentalities or agencies shall, before making payments on accounts of each purchase of goods and services which are subject to the value-added tax imposed under Section 106 and 108 of the NIRC or Tax Code, deduct and withhold a final value-added tax at the rate of 5% of the gross payment thereof. Any person whose sales or receipts are exempt under Section 109 of the Tax Code from the payment of value-added tax and who is not a VAT-registered person shall pay a tax equivalent to 3% of his gross quarterly sales or receipts in accordance to RR 13-2018.

Failure of the Accountable Officers to withhold such tax shall, in addition to penalties provided by the NIRC or Tax Code, be liable to a penalty to the amount of the tax not withheld, or not accounted for and remitted.

3. For information, guidance and strict compliance.





mco.vul.www E8595881E GI

