



Republic of the Philippines  
Department of Education  
Region X – Northern Mindanao  
**DIVISION OF LANA O DEL NORTE**  
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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*  
**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
<b>A. FINANCIAL CLAIMS:</b> <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;</li><li>• Maternity Claim Benefits</li><li>• Salaries and wages of substitute teachers;</li><li>• Salary Differentials due to Step Increments, Reclassification and Promotions;</li><li>• Other benefits such Year End Bonus, Cash Gift, PEI, Loyalty Pay, World Teachers Day Incentive, Chalk Allowance</li></ul></li></ul>	<b>December 6, 2019</b>





<ul style="list-style-type: none"> <li>▪ <b>Maintenance &amp; Other Operating Expenses (MOOE) for SDO-Proper Transactions:</b> <ul style="list-style-type: none"> <li>• Travelling Expenses</li> <li>• Utilities, Janitorial, Security Services and etc.</li> <li>• Claims/reimbursements for Travelling and Communication Expenses</li> <li>• Payments to Suppliers and Service providers</li> </ul> </li> </ul>	<b>December 13, 2019</b>
<ul style="list-style-type: none"> <li>▪ <b>Capital Outlay (Infrastructure)</b> <ul style="list-style-type: none"> <li>• Advance payment</li> <li>• Progress payment</li> <li>• Final Payment</li> <li>• Release of Retention Money</li> </ul> </li> </ul>	<b>December 13, 2019</b>

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.

<b>B. FINANCIAL REPORTS</b>  <b>SCHOOLS:</b> <ul style="list-style-type: none"> <li>▪ <b>Liquidation Reports of the following Cash Advances (CA):</b> <ul style="list-style-type: none"> <li>• Schools MOOE downloading (including SHS);</li> <li>• School Based Feeding Program Fund;</li> <li>• and other Special Projects or Undertakings.</li> </ul> </li> </ul>	<b>January 5, 2020 (5<sup>th</sup> day of the following month)</b>
<b>SDO-Proper Personnel:</b> <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>• And other Special Purpose Undertakings.</li> </ul> </li> </ul>	<b>December 31, 2019</b>

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.

