



Republic of the Philippines
Department of Education
Region X – Northern Mindanao
DIVISION OF LANA DEL NORTE
Gov. A. Quibranza Prov'l. Gov't. Compound
Pigcarangan, Tubod Lanao del Norte
(063)227 – 6633, (063)341 – 5109
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DIVISION MEMORANDUM

No. 548 s. 2022

TO : Chief, Curriculum Implementation Division (CID)
Chief, Schools Governance and Operation Division (SGOD)
Education Program Supervisors
Public Schools District Supervisors/ Coordinating School Principals
Elementary and Secondary School Heads
District Senior Bookkeepers and Disbursing Officers
This Division

FROM : *for: [Signature]*
EDILBERTO L. OPLENARIA, CESO V
Schools Division Superintendent

SUBJECT : **FY 2022 DEADLINES FOR THE SUBMISSION OF FINANCIAL CLAIMS, REPORTS AND OTHER RELATED TRANSACTIONS**

DATE : **November 11, 2022**

- a) To facilitate the early closing of our books of accounts and timely submission of our reportorial requirements for the year ending **December 31, 2022** 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 2022** as shown in the schedule below:

PARTICULARS	DEADLINE
A. FINANCIAL CLAIMS:	
a) Personal Services (PS) <ul style="list-style-type: none">Salaries and Wages for newly hired employees and those omitted in the regular regional payroll;Maternity Claim BenefitsSalaries 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 16, 2022
▪ Schools Cash Advances and Payments <ul style="list-style-type: none">MOOE and other Specific Program Funds DownloadingCurrent unpaid obligations	November 30, 2022 December 16, 2022



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- 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 the **Accounting Section** within the stipulated deadline. Checklists of the documentary requirements are available at the Accounting Section for the qualified employees and officials.
- c) **Schools Cash Advances** for FY 2022 particularly its **MOOE and other specific program funds** must be **submitted to the Accounting Unit** on a specific deadline as shown in the above schedule for further processing. This deadline is set to avoid hasty and inconsistent preparation of bank reconciliation statement and Annex G which if erroneously prepared and submitted to the Government Servicing Bank (GSB) may result to inadvertent reversion of funds to the Bureau of Treasury (BTr).
- d) Schools with unliquidated cash advances which are not qualified for downloading are directed to submit the following documents within the stipulated date:
- proof of billing,
 - obligation request,
 - disbursement voucher, and
 - other supporting documents to facilitate payment to the supplier/provider.

Payment of other expenditures for the support of school's operation as reflected in the current school's MDP shall be subject to the availability of funds and in accordance with the existing budgeting, accounting, procurement and auditing rules and regulations.

B. 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);• School Learning Modalities (SLM) Fund;• School Based Feeding Program Fund;• and other Special Projects or Undertakings.	January 5, 2023 (5th day of the following month)
SDO-Proper Personnel: <ul style="list-style-type: none">▪ Liquidation Reports of the following Cash Advances (CA):<ul style="list-style-type: none">• Travels;• And other Special Purpose Undertakings.	December 31, 2022



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a) Please be reminded that per existing **COA** and **BIR** 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** pursuant to **COA Circular No. 97-002**;
- b. Officials and employees who **failed to liquidate** Cash Advances received in FY 2022 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 2022 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.

- b) Further, the field is hereby reminded to ensure the submission of the **Authority to Debit/ Credit Account (Annex G)** to their servicing bank based on the following schedule to enable the bank to deposit the interest income and unexpended balances to the Bureau of Treasury (BTr) pursuant to **DepEd Order No. 029, s.2019**.

C. BTR FORM

- **Authority to Debit/ Credit Account (Annex G)**
 - Unexpended Cash Advance (Net of maintaining balance, funding for outstanding checks issued, and net interest income, if any) as of December 31 of every year

December 20, 2022



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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.

Non-submission of the Authority to Debit/ Credit Account (Annex G) on or before the deadline shall subject the account to automatic sweeping, net of maintaining balance. Therefore, the **School Head shall exercise utmost diligence** in maintaining records of checks issued and in observing the above-mentioned deadline.

- c) For information, guidance, and strict compliance.