



Republic of the Philippines
Department of Education
Region VII – CENTRAL VISAYAS
SCHOOLS DIVISION OF BOHOL

Office of the Schools Division
Superintendent

November 03, 2022

DIVISION MEMORANDUM

No. **0709** s. 2022

DEADLINE FOR SUBMISSION OF ALL FINANCIAL CLAIMS FOR CY 2022

To: Assistant Schools Division Superintendents
Division Chiefs
Public Schools District Supervisors
Program Coordinators
SDO Section Heads
Elementary/Secondary Principals/School Heads
Teaching and Non-Teaching Personnel
All Others Concerned

1. To facilitate the early closing of our books of accounts and for timely submission of our Financial Reports to other oversight agencies (e.g., COA, DBM) and to DepEd Region VII for the year-ending December 31, 2022, this Office through the Accounting Unit hereby announces the deadline in the submission of all financial claims chargeable against the CY-2022 allotment and continuing appropriations of the Schools Division Office (SDO) for Personnel Services (PS), Maintenance and Other Operating Expenses (MOOE) and Capital Outlay (CO).
2. Relative thereto, all financial claims which arise out of unpaid accounts, bills covering services rendered, seminars conducted, travels completed, bills for gasoline, telephone, contracts awarded and goods procured and delivered, salary for newly hired personnel, substitute teachers and those omitted in the regular regional payroll, salary differentials, other personnel benefits, among others, **shall be submitted to the Internal Audit Services (IAS) together with the complete supporting documents on or before December 09, 2022.**
3. All other financial claims not completed on December 09, 2022 but expected to be completed during the month of December shall be submitted to the IAS the soonest practicable time after completion/delivery or before December 27, 2022 for processing of payment subject to availability of funds or Notice of Cash Allocation (NCA), otherwise it will be booked as Accounts Payable.

However, goods and services which are not yet completed or delivered, as well as claims for reimbursement of travel, payment of salaries, among others, shall be



submitted to the Budget Unit for purposes of obligation on or before December 29, 2022. Only financial claims with complete supporting documents will be obligated and to be booked as Accounts Payable which shall then be paid next calendar year 2023 subject to availability of Notice of Cash Allocation (NCA). Furthermore, claims not submitted and obligated this year shall no longer be entertained nor paid next year.

4. For downloading of School MOOE allocations to Elementary and Secondary Schools Non-Implementing Units (Non-IUs), the deadline for the submission of school MOOE liquidations for the month of November will be **on or before the 5th day of December, 2022**. This is to give ample time for the Schools Division Office to process the subsequent release of the December school MOOE and for the compliance of DepEd Order No. 029, s.2019 for the submission of the Authority to Debit/Credit Account (Annex G of DepEd Order No. 029 s.2019) to be submitted on or before December 20 of the current year to enable the bank to deposit the unexpended balances to the Bureau of the Treasury for the year 2022. It is directed that elementary and secondary school (Non-IUs) shall expedite the utilization of November and December school MOOE in order to determine the accurate amount of unexpended balances to be deposited to the BTr.

It is in keeping with our mandate that by the end of the year, the MOOE allocations should have been downloaded to the respective schools through Cash Advance using the replenishment method in consistent with the provision of COA-DBM-DEPED Joint Circulars. Again, only those who are able to fully liquidate this year's MOOE allocations (on or before December 31, 2022) shall be downloaded with 2023 school MOOE.

5. For strict implementation.

BIANITO A. DAGATAN Ed.D CESO V
Schools Division Superintendent

