



Republic of the Philippines
Department of Education

Caraga Region

SCHOOLS DIVISION OF SURIGAO DEL SUR

DEPED-DIVISION OF SURIGAO DEL SUR
RELEASED
 DATE: October 27, 2025
 TIME: 9:48 am
 SIGNATURE: [Signature]

DIVISION MEMORANDUM

No. 465, s. 2025

To: Assistance Schools Division Superintendent
 Chief, CID and SGOD
 Public Schools District Supervisors/Districts In-charge
 Program Coordinators/Implementors
 SDO Section Heads
 School Principal/School Heads
 Teaching and Non-Teaching Personnel
 All Others Concerned
 This Division

**DEADLINE FOR THE SUBMISSION OF FY 2025 FINANCIAL CLAIMS, REPORTS
 AND OTHER RELATED TRANSACTIONS**

1. To ensure effective and efficient utilization and reporting of financial resources; to facilitate the early closing of our books of accounts, and for timely submission of our FY 2024 year-end Financial Accountability Reports to DepEd Regional and Central Office and other oversight agencies (e.g. DBM, COA), this office through the Accounting Unit hereby announces the deadline/cut-off in the submission of all financial claims chargeable against the CY 2024 allotment and continuing appropriations of the Schools Division Office (SDO) for Personnel Services (PS), Maintenance and Other Operating Expenses (MOOE) and Capital Outlay (CO), reports and other related transactions.
2. Relative thereto, all financial claims which arise out of unpaid MOOE transactions, the salary of all teaching and non-teaching personnel for December including the remittances, salary for newly-hired personnel, substitute teachers, and all other personnel benefits such as PEI, special hardship allowance (SHA), hazard pay for nurses, loyalty pay, salary differentials, step increments, other benefits, among others, shall be **SUBMITTED to ACCOUNTING OFFICE** together with complete supporting documents on or before **DECEMBER 12, 2025 (FRIDAY)**.
3. The **last day of downloading of cash advances** for the 4th Quarter School MOOE, additional MOOE, DRR, NLC, SNED, GPP, SIIF and SBFP will be on **November 14, 2025 (Friday)**, provided that the Accountable officer has neither previous unliquidated cash advance nor pending liquidation from the time of submission of cash advance. Any submission of cash advance(s) after the said date **shall no longer be processed by the finance office**.
4. All other financial claims not completed or submitted on December 13, 2024, but expected to be completed during December shall be submitted to the Accounting Office at the soonest practicable time after completion/delivery for processing of payment subject to availability of funds or Notice of Cash Allocation (NCA), otherwise the same shall be booked as Accounts Payable.



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However, goods and services, that are not yet completed or delivered, as well as claims for reimbursement of travel, payment of salaries, and other personnel benefits, among others, shall be submitted to the Budget Unit for purposes of obligation on or before **December 22, 2025 (Monday)**. Only financial claims with complete supporting documents will be obligated and to be booked as Accounts Payable which shall be paid in the 2nd quarter of CY 2026 subject to the availability of Notice of Cash Allocation (NCA).

Furthermore, all financial claims chargeable against the continuing appropriations of FY 2024 GAA, R.A. No. 11975 **must be obligated and disbursed until December 31, 2025**, as stipulated in Section 3.3 of National Budget Circular No. 595 dated January 20, 2025.

5. All School Heads/School Principals are directed to comply with the provision of DepEd Order No. 029 s. 2019 dated October 17, 2019, and shall ensure the submission of the Authority to Debit/Credit Account (**ANNEX G**) to the bank **on or before December 19, 2025 (Friday)**, to enable the bank to deposit any unexpended cash advance (Net of maintaining balance, funding for outstanding checks issued, and net interest income, if any) to the BTR after the end of the year.

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. **The School Head shall exercise utmost diligence in maintaining records of checks issued and in observing the abovementioned deadline.**

6. The deadline for submission of the liquidation reports for all types of cash advances (e.g. School MOOE, SBFP, DRR, NLC, SNED, GPP, SIIF) will be **on or before December 15, 2025**.
7. All financial claims not submitted and obligated this year shall **NOT** be paid next year. Failure of the teaching and non-teaching personnel to submit the said claims shall be the personal liability of the concerned individual.
8. For information, guidance, and strict compliance.

LORENZO O. MACASOCOL, PhD., CESO V
Schools Division Superintendent

By the authority of the Schools Division Superintendent:

Encl.: None

Reference: FY 2024 GAA, R.A. No. 11975, DepEd Order No. 029 s. 2019

To be indicated in the Perpetual Index

Under the following subjects: POLICY

OSDS/bec
10/24/2025


LAILA F. DINAQUE EdD., C
Assistant Schools Division Superintendent



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