



Republic of the Philippines  
**Department of Education**  
Cordillera Administrative Region  
**Schools Division of Tabuk City**



Office of the Schools Division Superintendent

**Division Memorandum**

No. 122, s. 2023

TO : All Division Personnel  
School Heads  
Administrative Officer II  
Administrative Assistant II & III  
All Others Concerned

DATE : March 22, 2023

SUBJECT : **DEADLINES ON FINANCIAL CONCERNS**

1. This has reference to the Audit Observation Memorandum (AOM) No. 2023-03 dated February 17, 2023, wherein the prior year's expenditures of DepEd Sdo Tabuk City totaling ₱ 126,793.10 were charged against the current appropriations contrary to section 4.1 and 119 of Presidential Decree (PD) No. 1445 and section 2, Chapter 2 of the Government Accounting Manual (GAM) for National Agencies (NGAs), Volume 1.
2. The following are deadlines of the following claims:

**TRAVEL EXPENSES AND COMMUNICATION EXPENSES**

Date	Deadlines of Submission	Fund Source	Remarks
January to October	30 days after end of travel	GAA	With NCA
		Sub-ARO	For request of NCA
November to December	On or before Dec 26	GAA	With NCA
			After closing of books then claim will not be processed on the succeeding year
Nov 1-15	On or before Nov 15	Sub-ARO (Current Appropriations)- valid for obligation until Dec 31 of the Succeeding Year	For request of NCA on or before Nov 15
Nov 16 to Dec 31	On or before Dec 31		After Nov 15 considered payables or can be paid if there is available cash
Nov 1-15	On or before Nov 15	Sub-ARO (Continuing Appropriations)- valid for obligation until Dec 31 of the Current Year	For request of NCA on or before Nov 15
Nov 16 to Dec 31	On or before Dec 31		After Nov 15 considered payables or can be



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			paid if there is available cash  If not Obligated, shall not be available for expenditure in the succeeding year
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Note: For December 20- 25 travel submit DV, ORS, Authority for travel & Itinerary of travel to Budget Office before going on travel

**TRAINING EXPENSES (Meals/Snacks and Supplies)**

Date	Deadlines of Submission	Fund Source	Remarks
January to October	10 days after implementation	GAA Sub-ARO	With NCA For request of NCA
November to December	On or before Dec 26	GAA	With NCA  After closing of books then claim will not be processed on the succeeding year
Nov 1-15  Nov 16 to Dec 31	On or before Nov 15  On or before Dec 31	Sub-ARO (Current Appropriations)- valid for obligation until Dec 31 of the Succeeding Year	For request of NCA on or before Nov 15  After Nov 15 considered payables or can be paid if there is available cash
Nov 1-15  Nov 16 to Dec 31	On or before Nov 15  On or before Dec 31	Sub-ARO (Continuing Appropriations)- valid for obligation until Dec 31 of the Current Year	For request of NCA on or before Nov 15  After Nov 15 considered payables or can be paid if there is available cash  If not Obligated, shall not be available for expenditure in the succeeding year

**SALARY DIFFERENTIALS**



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Particulars	Deadlines of Submission	Remarks
<b>Salary of New Employee</b> Jan to Nov  December	7 Days after 1 <sup>st</sup> month of assumption to duty  On or before December 26	HR, AO II and ADAS should see to it that differentials are processed
<b>Step Increments</b> Jan to Nov  December	5 Days after adjustment of Step increments  On or before December 26	HR, AO II and ADAS should see to it that differentials are processed
<b>Promotions</b> Jan to Nov  December	5 Days after adjustment of Salary Grade  On or before December 26	HR, AO II and ADAS should see to it that differentials are processed
<b>Substitute and Maternity Claims</b> Jan to Nov  December	5 Days after end of substitution or maternity  On or before December 26	HR, AO II and ADAS should see to it that differentials are processed
<b>Other Benefits for the Year</b> Clothing Allowance, Midyear Bonus, SRI, Cash Allowance, Anniversary Bonus, Performance Based-Bonus (PBB)  Year End Bonus Cash Gift Product Enhancement Incentive (PEI)	7 Days after the payment of such benefits  December 20	HR, AO II and ADAS should see to it that differentials are processed
<b>Certificate of Last Payment</b> <b>(Net Entitlement to be paid by Division Office)</b> Jan to Nov  December	5 Days after receipt from Regional Office  December 20	Retirement/Death/Transfer/Resignation  HR should prepare DV & ORS for immediate payment

**OTHER PERSONNEL BENEFITS**

<b>Special Hardship Allowance (SHA)</b> Jan to Feb March to May June to August Sept to November	7 Days after end of Feb 7 Days after end of May 7 Days after end of Aug 7 Days after end of Nov	AO II and ADAS should see to it that all qualified personnel received such benefits
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December	December 20	
<b>Magna Carta Benefits of Public Health Workers</b> Jan to Feb March to May June to August Sept to November December	7 Days after end of Feb 7 Days after end of May 7 Days after end of Aug 7 Days after end of Nov December 20	DTRs of December to follow

3. SDO Tabuk City will stop the practice of charging prior years expenses against the current year's appropriation and all employees shall follow the deadlines for the submission of claims and be warn that non-compliance with the same shall cause the non-acceptance of their claims for processing. And whoever cause the delay in the processing of this claims shall be accountable.
4. For information, guidance and strict compliance.

  
**IRENE S. ANGWAY**  
Schools Division Superintendent

