



Republic of the Philippines
Department of Education
 REGION XI
 SCHOOLS DIVISION OF PANABO CITY

December 2, 2025

DIVISION MEMORANDUM

No. 0278, s. 2025

**DIVISION YEAR-END FINANCIAL ACTIVITIES AND DEADLINE FOR
 SUBMISSION OF DOCUMENTS FOR CY 2025**


To : Assistant Schools Division Superintendent
 Chief ES, Schools Governance and Operations Division
 Chief ES, Curriculum Implementation Division
 Education Program Supervisors
 Public Schools District Supervisors
 Elementary and Secondary School Heads/Principals
 Section Heads
 Finance Section Personnel
 All concerned

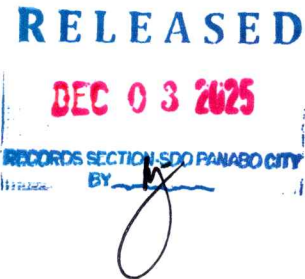
1. Please be informed of the deadlines for the submission of financial documents for processing of Obligation Request Status (ORS) and Disbursement Vouchers (DV) for payment of various claims; the purpose of which is to avoid the delay of payment during the year end and at the same time minimize accounts payable in the succeeding year. Any claims submitted beyond the deadline shall be treated as Accounts Payable subject to DBM Circular letters on the release of payment for Prior Year Obligations to be released in the early part of CY 2026.
 - a. **December 9, 2025** – submission of Request for School MOOE Cash Advances and other downloaded funds for schools;
 - b. **December 15, 2025** – submission of perfected contracts or Purchase Orders to the Budget office;
 - c. **December 16, 2025** – submission of various claims such as Salaries and Wages of newly hired teaching and non-teaching personnel including substitute teachers, salary differential, loyalty pay, maternity leave benefits of teachers, terminal leave benefits, and various reimbursements;
 - d. **December 22, 2025** – submission of Itinerary of Travel.
2. Personnel in charge of such transactions are also enjoined to fast track the complete delivery of goods and preparation of working papers as well as facilitate the processing of documents for payment.



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3. All personnel concerned are advised to strictly adhere to the deadlines set forth to avoid delays in each stage of financial activities at the year end.
4. For your guidance and strict compliance.


JINKY B. FIRMAN, PhD, CESO VI
Schools Division Superintendent



OSDS/mjc



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