



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

**DIVISION MEMORANDUM**  
 OSDS-2025-0198

To : Assistant Schools Division Superintendent  
 School Heads, Elementary  
 School Heads, Secondary  
 School HRMOs  
 All Concerned

Subject: **DEADLINE FOR THE SUBMISSION OF WORKING PAPERS FOR THE  
 PAYMENT OF SALARIES AND PERSONNEL BENEFITS DUE FOR  
 CALENDAR YEAR 2025**

Date : December 4, 2025

1. In preparation for the closing of books of accounts for Calendar Year 2025, the Accounting and Budget Offices have set the deadline for the submission and processing of documents for all financial transactions.
2. In line with this, all concerned are hereby directed to prepare and submit the following claims with complete attachments (one [1] set each):

**A. Salary for December – Non-PSU (Newly Hired Permanent & Substitute)**

1. Form 7 (3 Copies)
2. Complete supporting documents
3. Complete Time In/Out for December 1–19, 2025
4. December 20–31, 2025 shall be treated as part of the Christmas Vacation

**B. Loyalty Pay**

1. Working papers (3 Copies)
2. Service record



**Address:** City Hall Compound, Km 31, J.P. Laurel,  
 Panabo City, Davao del Norte  
**Telephone No.:** (084) 823-1469, (084) 628-4066  
**Email:** [panabocity.division@deped.gov.ph](mailto:panabocity.division@deped.gov.ph)  
**Website:** [www.depedpanabocity.com](http://www.depedpanabocity.com)



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**C. Differential for Notice of Salary Adjustment (NOSA)**

1. Working papers (3 Copies)
2. Approved NOSA
3. Payslip before and after adjustment
4. Approved NOSA and latest payslip, if unadjusted
5. Appointment, in lieu of approved NOSA

**D. Differential for Notice of Step Increment (NOSI)/Longevity**

1. Working papers (3 Copies)
2. Approved NOSI
3. Payslip before and after adjustment
4. Approved NOSI and latest payslip, if unadjusted
5. Service record, in lieu of approved NOSI

**E. Maternity Double-Pay**

1. Working papers (3 Copies)
2. Approved reinstatement with supporting documents

**F. Teaching Allowance**

1. Working papers (3 Copies)
2. Appointment
3. Approved Certificate of Assumption of Duty

**G. Clothing Allowance**

1. Working papers (3 Copies)
2. Appointment
3. Service record

The **deadline for submission of all documents** related to the above claims is **December 10, 2025**, within office hours at the **Division Payroll System Unit (DPSU)**.



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The **Form 7 and complete DTR (December 1–19 salary)** of Non-PSU Permanent and Substitute Teachers shall be submitted **on or before December 22, 2025**.

Please be reminded that documents submitted beyond the given deadlines **shall no longer be processed for payment** and shall instead be treated as **Accounts Payable for FY 2026**.

For immediate dissemination, guidance, and strict compliance.

**JINKY B. FIRMAN, PhD, CESO VI**  
Schools Division Superintendent  
Office of the Schools Division Superintendent 4

**RELEASED**

**DEC 04 2025**

RECORDS SECTION-SDO PANABO CITY

BY

Enclosed: as stated

SDS/HR/rmmd ✓



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