



Republic of the Philippines
Department of Education
REGION VIII
SCHOOLS DIVISION OF NORTHERN SAMAR

November 20, 2025

OFFICE MEMORANDUM
No. 19, s. 2025

CUT-OFF DATE FOR SUBMISSION OF VARIOUS CLAIMS (PERSONAL SERVICES, DIVISION MOOE and CAPITAL OUTLAY) TO THE DIVISION OFFICE

To: All PSDSs/PICs
Principals/School Heads
Payroll Services Unit
Bids and Awards Committee/Secretariat
Bookkeepers and Disbursing Officers
Division Office Personnel
All Others Concerned

1. In connection with the Closing of the 2025 Accounts and Submission of Year-End Financial Statements (FS) and Reports/Schedules to the Auditor pursuant to COA Circular No. 2015-007 dated October 22, 2015, this office instructs all employees and personnel with financial claims to take note of the following:
 - a.) Deadline for the submission of all financial claims and supporting documents to the Accounting Section is on or before December 15, 2025.
 - b.) Deadline for the submission to Budget Office of all claims payable within the year is on or before December 23, 2025.
 - c.) For claims to be booked as accounts payable, the claim must have been checked/reviewed by the accounting office as to completeness and propriety and signed by the signatories before submission to Budget Office.
2. Strict compliance and wide dissemination of this Memorandum is desired.

[Handwritten signature of Gaudencio C. Aljibe Jr.]
GAUDENCIO C. ALJIBE JR. PhD, CESO VI
Schools Division Superintendent