DEPARTMENT OF EDUCATION
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Republic of the Philippines
Department of Education
Region V– Bicol
SCHOOLS DIVISION OFFICE OF LIGAO CITY

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14 September 2026

DIVISION MEMORANDUM
No. 0456 s. 2026

CUT-OFF DATE FOR THE SUBMISSION OF DOCUMENTS FOR CLAIMS AND REQUESTS FOR PAYMENT FOR THE 3rd QUARTER OF CY 2026

TO: Assistant Schools Division Superintendent
Chief Education Supervisors (CID & SGOD)
Elementary and Secondary School Heads
SDO Personnel
All Others Concerned

1. In preparation for the submission of CY 2026 Third Quarter Financial Reports, this office hereby sets **September 18, 2026,** as the **cut-off date for the submission of documents pertaining to claims and requests for payment for the 3rd Quarter of CY 2026.**

2. Claims pertaining to **Personnel Services (PS)** such as salary differentials, loyalty pay, maternity benefits, salaries of substitute teachers, overtime pay (teaching load), and other personnel benefits **shall be submitted to the Human Resource (HR) Section** before the cut-off date to provide sufficient time for the HR to review the documents and prepare the necessary supporting documents for payment.

3. Claims pertaining to **Maintenance and Other Operating Expenses (MOOE)** such as reimbursement of travel expenses, mobile load expenses, payment for procurement contracts and other allowable operating expenses **shall be submitted to the Accounting Section** on or before the prescribed cut-off date.

4. All claims and requests for payment received on or before the prescribed cut-off date shall be processed subject to the availability of funds, completeness and validity of supporting documents, and compliance with applicable budgeting, accounting, auditing, and procurement laws, rules, and regulations.

5. Documents submitted beyond the prescribed cut-off date will be processed in the succeeding quarter, subject to applicable rules and regulations and the availability of funds.

6. For information, guidance and compliance.

NYMPHA D. GUEMO
Schools Division Superintendent