



Republic of the Philippines
Department of Education
Region V- Bicol
SCHOOLS DIVISION OFFICE OF LIGAO CITY



11 June 2026

DIVISION MEMORANDUM
No. **0200** s. 2026

61126288

**CUT-OFF DATE FOR THE PROCESSING OF FINANCIAL TRANSACTIONS FOR THE
2nd 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 Mid-Year Financial Reports, this office sets **June 19, 2026**, as the cut-off date for the processing of claims and requests for payment for the 2nd Quarter of CY 2026.
2. Accordingly, all claims and supporting documents shall be submitted before the prescribed cut-off date.
3. 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.
4. Claims pertaining to MOOE such as reimbursement of travel expenses, mobile load expenses, payment for procurement contracts and other operating expenses shall be submitted to the Accounting Section.
5. Processing and payment of claims received on or before the prescribed cut-off date shall be subject to the availability of funds and compliance with applicable budgeting, accounting, auditing and procurement laws, rules and regulations.
6. For information, guidance and compliance.


NYMPHA D. GUEMO
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