



DEPARTMENT OF EDUCATION  
Region X – Northern Mindanao-  
DIVISION OF MALAYBALAY CITY

Corner Don Carlos-Guingona St., City of Malaybalay



December 3, 2012

**DIVISION MEMORANDUM**

No. 100 s. 2012

To: All Unit Heads and Concerned Personnel  
School Administrators Concerned

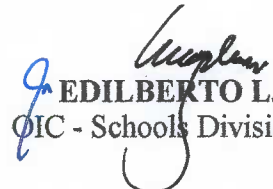
**SUBJECT: DEADLINE FOR LIQUIDATION AND PROCESSING OF PAYMENTS**

Under the New Government Accounting System (NGAS), government agencies must prepare and submit trial balances, financial statements and other reports needed by fiscal and regulatory agencies. To facilitate the timely submission of these reports, the accounting unit shall process disbursements and liquidations on or before the scheduled deadline:

Submission of Unpaid Travel Claims	December 6, 2012, Thursday
Submission of Unpaid Honoraria/Salary (for services rendered January-November,2012)	December 6, 2012, Thursday
Liquidation of Personal Cash Advances	December 10, 2012, Monday
Payment of Procured Goods and Services	December 14, 2012, Friday
Liquidation of MOOE Subsidy	December 18, 2012, Tuesday
Liquidation of Special Purpose Cash Advances (e.g. SBM and SBMRS Fund)	December 20, 2012, Thursday

Furthermore, any unliquidated cash advances shall be refunded in full.

For your information and compliance.

  
EDILBERTO L. OPLENARIA  
OIC - Schools Division Superintendent