



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



Corner Sebastian and Guingona Sts., City of Malaybalay
Telefax # 088-813-2894 or 221-4597. E-mail add: dpedmlyblycity@yahoo.com
Website: www.depedmalaybalay.net

DIVISION ADVISORY

**Dissemination of Unnumbered Memorandum dated September 9, 2013
from the City Government of Malaybalay
re: Year End Closing of the City Books of Accounts CY 2013**

TO: Promotional Staff
Public Schools District Supervisors
Elementary and Secondary School Principals
Section Heads and Staff
All Others Concerned
This Division

1. Enclosed herewith is the Unnumbered Memorandum dated September 9, 2013 from the City Government of Malaybalay relative to the Year End Closing of the City Books of Accounts CY 2013.
2. As such, all concerned are hereby advised to strictly adhere to the deadlines set by the City Government of Malaybalay.
3. For information, guidance and widest dissemination.


EDILBERTO L. OPLENARIA
OIC, Schools Division Superintendent

Encl.: As stated

Copy furnished: Records Section

To be posted in the Division website

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Reped-MALAYBALAY CITY DIVISION
RECEIVED
Date: 9/9/13 Time: 10:22
By: _____

**OFFICES OF THE CITY ACCOUNTANT
CITY TREASURER'S OFFICE
CITY BUDGET OFFICE**

September 9, 2013

**MEMORANDUM FOR: ALL CHIEFS OF OFFICES
This City**

**SUBJECT : YEAR END CLOSING OF THE CITY BOOKS OF
ACCOUNTS CY - 2013**

In order to facilitate an orderly and timely closing of the Books of Accounts and submission of the Year-End Financial Reports of the City, **the following dates or cut - off periods are hereby set FOR COMPLIANCE of all concerned :**

October 18 - Last day for processing of Purchase Request (PR)

November 22 - Last day for processing of Purchase Order (PO)


December 13 - Last day for liquidation of Cash Advance for Travel, Special and Regular Disbursing Officers; 2013 Disbursement vouchers, payrolls.
-last day for processing of Approved Contract and Memorandum of Agreement, with Obligation Receipt (ObRe).

December 20 - Deadline for submission of listing of payables by office to the budget office for services actually rendered and goods delivered.

December 31, 2012 - Last day for submission of listing of payables (**CERTIFIED OBLIGATIONS**) from the Budget Office to the City Accountant's Office. Last day for submission to the City Accountant's Office from the City Treasurer's office of all paid vouchers, payrolls and reports of collections and deposits. Obligations of the same cannot be charged to the ensuing year's appropriation. **No money shall be paid out of the local treasury except in pursuance of an appropriation ordinance or law (Sec. 305).**


We will not assume responsibility for any obligations not reported and /or liquidated within the aforementioned dates. Obligations of expenditures will only be recorded in the books if supplies have been actually delivered and services actually rendered pursuant to COA Circular No. 2003-001 dated June 17, 2003 otherwise known as the Manual on New Government Accounting System (NGAS) for Local Government Units

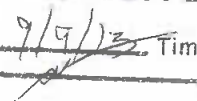

**RICAP. CARCUEVA
CITY ACCOUNTANT**


**DANILO D. LINO - AY
CITY TREASURER**


**ARLENE'A. HO
BUDGET OFFICER**

APPROVED:


**IGNACIO W. ZUBIRI
CITY MAYOR**

OFFICES OF THE CITY ACCOUNTANT
CITY TREASURER'S OFFICE
CITY BUDGET OFFICEDate: 9/9/13 Time: 10:22
By: 

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