



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

Corner Sebastian and Guingona Sts., City of Malaybalay

Telephone: (088) 813-2894 Fax: (088) 813-4597, E-mail add: [dpdmlyblycity@yahoo.com](mailto:dpdmlyblycity@yahoo.com)

Website: [www.depedmalaybalay.net](http://www.depedmalaybalay.net)

DepEd-MALAYBALAY CITY DIVISION  
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**RELEASED**  
 Date: 9/19/14 Time: 3:20 PM  
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## DIVISION ADVISORY

**Dissemination of a Memorandum dated September 15, 2014  
 re: Year-End Closing of the City Books of Accounts CY 2014**

TO: Education Program Supervisors  
 Public Schools District Supervisors  
 Teachers and Non-Teaching Personnel  
 All Concerned  
 This Division

1. Enclosed herewith is a Memorandum dated September 15, 2014 from the City Government approved by the Honorable Mayor Ignacio W. Zubiri relative to the year-end closing of the City Books of Accounts CY 2014.
2. As such, all concerned are hereby advised to observe the cut-off periods set by the City Government in connection with the processing and submission of liquidation/payables.
3. For information, guidance and dissemination.

EDILBERTO L. OPLENARIA  
 OIC, Schools Division Superintendent

Encl.: As stated

Copy furnished: Records Section

To be posted in the Division website

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

DATE 9/16/14 TIME 1:55  
WTE

September 15, 2014

MEMORANDUM FOR: ALL CHIEFS OF OFFICES  
This City

SUBJECT : YEAR END CLOSING OF THE CITY BOOKS OF  
ACCOUNTS CY - 2014

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 17 - Last day for processing of Purchase Request (PR)
- November 21 - Last day for processing of Purchase Order (PO)
- December 12 - Last day for liquidation of Cash Advance for Travel, Special and Regular Disbursing Officers; 2014 Disbursement vouchers, payrolls.  
-last day for processing of Approved Contract and Memorandum of Agreement, with Obligation receipt ( ObRe).
- December 26 - Deadline for submission of listing of payables by office to the budget office for services actually rendered and goods delivered.
- December 29, 2014 - 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.

  
RICK P. CARCUEVA  
CITY ACCOUNTANT

  
ROGELIO R. MARTE  
CITY TREASURER - OIC

  
ARLENE A. HO  
BUDGET OFFICER

APPROVED:

  
IGNACIO W. ZUBIRI  
CITY MAYOR