



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

Corner Sebastian and Guingona Sts., City of Malaybalay
Tel. No. (0905) 813-2894 Fax No. (0905) 813-4597, E-mail add: dpdmlyblycity@yahoo.com
Website: www.depedmalaybalay.net

DepEd-MALAYBALAY CITY DIVISION

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Date: 9/19/14 Time: 3:20 PM

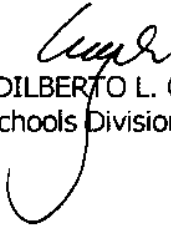


DIVISION ADVISORY

**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