



DEPARTMENT OF EDUCATION  
Region X – Northern Mindanao  
DIVISION OF MALAYBALAY CITY  
Sayre Highway, Casisang, City of Malaybalay

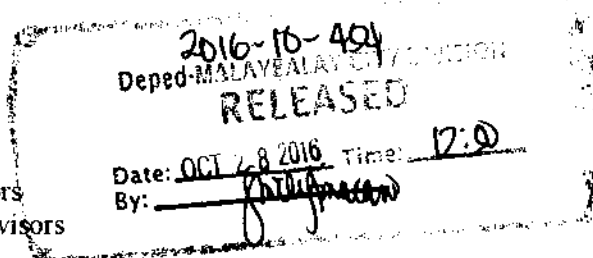


October 27, 2016

**DIVISION MEMORANDUM**

No. 520 s. 2016

To: Chief Education Supervisors  
Education Program Supervisors  
Public Schools District Supervisors  
Unit Heads and Staff  
School Administrators Concerned  
This Division



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

As per National Budget Circular (NBC) No. 551 Guidelines on the Release of Funds for FY 2015, NCA issued and credited to the Regular MDS Sub-Accounts of agencies/OUs for their regular operations, shall be valid until the last working day of the 3rd month of that quarter. Hence, any unutilized cash at the end of the year is automatically reverted to the Bureau of the Treasury (BTr). To prevent reversion of unused NCA, the Accounting Section shall process disbursements and liquidations on or before the scheduled deadline:

|   |                            |
|---|----------------------------|
| Submission of Unpaid Travel Claims  | December 2, 2016, Friday   |
| Submission of Unpaid Honoraria/Salary<br>(for services rendered January-November, 2016)   | December 5, 2016, Monday   |
| Submission of documents for the payment of<br>Procured Goods and Services                 | December 12, 2016, Monday  |
| Liquidation of School MOOE (as of November 30, 2016)<br>and Special Purpose Cash Advances | December 1, 2016, Thursday |
| Liquidation of School MOOE (additional)   | December 16, 2016, Friday  |

Furthermore, any unliquidated cash advance as of December 21, 2016 must be refunded in full to ensure compliance to Section 5.8 of COA Circular No. 97-002 dated February 10, 1997.

For your information and compliance.

  
**EDILBERTO L. OPLENARIA, CESO VI**  
Schools Division Superintendent