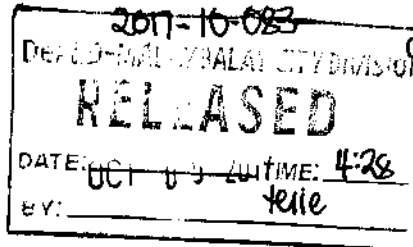




DEPARTMENT OF EDUCATION
Region X- Northern Mindanao
DIVISION OF MALAYBALAY CITY
Casisang, City of Malaybalay

Telefax # 088-314-0094, E-mail add: dpedmlyblycity@yahoo.com

Website: www.depedmalaybalay.net



October 5, 2017

DIVISION MEMORANDUM

NO. 57, s. 2017

TO: Chief Education Supervisor and Staff, Curriculum Implementation Division
Chief Education Supervisor and Staff, Schools Governance and Operations Division
Elementary and Secondary School Principals
All Others Concerned
This Division

Re: **Dissemination of Unnumbered Memorandum from the City Government of Malaybalay Relative to Year-End Closing of the City Books of Accounts for CY 2017**

1. Enclosed is the Unnumbered Memorandum from the City Government of Malaybalay dated September 26, 2017 entitled *Year-End Closing of the City Books of Accounts CY 2017*. In view thereof, the following dates are set for compliance of all concerned:

October 13, 2017 – Last day for processing of Purchase Request

November 17, 2017 – Last day for processing of Purchase Order (PO)

December 8, 2017 – Last day for liquidation of cash advances

December 22, 2017 – Deadline for submission of listing of payables to the Budget Office

December 29, 2017 – Last day for submission of listing of payables from the Budget Office to the City Accountant's office

2. For guidance and strict compliance.


EDILBERTO L. OPLENARIA, CESO VI
OIC-Schools Division Superintendent

Encl. as stated
Copy furnished:

Records Section, Budget Section, Accounting Section

ELO/sylm



Republic of the Philippines
 Province of Bukidnon
 CITY OF MALAYBALAY
 * * *

OFFICE OF THE CITY ACCOUNTANT
 OFFICE OF THE CITY TREASURER
 OFFICE OF THE CITY BUDGET

September 26, 2017

MEMORANDUM FOR: ALL CHIEFS OF OFFICES
 This City

SUBJECT : YEAR-END CLOSING OF THE CITY BOOKS OF ACCOUNTS CY-2017.

2017-16-013
 DEPT. MALAYBALAY CITY DIVISION
 RECEIVED
 OCT 08 2017
 Date: 10/8/17 Time: 3:41

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 13** Last day of processing of Purchase Request
- November 17** Last day for processing of Purchase Order (PO)
- December 8** Last day for liquidation of cash advance for travel, special and Regular disbursing officers; 2017 Disbursement vouchers, payrolls. Last day for processing of Approved Contract and Memorandum of Agreement, with Obligation receipt (ObRe).
- December 22** Deadline for submission of listing of payables by office to the budget office for services actually rendered and goods delivered.

December 29 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 voucher, 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.

CARLITO R. JUAREZ City Accountant
ROGELIO R. MARTE City Treasurer
ARLENE A. HO City Budget Officer

APPROVED:

IGNACIO W. ZUBIRI
 City Mayor