

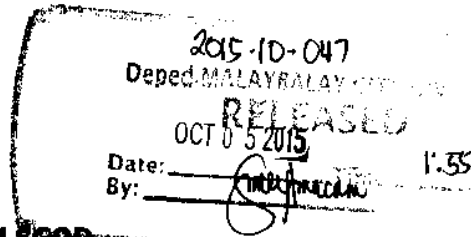


DEPARTMENT OF EDUCATION
Region X- Northern Mindanao
DIVISION OF MALAYBALAY CITY
P-6, Casisang, Malaybalay City

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DIVISION MEMORANDUM
NO. 374, s. 2015



**TO: Chief Education Supervisors-CID and SCOD
Education Program Supervisors
Public Schools District Supervisors
Public Elementary and Secondary School Heads
All Others Concerned**

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

Date: October 2, 2015

**Subject: DISSEMINATION OF MEMORANDUM OF CITY OF MALAYBALAY
DATED SEPTEMBER 28, 2015 RE: YEAR-END CLOSING OF THE CITY
BOOKS OF ACCOUNTS CY-2015.**

1. For the information and guidance of all concerned, this office hereby disseminates the herein Memorandum of City of Malaybalay re: Year-End Closing of the City Books of Accounts CY-2015, the content of which is self-explanatory.
2. For Widest dissemination.

End:
As Stated

Copy Furnished:
*Records Unit
Property Unit*

TO BE POSTED IN THE WEBSITE



Handwritten notes and date: 9/29/15, Date

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

September 28, 2015

MEMORANDUM FOR: ALL CHIEFS OF OFFICES
This City

SUBJECT : YEAR-END CLOSING OF THE CITY BOOKS OF ACCOUNTS CY-2015.

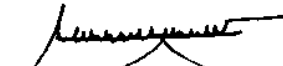
In order to facilitate an orderly and timely closing of the Books of Accounts and submission of the Year-End Financial Reports of the City, **the following dates or cut-off periods are hereby set FOR COMPLIANCE of all concerned:**

- October 16** Last day of processing of Purchase Request
- November 20** Last day for processing of Purchase Order (PO)
- December 11** Last day for liquidation of cash advance for travel, special and Regular disbursing officers; 2015 Disbursement vouchers, payrolls.
Last day for processing of Approved Contract and Memorandum of Agreement, with Obligation receipt (ObRe).
- December 23** 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 E. JUAREZ
City Accountant - OIC


ROGELIO R. MARTE
City Treasurer - OIC


ARLENE A. HO
City Budget Officer

APPROVED: 
IGNACIO W. ZUBIRI
City Mayor