



Republic of the Philippines
Department of Education
REGION X
SCHOOLS DIVISION OF MISAMIS ORIENTAL

Office of the Schools Division

Superintendent

September 8, 2023

DIVISION MEMORANDUM

No. 504 s. 2023

**QUARTERLY CLOSING OF BOOKS OF ACCOUNTS
AS OF SEPTEMBER 30, 2023**

1. To ensure a systematic closing of Books of Accounts and timely submission of the third quarter Financial Reports, the **last day of acceptance** of all financial documents will be on **September 15, 2023**. This deadline provides the finance team with ample time to thoroughly review and process the received financial documents.
2. Obligations and documents submitted later than the aforementioned date will be processed and recorded in the following month.
3. For compliance and guidance.


EDILBERTO L. OPLENARIA, EdD, CESO V
Schools Division Superintendent



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