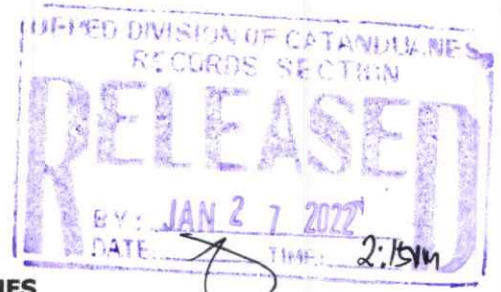




Republic of the Philippines
Department of Education
REGION V - BICOL

SCHOOLS DIVISION OFFICE OF CATANDUANES



January 26, 2022

DIVISION MEMORANDUM

No. 52, s. 2022

REMINDER ON LIQUIDATION OF CASH ADVANCES

TO : ALL SDO PERSONNEL

1. This office has received Audit Observation Memoranda (AOM) with findings on the prior years' unliquidated cash advances of accountable officers and employees.
2. In this connection, all accountable officers are reminded of the following rules and regulations:
 - a. Section 89 of PD No. 1445 provides, among others, that a cash advance shall be reported on and liquidated as soon as the purpose for which it was given has been served and that no additional cash advances shall be allowed to any official or employee unless the previous cash advance given to his is first settled or a proper accounting thereof is made.
 - b. COA Circular No. 97-002 dated February 10, 1997 provides the following guidelines:
 - b.1 Failure of the Accountable Officer to liquidate his cash advance within the prescribed period shall constitute a valid cause for withholding of his salary and the institution of other sanctions as provided under paragraphs 9.2 and 9.3 thereof
 - b.2 When a cash advance is no longer needed or has not been used for a period of two (2) months, it must be returned to or refunded immediately to the collecting officer.
 - b.3 All cash advances shall be fully liquidated at the end of each year. Except for petty cash fund, the AO shall refund any unexpended balance to the Cashier/Collecting Officer who will issue the necessary official receipt.



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3. The concerned officials and employees who were subjects of the AOMs are directed to settle their unliquidated cash advances and/or coordinate with the Accounting Section for reconciliation of records and guidance.
4. Attached is the list of accountable officers and employees who are subjects of the AOM.
5. Immediate and wide dissemination of this Memorandum is desired.

SUSAN S. COLLANO
Assistant Schools Division Superintendent
Officer-In-Charge
Office of the Schools Division Superintendent

Encl: N O N E

Filename:

