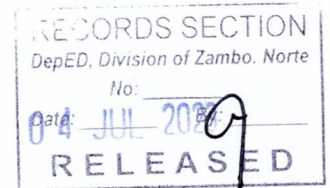




Republic of the Philippines
Department of Education
REGION IX

SCHOOLS DIVISION OF ZAMBOANGA DEL NORTE

Office of the Schools Division Superintendent



July 3, 2023

Division Memorandum
No. 257 s. 2023

**DIVISION INTERVENTION AND TIMETABLE FOR THE SETTLEMENT OF
UNLIQUIDATED CASH ADVANCES**

To: All School Heads/ Principals- Public Elementary & School
All Others Concerned

1. As a corrective response to the COA Audit Observation Memorandum, AOM No. 2023-03-(22) dated April 17, 2023, concerning a long list of cash advances (CAs) which were not liquidated within the prescribed period, this office sets forth local intervention and timetable for the settlement of unliquidated CAAs, to take effect immediately.
2. The enclosed interventions and timetable are consistent with the provisions of COA Circular No. 97- 002, pertaining to the general guidelines on the grant of cash advance in relation to DepEd Order No. 008 s. 2019, re: guidelines on the direct release and use of Maintenance and Other Operating Expenses (MOOE) allocations of Schools, including other funds managed by schools.
3. Corresponding action is directed to all accountable officers (AOs) of schools with Unsettled cash advances in this office, to this date.
4. Wide dissemination of this Memorandum is highly desired.

ROY C. TUBALLA EMD, JD, CESO VI
Schools Division Superintendent

Encl.:
As stated

SGOD-SMM&E – MEMORANDUM
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Republic of the Philippines
Department of Education
 REGION IX

SCHOOLS DIVISION OF ZAMBOANGA DEL NORTE

Enclosure of DM No 27 s. 2023

DETAILED INTERVENTION AND TIMETABLE FOR THE SETTLEMENT OF CASH ADVANCES

1. Section 5 of the COA Circular no. 97 -002 provides, among others, the general guidelines upon when the accountable officers (AOs) shall liquidate their cash advances:

Particular	Timetable	Reckoning Period
Salaries, wages, etc.	Within five (5) days	After fifteen (15) day/end of the month pay period
Petty Operating Expenses and Field Operating Expenses	Within twenty (20) days	After the end of the year, subject to replenishment as frequently as necessary during the year
Official Travel	Within sixty (60) days – for foreign travel Within thirty (30) days – for local travel	After return the Philippines; After return to the permanent official station

2. Provision of appropriate and prompt technical assistance in a form of information sharing, capacity building or mentoring on the matter is expected from the division financial staff to ensure compliance by the AOs of the liquidation requirements.
3. There having been violations of Section 5 of COA Circular 97-002, the erring AOs shall be subjected to the following processes or interventions, alongside the COA's courses of action:

Process/Intervention	Timetable	Reckoning Period
1. Issuance of letter of demand	To be issued at once within three (3) working days	After the lapse of the prescribed period as indicated above, to settle the liquidation of CAs
2. Withholding of salary	Effective immediately once the advice for the State Auditor to this effect is	If the thirty (30) days have elapse after the demand letter is served and no liquidation or explanation is received, or the explanation is found not satisfactory.
3. Endorsement to RD for disciplinary action	Within three (3) calendar days	After the lapse of the 30-day period to respond to the demand letter

3. This local intervention shall be enforced without prejudice to the rights of the accountable officers to seek relief as may be available in the COA Circular, in DepEd Order no 008, s. 2019 and in other applicable laws.

