



Republic of the Philippines
DEPARTMENT OF EDUCATION
Region, IX, Zamboanga Peninsula
SCHOOLS DIVISION OF ZAMBOANGA DEL NORTE
7100 Dipolog City

DEPARTMENT OF EDUCATION
DIVISION OF ZAMBOANGA DEL NORTE

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04 JAN 2017
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DIVISION MEMORANDUM NO. 004, S. 2017

**TO: PRINCIPALS
SCHOOL HEADS
TEACHERS-IN-CHARGE
ALL OTHERS CONCERNED**

FROM : NATIVIDAD P. BAYUBAY, CESO VI
Officer-In-Charge
Office of the Schools Division Superintendent

SUBJECT: REMINDER ON LIQUIDATION OF CASH ADVANCES FOR 2017

DATE : January 4, 2017

As a government agency, this Division aims to promote transparency and accountability in all of its offices. This includes the prompt liquidation of cash advances, not only to allow subsequent downloading, but also to ensure proper and lawful utilization of the same.

You are all reminded that as accountable officers, you are to submit your liquidation reports as soon as the purpose for which it was given has been served (Section 89, PD 1445). Each cash advance has a prescriptive period enunciated in COA Circulars and DepEd Orders.

For failure to liquidate within the imposed period, one may be held liable for SIMPLE NEGLECT OF DUTY, which is punishable by suspension. For non-liquidation, an officer may be dismissed from the service for GROSS NEGLECT OF DUTY.

Likewise, COA Circular No. 90-331 provides that failure of the officer to liquidate his cash advance within the prescribed period shall constitute a valid cause for the withholding of his salary.

As a matter of practice, this Office sends three demand letters for each accountable public officer; however, it is jurisprudentially settled that a prior notice or a formal demand is not a *condition sine qua non* before one may be held liable. It is sufficient that there is a law or regulation requiring him to render an account (*Lumauig vs. People, G.R. No.166680, July 7, 2014*).

This memorandum also serves as a warning to all concerned personnel to be mindful of their responsibilities to avoid serious legal consequences.