



Republic of the Philippines
Department of Education
Cordillera Administrative Region
SCHOOLS DIVISION OF TABUK CITY
City Hall Compound, Dagupan Centro, Tabuk City



DIVISION MEMORANDUM

No. 142 s. 2020

TO : School Heads

FROM : **IRENE S. ANGWAY CESO VI**
OIC, Schools Division Superintendent

SUBJECT : **Unliquidated Cash Advances**

Date : August 5, 2020



1. Pursuant to Audit Observation Memorandum No. 2018-11 dated October 10, 2018 and COA Circular No. 97-002
2. Submit required liquidation reports including the supporting documents to the accounting office or refund immediately the unused cash advances to the cashier.
3. Failure to liquidate outstanding cash advances will cause the management the withholding of salaries of accountable officers pursuant to COA Circular 97-002.
4. Prior years cash advances should be liquidated immediately.
5. Attached is the list of schools with unliquidated cash advance as of August 05, 2020.
6. For strict compliance.