



Republic of the Philippines  
**Department of Education**  
 Region VI – Western Visayas  
**SCHOOLS DIVISION OF CAPIZ**

October 18, 2023

DIVISION MEMORANDUM  
 No. **514** s. 2023

**REQUIREMENTS FOR THE ISSUANCE OF CERTIFICATION OF NO  
 UNLIQUIDATED CASH ADVANCES AND DISALLOWANCES FROM  
 COMMISSION ON AUDIT (COA)**

To: OIC, Office of the Assistant Schools Division Superintendent  
 Chief Education Program Supervisors, SGOD & CID  
 Public Schools District Supervisors  
 Heads of Public Elementary, Secondary and Integrated Schools

1. This is to disseminate to the field the communication from Genevie M. Alcazar, State Auditor IV, Audit Team Leader, Commission on Audit, regarding the Requirements for the Issuance of Certification of No Unliquidated Cash Advances and Disallowances from the Commission on Audit (COA).
2. For the issuance of said document, please be advised of the following requirements:
  - a. Written request of the HRM Officer for the issuance of Certification/s of the specified school/s, addressed to the Audit Team Leader of COA Team R6-18, indicating the requested information to be certified, the requesting party, the period covered and the desired paper sized of the document;
  - b. Original subsidiary/general ledger for the requested period signed by the Accountant/Bookkeeper or Certification from the Accountant/Bookkeeper that all Cash Advances have been liquidated for the requested period; and
  - c. Photocopy of the transmittal letter of the subject Documents with stamped received and duly signed by the COA and the date which must be within the prescribed period of submission.
3. Immediate dissemination of and compliance with this Memorandum are desired.

*May*  
**MIGUEL MAC D. APOSIN EdD, CESO V**  
 Schools Division Superintendent

Encl: as stated  
 Reference: as stated  
 To be indicated in the Perpetual Index  
 under the following subjects:

REQUESTS SCHOOLS	CERTIFICATION	COMMUNICATIONS	AUDIT
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 Contact Number: (036) 651-8454  
 Email Address: [capiz@deped.gov.ph](mailto:capiz@deped.gov.ph)  
 Website: <http://depedcapiz.ph>

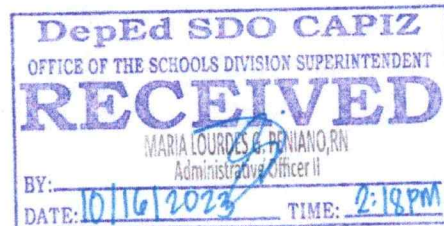


REPUBLIC OF THE PHILIPPINES  
**COMMISSION ON AUDIT**  
**PROVINCIAL SATELLITE AUDITING OFFICE**  
**NATIONAL GOVERNMENT AUDIT SECTOR**  
**Cluster 5 – Education and Employment**  
Pob. Ilawod, Brgy. Dinginan, Roxas City

**Office of the Auditor - Audit Team No. R06-18**

October 16, 2023

**DR. MIGUEL MAC D. APOSIN, CESO V**  
Schools Division Superintendent  
DepEd- Division of Capiz  
Banica, Roxas City



Attention: **MERLIE J. RUBIO**  
Education Program Specialist/CIRCLE Award Coordinator

**MA. SHARON S. BARRIENTOS**  
Admin. Officer IV/Human Resource Management Officer

**ATTY. BENJIE B. DOCE, CPA**  
Accountant III

**Dear Dr. Aposin:**

In relation to the numerous requests received by our office for various certifications and to an incident which transpired last **October 09, 2023** at the Commission on Audit Office, Capiz Division, Banica, Roxas City wherein our office has been expressly quoted by a **Public School District Supervisor** as responsible for the immediate verification of the significantly delayed submitted disbursement documents of a particular School and that inaction to such may hold us answerable for the ineligibility of a nominee to the **CIRCLE Award** due to our refusal to issue a requested **Certification of no Unliquidated Cash Advances and Disallowances** as of December 31, 2022 by the School Principal, a nomination requirement for the said Award. The **mentioned School has incurred seven to fourteen months** delay in the submission of disbursement vouchers, other financial/statutory reports, and liquidation of cash advances to the COA Office.

The 1987 Philippine Constitution has conferred the Commission on Audit (COA) with the power, authority, and duty to examine, audit, and settle all accounts pertaining to the revenue and receipts of, and expenditures or uses of funds and property, owned or held in trust by, or pertaining to, the Government, or any of its subdivisions, agencies, or instrumentalities, including government-owned or controlled corporations with original charters, and on a post-audit basis.

With that mandated function, **it saddens** us to know that our Office has been perceived by some to **cause their possible disqualification** to the said Award, where in fact it was their **negligence and non-compliance** with the provisions of the law which caused the same.



Section 100 of Presidential Decree (P.D.) No. 1445, stipulates that "Disbursement Officers in any government agency shall **render monthly reports** of their transactions pursuant to regulations of the Commission to be submitted **not later than the fifth day of the ensuing month to the auditor concerned** who shall conduct the necessary examination and audit within thirty days from receipt thereof."

Likewise, Section 107 of P.D. No. 1445, states that "In the absence of specific provision of law, all accountable officers shall render their accounts, submit their vouchers, and make deposits of money collected or held by them at such times and in such manner as shall be prescribed in the regulations of the Commission." Moreover, Section 4(6) of the same P.D. states that claims against government funds shall be supported with complete documentation.

The same provisions were reiterated in paragraphs 6.03, 6.04 and 6.05 of COA Circular No. 95-006 dated May 18, 1995 which provides that **Accountable officers shall submit the records receipts, disbursements, expenditures, operations, and all transactions, together with the supporting documents, to the Chief Accountants in the manner and within the time frame prescribed in existing rules and regulations.** D.O.s in particular shall faithfully comply with Section 100 of P.D. No. 1445 which require them to render monthly reports of their transactions pursuant to existing auditing regulations **not later than the fifth day of the ensuing month to the auditor concerned.** xxx

May we emphasize that nomination requirement No. 5 of the said award per Division Memorandum No. 412 series of 2023 is a "*Certification of no Unliquidated Cash Advances and Disallowances for previous accountabilities as of December 31, 2022, to be secured by the HRMO from COA Resident Auditor*". No Unliquidated Cash Advances as of the last day of December means that **all issued Cash Advances together** with the corresponding liquidation and complete documentary requirements must have been liquidated within the prescribed period by the accountable officer to the Bookkeeper or Accountant of the Agency and the latter must immediately record the corresponding liquidation to the subsidiary and general ledgers to show that there was no outstanding cash advances balance as of the end of the year. In order for the auditor to verify the same and certify such fact, **all monthly disbursement vouchers and liquidation documents must be submitted not later than the fifth day of the ensuing month.** In other words, by January 05 of the ensuing year, documents pertaining to disbursements and liquidations of cash advances already due for the month of December must already be submitted to COA Office.

To strictly apply these rules for the issuance of the requested certification, **we cannot issue said certification to Implementing Unit Schools who have been issued Audit Observation Memorandum for the delayed/non-submission of disbursement vouchers and other financial and statutory reports within the reglementary period and to Special Disbursing Officers and Other Division Personnel who have outstanding cash advances balance reflected in the Division Office's Status of Cash Advances as of the end of the year. Delayed/non-submission of disbursement vouchers and other financial and statutory reports signifies that outstanding cash advances have not been liquidated within the prescribed period and remained outstanding as of year-end.**

However, since our Office was not furnished with such Memorandum, we have issued the same certifications to various requesting schools indicating that they have no unliquidated cash advances for the period January 1 to December 31, 2022 and not as of December 31, 2022, provided that the subject documents for the said period were already



submitted to our Office as of date of request, no demand letter for the CY 2022 submission of documents was issued to their School, and the requesting agency made the said request early enough to give us ample time to verify their transactions considering that not all Disbursing and Special Disbursing Officers of 521 Public Schools under our audit jurisdiction in the Schools Divisions of Capiz and Roxas City are currently subject to cash examination.

In this regard, starting to date, we will be strictly issuing only certifications of no **unliquidated cash advances and disallowances only to those deserving schools or personnel who are compliant with the prescribed period of submission of disbursement vouchers**, other **financial/statutory reports, and liquidation of cash advances to the COA Office.**

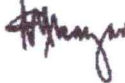
Please emphasize to the requesting parties that any finding/s pertaining to irregular, unnecessary, excessive, extravagant and unconscionable expenditures will be disallowed in audit. We recommend immediate refund of the disallowed disbursements. Also, disbursements that lack the required documentary requirements will be suspended in audit and require immediate submission of the lacking documents. *Both disallowed and suspended amounts of disbursements from the cash advances are considered as unliquidated.*

In case of an existing cash advance and disallowance as of yearend, a certificate of the status of such cash advance/s and disallowance/s will be issued instead. The request must be coursed through the **Human Resource Management Office (HRMO)** of the Division Office that will make the subsequent request at least thirty working days before the desired issuance of the said certificate. In connection with such issuance, our Office requires the following documents:

1. Written request of the HRM Officer for the issuance of Certification/s of the specified School/s, addressed to the Audit Team Leader of COA Team R6-18, indicating the requested information to be certified, the requesting party, the period covered and the desired paper size of the document;
2. Original subsidiary/general ledger for the requested period signed by the Accountant/Bookkeeper or Certification from the Accountant/Bookkeeper that all Cash Advances have been liquidated for the requested period; and
3. Photocopy of the transmittal letter of the subject Documents with stamped received and duly signed by the COA and the date of which must be within the prescribed period of submission.

Please disseminate our requirements for the issuance of the **aforesaid certification** to all concerned personnel under the Schools Division Office of Capiz.

Thank you.

  
**GENEVIE M. ALCAZAR**  
State Auditor IV  
Audit Team Leader

COA Signed  
2022-10-16  
11:16:04

