ADMINISTRATIVE CIRCULAR NO. 83 -2006, June 21, 2006

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TO: ALL OFFICIALS AND EMPLOYEES CONCERNED

Re: LIQUIDATION OF CASH ADVANCES PURSUANT TO EXECUTIVE ORDER No. 248, AS AMENDED

WHEREAS, Commission on Audit (COA) Circular No. 96-004 dated April 19, 1996 on the Guidelines to implement Section 16 of EO 248, as amended, provides that "no cash advance shall be granted to any official/employee unless a proper accounting of the previous cash advance for travel given to him is first made or the same is first liquidated and/or settled;"

WHEREAS, COA Circular No. 96-004 further provides that in case of official local travel, the cash advance shall be liquidated by the official/employee concerned strictly "'within thirty (30) days after his return to his official station, " while for official foreign travel, liquidation shall be made "within sixty (60) days after his return to the Philippines. " In both instances, failure to liquidate the cash advance, as required, will cause suspension of the payment of the salary of the official/employee concerned until he complies under Sec. 16 of E.O. 248. as amended;

WHEREAS, Administrative Circular No. 15-2005, dated March 22, 2005, incorporates the provisions of COA Circular No. 96-004 on the liquidation of cash advances and further provides that in both official local and foreign travels, failure to render account within the required period shall cause the suspension of the payment of the salary of the official/employee concerned after five (5) days from notice requiring compliance with liquidation requirements until compliance therewith;

WHEREAS, the annual audit findings of the COA over the years show substantial amount of unliquidated cash advances of officials and employees in violation of the aforesaid Sec. 16, EO 248, as amended, and Sections 3.1.2.1 and 3.2.2.1, COA Circular No. 96-004;

NOW, THEREFORE, effective immediately, the aforesaid provisions of EO 248, as amended, COA Circular No. 96-004 and Administrative Circular No. 15-2005 on the liquidation of cash advances are hereby reiterated as follows:

1. No cash advance shall be granted to any official/employee unless a proper accounting of the previous cash advance for travel given to him/her is first made or the same is first liquidated and/or settled.

2. a. Local Travel

Within thirty (30) days after his/her return to his/her permanent official station, the official/employee concerned

shall liquidate the cash advance granted him/her.

b. Travel Abroad

Within sixty (60) days after his/her return to his/her official station in the Philippines, the official/employee concerned shall liquidate the cash advance granted him/her by submitting a certification that the amount was actually spent for the purpose/s of the official foreign travel.

3. Failure to render account on cash advances within 30-day or 60-day period, as the case may be, shall cause the suspension of the payment of the salary of the official/employees concerned after five (5) days from notice requiring compliance with liquidation requirements untl he/she complies therewith.

This Administrative Circular shall be strictly implemented by the Fiscal Management and Budget Office of the Supreme Court.

Issued this 21st day of June 2006.

(Sgd)ARTEMIO V. PANGANIBAN

Chief Justice

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