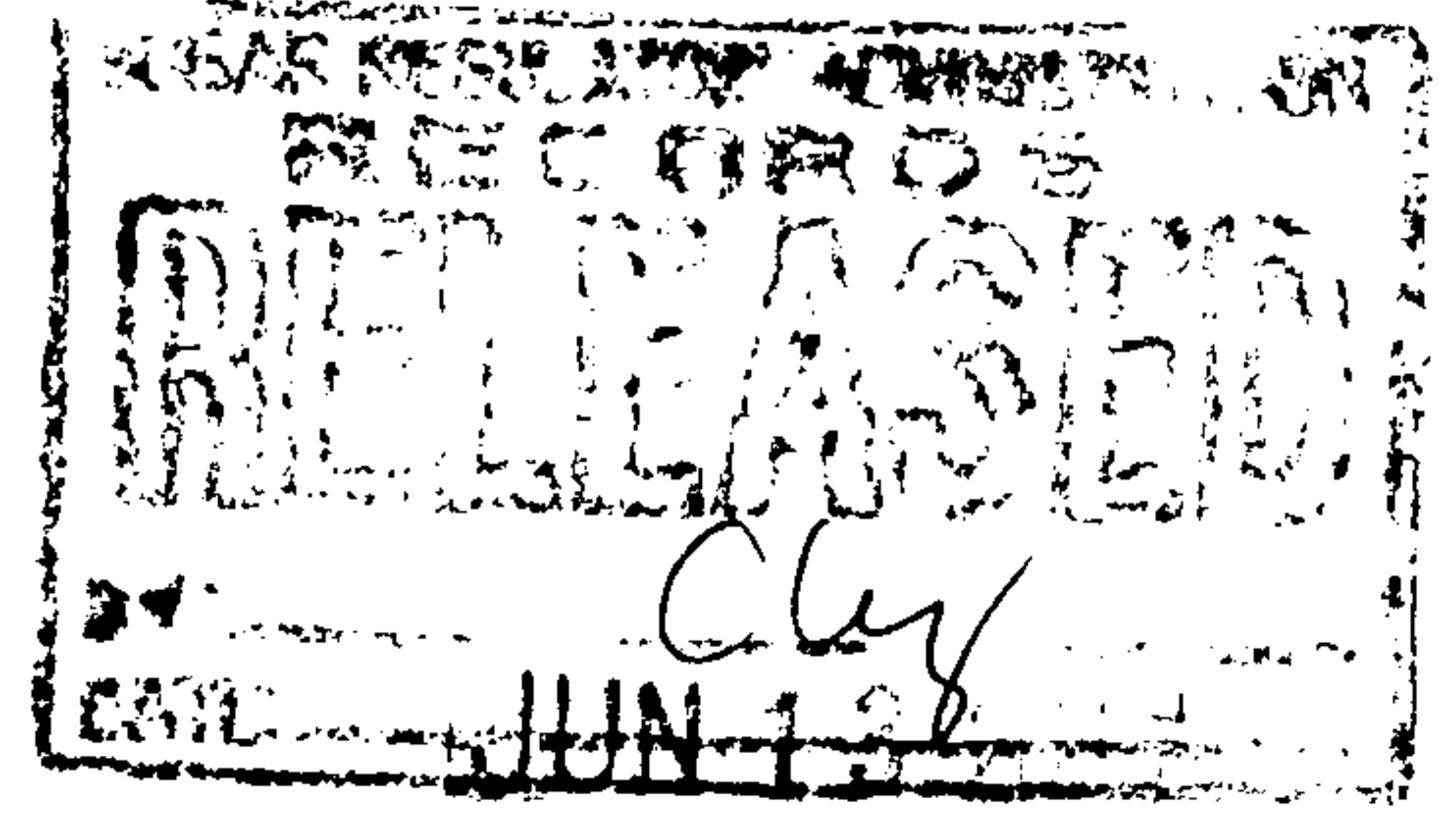




Republic of the Philippines
Department of Agriculture
SUGAR REGULATORY ADMINISTRATION
Sugar Center Bldg., North Ave., Diliman, Quezon City
Philippines 1101
TIN 000-781-036



MEMO-AFD-2017-Jun- 08

6 June 2017

MEMORANDUM CIRCULAR No. 9

TO : ALL SRA OFFICIALS AND EMPLOYEES

RE : *Liquidation of Cash Advances*

This is to reiterate the rules and regulations on the grant and liquidation of Cash Advances under Section 4 of the COA Circular No. 97-002, which became a subject of the COA Audited Observation Memorandum No. 2017-04 dated 27 April 2017 issued to the Sugar Regulatory Administration. A copy of the COA Circular No. 97-002 is attached hereto, for your reference.

Section 4 of the COA Circular No. 97-002 states, among others that:

1. No additional cash advances shall be allowed to any official or employee unless the previous cash advance given to him is first settled or a proper accounting thereof is made.
2. A cash advance shall be reported on as soon as the purpose for which it was given has been served.
3. Only permanently appointed officials shall be designated as disbursing officers.
4. Only duly appointed or designated disbursing officers may perform disbursing functions. Officers and employees who are given cash advances for official travel need not be designated as Disbursing Officers.
5. Transfer of cash advance from one Accountable Officer (AO) to another shall not be allowed.
6. The grant of cash advance for both official local and foreign travel shall be governed by the provisions of COA Circular No. 96-004 dated April 19, 1996.

Please review and carefully study the COA Circular No. 97-002 to avoid any irregularity on the grant and liquidation of cash advances.

For strict compliance.


ANNA ROSARIO V. PANER
Administrator