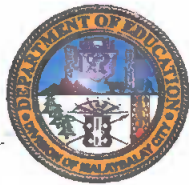


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DEPARTMENT OF EDUCATION  
Region X-Northern Mindanao  
DIVISION OF MALAYBALAY CITY

Corner Don Carlos-Guingona St., City of Malaybalay  
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November 21, 2013

**DIVISION ADVISORY**

**DISSEMINATION OF REGIONAL MEMORANDUM NO. 157, S. 2013  
RE: IMMEDIATE LIQUIDATION AND SETTLEMENT OF  
SBM CASH ADVANCES**

TO : Promotional Staff  
Public Schools District Supervisors  
Elementary and Secondary School Heads  
Section Heads  
All Others Concerned

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Deped-MALAYBALAY CITY DIVISION  
**RELEASED**

Date: 11/21/13 Time: 10:23  
BY: *[Signature]*

1. For information and guidance of all concerned, this Office hereby provides the herein Regional Memorandum No. 157, s. 2013 *re: Immediate Liquidation and Settlement of SBM Cash Advances*, which is self-explanatory.
2. Immediate and wide dissemination of this memorandum is desired.

*[Signature]*  
**EDILBERTO L. OPLENARIA**  
Schools Division Superintendent

Encl.:  
As stated

Copy furnished:  
Records Section

TO BE POSTED IN THE DIVISION WEBSITE



Telephone Nos.: (08822) 727836;722651;727232/Telefax Nos.: (08822)720665;710382;711654

REGIONAL MEMORANDUM  
NO. 157, S. 2013

TO: Schools Division Superintendents  
Assistant Schools Division Superintendents

**IMMEDIATE LIQUIDATION AND SETTLEMENT OF SBM CASH ADVANCES**

1. Field officials are hereby reminded to settle unliquidated SBM cash advance of their school heads and other accountable officers as mandated by the Commission on Audit Circular No. 2012-004 dated November 28, 2012.

2. In the said circular, a cash advance is liquidated and settled either by "returning the money advanced if unspent, or by the representation of regularly accomplished vouchers, giving satisfactory detail of the items thereon paid which must be in accordance with the purpose for which the cash advance was granted, and further supported by proper receipts and other evidence of payment, subject to the result of the post – audit thereof by the auditor concerned".

3. Consequences of failure to liquidate the said cash advances under Section 9 (9.1-9.3) of the COA Circular

a. Failure of an accountable officer to liquidate his outstanding cash advance 20 days from accomplishment of the purpose of the cash advance, shall constitute cause for the filing of malversation charge under article 217, failure to liquidate cash advance under Article 218, both of the Revised Penal code or criminal prosecution under Section 128 of P.D. No. 1445.


b. The suspension of salaries of erring accountable officers shall be ordered by the auditor concerned to the proper agency official through the head of the agency.

c. Appropriate administrative proceedings shall likewise be instituted.

4. Article 217 of the Revised Penal Code states in unequivocal terms that "The failure of a public officer to have duly forthcoming any public funds or property with which he is chargeable, upon demand by any duly authorized officer, shall be *prima facie* evidence that he has put such missing funds or property to personal use."

5. In view of the aforementioned, all Schools Divisions Superintendents are directed to serve a written notice of final demand letter to all School Heads with unliquidated SBM Cash Advance and cause the liquidation of the same under existing COA Rules and Regulations as cited in the COA Circular 2012-004 dated November 27, 2012.

6. Immediate and wide dissemination of this memorandum is desired.

  
INGRID G. RACOMA, Ph.D. CESO V  
Schools Division Superintendent  
OIC- Office of Regional Director