



REPUBLIC OF THE PHILIPPINES
COMMISSION ON AUDIT
Commonwealth Avenue, Quezon City, Philippines



MEMORANDUM

NO. : 2009-038
DATE: JUNE 17, 2009

TO : All Cluster Directors, National/Local/Corporate Government Sectors,
Regional Directors/Directors-in-Charge

SUBJECT : Strict compliance with the provisions of COA Memoranda Nos. 2004-014 and 2005-001 dated February 24, 2004 and January 5, 2005, respectively

It has come to the attention of this Commission that there were cash advances which were reclassified from Account 103 (Cash-Disbursing Officers) to Account 149 (Other Receivables), and that the said adjustment was made in order to conform to the New Chart of Accounts being implemented by this Commission. As a consequence thereof, said unliquidated cash advances were not subjected to the process required under COA Memoranda Nos. 2004-014 and 2005-001 dated February 24, 2004 and January 5, 2005 (Submission of Reports on Unliquidated Cash Advances to the Civil Service Commission, Presidential Anti-Graft Commission, Office of the Ombudsman or Department of Justice).

In view thereof and in case there are instances occurring in your respective audit jurisdiction similar to the foregoing, strict compliance with the provisions of the said Memoranda is hereby ordered.


REYNALDO A. VILLAR
Chairman