



OUA00-0821-0004
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Republika ng Pilipinas
Kagawaran ng Edukasyon
Tanggapan ng Pangalawang Kalihim

OUA MEMO 00-0821-0004
MEMORANDUM
02 August 2021

For: **Undersecretaries**
Assistant Secretaries
Bureau and Service Directors
Division Chiefs
All Others Concerned

Subject: **ONLINE ORIENTATION ON HANDLING CASH ADVANCES**
FOR SPECIAL DISBURSING OFFICERS (SDOs) OF THE
DEPED CENTRAL OFFICE

The Office of the Undersecretary for Administration (OUA), through the Administrative Service - Cash Division (AS-CD) and in coordination with the Finance Service – Accounting Division (FS-AD), will conduct an **Online Orientation on the Handling of Cash Advances for Special Disbursing Officers (SDOs) of the DepEd Central Office** tentatively scheduled on **25-26 August 2021 via MS Teams**.

The conduct of this orientation is based on the need to educate the SDOs on their roles has become necessary with the recurring Audit Observation Memorandum (AOM) on unliquidated cash advances. The SDOs, as well as program managers, should be made aware that, in addition to disbursing the cash advances, they should be mindful of the timelines, processes, and requirements of liquidation and the implications of delay in retuning excess cash advances.

The target participants for this online orientation are the SDOs, program managers, and if possible, their respective heads of offices.

Other details of the orientation are as follows:

1. The orientation is expected to develop among the participants an understanding of the responsibility, accountability, and liability of SDOs in handling cash advances, such as the allowable expenses, requirements, timelines, and processes in liquidation. In particular, the orientation aims to:



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Office of the Undersecretary for Administration (OUA)

[Administrative Service (AS), Information and Communications Technology Service (ICTS), Disaster Risk Reduction and Management Service (DRRMS), Bureau of Learner Support Services (BLSS), Baguio Teachers Camp (BTC), Central Security & Safety Office (CSSO)]

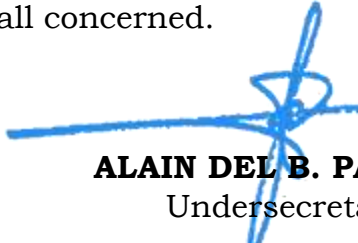
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- Develop a clear understanding on the responsibilities and accountabilities of SDOs in the handling and liquidation of cash advances;
 - Illustrate and provide clear examples of which expenses are allowable in disbursing cash advances;
 - Explain concisely the process in the liquidation of cash advances, including the documentary requirements needed to be submitted for each expense item; and
 - Provide updates on the latest COA rules and regulations on the handling of cash advances.
2. The orientation shall be a **one and a half day (1½) online activity** and will make use of lecture discussions to illustrate and explain clearly the rules and regulations in the handling of cash advances. Topics will include the Processing of Fidelity Bond; Liability, Responsibility, Accountability and Liability of Accountable Officers; Allowable Expenses; Updates on COA Rules and Regulations; and Requirements and Timelines in the Liquidation of Cash Advances.
 3. Resource persons will come from the Bureau of Treasury (BTr), the Commission on Audit (COA), DepED OSEC, and the Accounting Division.
 4. At the end of the Orientation, it is expected that the SDOs and the program managers/focal persons shall be properly and adequately informed on the different concerns involved in the handling of cash advances in order to minimize, if not eliminate, the issuance of adverse observations from the Commission on Audit (COA).

Interested participants are required to pre-register by accomplishing the attached form (**Annex A**) and submitting the same to the Cash Division thru email **as_cd@deped.gov.ph not later than 17 August 2021**. Updates and the link to the online activity will be sent via email to registered participants only.

For further details and queries on the online orientation, please contact Ms. Sonia R. De Leon at 09178900616 or Ms. Melissa B. Boco at 09958119853 of the Cash Division, or through landline 02 8633 7220.

For the information and guidance of all concerned.


ALAIN DEL B. PASCUA
Undersecretary



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Annex A

**REGISTRATION FORM TO THE ONLINE ORIENTATION ON
HANDLING CASH ADVANCES FOR SPECIAL DISBURSING OFFICERS (SDOs)
OF THE DEPED CENTRAL OFFICE**

Bureau/Service _____
Office _____

Name of Participant	Position	Contact Number	Email Address

*Please send the accomplished form to the Cash Division via email **as_cd@deped.gov.ph**.*

**ONLINE ORIENTATION ON HANDLING CASH ADVANCES FOR SPECIAL DISBURSING OFFICERS OF THE
DepED CENTRAL OFFICE**

TENTATIVE PROGRAM OF ACTIVITIES

Tentative Dates: August 25-26, 2021

Participants Special Disbursing Officers (SDOs) and Program Manager/Focal Persons

	Day 1 - August 25	Day 2 - August 26
08:00	Registration	Waiting Time for Attendees and Attendance Check
09:00	Opening Program / Statement of Purpose	Process of Pre-Audit and Liquidation of Cash Advances and Timelines <i>(Accounting Division)</i>
10:00	Bonding of Accountable Officers <i>Bureau of Treasury (BT)</i>	Open Forum
11:00	Terms of Reference for Disbursing Officers and Updates on COA Rules <i>Commission on Audit (COA)</i>	Synthesis/Agreement/Closing Program
12:00	Lunch Break	
01:00	Responsibility, Accountability and Liability of Accountable Officers <i>Commission on Audit (COA)</i>	
02:00	Allowable Expenses <i>Commission on Audit (COA)</i>	
03:00	Requirements for Liquidation of Cash Advances <i>Commission on Audit (COA)</i>	
04:00	Open Forum	
05:00		



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