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REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF CUSTOMS  
MANILA 1099

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**MEMORANDUM**

TO : All BOC Officials and Employees  
FROM : The Officer-In-Charge, Internal Administration Group  
SUBJECT: Unliquidated Cash Advance  
DATE : May 8, 2017

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One of the findings of the Office of the COA Resident Auditor is the existence of unliquidated cash advances for travel (local and foreign) and for special purposes (seminars/workshops/meetings).

Section 89 of Presidential Decree 1445, otherwise known as "The Government Auditing code of the Philippines", states that " A Cash advance shall be reported as soon as the purpose it was given has been served."

Further, Section 8, Rule V of Civil Service Memorandum Circular No. 12. s. 2012, states that " The failure of the accountable officer to render an account in full within the prescribed period and after formal demand shall constitute the Administrative offense of Gross Neglect of duty punishable by dismissal from the service for the first offense."

Furthermore, Memorandum Circular 2016-1 and 2017-1s states that "All Officials and employees who failed to liquidate all cash advances within the reglementary period shall not be entitled to Performance Base Bonus".

Relative to the above, all officials and employees are reminded to liquidate their cash advances within the prescribed period.

For information and strict compliance.

  
**ALFREDO A. PALMA**

Cc:  
File  
Office of the COA Auditor