



**UNIVERSITY
OF THE
PHILIPPINES**

OFFICE OF THE VICE-PRESIDENT FOR PLANNING AND FINANCE

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11 June 2020

MEMORANDUM NO. LGSB 2020-026

For : The Chancellors

UP Diliman

UP Los Baños

UP Manila

UP Visayas

UP Mindanao

UP Open University

UP Baguio

UP Cebu

The Director, UPM-Philippine General Hospital

Attention: Heads, Accounting Offices

Lisa Grace S. Bersales
From : LISA GRACE S. BERSALES
Vice-President for Planning & Finance

Subject: GUIDELINES ON THE LIQUIDATION OF CASH ADVANCES AND FINANCIAL ASSISTANCE BEYOND THE REGLEMENTARY PERIOD DUE TO COMMUNITY QUARANTINE

The University of the Philippines has put priority on the health of its officials, faculty members and personnel during the pandemic brought about by the coronavirus 2019 (COVID-19) pandemic. Consequently, complying with COA Circulars on the liquidation of cash advances, financial assistance and fund transfers received from source agencies during the community quarantine becomes a challenge for us. In this connection, the following guidelines are formulated to prescribe the implementing rules and regulations on unliquidated cash advances and financial assistance during the quarantine:

GUIDELINES

I. PURPOSE

To ensure that the disbursements made from cash advances, financial assistance and funds received from source agencies are properly accounted for and reported, even beyond the reglementary period in accordance with government accounting rules and regulations.

II. COVERAGE

- a. Cash advances for local travels granted on 16 February 2020 (due for liquidation on or before 16 March 2020) ¹;

¹ COA Circular No. 97-002 dated 10 February 1997 Section 5.1.3 Liquidation of Cash Advance

- b. Cash advances for foreign travels granted on 16 January 2020 (due for liquidation on or before 16 March 2020)²;
- c. Cash advances amounting to P4,999.00 granted on or before 16 March 2020;
- d. Special Disbursing Officers whose bonds already expired on or before the ECQ.

III. GENERAL GUIDELINES

- a. Prepare hard copies of Liquidation Report (LR) with complete documentary requirements;
- b. For CUs using the FMIS/UIS program, LR must be created in the UIS and scanned documentary requirements should be attached;
- c. Submit the original copy of LR and pertinent attachments physically signed by the authorized signatories to the respective Accounting Offices. Please note that electronic or digital signatures are not permitted by the Commission on Audit (COA);
- d. All Special Disbursing Officers (SDOs) and Accountable Officers and Employees are **given 30 days extension to submit the LR upon the start of the “new normal”**.
- e. Concerns regarding liquidation must be communicated to your respective Accounting Offices thru email, telephone calls and/or zoom meetings. Face to face meetings are highly discouraged.

For strict compliance and guidance, please.

CC: System Accounting Office

² Ibid;