

Republika ng Pilipinas
(Republic of the Philippines)
KAGAWARAN NG EDUKASYON, KULTURA AT ISPORTS
(DEPARTMENT OF EDUCATION, CULTURE AND SPORTS)
Manila

August 19, 1988

DECS O R D E R
No. 80, s.1988

CASH ADVANCES FOR ASSISTANT SUPERINTENDENTS OF SCHOOLS

To: Regional Directors
Schools Superintendents
Assistant Schools Superintendents
All Concerned

1. The release of funding warrants by months and the inability of schools superintendents to liquidate their cash advances on time for the next release cause considerable delay in the payment of salaries of teachers and support personnel.
2. The provisions of Section 89 of P. D. 1445 which specifically states that "no additional cash advance shall be given unless the prior cash advance has been liquidated" has been religiously observed by the COA auditors. But given a very narrow time frame and considering the remoteness of some schools, it is almost impossible for schools superintendents to immediately submit their liquidation reports.
3. To prevent further delays in salaries, the assistant schools superintendents may be designated special disbursing officers, subject to their posting of the necessary bonds, to take charge of cash advances only when the schools superintendent has not liquidated his cash advance and to give time for him to collate and prepare the reports of disbursements needed for liquidation.
4. The arrangement will be on an alternate basis. For example, for the month of August, the assistant schools superintendent will be given the cash advance, for September, the schools superintendent, then for October, the assistant schools superintendent again, for November, the schools superintendent and so on and so forth. The same principle will be applied for division offices with one or more assistant superintendents. In this way, both the superintendent and his assistant will have ample time to prepare their reports.
5. This DECS Order takes effect immediately.

(SGD.) LOURDES R. QUISUMBING
Secretary

Reference: None

Allotment: 1-2--(N.O. 1-87)

To be indicated in the Perpetual Index
under the following subjects:

FUNDS
OFFICIALS