



Republic of the Philippines  
Department of Education  
Cordillera Administrative Region  
**SCHOOLS DIVISION OF TABUK CITY**  
City Hall Compound, Dagupan Centro, Tabuk City



**DIVISION MEMORANDUM**

No. 93 s. 2019

**TO:** All Public Elementary and Secondary School Heads

**FROM:** **BENEDICTA B. GAMATERO**  
OIC, Schools Division Superintendent

**DATE:** May 30, 2019

**SUBJECT:** Unliquidated Cash Advance as of December 31, 2018 of  
Accountable Officers

1. In relation to letter received from **Aurelio L. Sarne**, Audit Team Leader (Officer-in-Charge) Commission on Audit Cluster 5, Audit Group NGS 5-A & 5-G, Team CAR-17 dated May 28, 2019.
  - a. Informing all Accountable officers who have still unliquidated cash advances for the period covering CY 2018 and below should be settled immediately.
  - b. Requesting copies of Appointment, Designation or Authority to draw cash advance and Authenticated copy of Fidelity Bond of all accountable officers having Unliquidated Cash Advances as of December 31, 2018.
2. Relative to this, School Heads should:
  - a. Remit to the City Division (Cashiers Office) the unused MOOE funds of CY 2018 and below that remained in the current account with the LBP for remittance to the BTR and settle the unliquidated funds of the school through submission of the necessary supporting documents to the accounting office immediately.
  - b. Furnish copies to the accounting office on or before June 3, 2019 of:
    1. Appointment
    2. Designation or Authority to draw cash advances
    3. Authenticated copy of Fidelity Bond of Accountable Officers for CY 2018.
3. For the information and guidance of all concerned.

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Republic of the Philippines  
**COMMISSION ON AUDIT**  
Cordillera Administrative Region  
**Cluster 5, Audit Group NGS 5-A & 5-G, Team CAR-17**  
Department of Education-Division Office  
Bulanao, Tabuk City, Kalinga

MEMORADUM

FOR : BENEDICTA B. GAMATERO  
OIC-Schools Division Superintendent  
Schools Division Office of Tabuk City



FROM :  AURELIO L. SARNE  
Audit Team Leader  
(Officer-In-Charge)

SUBJECT : Informing all Accountable Officers who have still unliquidated cash advances for the period covering the CY 2018 and below should be settled immediately.

DATE : May 28, 2019

The Audit Team is requesting all Accountable Officers who have still unliquidated cash advances for the period covering the CY 2018 and below under the Status Report of Cash Advances as of March 29, 2019 to please settle it immediately, despite several verbal statements were made and demand letter/s issued to them.

Failure on the part of the Accountable Officers to settle immediately their unliquidated cash advances shall constitute a ground for the withholding of payment of any money due them as provided for under COA Circular No. 97-002 dated February 10, 1997, and a "prima facie" presumption under Article 217 of the Revised Penal Code that the Accountable Officers were malversed the funds for their personal use and benefits (*Marinez vs. Sandiganbayan, GR No. 126413 dated August 20, 1999*). The failure of the Accountable Officers shall likewise constitute violation of Article 218 of the Revised Penal Code and Section 89 of PD 1445 for failure to render accounts which is punishable under Section 128 of PD 1445.

Thank you.