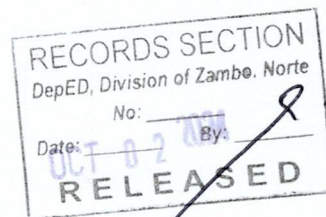




Republic of the Philippines  
**Department of Education**  
 REGION IX

SCHOOLS DIVISION OF ZAMBOANGA DEL NORTE



Office of the Schools Division Superintendent

October 1, 2024

**DIVISION MEMORANDUM**

No. S23, s. 2024

**ISSUANCE OF DEMAND LETTER TO ACCOUNTABLE OFFICIAL (SCHOOL HEAD)  
 AGAINST NON-LIQUIDATION OF CASH ADVANCE**

To: Public Schools District Supervisors/ Principals In-Charge of the District  
 Public Elementary and Secondary School Heads  
 All Others Concerned

1. Pursuant to Memorandum Circular Number 23, series of 2019, particularly Section 2, which is "Legal Presumption Against Non-Liquidation of Cash Advance" cited Article 217, of the Revised Penal Code states in unequivocal terms that: *"The failure of public officer to have duly forthcoming any public funds or property with which he is chargeable, upon demand by any duly authorized officer, shall be prima facie evidence that he has put such missing funds or property to personal use"*.
2. Along this vein, this office delegated the authority to the Public Schools District Supervisors (PSDSs) to send "**DEMAND LETTER**" to an accountable official (School Head) in his/her schools-district or municipality, demanding the liquidation/settlement of cash advances, if any.
3. Herewith, is the suggested format of a "Demand Letter" to be prepared and be signed by the concerned Public Schools District Supervisor for and in-behalf of the Schools Division Superintendent.
4. Immediate dissemination and strict compliance with this Memorandum are desired.

**ROY C. TUBALLA EMD, JD, CESO V**  
 Schools Division Superintendent

Enclosed: As stated  
 Reference: CSC-Memorandum Circular No.23, s. 2019



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Republic of the Philippines  
**Department of Education**

REGION IX  
 SCHOOLS DIVISION OF ZAMBOANGA DEL NORTE

**Office of the Schools Division Superintendent**

**(DEMAND LETTER)**

NAME: \_\_\_\_\_  
 POSITION: \_\_\_\_\_  
 SCHOOL: \_\_\_\_\_  
 DISTRICT: \_\_\_\_\_  
 ADDRESS: \_\_\_\_\_

Ma'am/Sir:

Records of this Office show that as of (Month/Date/Year), *re: Division Memorandum No. xx*, s. 202X **(FISCAL YEAR 202X CUTOFF DATE FOR ACCOUNTING TRANSACTIONS)**; you have an outstanding cash advance in the amount of \_\_\_\_\_ (P \_\_\_\_\_) as shown below:

Date Granted	DV No.	Check/ADA No.	Particulars:	Amount:
<b>Total</b>				

Under Section 5.1, COA Circular No. 97-002, you are required to liquidate your cash advances as follows:

- Salaries and Wages, etc.-within five (5) days after each fifteen (15) day/end of the month pay period;
- Petty Operating Expenses and Field Operating Expenses- within twenty (20) days after the end of the year, subject to replenishment as frequently as necessary during the year;
- Official travel- within thirty (30) days after return to permanent official station in the case of local travel, as provided for in E.O. 248 and COA Circular No. 96-004.

In addition, Section 5.8 requires that all cash advances should be fully liquidated at the end of each year, except for petty cash fund.

The prescribed period for your cash advances has already been lapsed, but to date we have neither received any of your liquidations nor a written explanation for your failure to do so.

In view of this, demand is hereby made of you to settle your accountabilities with the Accounting Section **within 5 days from receipt hereof**, through the submission of the necessary supporting documents, and to refund any excess amount or submit a written explanation for your failure to do so.

Failure on your part to comply herewith shall constitute a ground for the withholding of the payment of any money due from you as provided for by COA Circular No. 97-002 dated February 10, 1997, and a "prima facie" presumption under Article 217 of the Revised Penal Code that you have malversed the funds to your personal use and benefit (Martinez vs. Sandigan Bayan, GR No. 126413 dated August 10, 1999). Your failure shall likewise constitute violation of Article 218 of the Revised Penal Code for failure to render accounts and of Section 89 of PD 1445, which is punishable under Section 128 of the same code.

For the Schools Division Superintendent:

\_\_\_\_\_  
 Public Schools District Supervisor  
 (District)

CC:  
 The Schools Division Superintendent  
 DepEd, Division of Zamboanga del Norte  
 Capitol Drive, Estaka, Dipolog City

Received by: \_\_\_\_\_ Date: \_\_\_\_\_



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