



MEMORANDUM

TO : Special Disbursing Officers
Other Accountable Officers
All others concerned

FROM : *G. Rosales*
GLADYS R. ROSALES, MPA, CESE ✓
Chief of Staff, Office of the Commissioner and
Concurrent Deputy Commissioner, I A G

SUBJECT : Refund of Unspent/unliquidated Cash Advances in compliance with
Audit Observation Memorandum (AOM) 2018-016-17

DATE : May 28, 2018

In compliance with the recommendation of the Office of the COA Auditor as stated in AOM 2018-016-17, all Special Disbursing Officers and other officials and employees with cash advances issued for travel and other purposes, are reminded to liquidate immediately the outstanding cash advances and to refund any unexpended balance.

Section 5 of COA Circular No. 2012-004 dated November 28, 2012 states that:

"Legal presumption against non-liquidation of cash advance"

Article 217 of the Revised Penal Code states that: "The failure of a 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."

Please be guided by the above legal provision in ensuring immediate liquidation.

For strict compliance.

Cc:
File
Office of the COA Auditor