

Department of Education - Region I

DATE: _____

DEMAND LETTER (Re: LIQUIDATION)

ATTENTION: _____

Sir/Mam,

This is to inform you that as of _____, records of the Accounting Office show that the following downloaded cash advances remain unliquidated and have already been overdue despite the issuance of the previous demand letter.

Check/ADA No/s.	Issue Date	Particulars	Balance
ADA-12345	2025-09-22	Cash Advance for Supplies	■5,000.00
ADA-67890	2025-09-15	Cash Advance for Travel	■3,000.00
TOTAL UNLIQUIDATED BALANCES			■8,000.00

Anent this, **DEMAND** is hereby made to settle the aforementioned unliquidated cash advance/s by submitting the necessary documents to the Accounting Office and to refund amount in excess thereof (if any) to the Cashier **on or before October 15, 2025**.

CSC Resolution No. 1900929 dated August 13, 2019, circularized via CSC Memo Circular No. 23 s. 2019 provided the revised guidelines on the settlement of cash advance and the penalty to be imposed for failure of an Accountable Officer to liquidate cash advance within the prescribed period which includes among others:

Section 5.4 An Accountable shall be held liable for Gross Neglect of Duty and imposed the penalty of dismissal from the service for the first offense in any of the following instances:

- The Accountable Officer who, after formal demand letter by the State Auditor or Audit Team Leader, fails to make any liquidation, whether partial or full, of the cash advances within the prescribed period stated in the formal demand letter;
- The Accountable Officer who, after formal demand letter by the State Auditor or Audit Team Leader, makes a partial liquidation (regardless of the amount) of the cash advance but failed to present any justifying circumstance and has no intention to fully liquidate; and
- The Accountable Officer mentioned in Section 5.2 (c) and 5.3 (c) defaulted in the payment of the unliquidated cash advance.

As provided under COA Circular 97-002 dated February 10, 1997, failure to comply shall constitute as a valid ground for the withholding of salaries and/or payment of any money due the Accountable Officer. Further, this may be a ground for filing of necessary action, administrative, civil or criminal in any court/tribunal pursuant to the governing laws, rules and regulations and such shall also affect the performance rating of the concerned Accountable Officer.

Please give this matter your preferential attention.

Signature section error

Original Copy Received:

Signature Over Printed Name of
Accountable Officer

cc: ATTY. PAMELA DE GUZMAN

Legal Office

La Union Schools Division Office

JONALYN D. MANONGDO

State Auditor IV / Audit Team Leader

Commission on Audit

NGS Cluster 5-Audit Group A

Regional Office I, Government Center

Sevilla, San Fernando City

2500, La Union

Department of Education - La Union SDO