



REPUBLIC OF THE PHILIPPINES
COMMISSION ON AUDIT
REGIONAL OFFICE NO. IV-B
NATIONAL GOVERNMENT SECTOR – CLUSTER 8
DENR MIMAROPA REGIONAL OFFICE
1515 L&S Building, Roxas Boulevard, Ermita, Manila

Office of the Auditor – Audit Team No. R4B-NGAS 8 Team-02

July 13, 2023

DEMAND LETTER

Ms. JOANN B. CHUAQUICO
Credit Officer I
DENR MIMAROPA Regional Office
1515 L&S Bldg., Roxas Blvd., Ermita, Manila

Ma'am:

Records of this Office show that as of May 31, 2023, you have an outstanding unliquidated cash advance in the total amount of **FOURTEEN THOUSAND ONE HUNDRED EIGHTY-TWO PESOS (P14,182.00)**, per attached Statement of Cash Advances and Liquidations.

Under Section 5.1, COA Circular No. 97-002 dated February 10, 1997, you are required to liquidate your cash advances as follows:

1. Salaries, Wages, etc. – within five (5) days after each fifteen (15) days/end of the month pay period;
2. 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; and
3. Official travel – within sixty (60) days after return to the Philippines, in case of foreign travel or within thirty (30) days after return to permanent official station in the case of local travel, as provided for in EO 248 and COA Circular No. 96-004 dated April 19, 1996.

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

Moreover, Section 1.2 of COA Circular No. 2012-001 dated June 14, 2012 provides that cash advances for special purpose or time-bound undertakings should be liquidated as soon as the purpose of the cash advance has been served.

The prescribed period for you to liquidate your cash advance has already 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 thirty (30) 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 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. Sandiganbayan, 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.

Very truly yours,



Mae Ann M. Cadavos
Attorney IV
OIC - Audit Team Leader

Copy furnished:

- The Regional Executive Director
DENR Region IV-B