



Republic of the Philippines  
Department of Education  
Region VIII – Eastern Visayas  
**SCHOOLS DIVISION OFFICE OF BILIRAN**

Larrazabal, Naval, Biliran (6560)  
(053-500-4050 / 053-500-4054 / 053-500-4060)

[depedbiliran@gmail.com](mailto:depedbiliran@gmail.com) / [sds.bilirandivision@yahoo.com](mailto:sds.bilirandivision@yahoo.com)



**DIVISION MEMORANDUM**

No. 012 s. 2020

DATE : January 13, 2020

TO : **GERARDO PAGHID** - Public Schools Division Superintendent (PSDS)  
**EMELITA ASUMBRADO** - Principal of Kawayan Central School (School Head)  
**MIGUEL FRANCISCO, JR.** - School Head of Burabod Elementary School  
**DARIUS ESPADILLA** - Administrative Assistant III (ADAS)  
**DESIGNATE DISBURSING OFFICERS OF THE AFOREMENTIONED SCHOOLS**  
**SCHOOL FEEDING COORDINATOR OF BURABOD ES**  
Kawayan District I

FROM : **JUDELLA R. LUMPAS, Ed.D. CESO VI**  
OIC – Schools Division Superintendent

SUBJECT: **LATE SUBMISSION OF MOOE LIQUIDATION AS OF DECEMBER 31, 2019**

Records of this office show that as of December 31, 2019, you have an outstanding unliquidated cash advances with the following total amount of:

1. Emelita Asumbrado of Kawayan CS = P116,905.00 (December Regular & Additional)
2. Miguel Francisco, Jr. of Burabod ES = 6,480.00 (SBFP 2<sup>nd</sup> Tranche)

Under Section 4, COA Circular No. 97-002, you are required to liquidate your cash advances as follows:

4.1.2 No additional cash advance shall be allowed to any official or employee unless the previous cash advance given to him is first settled or a proper accounting thereof is made.



**KASIKAS**  
Kaalam Alang Sa Igsoong Biliranon Kaabag Ang Sociedad  
*More, Be Counted, Achieve!*

Division of Biliran  
Naval, Biliran  
**RELEASED**  
1/15/2020



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4.1.3 A cash advance shall be reported on as soon as the purpose for which it was given has been serve.

The prescribed period for you to liquidate your cash advance has already lapsed, but as of December 31, 2019 we have neither received any of your liquidations nor of any explanation for your failure to do so.

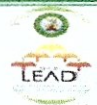
Failure on your part to comply herewith shall constitute a ground for the withholding of payment of any money due you as provided for under COA Circular No. 97-002 dated February 10, 1997 and a "prima facie" presumption under Article 217 of the Revised Penal Code that you have mal verse the funds for your personal use and benefits (Martinez vs Sandigan Bayan, GR No. 126413 dated August 20, 1999).

Your failure shall likewise constitute violation of Article 218 of the Revised Penal Code and Section 89 PD 1445 for failure to render accounts which is punishable under Section 128 of PD 1445.

In view of this, you are hereby mandated to report to the **Schools Division Superintendent Office, on January 15, 2020 at 2:00 in the afternoon** for a one-on-one dialogue together with our ASDS, Legal Officer and Division Accountant.

Failure to attend may constitute a ground for disciplinary action under Revised Rules of Procedure of the Department of Education in Administrative Case.

For strict compliance.



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REGIONAL OFFICE  
NAVAL, BILIRAN  
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DATE: 1/15/2020