



80 NOV 13 AIO: 14

MINISTRY MEMORANDUM CIRCULAR NO. 9-80  
Series of 1980

T O : ALL MAR Regional Directors, District Officers,  
Team Leaders, Regional/District/Team Accountants,  
Regional/District/Team Cashiers and all others  
concerned

SUBJECT: COA RESOLUTION No. 80-122 dated April 23, 1980

For the information and guidance of all concerned,  
quoted hereunder is the full text of COA Resolution No.  
80-122 dated April 23, 1980 for your information and  
appropriate action:

"COMMISSION ON AUDIT

COA RESOLUTION NO. 80-122

AUTHORITY TO WRITE OFF FROM THE BOOKS OF ACCOUNTS  
CASH ADVANCES OF GOVERNMENT EMPLOYEES THAT REMAIN  
UNLIQUIDATED FOR MORE THAN TEN YEARS SUBJECT TO  
CERTAIN CONDITIONS

The Commissioner Proper resolves, as it does  
hereby resolve, that unliquidated cash advance gran-  
ted to government employees may be written off from  
the books of an agency subject to the following  
conditions:

1. Death of the respondent employees; or
2. Unknown whereabouts of the respondent employ-  
ee, and that he could not be located despite  
extra-diligent efforts to find him; or
3. Incapacity to pay or insolvency of the respon-  
dent employee; and
4. The account has remained unpaid and outstand-  
ing for more than ten years despite diligent  
efforts to collect exerted by the accountable  
officer; and
5. The account unpaid and outstanding does not  
exceed P10,000.

"Hindi na matatalikuran pa ang pagbabago ng ayos ng pananakap na hindi kong pangarap na makita  
ang ating mga magsasaka na pag-aari ang lupang kanilang binubungkal."

— PANGULONG FERDINAND E. MARCOS

That all conditions aforementioned shall exist and shall be certified to by the responsible accountable officer. 80 NOV 19 AIO: 14

The Commission Proper resolves further, that requests for authority to write-off outstanding accounts from the books of the agency shall be accompanied by the written recommendation for the head of the agency auditing unit and of the respective COA Office Manager, and that of the act of remission shall not be construed as estinguishment of the criminal liability, if any, on the part of the employee concerned.

Lastly, that this resolution shall be made applicable only to unliquidated cash advance which are carried in the books of an agency and meet the aforementioned five conditions as of December 31, 1979; as certified to by the respective accountable officials.

Quezon City, April 23, 1980

I hereby certify to the correctness of the contents of the foregoing Resolution.

(SGD) LEONOR M. BRIONES  
Secretary to the Commissioner"

Strict compliance to the above is hereby enjoined.

Diliman, Quezon City, October 24, 1980.

CONRADO F. ESTRELLA  
Minister

*For mail*

*11/19/80*

*R-I - rec'd [Signature] - 11-20-80*

*R-III edg 11-21-80*