



Department of Education
Region III
Division of City Schools
DIVISION OF ANGELES CITY



Jesus Street, Pulungbulu, Angeles City
Tel. No. (045) 322-5722/Fax Nos. (045) 322-4702; 887-6099

DIVISION MEMORANDUM

No. 60, s. 2018

RELEASED

FEB 01 2018

By DepED Angeles City
Division of City Schools

To: School Heads and School Canteen Managers
From: Schools Division Superintendent
Subject: Secure Fidelity Bonds for School Canteen Managers
Date: February 1, 2018

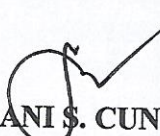
This is to inform that the Commission on Audit observed the following deficiencies on the school canteen operations CY 2017:

1. The Division of Angeles City failed to secure fidelity bonds for canteen managers contrary to Section 101 of Presidential Decree No. 1445, otherwise known as the Government Auditing Code of the Philippines and the Bureau of Treasury Circular no. 02-2009 dated August 6, 2009. This omission may result in the possible loss of government funds in the event of misappropriation of the concerned officials.

In compliance to P.D. No. 1445, all canteen managers are requested to see the Division Accountant Ms. Gay Y. Pangilinan and secure fidelity bonds.

Attached is the Audit Observation Memorandum No. 2018-002-DO and P.D. No. 1445.

For your information and immediate compliance is highly desired.


LEILANI S. CUNANAN - CESO VI
Officer-in-Charge
Office of the Schools Division Superintendent



Republic of the Philippines
COMMISSION ON AUDIT
Regional Office No. III
DEPARTMENT OF EDUCATION
Division of Angeles City
Angeles City, Pampanga



AOM No. 2018-002-DO
January 10, 2018

AUDIT OBSERVATION MEMORANDUM (AOM)

MS. LEILANI S. CUNANAN, CESO VI
OIC-Schools Division Superintendent
DepEd Division of Angeles City
Pulungbulo, Angeles City

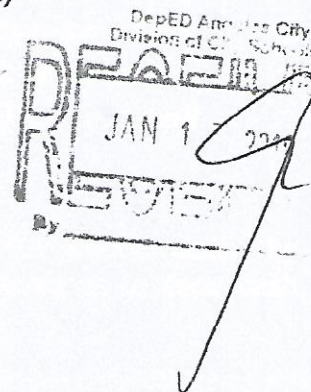
Attention: Ms. Gay Y. Pangilinan
Division Accountant

Ms. Josephine G. Figueroa
Division School Canteen Coordinator

ALL SCHOOL HEADS

We had conducted an audit on the school canteen operations for CY 2017 of the Division of Angeles City and observed the following deficiencies:

1. **The Division of Angeles City failed to secure fidelity bonds for canteen managers**




(2) Every accountable officer shall be properly bonded in accordance with law.

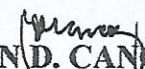
- 1.2 On the other hand, the pertinent Item No. 4.1 of the General Provisions of Treasury Circular No. 02-2009 dated August 6, 2009, the Revised Omnibus Regulations Governing the Bonding of Accountable Public Officers Pursuant to the Public Bonding Law is also quoted below:

Public Officers Concerned- Every officer, agent, and employee of the of the status of their appointment shall, whenever, the nature of the duties performed by such officer, agent or employee permits or requires the possession, custody or control of funds or properties for which he is accountable, be deemed a bondable officer and shall be bonded or bondable and his fidelity insured.

- 1.3 Our audit verification showed that Canteen Managers of the schools under the Division of Angeles City were not covered by fidelity bond as to their cash accountability.
- 1.4 We recommend that the Canteen Teachers/Managers be properly covered by fidelity bond pursuant to the provisions of Section 101 of P.D. No. 1445 and Treasury Circular No. 02-2009, to safeguard the government funds in the event of misappropriation.

May we have your comments on the foregoing audit observations within five (5) days from receipt hereof.


PRINCESS LEA B. TAROY
State Auditor IV
OIC - Audit Team Leader


SUSAN D. CANOY
State Auditor V
Supervising Auditor