



SPECIAL ORDER

No. 304
Series of 2024

SUBJECT : CREATION OF THE DA-BAR INVESTIGATION COMMITTEE FOR WRITE OFF (ICW)

In the interest of service and to ensure the proper execution of the processes involved in the Write-Off procedures for dormant accounts, pursuant to COA Circular 2023-008 dated August 17, 2023 Section 7 item 7.2 or the Guidelines and Procedures on the Write-off of Dormant Receivable Accounts, Unliquidated Cash Advances, and Fund Transfers of NGAs, LGUs and GCs, the **DA-BAR Investigation Committee for Write-Off (ICW)** is hereby created with the following composition:

Chairperson: **Raymond Patrick L. Cabrera**

Members: **Roberto S. Quing, Jr. (AFD)**
Julia A. Lapitan (PMELD)
Evelyn H. Juanillo (KMISD)
Adriel C. Abando (PDD)

Secretariat: **Accounting Unit**

As provided in the foregoing Circular, the DA-BAR ICW shall have the following duties and responsibilities:

Chairperson:

1. Direct the conduct of investigation
2. Assign duties and responsibilities to the members of the Committee
3. Schedule and coordinate investigation activities and utilization of resources
4. Supervise and review the preparation of the investigation report
5. Present the report to the Head of Agency
6. Be able to act as liaison between senior management and the Investigation Committee

Members:

1. Collect/receive data, facts and evidences
2. Establish the sequence of events that led up to the event that prompted the investigation



3. Analyze and integrate available information to come up with the following:
 - a. Cause/s of loss of the documents or records
 - b. Person/s responsible therefor; and
 - c. Absence or presence of negligence of the Accountable Officer/s.
4. Develop findings, conclusions and recommendations
5. Prepare the investigation report.

All expenses to be incurred by the Investigation Committee for Write-Off in relation to the performance of the above duties and responsibilities shall be charged against BAR funds subject to the usual accounting and auditing rules and regulations.

This Order shall take effect immediately and shall remain in force unless revoked in writing. All orders, memoranda, and other issuances inconsistent herewith are deemed revoked.

Done this 16th day of September, 2024.


JUNEL B. SORIANO, PhD
Director 9