

Republika ng Pilipinas  
PAMBANSANG PANGASIWAAN NG PATUBIG  
(National Irrigation Administration)  
Lungsod ng Quezon

*Treasury*

MC # 18, s. 1971

MEMORANDUM CIRCULAR

TO : ALL HEADS OF DEPARTMENTS AND STAFFS, CENTRAL OFFICE;  
REGIONAL AND PROVINCIAL IRRIGATION ENGINEERS; PROJECT  
ENGINEERS; IRRIGATION SUPERINTENDENTS AND/OR OFFICERS-  
IN-CHARGE OF IRRIGATION SYSTEMS  
This Agency

SUBJECT : Up-Dating List of NIA Accountable Officials and Employees  
and Cancellation of Bonds When No Longer Necessary


You are hereby directed to submit to this Office, ATTENTION:  
The Administrative Department, not later than May 15, 1971, a list  
of all accountable officials and employees in your respective  
offices to be accomplished on the attached form.

Henceforth, you are directed to immediately file thru this  
Office requests for cancellation of bonds of all accountable officers  
and employees who have been relieved of their accountability by reason  
of separation from the service, transfer to other position without  
money or property responsibility, suspension from office, or return  
from trips abroad, in order to avoid unnecessary expenses in the form  
of premiums on their bonds. Failure to comply with this directive  
shall subject the responsible official to the provisions of Section 450  
of the National Accounting and Auditing Manual, specifically the last  
sentence thereof, which is fully quoted below:

"Section 450. Cancellation of bonds of officials and employees whose bonds are no longer necessary. - When accountable officials and employees are relieved of their accountability by reason of their separation from the service, transfer to other positions with or without money or property responsibility, suspension from office, or due to any other causes, request for the cancellation of their bonds should be filed immediately to prevent the incurrence of unnecessary expense in the form of bond premiums. Agency heads concerned should see to it that the request for the cancellation of the bonds of such officials or employees is submitted to the Treasurer of the Philippines, thru the Auditor at the same time that such officers are relieved of their respective accountability. Even those who are suspended from office due to malversation of the funds under their custody should have their bonds cancelled immediately upon their suspension from office and relief of their remaining accountability. Unless such request for cancellation of the bond of an officer has been submitted ahead of the request for bonding his successor, the request for such cancellation and that for bonding his successor should be made on the same General Form No. 57(A). Where delay in the submission of the request for the cancellation of the bonds of officials and employees herein above mentioned occur, the payment from government funds of the unnecessary bond premiums will be allowed in the audit but should be made a charge against the personal funds of the official or officials responsible for the delay."

You are further directed to submit immediately to this Office requests for cancellation of bonds of all inactive accountable officials or employees whose bonds have not yet been previously cancelled, by properly filling up items 14 to 18 of General Form 57(A) in seven copies.

Strict compliance hereof is enjoined.

  
ALFREDO L. JUINIO  
Administrator

APR 13 1971

Attachment #1

**ADDRESS**

REGION

[illegible]

Submitted by:

Chief of Office

Designation