

REPUBLIKA NG PILIPINAS  
PAMBANSANG PANGASIWAAN NG PATUBIG  
(NATIONAL IRRIGATION ADMINISTRATION)  
LUNGSOD NG QUEZON

MC #32, s. 1984

MEMORANDUM CIRCULAR

TO : THE ASSISTANT ADMINISTRATORS, HEADS OF DEPARTMENTS/  
STAFFS, REGIONAL IRRIGATION DIRECTORS, PROJECT/  
OPERATION MANAGERS, PROVINCIAL/PROJECT IRRIGATION  
ENGINEERS, IRRIGATION SUPERINTENDENTS AND ALL  
OTHERS CONCERNED  
THIS AGENCY

SUBJECT : COA CIRCULAR No. 84-233 DATED AUGUST 21, 1984 -  
IMMEDIATE ISSUANCE OF NOTICE OF LOSS OF ACCOUNTABLE  
FORMS

FOR THE INFORMATION, GUIDANCE AND COMPLIANCE OF ALL CONCERNED,  
QUOTED HEREUNDER IS COA CIRCULAR #84-233 ON THE ABOVE SUBJECT MATTER.

"TO : ALL HEADS OF MINISTRIES AND MANAGING HEADS OF  
GOVERNMENT-OWNED OR CONTROLLED CORPORATIONS;  
STATE COLLEGES AND UNIVERSITIES; CHIEFS OF  
BUREAUS AND OFFICES OF THE NATIONAL GOVERNMENT;  
PROVINCIAL GOVERNORS, CITY/MUNICIPAL MAYORS;  
PROVINCIAL, CITY AND MUNICIPAL TREASURERS;  
COA MANAGERS, REGIONAL DIRECTORS AND HEADS OF  
AUDITING UNITS, AND ALL OTHERS CONCERNED.

SUBJECT : IMMEDIATE ISSUANCE OF NOTICE OF LOSS OF  
ACCOUNTABLE FORMS.

IT HAS COME TO THE ATTENTION OF THIS COMMISSION THAT ON  
SEVERAL OCCASIONS, WHEN A LOSS OF ACCOUNTABLE FORMS HAD BEEN  
ESTABLISHED BY AN ACCOUNTABLE OFFICER, THE AGENCIES CONCERNED  
REQUESTED THIS COMMISSION TO ISSUE A CIRCULAR TO PREVENT THE  
FRAUDULENT USE OF SUCH ACCOUNTABLE FORMS.

FOR THE GUIDANCE AND INFORMATION OF ALL CONCERNED, THE  
FULL CONTENTS OF GAO MEMORANDUM CIRCULAR No. 318 DATED  
FEBRUARY 11, 1957, IS REPRODUCED HEREUNDER, VIZ:

"EFFECTIVE UPON RECEIPT OF THIS CIRCULAR, ANY LOSS OF  
ACCOUNTABLE FORMS IN THE CUSTODY OF COLLECTING AND PRO-  
PERTY OFFICERS SHALL IMMEDIATELY BE REPORTED BY THE  
ACCOUNTABLE OFFICERS CONCERNED TO THEIR RESPECTIVE CHIEFS  
OF OFFICES OR HEADS OF GOVERNMENT ENTITIES WHO, IN TURN,  
WILL AT ONCE ISSUE A CIRCULAR OR NOTICE OF SUCH LOSS FOR  
THE INFORMATION AND GUIDANCE OF ALL COLLECTING AND DIS-  
BURSING OFFICERS, PROVINCIAL, CITY AND MUNICIPAL TREA-  
SURERS, BUREAU, PROVINCIAL AND CITY AUDITORS AND OTHERS  
CONCERNED IN PREVENTING AGAINST THE POSSIBLE FRAUDULENT  
USE OF SUCH ACCOUNTABLE FORMS. THE NOTICE TO BE ISSUED  
SHALL SPECIFY THE KIND, QUANTITY AND INCLUSIVE SERIAL  
NUMBERS OF THE LOST ACCOUNTABLE FORMS AND THE PLACE OR  
PLACES WHERE, AND APPROXIMATE DATE OR DATES WHEN, THE  
SAME WERE LOST.

"ANY EXISTING CIRCULAR INCONSISTENT HERewith IS  
HEREBY SUPERSEDED."

THE CIRCULAR OR NOTICE OF LOSS TO BE ISSUED TO "ALL  
COLLECTING AND DISBURSING OFFICERS" AS USED IN THE AFOREQUOTED  
MEMORANDUM CIRCULAR WILL APPLY ONLY TO THOSE ACCOUNTABLE FORMS  
GENERALLY USED IN THE LOCAL GOVERNMENT, NATIONAL AGENCIES AND  
GOVERNMENT CORPORATIONS. IN THE CASE OF ACCOUNTABLE FORMS

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ESPECIALLY DESIGNED FOR THE EXCLUSIVE USE OF AN AGENCY, THE LOSS NEED NOT BE CIRCULARIZED TO OTHER AGENCIES SINCE SAID FORMS MAY NOT BE USED BY OTHER GOVERNMENT OFFICES.

THE ABOVE PROCEDURE SHALL ALSO BE FOLLOWED IN CASE OF LOSS OF BLANK OR UNISSUED TREASURY WARRANTS, TCAA CHECKS OR CHECKS BOUGHT FROM AUTHORIZED GOVERNMENT DEPOSITORIES FOR USE BY GOVERNMENT AGENCIES, SUBDIVISIONS AND INSTRUMENTALITIES, INCLUDING GOVERNMENT-OWNED OR CONTROLLED CORPORATIONS. THE NOTICE OF LOSS SHALL BE IN ADDITION TO THE USUAL NOTICE OF STOPPAGE OF PAYMENT TO BE MADE IMMEDIATELY TO THE TREASURER OF THE PHILIPPINES AND THE CASHIERS OF THE PHILIPPINE NATIONAL BANK AND OTHER AUTHORIZED GOVERNMENT DEPOSITORIES, AS THE CASE MAY BE.

THE HEAD OF AN AGENCY IS NOT PRECLUDED FROM UNDERTAKING OTHER MEASURES WHICH IN HIS DISCRETION MAY PREVENT THE FRAUDULENT USE OF THE LOST ACCOUNTABLE FORMS AND/OR CHECKS AND WARRANTS, LIKE THE PUBLICATION OF SUCH LOSS IN NEWSPAPERS OF GENERAL CIRCULATION.

COMPLIANCE WITH THE PROVISIONS OF THIS CIRCULAR SHALL BE ONE OF THE REQUIREMENTS IN THE REQUEST FOR RELIEF FOR THE LOSS OF ACCOUNTABLE FORMS WITH MONEY VALUE.

ANY CIRCULAR, MEMORANDUM OR REGULATION ISSUED BY THIS COMMISSION INCONSISTENT HERewith, INCLUDING SECTION 158 OF THE NATIONAL ACCOUNTING AND AUDITING MANUAL, IS CONSIDERED REPEALED OR AMENDED ACCORDINGLY.

ALL HEADS OF MINISTRIES, BUREAUS AND OFFICES AND MANAGING HEADS OF GOVERNMENT-OWNED OR CONTROLLED CORPORATIONS ARE REQUESTED TO TRANSMIT THE CONTENTS OF THIS CIRCULAR TO ALL CONCERNED OFFICIALS IN THEIR RESPECTIVE AGENCIES.

(SGD.) FRANCISCO S. TANTUICO, JR.  
CHAIRMAN

(SGD.) SILVESTRE D. SARMIENTO  
COMMISSIONER"

PLEASE BE GUIDED ACCORDINGLY.

(SGD.) CESAR L. TECH  
ADMINISTRATOR