



Republika ng Pilipinas
Pambansang Pangasiwaan Ng Patubig
(NATIONAL IRRIGATION ADMINISTRATION)
EDSA, Diliman, Quezon City

MC NO. 26, s. 2005

MEMORANDUM

TO : THE DEPUTY ADMINISTRATOR, ASSISTANT ADMINISTRATORS, DEPARTMENT MANAGERS, REGIONAL IRRIGATION MANAGERS, OPERATIONS MANAGERS, PROJECT MANAGERS, PROVINCIAL IRRIGATION ENGINEERS, IRRIGATION SUPERINTENDENTS, REGIONAL FINANCE MANAGERS, PROJECT ACCOUNTANTS, REGIONAL/FIELD INTERNAL AUDITORS, CASHIERS/COLLECTING OFFICERS AND ALL OTHERS CONCERNED.

SUBJECT : SANCTIONS ON THE LOSS OF NIA OFFICIAL RECEIPTS AND ACKNOWLEDGEMENT RECEIPTS

Reported cases on the loss of Official Receipts (ORs) and Acknowledgement Receipts (ARs) have reached an alarming point where strong possibility of irregularities might exist among our field collectors and other accountable officers in the convenient loss of NIA ORs/ARs.

To fix accountability and responsibility of our field collectors. Collecting Officers, Cashiers and other Accountable Officers, loss of ORs/ARs shall be reported immediately by the accountable officers concerned supported by a duly notarized affidavit of loss, stating among others whether the receipts are used or unused and the money value of each lost used receipt. The collector upon learning of the loss of the Or/AR booklet shall immediately remit all collections on hand, if any. Exemption from refund shall also be determined after investigation/evaluation of documents and approval by COA of the application for relief from accountabilities per COA rule. To avoid illegal use of unused lost receipts by some unscrupulous persons the chief of office shall take all precautionary measures by validating payment and reproduction of the original copy of OR/AR from the farmer payee and proper recording of the OR in the cashbooks of accountable officers shall be done.

For every lost ORs/ ARs, the Chief of Office concerned shall immediately make public postings in the local dialect of the loss of NIA ORs/ARs in conspicuous places in the area stating that payment receipted under these lost unused ORs/AR/s will not be honored by the NIA and inviting recipients, if any of said lost unused ORs/ARs, to report to the NIA field offices concerned. The Chief of Office shall report such loss to

Central Office, Attention: Management Audit Division, MSD for circularization and evaluation of the circumstances surrounding the loss. The report shall be accompanied by the affidavit of loss of the accountable officer and investigation report by the chief of office including his statement that proper procedures/measures were undertaken. Failure on the part of the Chief of Office to immediately make public postings and report to Central Office of any loss of said accountable forms will make him equally responsible and liable.

The Management Audit Division, MSD shall evaluate the documents submitted and if there is a strong evidence that the loss is deliberate or there is negligence on the part of the accountable officer, shall forward the case to the Committee on Discipline for proper action/sanction.

This memorandum takes effect immediately. All other issuances inconsistent hereto are hereby revoked.

For strict compliance.


PROCESO T. DOMINGO
Administrator

Date April 5, 2005