



Republic of the Philippines
Department of Agriculture
Pambansang Pangasiwaan ng Patubig
(NATIONAL IRRIGATION ADMINISTRATION)

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MC. NO. 40 s. 2006

MEMORANDUM CIRCULAR

TO : THE DEPUTY ADMINISTRATOR, ASSISTANT ADMINISTRATORS, DEPARTMENT / REGIONAL / OPERATION / PROJECT MANAGERS, IRRIGATION SUPERINTENDENTS, PROVINCIAL IRRIGATION OFFICERS, AND ALL OTHERS CONCERNED

SUBJECT : OFFSETTING OF ACCOUNTS PAYABLE TO NIA AGAINST THE UNPAID COST OF LIVING ALLOWANCE AND AMELIORATION ALLOWANCE DIFFERENTIALS OF QUALIFIED NIA OFFICIALS AND EMPLOYEES

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1. PURPOSE

This Circular is being issued to provide additional guidelines, rules and regulations for the offsetting of the purchase price of lots and other obligations of Officials and Employees due to NIA against the unpaid Cost of Living Allowance (COLA) and Amelioration Allowance (AA).

2. COVERAGE

The offsetting of the purchase price of lots and other obligations shall cover NIA officials and employees, active in service and out of service, whether COB or Project Personnel.

3. OFFSETTING PROCEDURE

Offsetting of obligations concerning the purchase price of awarded lots shall be provided in the Contract to Sell or Deed of Absolute Sale, which shall be the basis of preparing the Journal Entry Voucher. However, unliquidated cash advance, disallowances and other obligations of retiring officials and employees shall be automatically deducted from the unpaid Cost of Living Allowance (COLA) / Amelioration Allowance (AA) differentials.

4. SAVING CLAUSE

All questions / problems arising from the implementation of the offsetting pursuant to this circular shall be addressed to the Office of the Assistant Administrator for Finance, Attention: The Manager, Controllershship Department.

5. EFFECTIVITY

This circular supersedes memoranda / circulars / directives inconsistent herewith.

For implementation.


BALTAZAR H. USIS, CESO V
Administrator

September 8, 2006

ABR - 119/5
MUT - 119/5