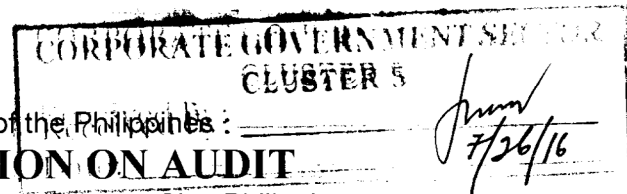


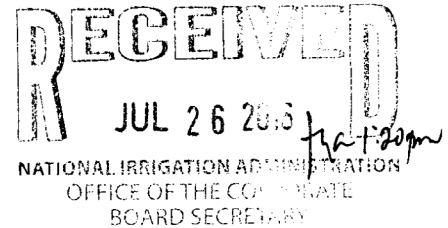


Republic of the Philippines :
COMMISSION ON AUDIT
Commonwealth Avenue, Quezon City, Philippines



July 26, 2016

THE BOARD OF DIRECTORS
National Irrigation Administration
EDSA, Diliman, Quezon City



Gentlemen:

Pursuant to Section 2, Article IX-D of the Philippine Constitution and Section 43 of Presidential Decree (PD) No. 1445, otherwise known as the Government Auditing Code of the Philippines, we transmit herewith our report on the results of the audit of the accounts and transactions of the **National Irrigation Administration (NIA) - Corporate Fund (F501)**, for the calendar year (CY) ended December 31, 2015.

The report consists of the Independent Auditor's Report, the Audited Financial Statements, the Observations and Recommendations, the Status of Implementation of Prior Years' Audit Recommendations and the Annex.

The Auditor rendered a disclaimer of opinion on the fairness of presentation of the financial statements of NIA-Corporate Fund (F501) for CY 2015 in view of the following:

1. The Consolidated Financial Statements (FSs) of the NIA Corporate Fund (F501) for the year ended December 31, 2015 did not include the Consolidated Statement of Changes in Equity contrary to the Philippine Accounting Standards (PAS) 1, thus depriving the users of the FSs with information of what caused the increase in Equity from its beginning balance of P15.307 billion as at January 1, 2015 to P18.433 billion as at December 31, 2015.
2. Non-reclassification of long completed irrigation projects of P1.595 billion to appropriate asset accounts, absence of subsidiary records and supporting documents, non-maintenance of Property, Plant and Equipment Ledger Cards (PPELCs) for properties valued at P8.198 billion, existence of significant variances of P8.668 billion between books and results of physical counts, and inclusion of unserviceable properties of approximately P31.913 million cast doubt on the accuracy of the Property, Plant and Equipment (PPE) account with net book value of P29.807 billion.
3. The accuracy and validity of Accounts Receivable (AR)-Irrigation Service Fees (ISF) and Communal Irrigation System (CIS) with a balance of P20.939 billion could not be ascertained due to, among others, unreconciled discrepancies of P1.235 billion between records of the Regional Offices (ROs) and Division Offices (DOs)/Irrigation Management Offices (IMOs); unrecorded amortization receivable of P0.955 million from

farmer-beneficiaries; unreconciled difference between General Ledger (GL) and Subsidiary Ledger (SL) balances of P0.152 billion; and dormant receivables of P1.345 billion for over 6 to 40 years.

4. The reliability of the balance of the Cash in Bank accounts aggregating P1.795 billion could not be ascertained due to, among others, unbooked reconciling items of P291.719 million, unreconciled difference of P62.265 million between the balances per books and the bank statements, absence of SLs and supporting documents to substantiate the account balances; non-preparation of bank reconciliation statements (BRSs); and discrepancy in balances among accounting records.

For the above-mentioned observations which caused the issuance of a disclaimer of opinion on the FSs, we recommended that Management:

1.1 Assign a permanent staff who is proficient in the preparation of the FSs particularly in the ROs/Field Offices (FOs) to facilitate the timely preparation of complete FSs; and set time table for their timely preparation at the regional level to facilitate the consolidation thereof at the Central Office (CO).

2.1 Require the Accountants in the CO and Regions concerned to maintain accounting records, conduct periodic reconciliation with property records, and immediately investigate and resolve any discrepancies.

2.2 Instruct the Property Officers to initiate the annual conduct of proper and complete physical inventory of all properties, prepare the corresponding Report on the Physical Count of PPE (RPCPPE) and reconcile the results of the physical inventory with the property records.

2.3 Instruct the concerned Accountants to coordinate with the Property Officers as regards the disposal of the unserviceable properties and to effect the adjustments relative to the disposed properties that are still included in the PPE account.

2.4 Strictly implement NIA Memorandum Circular (MC) No. 43 dated July 20, 2007 which provides the guidelines, procedures and journal entries for the transfer of all completed projects from Construction in Progress (CIP) account to Public Infrastructure account.

3.1 Require the Accounting Section of the ROs concerned to maintain SLs for AR and regularly reconcile the SLs with the GL balances, and exert all efforts to reconcile the recorded AR between ROs books and IMOs/DOs records.

3.2 Require the IMO Managers to timely submit to the Engineering and Operations Division (EOD) for review all documents pertinent to completed CIS projects turned over to farmer-beneficiaries and for the EOD to forward to the Accounting Section for recording of AR in the RO books.

3.3 Instruct the Accounting Section to assign a regular personnel who shall be responsible on the review and analysis of the long outstanding and dormant receivables, and make a formal request from COA for write-off in accordance with relevant rules and regulations.

4.1 Maintain SLs for the Cash in Bank accounts, prepare BRSs on a monthly basis, and conduct periodic reconciliation of GL and subsidiary records.

The other significant observations and recommendations that need immediate action are as follows:

5. Lack of proper monitoring on the enforcement of liquidation of cash advances and the grant of additional cash advances though previous ones are not yet settled resulted in the accumulation thereof, which as of year-end amounted to P21.298 million, an increase of P1.696 million or 8.65 per cent from the previous year's balance of P19.602 million. Moreover, the related subsidiary records are not updated which cast doubt on the accuracy and reliability of the account balance.

5.1 We recommended and Management agreed to:

- a. Demand immediate liquidation of outstanding cash advances and impose the consequences on failure to liquidate these cash advances pursuant to COA Circular No. 2012-004;
- b. Strictly enforce compliance with COA Circular No. 97-002, on the granting, utilization and liquidation of cash advances to avoid accumulation of unsettled accounts as at year end;
- c. Require the Accounting Office of the ROs/IMOs to update SLs showing detailed information of the cash advances granted, liquidations made, and unsettled balances for all accountable officers; and
- d. Request from the COA the write-off of long outstanding cash advances in accordance with the guidelines set forth in COA Resolution No. 80-122 dated April 27, 1980.

6. Poor collection performance due to weak collection efforts for ISF back accounts and Management's inability to fully disseminate the policies/programs on the payment of back accounts resulted in the accumulation of ISF receivables. In UPRIS, the Allowance for Doubtful Accounts was understated by P12.323 million as the balance of P118.961 million remained constant since CY 2011.

6.1 We recommended and Management agreed to:

- a. Intensify information campaign to fully disseminate to the Irrigators' Associations (IAs) the policies/programs embodied in NIA MC No. 54 relative to the payment of ISF back accounts;
- b. Exert extra efforts to collect ISF back accounts specifically those aged one year and above, and closely monitor the collection performance of Collecting Officers in areas with higher uncollected receivables;
- c. Monitor and evaluate the financial activities of IAs and ensure that accounting procedures and control measures are in place to ascertain correctness of their account balances;

d. Assign permanent accounting/billing clerks to update entries in the Irrigation Service Fee Registers (ISFRs) which serve as the basis of the computations of total ISF dues; and

e. Provide Allowance for Doubtful Accounts based on collectibility of receivable balances and evaluation of such factors as aging of the accounts, collection and expected loss experiences, and identified doubtful accounts.

7. In Cordillera Administrative Region, procurements of goods and services amounting to P33.199 million were made through shopping or small value procurement contrary to Section 10, Article IV and Section 52, Article XVI of Republic Act (RA) No. 9184.

7.1 We recommended and Management committed to:

a. Adopt public bidding as the general mode of procurement and alternative methods of procurement only when the conditions warrant their adoption pursuant to RA No. 9184; and

b. Secure the required Certificate of Non-Availability of Stocks from the Procurement Service-Department of Budget and Management before procurement of commonly used supplies through shopping.

8. In Region XIII, delayed turn-over of the completed CISs projects aggregating P1.2 billion to the intended IAs by the Institutional Development Officer (IDO) and other concerned personnel resulted in projects laying idle and exposed to deterioration thereby depriving the intended beneficiaries of their use and NIA of the much needed funds from collection of amortization from IAs to support its operations.

8.1 We recommended that Management direct Region XIII to require the IDO and other personnel concerned to expeditiously effect the turn-over of completed CISs projects in order not only to improve the collection of funds for cost-recovery and amortization, but also to provide NIA of additional funds to finance its other priority projects.

The other audit observations together with the recommended courses of action which were discussed by the Audit Team with concerned Management officials and staff during the exit conference conducted on May 30, 2016 are discussed in detail in Part II of the report. We also invite your attention to the prior years' unimplemented and partially implemented audit recommendations embodied in Part III of the report.

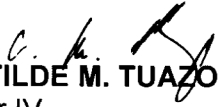
In our transmittal letter of even date, we request the Administrator of NIA to implement the recommendations contained in the report and to inform this Commission of the actions taken thereon within 60 days from receipt of the Report.

We acknowledge the support and cooperation that Management extended to the Audit Team, thus facilitating the completion of the report.

Very truly yours,

COMMISSION ON AUDIT

By:

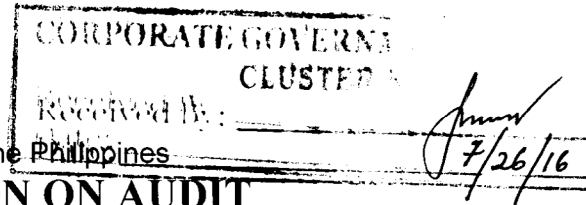

CLEOTILDE M. TUAZON
Director IV
Cluster Director

Copy furnished:

The President of the Republic of the Philippines
The Vice President
The Speaker of the House of Representatives
The Chairperson – Senate Finance Committee
The Chairperson – Appropriations Committee
The Secretary of the Department of Budget and Management
The Governance Commission for Government-Owned or Controlled Corporations
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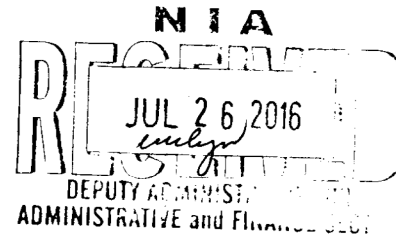


Republic of the Philippines
COMMISSION ON AUDIT
Commonwealth Avenue, Quezon City, Philippines



July 26, 2016

Engr. FLORENCIO F. PADERNAL, DPA
Administrator
National Irrigation Administration
EDSA, Diliman, Quezon City



Dear Engr. Padernal:

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We respectfully request that the recommendations contained in Part II of the report be implemented and that this Commission be informed of the actions taken thereon by accomplishing the Agency Action Plan and Status of Implementation Form (copy attached) and returning the same to us within 60 days from the date of receipt hereof.

We acknowledge the support and cooperation that Management extended to the Audit Team, thus facilitating the completion of the report.

Very truly yours,

COMMISSION ON AUDIT

By:


CLEOTILDE M. TUAZON
Director IV
Cluster Director

Copy furnished:

The President of the Republic of the Philippines
The Vice President
The Speaker of the House of Representatives
The Chairperson – Senate Finance Committee
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The Governance Commission for Government-Owned or Controlled Corporations
The Presidential Management Staff, Office of the President
The UP Law Center
The National Library



**Republic of the Philippines
COMMISSION ON AUDIT
Commonwealth Avenue, Quezon City**

ANNUAL AUDIT REPORT

on the

**NATIONAL IRRIGATION ADMINISTRATION
(Corporate Fund – F501)**

For the Year Ended December 31, 2015

EXECUTIVE SUMMARY

INTRODUCTION

The National Irrigation Administration (NIA) was formally created as a government corporation under Republic Act (RA) No. 3601 on June 22, 1963 with an authorized capital of P300 million. In calendar year (CY) 1974, under Presidential Decree (PD) No. 552, its authorized capital was increased to P2 billion, and later, under PD No. 1702 dated July 18, 1980, it was further increased to P10 billion. The capital was to be subscribed and paid for entirely by the Philippine Government. Section 2, paragraph (b) of PD No. 552 provides NIA's sources of operating funds. The increase in Capital Stock is already included in the Government Equity.

The Corporation was originally attached to both the Department of Public Works and Highways (DPWH) and the Department of Agriculture (DA) and was later transferred to the Office of the President. Under Administrative Order (AO) No. 17 dated October 14, 1992, NIA was again attached to DA. On May 5, 2014, Executive Order (EO) No. 165, s. 2014 transferred NIA together with the National Food Authority, Philippine Coconut Authority and Fertilizer and Pesticide Authority from DA to the Office of the Presidential Assistant for Food Security and Agricultural Modernization (OPAFSAM), in order to enhance and coordinate the efforts of these agencies in fulfilling their respective mandates.

The principal function of NIA was initially to develop, maintain, operate, improve and rehabilitate irrigation systems including communal and pump irrigation projects. However, with the reorganization of the government that occurred after NIA's creation, the Agency also assumed the irrigation activities of other government agencies, including those of the Irrigation Service Unit of the then Presidential Assistance on Community Development. Thereafter, with the passage of RA No. 6978, otherwise known as "An Act to Promote Rural Development by providing for an Accelerated Program within a Ten-Year Period of the Construction of Irrigation Projects," the activities of NIA significantly increased to cover the remaining 1.5 million unirrigated but irrigable hectares of land nationwide.

NIA has the following powers and functions pursuant to the provisions of RA No. 3601 and PD Nos. 552 and 1702:

- a. To investigate, study and develop all available water resources in the country, primarily for irrigation purposes; to plan, design, construct and/or improve all types of irrigation projects and appurtenant structures; to operate, maintain and administer all national irrigation systems; to supervise the operation, maintenance and repair;
- b. To administer temporarily all communal and pump irrigation systems constructed, improved and/or repaired wholly or partially with government funds; to delegate the partial or full management of national irrigation systems to duly organized cooperatives or associations; and
- c. To charge and collect from the beneficiaries of all irrigation systems constructed by or under administration such fees or administrative charges as may be necessary to cover the cost of operation, maintenance and insurances; and to cover the cost of

construction within a reasonable period of time to the extent consistent with government policy; to cover funds or portions thereof expended for the construction of communal irrigation systems, which shall accrue to a special fund for irrigation development.

NIA is headed by an Administrator who is assisted by a Senior Deputy Administrator and supported by Deputy Administrator for Administrative and Finance and Deputy Administrator for Engineering and Operations. Besides the Central Office (CO), it has 17 Regional Offices (ROs), including the Upper Pampanga River Integrated Irrigation System (UPRIIS) and the Magat River Integrated Irrigation System (MARIIS), 47 Irrigation Management Offices (IMOs), and 10 Project Management Offices (PMOs). The Corporation manages 285 National Irrigation Systems (NIS) nationwide with a total service area of 836,055 hectares with firm-up service area of 754,666 hectares. The total irrigated area was 560,052 hectares during the dry season (November to April) and 576,003 hectares during the wet season (May to October) and 89,847 hectares for the third crop (Quick Turn-Around program and Ratooning).

As of December 31, 2015, NIA had personnel complement of 9,717 composed of 3,409 monthly paid; 5,123 daily/contract of service/job order; and 1,185 project-based paid personnel.

The Corporation maintains the Corporate Fund (F501) to finance its operations. This Fund consists mainly of collections of irrigation service fees, equipment rentals, pump amortizations, interest and miscellaneous income such as the five per cent management fee, income derived from sale of electrical energy, service fee for the operation and maintenance of non-power components of Hydroelectric Power Plants, Communal Irrigation Project amortization on principal and equity contribution and proceeds from sale of property, plant and equipment.

FINANCIAL PROFILE (In Million Pesos)

The NIA Corporate Fund's financial condition and results of operations are presented below:

I. Comparative Financial Position

	2015	2014	Increase/ (Decrease)
Assets	127,800.857	123,334.040	4,466.817
Liabilities	109,367.590	108,027.213	1,340.377
Equity	18,433.267	15,306.827	3,126.440

II. Comparative Results of Operation

	2015	2014	Increase/ (Decrease)
Income	4,770.827	4,267.921	502.906
Expenses	3,529.817	3,048.091	481.726
Net income	1,241.010	1,219.830	21.180

SCOPE OF AUDIT

Our audit covered the operations of NIA – Corporate Fund (F501) for the period January 1 to December 31, 2015. The audit involved performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depended on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

AUDITOR'S OPINION

We rendered a disclaimer of opinion on the financial statements of NIA-Corporate Fund (F501) for CY 2015, in view of the following:

1. The Consolidated Financial Statements (FSs) of the NIA Corporate Fund (F501) for the year ended December 31, 2015 did not include the Consolidated Statement of Changes in Equity contrary to the Philippine Accounting Standards (PAS) 1, thus depriving the users of the FSs with information of what caused the increase in Equity from its beginning balance of P15.307 billion as at January 1, 2015 to P18.433 billion as at December 31, 2015.
2. Non-reclassification of long completed irrigation projects of P1.595 billion to appropriate asset accounts, absence of subsidiary records and supporting documents, non-maintenance of Property, Plant and Equipment Ledger Cards (PPELCs) for properties valued at P8.198 billion, existence of significant variances of P8.668 billion between books and results of physical counts, and inclusion of unserviceable properties of approximately P31.913 million cast doubt on the accuracy of the Property, Plant and Equipment (PPE) account with net book value of P29.807 billion.
3. The accuracy and validity of Accounts Receivable (AR)-Irrigation Service Fees (ISF) and Communal Irrigation System (CIS) with a balance of P20.939 billion could not be ascertained due to, among others, unreconciled discrepancies of P1.235 billion between records of the ROs and Division Offices (DOs)/IMOs; unrecorded amortization receivable of P0.955 million from farmer-beneficiaries; unreconciled difference between General Ledger (GL) and Subsidiary Ledger (SL) balances of P0.152 billion; and dormant receivables of P1.345 billion for over 6 to 40 years.
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SIGNIFICANT AUDIT OBSERVATIONS AND RECOMMENDATIONS

For the above-mentioned observations which caused the issuance of a disclaimer of opinion on the FSs, we recommended that Management:

1.1 Assign a permanent staff who is proficient in the preparation of the FSs particularly in the ROs/Field Offices (FOs) to facilitate the timely preparation of complete FSs; and set time table for their timely preparation at the regional level to facilitate the consolidation thereof at the CO.

2.1 Require the Accountants in the CO and Regions concerned to maintain accounting records, conduct periodic reconciliation with property records, and immediately investigate and resolve any discrepancies.

2.2 Instruct the Property Officers to initiate the annual conduct of proper and complete physical inventory of all properties, prepare the corresponding Report on the Physical Count of PPE (RPCPPE) and reconcile the results of the physical inventory with the property records.

2.3 Instruct the concerned Accountants to coordinate with the Property Officers as regards the disposal of the unserviceable properties and to effect the adjustments relative to the disposed properties that are still included in the PPE account.

2.4 Strictly implement NIA Memorandum Circular (MC) No. 43 dated July 20, 2007 which provides the guidelines, procedures and journal entries for the transfer of all completed projects from Construction in Progress (CIP) account to Public Infrastructure account.

3.1 Require the Accounting Section of the ROs concerned to maintain SLs for AR and regularly reconcile the SLs with the GL balances, and exert all efforts to reconcile the recorded AR between ROs books and IMOs/DOs records.

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- b. Strictly enforce compliance with COA Circular No. 97-002, on the granting, utilization and liquidation of cash advances to avoid accumulation of unsettled accounts as at year end;
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6.1 We recommended and Management agreed to:

- a. Intensify information campaign to fully disseminate to the Irrigators' Associations (IAs) the policies/programs embodied in NIA MC No. 54 relative to the payment of ISF back accounts;
- b. Exert extra efforts to collect ISF back accounts specifically those aged one year and above, and closely monitor the collection performance of Collecting Officers in areas with higher uncollected receivables;
- c. Monitor and evaluate the financial activities of IAs and ensure that accounting procedures and control measures are in place to ascertain correctness of their account balances;
- d. Assign permanent accounting/billing clerks to update entries in the Irrigation Service Fee Registers (ISFRs) which serve as the basis of the computations of total ISF dues; and
- e. Provide Allowance for Doubtful Accounts based on collectibility of receivable balances and evaluation of such factors as aging of the accounts, collection and expected loss experiences, and identified doubtful accounts.

7. In Cordillera Administrative Region, procurements of goods and services amounting to P33.199 million were made through shopping or small value procurement contrary to Section 10, Article IV and Section 52, Article XVI of RA No. 9184.

7.1 We recommended and Management committed to:

a. Adopt public bidding as the general mode of procurement and alternative methods of procurement only when the conditions warrant their adoption pursuant to RA No. 9184; and

b. Secure the required Certificate of Non-Availability of Stocks from the Procurement Service-Department of Budget and Management before procurement of commonly used supplies through shopping.

8. In Region XIII, delayed turn-over of the completed CISs projects aggregating P1.2 billion to the intended IAs by the Institutional Development Officer (IDO) and other concerned personnel resulted in projects laying idle and exposed to deterioration thereby depriving the intended beneficiaries of their use and NIA of the much needed funds from collection of amortization from IAs to support its operations.

8.1 We recommended that Management direct Region XIII to require the IDO and other personnel concerned to expeditiously effect the turn-over of completed CISs projects in order not only to improve the collection of funds for cost-recovery and amortization, but also to provide NIA of additional funds to finance its other priority projects.

UNSETTLED AUDIT SUSPENSIONS, DISALLOWANCES AND CHARGES

As at December 31, 2015, unsettled audit suspensions, disallowances and charges amounted to P331.245 million, P411.449 million and P239,868, respectively. The details are presented in Annex A of this Report.

STATUS OF IMPLEMENTATION OF PRIOR YEAR'S AUDIT RECOMMENDATIONS

Of the 79 audit recommendations embodied in the previous years' Annual Audit Reports (AARs), 7 were fully implemented, 55 were partially implemented and 17 were not implemented. Details are presented in Part III of this Report.

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Republic of the Philippines
COMMISSION ON AUDIT
Commonwealth Avenue, Quezon City

INDEPENDENT AUDITOR'S REPORT

THE BOARD OF DIRECTORS

National Irrigation Administration
EDSA, Quezon City

We were mandated by the 1987 Philippine Constitution to audit the accompanying financial statements of the National Irrigation Administration - Corporate Fund (F501), which comprise the consolidated balance sheet as at December 31, 2015, and the consolidated statement of income and expenses, and consolidated statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with State accounting principles, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with International Standards on Auditing. Because of the matters described in the following paragraphs, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Bases for Disclaimer of Opinion

The Consolidated Financial Statements of the NIA Corporate Fund (F501) for the year ended December 31, 2015 did not include the Consolidated Statement of Changes in Equity contrary to the Philippine Accounting Standards 1, thus depriving the users of the financial statements with information of what caused the increase in Equity from its beginning balance of P15.307 billion as at January 1, 2015 to P18.433 billion as at December 31, 2015.

Non-reclassification of long completed irrigation projects of P1.595 billion to appropriate asset accounts, absence of subsidiary records and supporting documents, non-maintenance of Property, Plant and Equipment Ledger Cards for properties valued at P8.198 billion, existence of significant variances of P8.668 billion between books and results of physical counts, and inclusion of unserviceable properties of approximately P31.913 million cast doubt on the accuracy of the Property, Plant and Equipment (PPE) account with net book value of P29.807 billion.

The accuracy and validity of Accounts Receivable (AR)-Irrigation Service Fees (ISF) and Communal Irrigation System with a balance of P20.939 billion could not be ascertained due to, among others, unreconciled discrepancies of P1.235 billion between records of the Regional Offices and Division Offices/Irrigation Management Offices; unrecorded amortization receivable of P0.955 million from farmer-beneficiaries; unreconciled difference between General Ledger and Subsidiary Ledger balances of P0.152 billion; and dormant receivables of P1.345 billion for over 6 to 40 years.

The reliability of the balance of the Cash in Bank accounts aggregating P1.795 billion could not be ascertained due to, among others, unbooked reconciling items of P291.719 million, unreconciled difference of P62.265 million between the balances per books and the bank statements, absence of Subsidiary Ledgers and supporting documents to substantiate the account balances; non-preparation of bank reconciliation statements; and discrepancy in balances among accounting records.

We were unable to obtain sufficient appropriate audit evidence about the balances of the Cash in Bank, AR-ISF, PPE and other affected accounts, due to inadequacy of accounting records, schedules and working papers. Consequently, we were unable to determine whether any adjustments to these accounts were necessary.

Disclaimer of Opinion

Because of the significance of the matters discussed in the Bases for Disclaimer of Opinion paragraphs, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on the financial statements.

COMMISSION ON AUDIT



ELENA L. AGUSTIN

Supervising Auditor

Audit Group B

Cluster 5–Agricultural and Natural Resources

Corporate Government Sector

May 30, 2016



Republic of the Philippines
Office of the President
National Irrigation Administration
(PAMBANSANG PANGASIWAAN NG PATUBIG)
Quezon City

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STATEMENT OF MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL STATEMENTS

NATIONAL IRRIGATION ADMINISTRATION

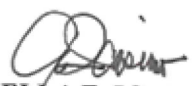
The Management of **NATIONAL IRRIGATION ADMINISTRATION (NIA)** is responsible for all information and representations contained in the Fund 501 Balance Sheets and the related Statements of Income and Expenses and Cash Flows for the years ended December 31, 2015 and 2014. The Financial Statements have been prepared in conformity with generally accepted accounting principles in the Philippines and reflect amounts that are based on the best estimates and informed judgment of Management with appropriate consideration to materiality.

The Management of NIA maintains a system of accounting and reporting which provides for the necessary internal controls to ensure that transactions are properly authorized and recorded, assets are safeguarded against unauthorized use or disposition and liabilities are recognized. The Management likewise discloses to its external auditors any significant deficiency in the design or operation of internal controls that could adversely affect its ability to record, process, and report financial data and any material weakness in the external controls and that any fraud that may involve management of other employees who exercise significant roles in internal controls.



EDITHA D. MORALES

Acting Manager, Financial Management
Department



ESTRELLA E. ICASIANO
Deputy Administrator for Finance
and Administrative Sector



ENGR. FLORENCIO F. PADERNAL, DPA
Administrator

NATIONAL IRRIGATION ADMINISTRATION
CORPORATE FUND (F501)
BALANCE SHEET
December 31, 2015
(In Philippine Peso)

	Note	2015	2014
ASSETS			
Current assets			
Cash	4	1,931,643,326	2,633,418,169
Receivables - net	5	34,861,511,034	33,426,288,591
Inventories - net	6	60,685,515	60,991,353
Prepayments	7	157,123,935	164,850,299
Other current assets	8	22,700,178	(197,106,723)
		37,033,663,988	36,088,441,689
Non-current assets			
Investments	9	60,905,604,063	60,177,227,296
Property, plant and equipment - net	10	29,807,512,147	26,729,313,795
Other assets	11	54,077,281	339,057,208
		90,767,193,491	87,245,598,299
TOTAL ASSETS		127,800,857,479	123,334,039,988
LIABILITIES AND EQUITY			
Current liabilities			
Payables	12	1,666,730,238	1,637,142,706
Inter/intra-agency payables	13	74,823,888,860	74,217,046,945
Other liabilities	14	1,192,607,046	1,248,671,832
		77,683,226,144	77,102,861,483
Non-current liabilities			
Long-term liabilities	15	10,531,340,534	11,506,340,534
Deferred credits	16	21,153,023,892	19,418,011,243
		31,684,364,426	30,924,351,777
		109,367,590,570	108,027,213,260
Equity		18,433,266,909	15,306,826,728
TOTAL LIABILITIES AND EQUITY		127,800,857,479	123,334,039,988

The Notes on pages 7 to 20 form part of these financial statements.

**NATIONAL IRRIGATION ADMINISTRATION
CORPORATE FUND (F501)
STATEMENT OF INCOME AND EXPENSES
For the Year Ended December 31, 2015
(In Philippine Peso)**

	Note	2015	2014
INCOME			
Operating income			
Irrigation service fees (ISF)		1,775,371,844	1,921,489,754
10% Discount on ISF		(103,513,957)	(117,052,115)
Loss on sale of palay		(128,000)	-
		1,671,729,887	1,804,437,639
Rent income		153,693,348	128,077,465
Fines and penalties-service income		53,161,728	24,582,141
		1,878,584,963	1,957,097,245
Non-operating income			
Management fees		-	35,745,099
CIP/CIS/RIS amortization and equity		202,091,053	203,248,541
Pump amortization and equity		23,850,241	21,446,160
Service fees - water		351,784,359	321,259,766
Energy delivery fees - NPC		63,954,273	40,735,278
Other fines and penalties		3,619,487	537,263
Miscellaneous income	20	100,525,992	103,771,391
		745,825,405	726,743,498
GROSS INCOME		2,624,410,368	2,683,840,743
EXPENSES			
Personal services	21	1,587,236,647	1,463,871,344
Maintenance and other operating expenses (MOOE)	21	1,201,588,294	1,189,241,951
Financial expenses	21	740,992,211	394,977,929
		3,529,817,152	3,048,091,224
LOSS FROM OPERATION		(905,406,784)	(364,250,481)
OTHER INCOME (EXPENSE)			
Interest income		23,728,365	16,723,870
Gain (loss) on foreign exchange		353,222	2,702,458
Gain (loss) on sale of assets		-	495,819
Income from grants and donations		936,133	-
		25,017,720	19,922,147
LOSS BEFORE SUBSIDY		(880,389,064)	(344,328,334)
Subsidy income from national government			
Subsidy for operations			
5% Management fee	17	121,390,000	294,794,463
NET LOSS BEFORE SUBSIDY		(758,999,064)	(49,533,871)
SUBSIDY FOR THE IMPLEMENTATION OF VARIOUS PROJECTS			
Indirect cost of projects (capital outlay)		411,452,000	475,163,255
Project Cost - Capital outlay			442,025,148
Payment of loan principal	} Released directly to NDC	975,000,000	-
Payment of loan interest		613,557,000	-
Disbursement acceleration program (DAP):			
Malitubog Maridagao Irrigation Project II		-	56,769,000
Umayam River Irrigation Project (URIP)		-	77,707,000
Calamity fund - for calamity-related rehabilitation/ restoration projects and other priority projects		-	217,699,700
		2,000,009,000	1,269,364,103
FROM OPERATIONS (MOOE)		-	96,800,133
Less: Disbursements from MOOE		-	(96,800,133)
		-	-
NET INCOME AFTER SUBSIDY FOR THE IMPLEMENTATION OF VARIOUS PROJECTS			
		1,241,009,936	1,219,830,232

The Notes on pages 7 to 20 form part of these financial statements.

NATIONAL IRRIGATION ADMINISTRATION
CORPORATE FUND (F501)
STATEMENT OF CASH FLOWS
For the Year Ended December 31, 2015
(In Philippine Peso)

	Note	2015	2014
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash received from irrigation users and other customers		2,525,910,643	2,417,253,003
Receipt of subsidy from the national government	17	2,121,399,000	1,660,958,699
Receipt of subsidy from LGUs/NGAs		13,126,523	15,323,908
Fund transfer from other funds		-	45,593,132
Guarantee deposits		177,126,781	93,353,200
Trust deposits		3,448,443	105,142,648
Refund of cash advances and disallowances		5,834,862	2,980,006
Collection of other receivables		140,530,043	252,569,977
Interest on deposits		16,633,000	12,727,960
Cash received from other government-owned and/or controlled corporations (GOCCs)		51,231,484	10,294,521
Receipt of management fee		15,500,000	35,745,099
Bank charges		(21,527)	(2,000)
Repair/rehabilitation of existing irrigation facilities		(168,645,708)	(2,449,729)
Advances to GOCCs		(185,027)	-
Advances to LGUs		-	(300,672)
Payment to other GOCCs/NGAs		(304,817,873)	(10,925,677)
Refund of performance/bidders' bond		(14,592,664)	(47,350,826)
Advance payment to contractors		(7,866,073)	(44,447,030)
Advances to NGAs		-	(19,313,589)
Fund transfer to other funds		-	(34,402,997)
Cash advances granted to officers and employees		(52,262,010)	(74,176,996)
Payment of due to officers and employees		(110,127,221)	(89,293,336)
Payment of accounts payable		(309,900,792)	(336,833,716)
Inter/intra-agency transfers		(25,726,739)	(39,410,781)
Payment of other payables		(248,067,477)	(268,741,867)
Remittances to BIR, GSIS, Pag-IBIG and PhilHealth		(564,685,031)	(484,679,553)
Cash paid to suppliers, employees and others		(1,975,077,394)	(2,424,764,573)
NET CASH PROVIDED BY OPERATING ACTIVITIES		1,288,765,243	774,848,811
CASH FLOWS FROM INVESTING ACTIVITIES			
Proceeds from sale of property and equipment		23,800	183,564
Construction of office buildings		(13,293,534)	(84,038,722)
Purchase of office and IT equipment and software		(39,410,833)	(36,457,071)
Construction in progress		(338,268,902)	(758,776,782)
Dividends paid to Department of Finance	18	(11,033,617)	(8,505,215)
NET CASH USED IN INVESTING ACTIVITIES		(401,983,086)	(887,594,226)
CASH FLOWS FROM FINANCING ACTIVITIES			
Payment of principal - NDC loan	17	(975,000,000)	-
Payment of Interest - NDC loan	17	(613,557,000)	-
NET CASH USED IN FINANCING ACTIVITIES		(1,588,557,000)	-
NET INCREASE (DECREASE) IN CASH		(701,774,843)	(112,745,415)
CASH, BEGINNING OF YEAR		2,633,418,169	2,746,163,584
CASH, END OF YEAR	4	1,931,643,326	2,633,418,169

The Notes on pages 7 to 20 form part of these financial statements.

NATIONAL IRRIGATION ADMINISTRATION
CORPORATE FUND (F501)
NOTES TO FINANCIAL STATEMENTS
(All amounts in Philippine Peso unless otherwise stated)

1. AGENCY BACKGROUND

The National Irrigation Administration (NIA) was formally created as a government corporation under Republic Act (RA) No. 3601 on June 22, 1963 with an authorized capital of P300 million. In calendar year (CY) 1974, under Presidential Decree (PD) No. 552, its capitalization was increased to P2 billion; under PD No. 1702 dated July 17, 1980, it was further increased to P10 billion. The capital was to be subscribed and paid for entirely by the Philippine Government. Section 2, paragraph (b) of PD No. 552 provides NIA's sources of operating capital. The increase in Capital Stock is already included in the Government Equity.

The Corporation was originally attached to both the Department of Public Works and Highways (DPWH) and the Department of Agriculture (DA). It was later transferred to the Office of the President, and subsequently attached to DA under Administrative Order (AO) No. 17 dated October 14, 1992. On May 5, 2014, by virtue of Executive Order (EO) No. 165, s. 2014, NIA together with National Food Authority, Philippine Coconut Authority and Fertilizer and Pesticide Authority were transferred from DA to the Office of the Presidential Assistant for Food Security and Agricultural Modernization (OPAFSAM).

The principal function of NIA was initially to develop, maintain, operate, improve and rehabilitate irrigation systems including communal and pump irrigation projects. However, with the reorganization of the government that occurred after its creation, NIA also assumed the irrigation activities of other government agencies, including those of the Irrigation Service Unit of the then Presidential Assistance on Community Development. Thereafter, with the passage on January 24, 1991 of RA No. 6978, otherwise known as "An Act to Promote Rural Development by providing for an Accelerated Program within a Ten-Year Period of the Construction of Irrigation Projects," the activities of NIA were significantly increased to cover the remaining 1.5 million hectares of un-irrigated but irrigable land nationwide.

NIA is headed by an Administrator who is assisted by a Senior Deputy Administrator and supported by Deputy Administrator for Administrative and Finance and Deputy Administrator for Engineering and Operations. Besides the Central Office (CO), it has 17 Regional Offices (ROs), including the Upper Pampanga River Integrated Irrigation System (UPRIIS) and the Magat River Integrated Irrigation System (MARIIS), 47 Irrigation Management Offices (IMOs), and 10 Project Management Offices (PMOs). The Corporation manages 285 National Irrigation Systems (NIS) nationwide with a total service area of 836,055 hectares with firmed-up service area of 754,666 hectares. The total irrigated area was 560,052 hectares during the dry season (November to April) and 576,003 hectares during the wet season (May to October) and 89,847 hectares for the third crop (Quick Turn-Around program and Ratooning).

The Corporation maintains the Corporate Fund (F501) to finance its operations. This Fund consists mainly of collections of irrigation service fees, equipment rentals, pump amortizations, interest and miscellaneous income such as the five per cent management fee, income derived from sale of electrical energy, service fee for the operation and maintenance of non-power components of Hydroelectric Power Plants, Communal Irrigation Project amortization on principal and equity contribution and proceeds from sale of property, plant and equipment.

2. BASIS OF FINANCIAL STATEMENTS PRESENTATION

The financial statements have been prepared in accordance with State accounting principles. The combined financial statements include the financial statements of the CO, UPRIS, MARIIS, ROs, and IMOs/PMOs under the Corporate Operating Budget.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a. Allowance for Bad Debts

The Corporation sets up allowance for bad debts for all outstanding receivables, except reciprocal accounts, and for installment receivables based on the aging of accounts at the rate of one per cent for accounts that are one to 60 days due, two per cent for accounts that are 61 to 180 days due, three per cent for accounts that are 181 days to one year due, and five per cent for accounts that are more than one year due.

b. Inventories

Inventories are measured at lower of cost or net realizable value.

c. Investments

Long-term investments are valued at cost.

d. Property, Plant and Equipment

Property, plant and equipment are stated at cost less accumulated depreciation. Depreciation is computed using the straight-line method at rates ranging from two per cent to 10 per cent per annum.

Major repairs are capitalized while minor repairs are charged to operations as incurred.

e. Revenue Recognition

Income is taken up on a modified cash basis, i.e., income from space and facilities rental, bid documents and management fee are taken up on a cash basis, whereas income from operations is taken up on an accrual basis.

4. CASH

This account includes the following:

	2015	2014
Cash-collecting officers	116,117,672	82,335,240
Working fund	16,336,057	16,366,296
Petty cash fund	1,958,426	1,880,798
Payroll fund	2,063,442	1,137,358
Cash in bank – local currency, current account	1,086,464,498	1,712,700,284
Cash in bank – local currency, savings account	289,325,608	404,369,092
Cash in bank – local currency, time deposits	380,099,519	375,945,079
Cash in bank – foreign currency, time deposits	39,278,104	38,684,022
	1,931,643,326	2,633,418,169

Note: Revised balances of Cash in bank - current account and savings account were due to the transfer of P100 million from Corporate Operating Budget (COB) Regular to Locally-Funded Projects account.

As of December 31, 2015, proceeds from the loan of NDC with a remaining balance of P14.607 million were included in the Cash in bank account, broken down as follows:

	2015	2014
Cash in bank – local currency, current account	513,253	513,253
Cash in bank – local currency, savings account	14,093,627	14,093,627
	14,606,880	14,606,880

5. RECEIVABLES

This account consists of the following:

	2015	2014
Accounts receivable	20,939,122,541	19,184,084,756
Due from government-owned and/or controlled corporations (GOCCs)	13,472,061,140	13,479,475,717
Due from national government agencies (NGAs)	796,715,402	792,835,710
Due from regional offices (ROs)	492,905,750	492,679,204
Due from local government units (LGUs)	85,093,282	138,397,846
Due from other funds	57,917,971	38,828,331
Receivables - disallowances/charges	21,636,590	9,970,790
Due from officers and employees	13,252,222	12,298,436
Advances to officers and employees	8,045,604	7,303,716
Due from national treasury	(85,059,290)	(85,059,290)
Other receivables	280,258,688	261,912,556
	36,081,949,900	34,332,727,772
Allowance for bad debts	(1,220,438,866)	(906,439,181)
	34,861,511,034	33,426,288,591

Accounts Receivable account comprises trade/business receivables from Irrigation Service Fees (ISF). Memorandum Circular (MC) No. 26 dated June 7, 1976 requires annual adjustment of the account in the books due to increase in the government support price for palay. MC No. 62 dated December 5, 1977 and MC No. 62-A dated December 22, 1977 grant 10 per cent discount to farmers for payment of irrigation fees on or before due dates. The account also includes current installment receivables from amortization of irrigation pumps, communal irrigation systems and motorcycles. MC No.

54, s. of 2013 serves as a follow up to the Incentive Policy on the payment of Back Accounts (BA) since previous related MCs had lapsed on December 31, 2009. This policy covers all irrigation users of NIS with BA in ISF. Availment period is from January 1, 2014 up to December 31, 2015.

Due from National Treasury is an account maintained with the Bureau of the Treasury (BTr) through which foreign loan proceeds are released to NIA. Reconciliation of this account is still pending with the BTr. This also includes carried-over balances of the NIA general and bond funds, which were transferred to the Corporate Fund in CY 1983.

Due from NGAs represents releases to DPWH District Offices for the construction/rehabilitation of farm to market roads out of the National Development Company (NDC) loan proceeds.

Due from GOCCs includes receivables from National Power Corporation (NPC) relative to the sale of electrical energy generated by the Casecnan Multi-Purpose Irrigation and Power Project per Power Purchase Agreement dated June 30, 1995 and Supplemental Agreement dated September 25, 2003.

Due from LGUs comprises releases to local government units, also, out of loan proceeds from NDC, for the implementation of farm to market road projects.

Due from ROs is the reciprocal account of Due to CO which are both closed at year-end during consolidation of financial statements. However, due to inadequate reconciliation, the account remains open.

Other Receivables account includes claims from accountable officers for cash shortages, claims for dishonored checks and other miscellaneous contingent assets.

6. INVENTORIES

This account consists of:

	2015	2014
Merchandise inventory	60,778,694	61,084,532
Allowance for inventory variance	(93,179)	(93,179)
	60,685,515	60,991,353

Merchandise inventory represents prior years' carried-over balance which has been dormant for several years and now under verification.

Office supplies, gasoline, oil and lubricants, spare parts and other supplies inventories previously included in this account in CY 2014 totaling P49.581 million were reclassified to prepayments account.

7. PREPAYMENTS

This account consists of:

	2015	2014
Advances to contractors	97,875,055	102,411,593
Office supplies inventory	45,863,515	47,081,036
Prepaid rent	7,547,861	7,547,861
Other prepaid expenses	5,233,334	5,233,334
Gasoline, oil and lubricants inventory	345,830	2,317,335
Deposit on letters of credit	197,088	197,088
Other supplies inventory	134,638	135,438
Spare parts inventory	47,229	47,229
Deferred charges	(120,615)	(120,615)
	157,123,935	164,850,299

Advances to contractors account comprises of mobilization costs for various projects undertaken under Fund 501 prior to CY 1996. Other prepaid expenses account represents prepayment to Procurement Service under the Department of Budget and Management (DBM) and to Petron Philippines for the delivery of office supplies and gasoline, respectively. Reconciliation of the Other prepaid expenses-gasoline, oil and lubricant account amounting to P5.233 million at the NIA-CO is on-going to correct/deduct from the balance fuel withdrawals for the current and previous years.

8. OTHER CURRENT ASSETS

This account consists of:

	2015	2014
Guaranty deposits	22,700,178	21,272,505
Other current assets	-	(218,379,228)
	22,700,178	(197,106,723)

The balance for CY 2015 of (P218,260,139) consisting of inactive negative Cash in bank-current accounts transferred to this account in December 1997 was reclassified to Other Assets account. It also includes receivables under Funds 107, 102 and 101 transferred to the Corporate Fund without details or breakdown.

9. INVESTMENTS

This account consists of:

	2015	2014
Investment in stocks	11,207,000	11,207,000
Investment in bonds	1,600	1,600
Other investments and marketable securities	15,900	15,900
Other investment – CE Casecan	60,894,379,563	60,166,002,796
	60,905,604,063	60,177,227,296

Investment in stocks account comprises investment in NIA Consult, Inc. (NIACI), a subsidiary of NIA, amounting to P10 million in the form of drilling rigs and auxiliary equipment with appraised value of P12.639 million and cash under Treasury Warrant No. B0481390 dated October 2, 1980 in the amount of P0.750 million. Per Board Resolution No. 3791-82, NIA's investment in NIACI is up to P10 million only and the excess in the amount of P3.389 million is considered as advances and recorded as receivables. As of date, NIACI is on the process of winding up its operation. This account also includes investment in Gasifier and Equipment Manufacturing Corporation (GEMCOR) shares of stocks, 937 shares purchased in CY 1981 and another 250 shares acquired in CY 1984 both at P1,000 per share. In CY 1988, the GEMCOR privatization plan, which called for its dissolution, was approved. As at audit date, NIA's inquiry on the chance of recovering its investment remains unanswered.

Investment in bonds account consists of 25-year six per cent Land Bank of the Philippines (LBP) bonds with various maturity dates depending on the dates of issue.

Other Investment – CE Casecnan represents the cash advances made by the BTr to California Energy Casecnan Water Electric Company, Inc. (CECWECI) for the account of NIA for water deliveries under the Build, Operate and Transfer (BOT) scheme of the project agreement entered into by and between CECWECI and NIA on November 13, 1994. The project was aimed to: (i) divert certain water in the Casecnan Watershed and transfer that water into the Pampanga watershed at the Pantabangan Reservoir for NIA's subsequent irrigation use in the Central Luzon Valley, (ii) make available new installed electrical capacity and electrical energy to National Power Corporation (NPC) Luzon grid; and (iii) increase electrical energy generation at the existing Pantabangan and Masiway facilities.

On June 26, 1995, NIA and CECWECI entered again into the Amended and Restated Project Agreement to amend and restate in its entirety the original project agreement by reason of the General Agreement on Tariffs and Trade-Uruguay Round (GATT-UR) Agreement on agriculture and for NIA to implement an accelerated irrigation program for 1,500,000 hectares over the next 10 years.

Consequently, on June 30, 1995 a Power Purchase Agreement (PPA) was entered between NIA and NPC relative to the energy delivery for 20 years of commercial operation or such longer period as may be determined in accordance with the contract.

On September 29, 2003, NIA and CECWECI entered into another Supplemental Agreement regarding the Amended and Restated Casecnan Project Agreement whereby the parties agreed to: (i) Excess Energy Delivery Fees – the excess energy fees chargeable by NIA to NPC shall be reduced to the equivalent of the variable energy rates provided under this supplemental agreement, thereby resulting in the accrual of the benefits relating to excess energy in favor of NPC (ii) Dispatch Protocol – assumption by NPC of all obligations of NIA relating to dispatch and contractual obligation for energy and (iii) Cooperation on co-Minimization – both parties acknowledge that the failure or inability to prevent or reduce water spillage or wastage will increase both parties' energy and water delivery fees to CECWECI.

From the very start of the cooperation period in CY 2002 up to the present, the BTr advanced the payment of NIA's contractual obligation upon approval of NIA's request by the Department of Finance (DOF). However, Management stopped the recording of these advances effective CY 2009.

In a meeting called for by the DOF on June 6, 2012 between the representatives from the BTr, NIA and COA, it was agreed that NIA would book up the advances by debiting Other Investment - CE Casecan account and crediting Due to the National Treasury account.

Included also in this account is the ten-year US\$97 million bonds issued on October 15, 2003 by NIA and guaranteed by the Republic of the Philippines and the guarantee fee of one per cent per annum as approved by the DOF.

10. PROPERTY, PLANT AND EQUIPMENT - NET

This account represents:

Particulars	Land and land improvements	Building and improvements	Machineries, equipment, furniture and fixtures	Construction in progress (CIP)	Total
Cost:					
January 1, 2015	27,748,749,622	1,485,809,756	2,064,166,845	10,268,395,388	41,567,121,611
Additions	562,034,146	57,349,708	8,062,377	499,999,186	1,127,445,417
CIP transferred to PPE	22,234,643	-	29,662,464	(51,897,107)	-
CIP – projects turned over to LGUs	166,599,805	-	-	-	166,599,805
Reclass to other assets	-	(166,599,805)	-	-	(166,599,805)
December 31, 2015	28,499,618,216	1,376,559,659	2,101,891,686	10,716,497,467	42,694,567,028
Less:					
Accumulated depreciation, January 1, 2015	13,106,151,982	311,079,166	1,420,576,668	-	14,837,807,816
Depreciation charges during the year	(2,000,359,023)	(11,377,781)	60,983,869	-	(1,950,752,935)
December 31, 2015	11,105,792,959	299,701,385	1,481,560,537	-	12,887,054,881
Net Book Value – December 31, 2015	17,393,825,257	1,076,858,274	620,331,149	10,716,497,467	29,807,512,147
Net Book Value – December 31, 2014	14,642,597,640	1,174,730,590	643,590,177	10,268,395,388	26,729,313,795

**Depreciation expense per Note 21 amounted to P145,688,317 or a difference of P2,096,441,252 compared with the amount indicated in Note 10. This difference represents adjustment made by ROs which is still for verification.*

Land and Land Improvements account includes cost of farm to market roads in various LGUs financed out of the P346 million proceeds of loan from NDC.

Land Improvements account refers to the total cost of completed irrigation projects which have generally redounded to the benefit of the farmers in terms of service areas. This also includes those funded out of appropriations from the National Government through the DPWH and the DA in CY 1990 until CY 1996.

Construction in Progress (CIP) account represents cost of projects implemented out of project funds directly released to NIA by DBM.

11. OTHER ASSETS

This account consists of:

	2015	2014
Work/other animals	547,909	547,909
Others	271,789,511	338,509,299
Other current assets	(218,260,139)	-
	54,077,281	339,057,208

The balance of inactive negative cash in bank-current accounts transferred to Other current assets account in December 1997 was reclassified to this account in CY 2015. It also includes receivables under Funds 107, 102 and 101 transferred to the Corporate Fund without details or breakdown.

12. PAYABLES

This account includes the following:

	2015	2014
Accounts payable	1,652,832,821	1,615,396,808
Notes payable	128,022	128,022
Due to officers and employees	13,769,395	21,617,876
	1,666,730,238	1,637,142,706

The account Due to National Treasury in the amount of P60,634.534 million in CY 2014 was reclassified under Inter/Intra-Agency Payables.

13. INTER/INTRA-AGENCY PAYABLES

This account includes the following:

	2015	2014
Due to national treasury	61,187,707,297	60,634,534,162
Due to other NGAs	13,102,519,745	13,098,190,768
Due to other funds	203,057,895	191,847,427
Due to other GOCCs	140,338,500	145,312,605
Due to CO	101,965,314	60,411,171
Due to Bureau of Internal Revenue	51,477,812	56,851,263
Due to Government Service Insurance System	17,761,312	13,633,193
Due to LGUs	7,715,068	5,797,123
Due to Pag-IBIG fund	4,459,210	4,624,621
Due to PhilHealth	4,206,032	4,181,262
Due to RO	2,680,675	1,663,350
	74,823,888,860	74,217,046,945

Due to Other NGAs account includes trust receipts from national government agencies (i.e., DA and DPWH) to finance specific projects or to pay specific obligations, subject to liquidation to the source agencies.

Due to National Treasury is the amount of the cash advances made by the BTr on account of NIA for payment of water delivery fees to CECWECl.

Due to Other GOCCs pertains to trust receipts from government-owned and/or controlled corporations to finance specific projects or to pay specific obligations.

14. OTHER LIABILITIES

This account includes the following:

	2015	2014
Guaranty deposits payable	143,330,417	116,090,625
Performance/bidders bond payable	34,434,676	30,450,132
Other payables	1,014,841,953	1,102,131,075
	1,192,607,046	1,248,671,832

Guaranty Deposits Payable represents “retention money” from claims of contractors implementing the Corporation’s projects to cover for uncorrected discovered defects and third party liabilities.

Other Payables account includes outstanding personnel allowances and benefits of CO and ROs personnel. Savings account with negative balances, which have been dormant since CY 1989, and miscellaneous trust liabilities were reclassified to this account.

15. LONG-TERM LIABILITIES

This account consists of loans and advances payable to the following:

	2015	2014
Loans payable – domestic and advances payable– national government agencies		
Asian Development Bank	2,829,468,741	2,829,468,741
International Bank for Reconstruction and Development	3,107,554,082	3,107,554,082
Overseas Economic Cooperation Fund	266,583,721	266,583,721
Special Project Implementation Assistance Loan	156,479,931	156,479,931
	6,360,086,475	6,360,086,475
Loans payable – NDC	3,900,000,000	4,875,000,000
Loans payable – foreign		
Asian Development Bank	139,039,695	139,039,695
International Bank for Reconstruction and Development	83,155,142	83,155,142
International Fund for Agricultural Development	49,059,222	49,059,222
	271,254,059	271,254,059
	10,531,340,534	11,506,340,534

Loans Payable – Domestic and Advances Payable to National Government Agencies represent payments made by the BTr to lending banks in favor of NIA. The BTr periodically forwards notices of payments to NIA which serve as basis of the latter in the recording of advances made by the former. Most of these payments cover only the interest incurred on loans.

Loans Payable – Foreign account represents the proceeds of foreign loan avallment usually evidenced by the lending institution's payment advice and Bangko Sentral ng Pilipinas credit advice ticket. Verification as to the nature and status of these payables are on-going.

The Loans Payable to NDC was an offshoot of the implementation of economic pump-priming projects of the national government, which NIA is involved in, and completion of NIA's repair and rehabilitation program of existing national and communal irrigation systems (NIS/CIS). As the required fund, in the total amount of P3.700 billion, was not programmed in the proposed 2006 General Appropriations Act, the NIA Board of Directors authorized the then NIA Administrator, under Board Resolution No. 7370-06, Series of 2006 dated March 3, 2006, to negotiate for a loan with NDC.

In relation to this, a Memorandum of Agreement (MOA) was entered into by and among NIA, NDC, DBM, DOF and DA on May 11, 2006 which defines the roles and responsibilities of the concerned agencies to carry out the said lending activity and the implementation and monitoring of the project. On the same date, NIA entered into a loan agreement with NDC for P1 billion as interim financing, as approved under Board Resolution No. 7375-06 dated April 24, 2006. The loan has a term of six years and bears a fixed interest rate of 10 per cent per annum plus taxes, payable quarterly in arrears.

In October 2006, NIA availed itself of an additional P2 billion loan from NDC, as approved by Board Resolution No. 7391-06, Series of 2006. Another MOA was executed among NDC, DBM, DOF and DA for the utilization and repayment of said loan. The terms include utilization of P1 billion for full payment of the interim loan and P1 billion for financing NIA's additional requirements for repair and rehabilitation of NIS/CIS including farm-to-market roads and other projects.

As of December 31, 2015, proceeds from the loan had a remaining balance of P14.607 million. Breakdown of the fund is shown below:

Funds Maintained in:	2015	2014
Cash in bank - CA	513,253	513,253
Cash in bank - SA	14,093,627	14,093,627
	14,606,880	14,606,880

16. DEFERRED CREDITS

This account includes the following:

	2015	2014
Deferred credits	19,445,216,469	17,730,466,359
Other deferred credits	1,707,807,423	1,687,544,884
	21,153,023,892	19,418,011,243

Deferred Credits account represents income to be realized upon collection of previously billed irrigation fees and unearned income on installment sales, equipment rentals and CIS amortizations.

Other Deferred Credits account pertains to miscellaneous liabilities and undistributed collections converted to this account.

17. SUBSIDY INCOME FROM NATIONAL GOVERNMENT

A total of P2,121.399 million was received as Subsidy from the National Government, broken down as follows:

	2015	2014
Subsidy for operations		
5% Management fee	121,390,000	294,794,463
Budgetary support for the implementation of various projects (Capital Outlay)		
2.85% General engineering, supervisory and administrative	411,452,000	1,013,988,536
Disbursement Acceleration Program (DAP)		
Malitubog-Maridagao Irrigation Project II (MMIP II)	-	56,769,000
Umayam River Irrigation Project (URIP)	-	77,707,000
	-	134,476,000
Calamity Fund	-	217,699,700
Project Cost – Capital Outlay		
National Development Company (NDC)-Loan Payment	975,000,000	-
National Development Company (NDC)- Interest Payment	613,557,000	-
	1,588,557,000	-
Total	2,121,399,000	1,660,958,699

Receipts of cash for DAP were credited to LBP Current Account No. 1872-1005-94 under Fund 501 per Letter Authority issued at various dates by the BTr to the LBP, Intramuros Branch. The total amount of P22.390 million was reverted back to the BTr on September 22, 2015.

The amount of P1,588.557 million was released directly to NDC, through the BTr pursuant to Section 5, Special Provisions of the General Appropriations Act (GAA) for Fiscal Year (FY) 2015 to be used exclusively to cover the payment of the Agri-Agra Bonds issued by NDC in FYs 2006 and 2009 relative to the repair and rehabilitation of NIA existing irrigation systems. It was also specifically provided in the GAA that the P975 million shall cover the first year requirement of the loan principal and the P613.557 million for the loan interest, subject to reconciliation of the loan and interest by the NDC and NIA and validation by the DOF.

18. GOVERNMENT EQUITY / RETAINED EARNINGS / PPE – PUBLIC STRUCTURES

This account represents capital expenditures out of funds released directly to NIA by the National Government up to CY 1989 and out of trust funds released to NIA through the DA and DPWH from CYs 1990 to 1996.

The Department of Agriculture transferred IT Equipment and Software with net book value of P3.070 million.

The unobligated/unutilized balance of Casecnan Multi-purpose Irrigation Project was refunded to the Bureau of Treasury amounting to P22.390 million.

Likewise, the amount of P11.034 million represents full payment to the DOF of the balance of the dividends payable for CY 2013 income.

The total amount of P15.424 million pertaining to adjusting entries of Region I in closing Public-Infra-Irrigation Canals and Laterals was closed to this account.

Subsidy Income amounting to P411.452 million was also closed to this account.

19. CORRECTION OF PRIOR PERIOD ERRORS

For CY 2015, no prior period errors were reported.

20. MISCELLANEOUS INCOME

This account includes income derived from sale of electrical energy generated by the Casecnan Multi-Purpose Irrigation and Power Project per Power Purchase Agreement dated June 30, 1995. This also includes service fee for the operation and maintenance of non-power components of the 100 Mega Watts (MW) Pantabangan Hydroelectric Power Plant and 12 MW Masiway Hydroelectric Power Plant per Operations and Maintenance Agreement dated November 13, 2006 and Magat Power Plant Complex per Operations and Maintenance Agreement dated December 13, 2006.

The account is detailed as follows:

	2015	2014
Bid documents	18,061,621	28,676,913
Sale of goods and materials	700	1,641,820
Disallowances	1,378,089	577,377
Scrap of property and equipment	560,158	915,714
Income from NIA Housing	136,400	-
Laboratory analysis – soil and water	447,921	497,740
Payment for lost items	2,678	10,829
Printing/photocopy/radio	11,123	24,062
Hauling/milling/drying fish	104,460	139,488
Income from National Home Mortgage Finance Corporation	1,192	1,298
Contract price adjustment	1,579,895	4,874,475
Other miscellaneous income	78,241,755	66,411,675
	100,525,992	103,771,391

21. EXPENSES

The account consists of:

	2015	2014
Personal Services		
Salaries and wages	923,493,776	919,797,518
Other bonuses and allowances*	214,427,979	21,583,641
Life and retirement insurance contributions	107,887,905	110,037,066
Personnel economic relief allowance	86,729,430	85,123,497
Year-end bonus	79,351,637	70,737,443
Terminal leave benefits	60,012,739	139,147,141
Cash gift	18,236,749	23,616,177
Clothing/uniform allowance	17,211,000	17,961,380
Other personnel benefits	11,951,821	7,166,566
PhilHealth contributions	10,353,600	10,261,559
Overtime and night pay	10,521,016	6,328,478
Representation allowance	8,417,750	9,364,898
Transportation allowance	8,055,750	7,864,188
Productivity incentive allowance	7,339,297	9,075,100
Retirement benefits	7,102,965	9,269,800
Pag-IBIG contributions	4,499,472	4,572,100
ECC contributions	4,377,499	4,400,042
Additional compensation allowance	3,085,198	1,643,704
Longevity pay	2,660,000	3,529,350
Honoraria	1,521,064	2,391,696
	1,587,236,647	1,463,871,344
Maintenance and Other Operating Expenses (MOOE)		
Bad debts**	284,995,215	42,716,266
Irrigators' share	244,406,037	218,354,770
Depreciation***	145,688,317	203,208,254
Other maintenance and operating expenses	85,072,723	80,167,766
Electricity expenses	79,741,922	83,290,674
Gasoline, oil and lubricants	60,717,386	66,913,720
Repairs and maintenance - motor vehicles	41,170,328	40,396,629
Repairs and maintenance – equipment	35,449,619	27,245,754
Repairs and maintenance-irrigation, canals and laterals	31,589,713	14,268,618
Travelling expenses-local	27,575,474	25,394,206
Office supplies expense/supplies and materials	22,167,365	16,589,167
Taxes, duties and fees	20,898,356	32,705,410
Other supplies expense	15,385,674	14,050,718
Repairs and maintenance-buildings/structures	10,781,918	6,045,711
Training expenses	10,463,834	6,416,412
Janitorial services	10,013,802	8,496,829
Auditing services	7,015,682	32,461,019
Miscellaneous expense	6,972,596	4,902,156
Telephone expenses - landline	6,956,795	7,668,397
Representation expenses	6,723,075	3,816,482
Insurance expenses	6,205,339	6,431,480
Collection/viability bonus	4,935,181	213,234,327
Water expenses	4,833,855	3,833,396
Collection expenses	3,993,166	2,519,845
Telephone expenses – mobile	3,968,765	3,282,174
Rent expenses	3,489,276	4,075,754
Security services	3,173,840	2,516,438
Consulting services	2,690,000	3,889,062
Fidelity bond premiums	2,484,102	2,014,722
Internet expenses	2,066,692	1,984,423

	2015	2014
Accountable forms expenses	1,671,860	517,307
Printing and binding expenses	1,609,433	1,481,962
Cable, satellite, telegraph and radio expenses	1,404,725	130,535
Advertising expenses	844,119	643,138
Repairs and maintenance-artesian wells, reservoirs, etc.	776,485	3,324,053
Transportation and delivery expenses	712,632	598,087
Legal services	668,503	594,461
Postage and deliveries	467,551	207,521
Extraordinary expenses	335,955	288,579
Traveling expenses-foreign	326,876	-
General services	306,665	164,800
Motorcycle allowance	289,483	366,237
Drugs and medicines expenses	179,247	79,437
Subscription expenses	136,738	224,584
Membership dues and contribution to organizations	136,093	163,517
Other professional services	46,428	115,350
Donations	32,500	21,500
Medical, dental and laboratory supplies expenses	26,003	98,070
Military and police supplies expenses	22,380	6,894
Awards and indemnities	19,220	1,150,000
Textbooks and instructional materials expenses	(50,649)	-
Rewards and other claims	-	175,340
	1,201,588,294	1,189,241,951
Financial Expenses		
Interest expense	740,829,780	394,922,677
Bank charges	162,431	55,252
	740,992,211	394,977,929
	3,529,817,152	3,048,091,224

* A substantial increase of P192,844,338 for Other bonuses and allowances was due to the payment of the Collective Negotiation Agreement (CNA) Incentives and Productivity Enhancement Incentive (PEI).

**A substantial increase of P242,278,949 for the Bad debts expense was due to the adjustments made by Region III and MARIIS relative to the overstatement in recording the ISF receivable using different GSP rate.

***Depreciation expense in Note 10 is P(1,950,752,935) or a difference of P2,096,441,252 between the Depreciation indicated in Note 21. This difference represents adjustment made by ROs which is still for verification.

22. COMPLIANCE WITH TAX LAWS

For CY 2015, NIA, under its Corporate Fund withheld taxes from salaries and wages, suppliers/contractors and remitted P39.397 million to the Bureau of Internal Revenue (BIR). The Due to BIR account as of December 31, 2015 totaled P51.478 million consisting of taxes withheld for December 2015, prior year's accumulated tax dues and unrecorded remittances from ROs/FOs which are still subject to further verification and reconciliation.

PART II - OBSERVATIONS AND RECOMMENDATIONS

FINANCIAL OPERATIONS

1. The Consolidated Financial Statements (FSs) of the NIA Corporate Fund (F501) for the year ended December 31, 2015 did not include the Consolidated Statement of Changes in Equity contrary to the Philippine Accounting Standards (PAS) 1, thus depriving the users of the financial statements with information of what caused the increase in Equity from its beginning balance of P15.307 billion as at January 1, 2015 to P18.433 billion as at December 31, 2015.

1.1. Paragraph 10 of PAS 1 – on the Presentation of Financial Statements enumerates the complete set of financial statements and item “c” thereof pertains to the Statement of Changes in Equity.

1.2. Based on International Financial Reporting Standards (IFRS), “*The statement of changes in equity presents an entity’s profit or loss for a reporting period, items of income and expense recognised in other comprehensive income for the period, the effects of changes in accounting policies and corrections of errors recognised in the period, and the amounts of investments by, and dividends and other distributions to, equity investors during the period.*”

1.3. Likewise, COA Accounting Circular Letter No. 2007-003 dated January 17, 2007 specifically requires that:

Section 3.1 – The Chief Accountant/Head of the Accounting Unit shall submit directly to the Government Accountancy and Financial Management Information System (GAFMIS) Sector, this Commission and Audit Team Leader (ATL) concerned, the xxx year-end financial statements and reports/schedules in printed and digital copies on or before February 14 of each year xxx.

1.4. The Consolidated FSs of the NIA Corporate Fund (F501) for the year ended December 31, 2015 submitted on May 31, 2016 did not include the Consolidated Statement of Changes in Equity. According to the Accountant who has just assumed her position and charged with the preparation of the Consolidated FSs, she found it difficult to consolidate all the transactions affecting the Statement of Changes in Equity particularly those coming from the Regional Offices/Field Offices (ROs/FOs), the nature and details of which were not clearly disclosed in their respective FSs which were submitted to the Central Office (CO) and thus, need to be verified from the concerned ROs/FOs Accountant.

1.5. Perusal of the Consolidated Balance Sheet as at December 31, 2015 disclosed that there was an increase in Equity of P3.126 billion between its beginning balance of P15.307 billion and ending balance of P18.433 billion. The Audit Team, however, was precluded to verify the veracity of the increase in Equity considering that the Agency did not submit the Statement of Changes in Equity for the year ended December 31, 2015.

1.6. The non-preparation of the Statement of Changes in Equity is not only a deviation from the PAS 1, but also deprived the users of the financial statements with vital information, i.e., a reconciliation between the carrying amount at the beginning and the end of the period of each component of equity; the effects or retrospective application of accounting policies and the effects of retrospective restatement of prior period errors.

1.7. **We recommended that Management:**

- a. **Assign a permanent staff who is proficient in the preparation of the FSs particularly in the ROs/FOs to facilitate the timely preparation of complete FSs; and**
- b. **Set time table for the timely preparation of the complete FSs at the regional level to facilitate the consolidation thereof at the CO.**

1.8. Management did not submit its comment on this audit observation.

2. Non-reclassification of long completed irrigation projects of P1.595 billion to appropriate asset accounts, absence of subsidiary records and supporting documents, non-maintenance of Property, Plant and Equipment Ledger Cards (PPELCs) for properties valued at P8.198 billion, existence of significant variances of P8.668 billion between books and results of physical counts, and inclusion of unserviceable properties of approximately P31.913 million cast doubt on the accuracy of the Property, Plant and Equipment (PPE) account with net book value of P29.807 billion.

2.1. Section 58 of Presidential Decree (PD) No. 1445 states that:

The examination and audit of assets shall be performed with a view to ascertaining their existence, ownership, valuation and encumbrances as well as the propriety of items composing the respective asset accounts, determining their agreement with records, proving the accuracy of such reports; xxx.

2.2. The PPE account with a net book value of P29.807 billion is composed of Land and Land Improvements including Roads, Irrigation Canals and Laterals of P17.394 billion or 58.36 per cent; Construction in Progress (CIP) of P10.716 billion or 35.95 per cent; Buildings and Improvements P1.077 billion or 3.61 per cent; and Machineries and others of P0.620 billion or 2.08 per cent.

2.3. Section 41 of the Manual on the New Government Accounting System (MNGAS), Volume I, requires that:

During the construction period, property, plant and equipment shall be classified and recorded as "Construction in Progress" with the appropriate asset classification. As soon as these are completed, the "Construction in Progress" account shall be transferred to the appropriate asset accounts. Accounts "Public Infrastructures" and "Reforestation Projects" are closed

to "Government Equity" account and the asset is recorded in the Registry of Public Infrastructures/Reforestation Projects at the end of the year.

2.4. Relative to this, NIA, in its Memorandum Circular (MC) Nos. 43 and 44, both dated July 20, 2007, provided the accounting guidelines, procedures and journal entries for the transfer of all completed projects from CIP account to Public Infrastructure account and the transfer of accounts of completed projects to ROs.

2.5. NIA MC No. 43 specifically requires that a copy of Board Resolution approving the Consolidated Project Completion Report (PCR) prepared by the Construction Management Department (CMD) based on the Inventory Report (IR) submitted by the composite team assigned to conduct the inventory of all NIA completed/to be completed projects be forwarded to the Property, Plant and Records Division (PPRD) and copy furnished the Accounting Division/Section to be used as basis to close/adjust the CIP account to the proper PPE account. It also provides for the journal entries for proper booking of the said transactions.

2.6. Verification revealed that there is no Consolidated PCR prepared by the CMD to be based on the IR to be submitted by the composite team assigned to conduct the inventory of all NIA completed/to be completed projects as required under NIA MC No. 43. The Consolidated PCR would have facilitated the transfer of completed irrigation projects from CIP account to the appropriate asset account.

2.7. The CIP account has a total balance of P10.716 billion. This presupposes that the implementation of projects, such as construction, repair, rehabilitation or restoration of irrigation systems, is still on-going and within the normal contract period of less than one year to five years.

a. In the CO, the former Agno River Irrigation Project (ARIIP) now Agno River Irrigation System Extension Project (ARISEP) in RO I, and in RO III, completed irrigation projects totaling P1.595 billion cannot be transferred to their proper PPE account due to lack of appropriate supporting documents. Also, there is no coordination between the Engineering and Operations Divisions (EODs) and the Accounting Divisions (ADs) of the ROs and the different Irrigation Management Offices (IMOs). The EOD does not provide/submit to the AD the list of completed projects as of year-end to be used by the latter as basis for the reclassification of completed projects to appropriate asset accounts.

b. Thus, completed projects were not included in the physical count of PPE as these could not be physically inspected due to absence of documents to trace project locations. Hence, the true nature and value of the CIP account included in the PPE balance at year-end cannot be ascertained.

c. In addition, the corresponding depreciation expenses were not provided for the completed projects since they are still booked under the CIP account, thus, overstating the related PPE account and understating the expenses for the year.

2.8. Moreover, the amounts which comprised the CIP account have neither details nor supporting documents to disclose information such as the name, cost and status of implementation of the projects as demonstrated in the following NIA offices:

a. In CO, due to the lack of basic and mandatory supporting documents to Land and Land Improvement accounts of P3.469 million and P9.346 million, respectively, verification and reconciliation between records cannot be undertaken.

b. In Regions I and III, the CIP account balances totaling P1.059 billion could not be validated due to non-maintenance of subsidiary ledgers (SLs) for each project.

2.9. Section 43 of the MNGAS, Volume I, requires the Accountant and Property Officer to respectively maintain PPELCs and Property Cards (PCs) for PPE accounts. However, in Region II, particularly the Magat River Integrated Irrigation System (MARIIS) and Casecnan Multipurpose Irrigation and Power Project (CMIPP), the PPELCs were not maintained for PPE accounts totaling P8.198 billion.

2.10. Physical inventory of property required under COA Circular No. 80-124 dated January 18, 1980 and Sections 490 and 491 of the Government Accounting and Auditing Manual (GAAM), Volume I was not completely conducted, and the required Report on the Physical Count of Property, Plant and Equipment (RPCPPE) under Sections 63 and 66 of the MNGAS was not prepared. Hence, the physical existence of the recorded PPE was not duly substantiated, as discussed below:

a. The RPCPPE of the CO did not include the recorded PPE accounts totaling P598.522 million, consisting of construction and heavy equipment, other machineries and others.

b. In Region I – Ilocos Sur IMO, Management failed to submit the required RPCPPE for its PPE with a net book value of P24.926 million while physical inventory of PPE valued at P1.750 billion was not completely conducted in Region II.

2.11. In ROs where RPCPPEs were prepared, the variances between the book balances and results of physical count as of year-end cannot be reconciled and traced to source documents due to absence of SLs. This condition runs counter to the provisions of Section 491 of the GAAM, Volume I, requiring all discrepancies between physical count and book balances be investigated and cleared immediately, and if necessary written explanations shall be required from persons responsible. In CO, Region II and MARIIS, the total variance of P8.668 billion existed between the results of the physical inventory for CY 2015 and the accounting records.

2.12. Section 143, MNGAS, Volume III and Section 79 of PD No. 1445 state that:

'Other Assets' account is used to record the value of obsolete and unserviceable assets awaiting final disposition as well as those assets still serviceable but no longer being used. [Section 143, MNGAS]

When government property has become unserviceable for any cause, or is no longer needed, it shall, upon application of the officer accountable therefore, be inspected by the head of the agency or representative and in the presence of the auditor, and if found valueless or unsalable, it may

be destroyed in their presence. If found valuable, it may be sold at public auction. [Section 79, PD No. 1445]

2.13. It was noted that unserviceable properties were still included under the PPE account, and some properties that were already disposed are not yet dropped from the books. These further rendered the balances of the PPE account unreliable. In La Union IMO, Regions II and III and MARIIS, unserviceable properties totaling P28.892 million, were still classified under the PPE account instead of Other Assets account. On the other hand, unserviceable properties amounting to P3.021 million in Region VIII were not reclassified as Other Assets and not disposed of exposing them to further deterioration and reduction in their salvage value.

2.14. As a result of the foregoing deficiencies, the net book value of the PPE account of P29.807 billion cannot be relied upon.

2.15. **We recommended and Management agreed to:**

a. Require the Accountants in the CO and Regions concerned to maintain accounting records, conduct periodic reconciliation with property records, and immediately investigate and resolve any discrepancies;

b. Instruct the Property Officers to initiate the annual conduct of proper and complete physical inventory of all properties, prepare the corresponding RPCPPE and reconcile the results of the physical inventory with the property records;

c. Instruct the concerned Accountants to coordinate with the Property Officers as regards the disposal of the unserviceable properties and to effect the adjustments relative to the disposed properties that are still included in the PPE account; and

d. Strictly implement NIA MC No. 43 dated July 20, 2007 which provides the guidelines, procedures and journal entries for the transfer of all completed projects from CIP account to Public Infrastructure account.

2.16. Management gave the following comments:

a. In CO, they informed that PPELCs are being maintained for the above-mentioned PPE categories with most balances carried over from prior years. The beginning balances of the Land and Land Improvement accounts are remnants of the One-Fund Concept and the Enhanced Resource Information Control (ERIC) system. The balances emanated from the conversion of accounts from Old Government Accounting System (OGAS) to the New Government Accounting System in calendar year (CY) 2007. Extensive efforts were exerted to validate the beginning balances of these accounts but efforts proved futile since the documents are no longer available. With regard to the variances of the other PPE accounts between the accounting records and the IR, reconciliation is on-going and reports will be submitted once verified, analyzed and reconciled.

b. In Region II, they commented that a comprehensive Annual Inventory Count is now on-going and any discrepancy noted between the Property and Accounting records will be adjusted. Likewise, all property officers will be required to prepare a list of unserviceable/obsolete properties and to submit an Inventory and Inspection Report for Unserviceable Property (IIRUP) to be used as basis for their disposal.

2.17. During the exit conference, Management stated that they are now in the diagnostic process of how to address the abovementioned deficiencies and continuously conducting consultative meetings with the Accountants and Property Officers of the CO and the different ROs to come up with possible solutions to minimize, if not totally solve the issues involving the PPE account, which they admitted to be overstated.

3. The accuracy and validity of Accounts Receivable (AR)-Irrigation Service Fees (ISF) and Communal Irrigation System (CIS) with a balance of P20.939 billion could not be ascertained due to, among others, unreconciled discrepancies of P1.235 billion between records of the ROs and Division Offices (DOs)/IMOs; unrecorded amortization receivable of P0.955 million from farmer-beneficiaries; unreconciled difference between General Ledger (GL) and SL balances of P0.152 billion; and dormant receivables of P1.345 billion for over 6 to 40 years.

3.1. Section 111(1) of PD No. 1445 states that the *“accounts of the agency shall be kept in such detail as is necessary to meet its needs and at the same time to be adequate to furnish the information needed by fiscal or control agencies of the government.”* Section 114(2) thereof, states that *“subsidiary records shall be kept where necessary.”*

3.2. Audit of the AR account with a balance of P20.939 billion disclosed the following deficiencies which affected the validity and accuracy of the reported receivables as of December 31, 2015.

a. Dormant accounts aged 6 to 40 years amounting to P1.345 billion were reported in Pangasinan and La Union IMOs, Regions III and IV-A.

b. Verification of the records maintained at the different IMOs in Region IV-B revealed that the corresponding AR-CIS of P46.422 million for 11 completed projects physically turned over to the respective IAs in June 2012 were only set-up in the RO books in CY 2015. Verification of the IMOs' records revealed that seven of the 11 IAs have started paying their amortizations totalling P0.955 million covering the period from November 2011 to December 2015 prior to the setting up of the AR-CIS in the RO books, thus, affecting the fair presentation of the receivable accounts in the Agency's financial statements.

c. Unreconciled difference of the AR-ISF/CIS amounting to P0.152 billion existed between the GL balance of P1.203 billion and that of the SL balances of P1.051 billion in the books of Region IX.

d. The SLs were not maintained in Region III, thus, proper monitoring and reconciliation of the balances with the different FOs cannot be undertaken.

Likewise, an adjustment to take up additional AR-ISF of P16.833 million was made without valid supporting documents.

e. In Table 1, a total variance of P1.235 billion existed between the books of the ROs and the records of their respective DOs/IMOs.

Table 1 – Schedule of Variances Existing Between the Balances of the AR per GL/SL of the RO and the Records of the DOs/IMOs (In Millions)

ROs/Projects	Balance Per TB/GL/SL of the RO	Balance Per DOs/ IMOs Records	Variance (Absolute figure)
UPRIIS	P 2,794.139	P 3,086.029	P 291.890
MARIIS	1,564.719	1,851.479	286.760
III	1,591.833	1,608.666	16.833
IV-A-Cavite Batangas IMO	162.533	611.533	449.000
- Laguna Rizal IMO	154.011	65.883	88.128
IV-B	64.755	48.137	16.618
XI	242.720	328.692	85.972
			P 1,235.201

f. Remittance of ISF collections by designated collectors of the Council of the IAs in Isabela IMO and MARIIS totaling P13.821 million were delayed by 1 up to 882 days. Additionally, in Region XIII, the collection of CY 2015 ISF and other revenues totaling P6.973 million were not taken up in the books as of year-end due to non-submission of the Report of Collection and Deposit (RCD) by the Collection Representatives of the different IMOs. The RCD was submitted and recorded in the RO books in January 2016 only.

g. The audited balance of the AR-ISF-Current Account in Region XI as of year-end amounted to only P69.501 million as compared to the balance per books of P116.752 million or an overstatement of P47.251 million.

h. Completed CIS projects in Region XIII aggregating P1.2 billion lay idle and exposed to deterioration depriving intended beneficiaries of their use and NIA of the much needed ISF collections to support its operations due to the failure of the Institutional Development Officer (IDO) and other concerned personnel to promptly turn over the completed CIS to Irrigators Associations (IAs).

3.3. The abovementioned deficiencies are indications that Management is not properly monitoring its receivables as there were no concrete actions taken to address the issues, such as the analysis of accounts, regular checking of the AR computed and recorded in the DOs/IMOs level as against their respective balances appearing in the RO books.

3.4. **We recommended and Management agreed to:**

a. **Require the Accounting Section of the ROs concerned to maintain SLs for AR and regularly reconcile the SLs with the GL balances, and exert**

all efforts to reconcile the recorded AR between ROs books and IMOs/DOs records;

b. Require the IMO Managers to timely submit to the EOD for review all documents pertinent to completed CIS projects turned over to farmer-beneficiaries and for the EOD to forward to the Accounting Section for recording of AR in the RO books; and

c. Instruct the Accounting Section to assign a regular personnel who shall be responsible on the review and analysis of the long outstanding and dormant receivables, and make a formal request from COA for write-off in accordance with relevant rules and regulations.

3.5. Management gave the following comments:

a. In Regions II and IV-A, the discrepancy was due to the inclusion of the interest and penalties in the computation of total ISF receivables by different IMOs using the present ISF rates while in the ROs, only the principal based on the ISF rates at the time of billing is used in the computation of the total accounts receivable due. The Billing Clerk will be required to submit schedule of AR-ISF per IA and per farmer with corresponding aging of account. Likewise, a task force will be created to do the reconciliation and submit to COA the progress report. RO will coordinate with the CO if the receivables which could no longer be collected are considered as bad debts in the absence of documents to be used as basis to adjust the accounts.

b. MARIIS, Division I commented that all sub-collectors are now required to remit collections directly to the Collection Representative. The Division II encouraged the Council of IAs to intensify collections in behalf of NIA for them to realize their share of the income while Division III informed that there is an internal agreement that penalties are to be shouldered by the collector in case of late remittance.

c. Region IX assured that it will exert its outmost efforts to resolve these problems through the following courses of action, to wit:

c.1 The billing clerks were already instructed to update the Irrigation Fee Registers (IFRs), reflecting the payments made and exemptions granted, before every end of cropping period and to regularly submit to the Accounting Section the summary of bills rendered for preparation of the Monthly Journal of Bills Rendered (JBR); and

c.2 The Accounting personnel of the FOs were instructed to reconcile their records of the amortization receivables with the RO Accounting Section.

3.6. During the exit conference, Management acknowledged that there are lapses in the treatment or methods of recording the transactions affecting the AR-ISF account, as this was not uniform among the different regional offices and IMOs. However, moving forward, they are coming up with the guidelines necessary for the uniform treatment of discounts, changes in Government Support Price (GSP) and assured to reconcile these discrepancies substantially, if not 100 per cent.

4. The reliability of the balance of the Cash in Bank accounts aggregating P1.795 billion could not be ascertained due to, among others, unbooked reconciling items of P291.719 million, unreconciled difference of P62.265 million between the balances per books and the bank statements, absence of SLs and supporting documents to substantiate the account balances; non-preparation of bank reconciliation statements (BRS); discrepancy in balances among accounting records and existence of unused/dormant project funds not remitted to the Source Agency/National Treasury. Moreover, 21 bank accounts are maintained in three banks which are not authorized government depository banks (AGDBs).

4.1. Section 12 of MNGAS, Volume II, requires government agencies to maintain SLs which contain the details or breakdown of the controlling GL account and to reconcile the SL balances with their respective control account regularly or at the end of the month.

4.2. Also, Section 74 of PD No. 1445 requires the head of the agency to see to it that monthly reconciliation is made between the balance shown in the bank statement and the balance recorded in the books of the agency.

4.3. Audit disclosed the following accounting deficiencies which have caused difficulty in establishing the accuracy and reliability of the year-end balance of the Cash in Bank accounts aggregating P1.795 billion:

a. A total variance of P62.265 million existed between the balance per books and the bank statements of the CO, Cordillera Administrative Region (CAR) and Balog-Balog Multi-purpose Project (BBMP) broken down as follows: (i) in the CO, the amount of P5.493 million equivalent to US\$123,204 representing Philippine Veterans Bank (PVB) Certificate of Time Deposit (CTD) No. 68675 was still included in the Cash-in-Bank – Foreign Currency Time Deposit account when it is confirmed to be closed and remitted to the Bureau of the Treasury (BTr) on November 25, 2015; (ii) the book balance of Philippine National Bank (PNB) Current Account No. 137432900017 of P46.137 million which had been dormant for more than 15 years does not reconcile with the zero bank balance; and (iii) in CAR and BBMP, the balances per books of P2.273 million and P8.362 million, respectively do not reconcile with the bank statement balances.

b. Unbooked reconciling items totaling P291.719 million representing prior year's transactions continue to appear in BRSs of CO, BBMP, Upper Pampanga River Integrated Irrigation System (UPRIIS), Regions XI and XIII.

c. SLs, BRS and Cashbooks were not maintained in UPRIIS, CMIPP and Regions III and X for accounts totaling P72.301 million.

d. A variance of P1.637 million existed between the Cashbook balance and the Cash in Bank – Local Currency Current Account (LCCA) balance per books in Region XI.

e. The balance of the Cash in Bank-LCCA per SL did not tally with the balance per books, with a variance of P24.142 million in Region III.

4.4. Likewise, it was noted that NIA still maintains 21 bank accounts, as shown in Table 2, with banks that are not AGDBs.

Table 2 - Bank Accounts Maintained with Non-AGDBs

Office/ RO/ FO	PNB	PVB	UCPB	PPSBI	Total
CO	4	3	2	-	9
MARIIS	2	-	-	-	2
I	5	-	-	-	5
III	3	-	-	-	3
IV-B	2	-	-	-	2
	16	3	2		21

PNB – Philippine National Bank; PVB – Philippine Veterans Bank; UCPB – United Planters Bank; PPSBI – Philippine Postal Savings Bank, Inc.

4.5. The Department of Finance (DOF) Department Order No. 27-05 dated December 9, 2005 on the revised guidelines for the deposit and maintenance of government funds with banks states that:

Xxx Heads of all Government-Owned and/or Controlled Corporations (GOCCs) are required to secure prior DOF approval if they are to deposit their funds or maintain depository accounts with banks other than the Land Bank of the Philippines (LBP) and the Development Bank of the Philippines (DBP).

4.6. In Region II and CAR, the Cash in Bank balances of P2.510 million and P0.922 million, respectively, representing the balance of funds transferred to local government unit (LGU)-Province of Quirino for the rehabilitation and restoration of various irrigation projects for CYs 2012 and 2013 and National Development Company (NDC) Fund, respectively, remained dormant and unremitted to the National Treasury/Source Agency although the project/program had been completed contrary to the provisions of Paragraph 6.7 of COA Circular No. 94-013 which states that “*the Implementing Agencies shall return to the Source Agency (SA) any unused balance xxx upon completion of the project*” and COA Circular No. 97-001 which requires that unused and dormant balance of project funds be remitted to the National Treasury.

4.7. **We recommended that Management require the Finance Division to:**

- a. Maintain SLs for the Cash in Bank accounts, prepare BRSs on a monthly basis, and conduct periodic reconciliation of GL and subsidiary records;**
- b. Remit to the National Treasury the balances of dormant accounts pertaining to the completed projects/programs where said funds had been allotted; and**
- c. Strictly follow the DOF’s revised guidelines for securing approval/authority to deposit and transact in a non-AGDBs.**

4.8. Management gave the following comments:

- a. The CO assured that the necessary adjustment will be taken up in the books upon receipt of the BTr’s confirmation that the amount of US\$123,204 is already credited to the account of NIA.

With regard to PNB Current Account No. 137432900017, relative to the unrecorded withdrawals/disbursements prior to CY 1988 amounting to P151.656 million and the related adjustments of P104.416 million, both treated as reconciling items in the BRS for more than 15 years, it explained that during those years, NIA had a centralized disbursement system wherein only one PNB account was maintained to cater all cash transactions nationwide. The ROs acquired checks from the CO and issued them for their normal course of business. ROs record the disbursements in their books at the FOs pertaining to inter-agency transactions. In return, CO, based on the cleared checks from the banks, prepares the Journal Entry Vouchers (JEVs) by debiting the inter-agency account and crediting cash. Upon receipt of the cash, the RO debits the cash account and credits the inter-agency account. After conducting a nationwide financial statement analysis, it showed that there are ROs having negative cash balances, an indication that prior years' disbursements made at the ROs were not taken up in the CO books. This is most probably due to the failure of the CO to prepare the JEVs based on the cleared checks or the failure of the ROs to send to CO the related JEVs. Further, it requested that it be allowed sufficient time to reconcile the deficiencies noted.

b. CAR commented that the unreconciled balance was caused by improper recording in the books by previous accounting personnel and is now the subject of an ongoing reconciliation.

c. Regions XI and XII justified that due to lack of accounting personnel who will focus on the preparation of the BRS, the reconciling items remained unrecorded. Nonetheless, they assured that adjustments will soon be recorded in ROs' books once the necessary supporting documents are completed.

4.9. During the exit conference, Management sought clarification if it can possibly offset the abnormal balances of the PNB Account in the regions against the positive balance of the CO, considering that the account remained dormant since 1980s and efforts to locate the supporting documents proved futile.

4.10. As an audit rejoinder, the Audit Team advised Management to seek an opinion from the COA Legal Office as the matter involves cash and not receivable account.

5. Delays in the remittances and deposits of collections by the various Collecting Officers of the ROs/IMOs resulted in huge balance of Cash-Collecting Officers account totaling P116.118 million at year end thereby exposing government funds to risk of loss or misappropriation.

5.1. Cash is the most liquid asset of an agency and for this reason; it is most susceptible to loss, theft and misappropriation. Hence, the following laws, rules and regulations were issued to ensure the proper handling of cash.

Section 21 of MNGAS, Volume I states that:

All Collecting officers shall deposit intact all their collections, as well as collections turned over to them by sub-collectors/tellers, with authorized

government depository bank (AGDB) daily or not later than the next banking day.

Section 32, Chapter II of the COA Revised Cash Examination Manual provides that:

Where collections are minimal and daily deposit thereof becomes costly and impractical, the [Collecting Officers] COs shall deposit their collections at least once a week, or as soon as the collections reach P10,000.00. They shall record all deposits made in the Cash Receipts Record.

5.2. The NIA Charter created under Republic Act (RA) No. 3601 of 1963, as amended by PD Nos. 552 and 1701, authorizes NIA to delegate the partial or full management of National Irrigation Systems (NIS) to duly organized cooperatives or associations. Hence, through NIA's Irrigation Management Transfer (IMT) Policy, contracts were executed between NIA and the different Councils of IAs/IAs and delegated among others, the collection function of ISFs from farmer-beneficiaries and their remittances to NIA.

5.3. Relative thereto, Paragraph 7, Section No. IX, Annex 2 of NIA MC No. 27, Series 2011 or the Second Edition of the NIA IMT Policy and Implementing Guidelines specifically states that:

The process, deadlines and sanctions on payment and remittances of ISF Collections either for Current or Back Account Collections by IAs shall be subject to existing accounting and auditing rules and regulations and are not part of this document. However, such shall be informed or properly disseminated by the NIA to the IA for their compliance.

5.4. Audit of collections and remittances of the various Collecting Officers in the ROs/IMOs disclosed the following observations, among others:

a. Total collections amounting to P38.710 million were not deposited within the prescribed period as shown in Table 3.

Table 3- Schedule of Delayed Remittances/Deposits of ISF Collections

RO/IMO	Accountable Officer	No. of Days Delayed	Amount (In Millions)
RO II			
Isabela IMO	Councils of IAs/IAs	1 – 148	P 0.523
Nueva Vizcaya IMO	-do-	2 or more	0.415
RO IV-B	Collecting Officers	Not indicated	0.424
RO VIII	Collection Representatives (4)	1 – 144	16.751
RO VIII	Temporary Bill Collectors (74)	1 - 87	7.188
CMIPP	Collecting Officers	2 - 11	0.110
MARIIS	Councils of IAs/IAs	1 - 882	13.299
			P 38.710

b. Collections and deposits totaling P103,659 were inaccurately recorded in the Cash Receipt Records of the Collection Representative in Region IV-B, resulting in misleading information and unreliable cash balances.

5.5. On the other hand, Monthly Report of Accountability for Accountable Forms (MRAAF) were not prepared in MARIIS, Regions IV-B and VIII making it difficult to account for the receipts and checks as well as the cancelled forms to determine the balance of accountability at any given period.

5.6. The afore-cited instances of delayed deposits and inaccurate recording resulted in the huge year-end balance of Cash-Collecting Officer, thereby exposing government funds to risk of loss or misappropriation.

5.7. **We recommended that Management:**

a. Instruct all Collecting Officers/Councils of IAs/IAs to deposit intact all their collections daily or not later than the next banking day with the AGDBs. In cases where collections are minimal and daily deposit thereof becomes costly and impractical, deposit can be made at least once a week, or as soon as their collections reach P10,000. Likewise, they shall record all their deposits daily in the Cash Receipts Register;

b. Require all Collecting Officers to prepare the MRAAF for proper monitoring of their accountability at any given time; and

c. Impose sanctions on erring Councils of IAs/IAs collectors who commit delay in the remittance of ISF collections.

5.8. Management gave the following comments:

a. In MARIIS, Division I, all sub-collectors are now required to remit collections directly to the Collection Representatives so that all covering Official Receipts (ORs) can be checked and initialed by the latter. Likewise, in Division III, an internal agreement was made that penalties are to be shouldered by the collector in case of late remittances.

b. Region IV-B agreed to comply with the audit recommendations and committed to give proper instructions to the concerned Collecting Officers.

c. Region VIII commented that most of the delay incurred by the Deputized Collectors of Satellite Office-Abuyog, Leyte is due to the location of the three Irrigation Systems as one satellite office. At times, collections were made before and after office hours and the distances from each office range from 65 kilometers (kms) to 150 kms from the RO. Considering the said distances, it is impractical to remit collection daily due to the high cost of transportation. Nevertheless, they assured that they will find ways to minimize delays in the remittances of their collections in the future.

6. The validity and accuracy of the account balances of completed projects amounting to P5.777 billion included in the Consolidated Balance Sheet as of December 31, 2015 could not be substantiated due to the absence of supporting documents, financial statements and reports pertaining thereto.

6.1. This is a reiteration of previous years' audit observations since Management did not address the audit recommendations.

6.2. Sections 111.1 and 111.2 of PD No.1445 clearly state that:

Section 111.1 – The accounts of the agency shall be kept in such detail as is necessary to meet the needs of the agency and the same time be adequate to furnish the information needed by fiscal or control agencies of the government.

Section 111.2 - The highest standards of honesty, objectivity and consistency shall be observed in the keeping of accounts to safeguard against inaccurate or misleading information.

6.3. Review of the Consolidated Balance Sheet as of December 31, 2015 disclosed that the accounts of various long completed projects are still included in the CO books, as shown in Table 4.

Table 4 – Schedule of Completed Projects Included in the Consolidated Balance Sheet

Project Name	Assets	Liabilities	Equity
CARP	P 2,759,635,625	P 551,632,177	P 2,208,003,448
MIP I	184,009,684	1,145,042	182,864,642
LADP	7,449,191	7,449,191	-
PDDP	104,570,160	13,472	104,556,688
REG 3-IOSP I	76,229,932	76,229,932	-
REG 3-QUAKE	13,877,954	13,877,954	-
REG 4-IOSP I	98,969,959	41,645,315	57,324,644
REG 4-IOSP II	63,814,269	1,873,974	61,940,295
REG 4-CIDP	51,049,057	366,649	50,682,408
REG 4-LAGUNA	379,772,156	338,839,022	40,933,134
REG 5-IOSP I	50,055,288	50,055,288	-
REG 6-ALAPASCO	786,772	786,772	-
REG 9-IOSP I	35,272,872	12,766,470	22,506,402
REG 10-IOSP I	18,966,924	3,467,539	15,499,385
REG 11-IOSP I	67,399,872	(356,443)	67,756,315
REG 11-IOSP II	54,518,781	7,821,889	46,696,892
REG 12-IOSP I	65,550,097	31,936,955	33,613,142
REG 13-IOSP I	38,958,237	2,423,012	36,535,225
UPRIIS-IOSP I	111,912,985	26,525,782	85,387,203
UPRIIS-IOSP II	36,341,235	(600,937)	36,942,172
UPRIIS-QUAKE	36,052,934	15,001,354	21,051,580
BOHOL	321,382,697	133,358,400	188,024,297
PIKIT-IP	4,314,500	-	4,314,500
ISIP IF	208,495,492	1,073,958	207,421,534
TGISRP	2,576,907	-	2,576,907
ISIP REG	269,329,460	2,905,809	266,423,651
BBMP	715,662,589	579,811,756	135,850,833
	P 5,776,955,629	P 1,900,050,332	P 3,876,905,297

6.4. The breakdown of the Assets accounts is presented in Table 5.

Table 5 – Breakdown of Assets Accounts

Name	Amount	Percentage to Total
Cash	P 8,142,442	0.14
Receivables	518,920,112	8.98
Inventories	17,216,093	0.30
Prepayments	7,576,717	0.13
Others	11,024,200	0.19
Property, Plant and Equipment (PPE)	5,214,076,066	90.26
	P 5,776,955,630	100.00

6.5. Out of the total inventories of P17.216 million, P16.750 million or 97.29 per cent represents office supplies of two completed projects, namely: Balog-Balog Multi-Purpose Project (BBMP) and Irrigation Operation Support Project (IOSP) I – Region V amounting to P16.578 million and P172,277, respectively, validity of which remained doubtful considering that these were long completed projects..

6.6. Accounting personnel who prepared the Consolidated Balance Sheet disclosed that the balances of these accounts were carried-over balances of completed projects which continue to be included in the consolidation and could not be closed to CO books of account due to the absence of supporting documents and financial reports as basis for any adjustments.

6.7. Likewise, the elimination entries and working paper adjustments of negative balances of P12.675 billion and P2.338 billion, respectively, appearing in the Working Trial Balance lacked the necessary supporting documents.

6.8. **We reiterated our previous years' recommendations that Management:**

a. Assign a permanent employee to perform analysis and validation of the accounts of the above completed projects included in the consolidation of account balances of all the regions and projects specifically the Office Supplies Inventory recorded under the BBMP amounting to P16.578 million;

b. Exhaust all possible means to locate the missing books of accounts, financial statements and reports pertaining to the completed projects and effect the necessary adjustments to reflect the correct balances of the affected accounts;

c. Create a special team to undertake the physical inventory of all the PPE of the above completed projects to validate their actual existence, considering that their total value represents 90.26 per cent of the total assets account; and

d. Submit the JEVs with supporting documents relative to the elimination entries and the related adjustments appearing in the Working Trial Balance.

6.9. Management did not submit any comment on this audit observation.

7. Lack of proper monitoring on the enforcement of liquidation of cash advances and the grant of additional cash advances though previous ones are not yet settled resulted in the accumulation thereof, which as of year-end amounted to P21.298 million, an increase of P1.696 million or 8.65 per cent from the previous year's balance of P19.602 million. Moreover, the related subsidiary records are not updated which cast doubt on the accuracy and reliability of the account balance.

7.1. COA Circular No. 97-002 dated February 2, 1997 provides the rules and regulations on the grant, utilization and liquidation of cash advances, among which are the following:

4.4.1.2 No additional cash advances shall be allowed to any official or employee unless the previous cash advance given to him is first settled or proper accounting thereof is made.

4.4.1.3. A cash advance shall be reported on as soon as the purpose for which it was given has been served.

4.4.1.6 Transfer of cash advance from one Accountable Officer (AO) to another shall not be allowed.

5.5.7. When cash advance is no longer needed or has not been used for a period of two (2) months, it must be returned to or refunded immediately to the collecting officer.

5.5.8. All cash advances shall be fully liquidated at the end of each year. Except for petty cash fund, the AO shall refund any unexpended balance to the Cashier/Collecting Officer who will issue the necessary official receipt.

7.2. The following observations were noted in the audit of the cash advances:

a. Cash advances aggregating P4.490 million remained unliquidated as of year-end in the CO, Regions X and XI, and Kalinga-IMO;

b. In the CO and UPRIS, dormant accounts of P1.044 million representing cash advances granted more than 10 years ago to various officials and employees who were either deceased or separated from the service were still included in the outstanding balance;

c. The unliquidated cash advance of P0.118 million in Kalinga-IMO under the name of the Cashier was actually transferred to the Supervising Irrigators Development Officer (SIDO) A assigned to take charge of the NIA-IA Operation and Maintenance End of Season Activity contrary to Section 4.4.1.6 of COA Circular No. 97-002 dated February 2, 1997; and

d. The outstanding balance of P0.688 million in Region XI consists of cash advances granted to officers and employees for traveling/seminars/trainings/special events in the different IMOs.

7.3. Further, on the liquidation of cash advance for official travel, Section 16, Title III of Executive Order (EO) No. 248 and Paragraph 5.1.3 of COA Circular No. 97-002 state that:

Within sixty (60) days after his return to his permanent station in the case of official travel abroad, or within (30) days of his return to his permanent station in the case of official local travel, every official or employee shall render an account of the cash advance received by him in accordance with existing applicable rules and regulations. Failure of the AO to liquidate his cash advance within the prescribed period shall constitute a valid cause for the withholding of his salary and the imposition of other sanctions as provided for under the law.

7.4. The foregoing rules and regulations were formulated to provide for a more efficient and effective control over the granting, utilization and liquidation of cash advances. However, it was observed that these rules were not strictly observed and implemented, as unliquidated cash advances as of December 31, 2015 amounted to P21.298 million [Advances to officers and employees – P8.046 million + Due from Officers and Employees – P13.252 million]. Compared to the amount of unliquidated cash advances as of December 31, 2014 of P19.602 million, there was an increase of P1.696 million or 8.65 per cent.

7.5. Likewise, subsidiary records in the ROs/FOs were not updated to include details of the cash advances such as the amounts granted, the liquidations made and the unsettled amounts as of a given period.

7.6. COA Circular No. 2012-004 dated November 28, 2012 serves as the final notice and demand to all concerned to settle and liquidate all outstanding cash advances as of December 31, 2011 on or before January 31, 2013. Likewise, Section 9 of the same Circular also states the following consequences of failure to liquidate the long outstanding cash advances:

a. Failure of the accountable officer to liquidate his outstanding cash advance on or before January 31, 2013 shall constitute cause for the filing of malversation charges under Article 217, failure to liquidate cash advance under Article 218, both of the Revised Penal Code or criminal prosecution under Section 128 of PD No. 1445; and

b. Appropriate administrative proceedings shall likewise be instituted.

7.7. Despite the issuance of this Circular and the issuance of demand letters to the concerned officials and employees who were separated from the service, a total of P21.298 million remained unliquidated as of December 31, 2015.

7.8. **We recommended and Management agreed to:**

a. **Demand immediate liquidation of outstanding cash advances and impose the consequences on failure to liquidate these cash advances pursuant to COA Circular No. 2012-004;**

- b. Strictly enforce compliance with COA Circular No. 97-002, on the granting, utilization and liquidation of cash advances to avoid accumulation of unsettled accounts as at year end;**
- c. Require the Accounting Office of the ROs/IMOs to update SLs showing detailed information of the cash advances granted, liquidations made, and unsettled balances for all accountable officers; and**
- d. Request from the COA the write-off of long outstanding cash advances in accordance with the guidelines set forth in COA Resolution No. 80-122 dated April 27, 1980.**

7.9. Management gave the following comments:

- a. In the CO, total liquidations of P0.637 million out of the P1.401 million were already made during the first semester of CY 2016. For dormant accounts, documents are being gathered to support NIA's request from COA to write off these long outstanding cash advances.
- b. UPRIS appreciated the audit observations but informed that as at audit date, it cannot implement the recommendations because it was not able to account the documents stored in its stockrooms which were affected by the flood brought by the recent typhoons Lando and Nona that damaged most of the Agency's files.
- c. The different IMOs explained that they have already observed the proper granting and liquidation of cash advances and strictly enforced their liquidation. Deadlines to liquidate all outstanding cash advances were already given to the concerned accountable officers.

8. Poor collection performance due to weak collection efforts for ISF back accounts and Management's inability to fully disseminate the policies/programs on the payment of back accounts resulted in the accumulation of ISF receivables. In UPRIS, the Allowance for Doubtful Accounts was understated by P12.323 million as the balance of P118.961 million remained constant since CY 2011.

8.1. The lifeline source of funds for NIA operations is the income from ISF. In this regard, the operating manuals provide for the collection of ISF from the farmer-beneficiaries of the water supply from the NIS in support to the production of rice and corn crops. These ISF collectibles are set up in the records based on the List of Irrigated and Planted Area (LIPA) prepared and submitted by the IAs or Farmers' Groups serviced by NIA. The LIPA is prepared and submitted every cropping season to NIA which serves as the basis for the computation of the corresponding ISF receivable due from every farmer-cooperator at a fixed rate depending on the cropping season (wet or dry) and the delivery method of irrigation water (gravity or pump).

8.2. With the adoption of the NIA IMT Policy, the IAs are now given a greater share of responsibility and participation in the management of NIS for more improved performance, better delivery of irrigation services, higher cropping intensity, and higher

ISF collection efficiency. The following guidelines under NIA MC No. 27, series of 2011 were issued relative to IAs financial management:

- a. The IAs belonging to Models 2, 3 and 4 were entrusted with full responsibilities of the entire accounting processes, from recording, reporting and financial controls, including financial statements presentation. Likewise, the preparation, distribution and collection of ISF bills, and campaign for ISF payments from farmers were also entrusted to them.
- b. On the other hand, for IAs belonging to Model 1, NIA is still responsible for the ISF bill preparation and distribution, collections and issuances of ORs, recording of collections, reporting and design collection strategies.

8.3. NIA MC No. 54 dated December 4, 2013, which took effect in January 2014 was issued to sustain the initial gains from the implementation of the previous guidelines on the payment of ISF back accounts. On February 18, 2016, the extension of the availment period under MC No. 54 for another two years from January 1, 2016 to December 31, 2017 was approved by the NIA Board of Directors through Resolution No. 8266-16. However, despite the issuance of these MCs, the following observations were still noted in the audit of the AR-ISF back accounts.

8.4. A very low collection efficiency rate ranging from 3.7 per cent to 31 per cent was reported in Apayao-IMO, UPRiIS, Regions I, III, VIII, IX, X, XI and XIII due to Management's inability to fully disseminate and implement the guidelines contained in the abovementioned MCs, lack of regular billing clerks who shall update the entries in the Irrigation Service Fee Registers (ISFRs), which caused the delays in the timely preparation of bills. The ISFRs serve as the basis of the computation of the total amount of receivables due from IAs/farmers. As a result, AR-ISFs continue to accumulate, which deprive the Agency of the much needed funds to sustain its operations. In UPRiIS, the outstanding balance of AR-ISF aged 2 years and above, averaging P1.983 billion for the last six years represents 80.6 per cent of the total current assets as of December 31, 2015.

8.5. Likewise in UPRiIS, the related Allowance for Doubtful Accounts in the amount of P118.961 million as at December 31, 2015 had been unchanged from CYs 2011 to 2015, irrespective of the balance of the AR-ISF account. The said allowance is found to be already deficient by P12.323 million as at December 31, 2015, thus overstating the receivable account and understating the bad debts expense account by the same amount. This observation is a reiteration of the prior years' audit observation.

8.6. It was noted that records on AR-ISF are maintained only in the ROs and not regularly subjected to management audit by the Internal Audit Services as an effective internal control mechanism to check the accuracy and reliability of the outstanding receivable accounts.

8.7. **We recommended and Management agreed to:**

- a. **Intensify information campaign to fully disseminate to the IAs the policies/programs embodied in NIA MC No. 54 relative to the payment of ISF back accounts;**

- b. Exert extra efforts to collect ISF back accounts specifically those aged one year and above, and closely monitor the collection performance of Collecting Officers in areas with higher uncollected receivables;**
- c. Monitor and evaluate the financial activities of IAs and ensure that accounting procedures and control measures are in place to ascertain correctness of their account balances;**
- d. Assign permanent accounting/billing clerks to update entries in the ISFRs which serve as the basis of the computations of total ISF dues; and**
- e. Provide Allowance for Doubtful Accounts based on collectibility of receivable balances and evaluation of such factors as aging of the accounts, collection and expected loss experiences, and identified doubtful accounts.**

8.8. Management gave the following comments:

- a. In Apayao-IMO, actual collection of CIS amortizations and pump equity receivables amounted to only P133,500 or 31 per cent of the targeted collections for the year because of the inability of the IAs to pay in full their current amortizations due to general crop failure experienced during the year.
- b. Region I commented that they have been sending demand letters to farmer-beneficiaries and had employed the services of a lawyer on a Retainership Agreement basis to help in their collection efforts.
- c. In Bukidnon IMO, demand letters were already sent to farmers with outstanding ISF accounts, with the information that in case of failure to settle their back accounts within the specified time frame, NIA will be compelled to bring the matter to the court. The Modified Incentive Policy Scheme in the collection of back accounts in NIS was already implemented.
- d. Region XIII committed to conduct a massive campaign by disseminating the policies/guidelines embodied in NIA MC No. 54 to the farmer-beneficiaries during the conduct of the Turnout Service Area Group (TSAG), General Assembly and Federation meetings.

9. The balances of the Accounts Payable and Other Payables in the amounts of P1.653 billion and P1.015 billion, respectively, cannot be ascertained due to incomplete documentation, existence of negative balances and dormant payables for more than five years.

9.1. Section 111 of PD No. 1445 requires that the accounts of the agency shall be kept in such details as is necessary to meet the needs of the agency and at the same time be adequate to furnish the information needed by fiscal or control agencies of the government. Likewise, Section 112 of the same PD states that each government agency shall record its financial transactions and operations conformably with generally accepted accounting principles and in accordance with pertinent laws and regulations.

9.2. COA Circular No. 97-001 dated February 5, 1997 provides guidelines on the proper disposition/closure of dormant accounts like individual or group of accounts which balances remained non-moving for more than five years.

9.3. Section 98 of PD No. 1445 also provides that the Commission, upon notice to the head of agency concerned, may revert to the unappropriated surplus of the general fund of the national government, any unliquidated balance of accounts payable in the books of the national government, which has been outstanding for two years or more and against which no actual claim, administrative or judicial, has been filed or which is not covered by perfected contracts on record.

9.4. Audit of the Accounts Payable and Other Payables accounts disclosed the following:

- a. Accounts Payable and Other payables totaling P2.754 billion recorded in the books of the CO, UPRIS and Regions III, X and XII were not duly supported with schedules, analysis and details of the account balances, thus, accuracy cannot be ascertained;
- b. An abnormal balance of P2.287 billion existed in the books of Region XI without analysis/schedules to support said balance;
- c. SLs are not maintained in Region XIII; and
- d. Other Payables accounts of P745.036 million in the CO remained dormant for more than five years.

9.5. **We recommended that Management require the CO Accounting Division and the ROs Accounting Section to:**

- a. **Maintain and update SLs for Accounts Payables and Other Payables in accordance with the provisions of PD No. 1445;**
- b. **Provide the necessary documents to support the validity of the payables being set-up; and**
- c. **Make a detailed analysis of dormant and abnormal accounts and effect the necessary adjustments in the books.**

10. Delay in the submission of financial reports, Disbursement Vouchers (DVs) and their supporting documents, Purchase Orders (POs), contracts, sometimes up to four months, precluded the timely auditorial review of financial transactions, thus, deficiencies, if any, could not be immediately conveyed to Management for its appropriate action.

10.1. Section 7.2.1 of COA Circular No. 2009-006 dated September 15, 2009 requires that the Chief Accountant, Bookkeeper and/or other authorized official performing accounting and/or bookkeeping functions of the audited agency shall ensure that the reports and supporting documents submitted by the accountable officers are

immediately recorded in the books of accounts and submitted to the Auditor within the first 10 days of the ensuing month.

10.2. COA Circular No. 2007-003 dated January 19, 2007 provides that the *“Chief Accountant/Head of Accounting Section shall submit directly to xxx this Commission and Audit Team Leader (ATL)/Auditor concerned, the xxx year-end financial statements and reports/schedules in printed and digital copies on or before February 14 of each year.”*

10.3. COA Circular No. 2009-01 dated February 12, 2009 restated with amendment COA Circular No. 87-278 and COA Memorandum No. 2005-027, which reiterated the submission of perfected contracts and POs, together with supporting documents within five working days from the execution of the contract and the issuance of the PO.

10.4. Section 122 of PD No. 1445 states that *“whenever deemed necessary in the exigencies of the service, the Commission may under regulations issued by it require the agency heads, chief accountants, budget officers, cashiers, disbursing officers, administrative or personnel officers, and other responsible officials of the various agencies to submit trial balances, physical inventory reports, xxx, and such other reports as may be necessary for the exercise of its functions.”*

10.5. Moreover, Section 127 of the same PD states that *“subject to the rules and regulations as may be approved by the President (Prime Minister), any unjustified failure by the public officer concerned to comply with any requirement imposed in this Code shall constitute neglect of duty and shall be a ground for administrative disciplinary action against the said public officer who upon being found guilty thereof after hearing, shall be meted out such penalty as is commensurate with the degree of his guilt in accordance with the Civil Service Law. Repeated unjustified failure to comply with the requirements imposed in this Code shall be conclusive proof that the public officer is notoriously undesirable.”*

10.6. We noted that the foregoing laws, rules and regulations were not strictly observed in the CO, ROs and FOs in view of the following observations:

- a. In the CO, DVs, JEVs and BRSs for CY 2015 were submitted late by three to four months. Likewise, digital copies of the year-end financial statements and reports/schedules were not submitted on time.
- b. In CAR, Regions VII and IX, monthly BRSs were either not submitted regularly or within the prescribed period; thus, the Audit Team was not able to timely conduct verification of accounts balances and post-audit of related transactions.
- c. In MARIIS, UPRIIS and Regions III and VII, copies of perfected contracts, POs and their supporting papers were not submitted to the Office of the Auditor within five days after their perfection.
- d. In CAR, Regions X and XI, DVs, payrolls and their supporting documents were not submitted on time to the Audit Team for post-audit; thus, validity and regularity of the transactions and the affected account balances could not be ascertained.

- e. In Regions X, XI and XII, monthly Report of Collections and Deposits (RCDs) and Report of Disbursements (RODs) were not also submitted on time.

10.7. Non-compliance with the submission of financial reports and supporting vouchers within prescribed deadlines hampered the timely auditorial review of the transactions and the preparation of audit reports, thus, deficiencies, if any, could not be immediately conveyed to Management for its appropriate action.

10.8. **We recommended that Management:**

- a. **Require the Accounting Section to immediately submit all the required reports and their supporting schedules/documents including monthly pre-closing trial balances to the Auditor within the first 10 days of the ensuing month, and for the year-end financial reports and schedules in printed and digital copies, on or before February 14 of each year;**
- b. **Establish guidelines on the preparation and submission of reports in accordance with existing rules and regulations for guidance of all concerned and to ensure that these are timely consolidated in the CO and submitted to the Auditor;**
- c. **Consider imposing sanctions on the persons responsible for delayed submission of financial reports and supporting documents to the Office of the Auditor; and**
- d. **Determine and address the reasons for the delay in the submission of the required reports.**

10.9. Management gave the following comments:

- a. CMIPP committed to comply with the provisions of COA Circular No. 2009-001 by including in the Office Performance Commitment Report (OPCR) of the Project's Finance and Administrative Division the submission of the POs and contracts as one of the "regular core functions" of the concerned personnel.
- b. UPRIS ensured strict compliance with the submission of POs and contracts within five days after their perfection and agreed that failure to do so shall mean audit suspension and enforcement of penalty prescribed under the law.
- c. Region X assured to submit to the Audit Team the required vouchers and payrolls together with the necessary supporting documents.

11. In CAR, procurements of goods and services amounting to P33.199 million were made through shopping or small value procurement contrary to Section 10, Article IV and Section 52, Article XVI of RA No. 9184.

11.1 Section 10, Article IV of RA No. 9184 states – *"All Procurement shall be done through Competitive Bidding, except as provided for in Article XVI of this Act."*

11.2 Moreover, Section 52, Article XVI of the same RA states –

Shopping may be resorted to under any of the following instances:

a. When there is an unforeseen contingency requiring immediate purchase: Provided, however, That the amount shall not exceed Fifty Thousand Pesos (P50,000.00); or

b. Procurement of ordinary or regular office supplies and equipment not available in the Procurement Services involving an amount not exceeding Two Hundred Fifty Thousand Pesos (P250,000.00).

11.3 Review of related transactions disclosed that the procurements of goods and services totaling P33.199 million were made through shopping or small value procurement instead of competitive public bidding. Management did not set a specific schedule for bulk procurement, instead items were procured as the need arises and as frequently as possible as shown in the Table 6.

Table 6 - Schedule of Goods and Services Procured Through Shopping/Small Value Procurement

Nature	Amount	No. of Purchases During the Year
Commonly used supplies	P 550,704	17
Catering Services	280,600	9
Spare parts	132,555	6
PPE	315,322	9
Construction Materials	31,919,881	76
	P 33,199,062	117

11.4 The practice of procurement of goods and services as the need arises entails additional cost in terms of time and manpower resources thereby depriving the Agency of availing discounts/savings on volume/bulk purchases.

11.5 Further, it was also noted that in the procurement of commonly used supplies totaling P0.551 million was not supported with Certificate of Non-Availability of Stocks (CNAS) from the Procurement Service of the Department of Budget and Management (PS-DBM) to justify the procurement through shopping.

11.6 **We recommended and Management committed to:**

a. Adopt public bidding as the general mode of procurement and alternative methods of procurement only when the conditions warrant their adoption pursuant to RA No. 9184; and

b. Secure the required CNAS from the PS-DBM before procurement of commonly used supplies through shopping.

12. In Region XIII, delayed turn-over of the completed Communal Irrigation Systems (CISs) projects aggregating P1.2 billion to the intended IAs by the Institutional Development Officer (IDO) and other concerned personnel resulted in projects laying idle and exposed to deterioration thereby depriving the intended beneficiaries of their use and NIA of the much needed funds from collection of amortization from IAs to support its operations.

12.1. The CISs are small-scale schemes generally 1,000 hectares or less in area and constructed with the participation of farmer-beneficiaries through their IAs. The operation and maintenance (O&M) of CIS is turned over to IAs upon project completion subject to a cost recovery arrangement. Farmers amortize the chargeable cost for a period not exceeding 50 years at no interest. The repayment scheme is pre-arranged and acceptable to both NIA and the IA.

12.2. In Region XIII, the Audit Team validated and conducted ocular inspection of the projects listed in the year-end Government Programs/Project/Activities (GPPA) reported as 100 per cent completed. It was observed and confirmed during actual inspection that there were several irrigation projects which were completed and functional with a significant number already servicing several hectares of farmlands around the region.

12.3. It was noted, however, that various completed projects were not yet functional pending completion of the other component(s) of the irrigation system. Based on the GPPA report, the aggregate cost of projects completed but not yet turned over to the recipient IAs amounted to about P1.2 billion. The Audit Team opines that it is very essential that the O & M of completed projects be promptly turned over to the intended beneficiaries to avoid exposure to the elements which may cause damage to the CISs that would necessitate further repairs and/or maintenance.

12.4. Likewise, it was observed during the ocular inspection that some irrigation systems were not operational though reported as 100 per cent completed as shown in Table 7.

Table 7 - List of Irrigation Systems that are 100 per cent Completed but Not Yet Operational

OFFICE	PROJECT	LOCATION	COST	REMARKS
ASDI IMO	Banbanon CIS	Banbanon, Surigao City	P 3,639,653	Water pump not yet installed by contractor. Canal structures are existing.
	Maiton CIS	Payapag, Bacuag, Surigao del Norte	4,215,899	Gabions appeared to be damaged by water current, some placed in areas without water. Canal structures are existing.
	Campo CIS	Campo, Surigao City	13,115,940	Water line is blocked by a boulder currently undergoing clearing-up.
	Daywan CIS	Claver, Surigao del Norte	11,450,903	The portion of the dam rehabilitated appeared to be damaged due to erosion.
	Bacuag CIS	Bacuag, Surigao del Norte	31,903,590	Concrete flowing of the diversion dam appeared to be scoured, thus water is uncontrolled.
ADS IMO	Suba CIS	Osmeña, La Paz, Agusan del Sur	8,645,115	Access road, said to be 87 per cent completed per PCI appeared to be partly damaged with top filling already eroded.
	Obian CIS	Todela, Trento, Agusan del Sur	4,385,097	Dam was damaged by Typhoon Pablo. Currently, sidings are heavily eroded which contributed to its further damage and deterioration.

12.5. In effect, the delayed turn-over of the completed CISs projects to the intended IAs contributed to the low collection of funds for cost-recovery and amortization which is not in accordance with the purpose of the program and deprived the intended IAs of the immediate use of the irrigation systems to increase agricultural productivity.

12.6. **We recommended that Management direct Region XIII to require the IDO and other personnel concerned to expeditiously effect the turn-over of completed CISs projects in order not only to improve the collection of funds for cost-recovery and amortization but also to provide NIA of additional funds to finance its other priority projects.**

12.7. Management commented that partial turn-over of completed projects was already undertaken.

GENDER AND DEVELOPMENT (GAD)

13. Management was unable to implement the targeted programs/activities/projects (PAPs) identified in its GAD Plan for Fiscal Year (FY) 2015 and to utilize the amount of P35.805 million allocated for the purpose. Likewise, the CO has not yet submitted the consolidated GAD Accomplishment Report (AR) for the year.

13.1. The Philippine Commission on Women (PCW), National Economic and Development Authority (NEDA) and Department of Budget and Management (DBM) Joint Circular No. 2012-01 provides that:

Sections 2.2. - Executive Order (EO) No. 273 (Approving and Adopting the Philippine Plan for Gender-Responsive Development [PPGD 1995-2025]) mandates agencies to incorporate and reflect GAD concerns in their agency performance commitment contracts, annual budget proposals, and work and financial plans.

Section 2.3 - Pursuant to the [Magna Carta for Women] MCW and the General Appropriations Act (GAA), all government departments, including their attached agencies, offices, bureaus, state universities and colleges (SUCs), government-owned and controlled corporations (GOCCs), local government units (LGUs) and other government instrumentalities shall formulate their annual [GAD Plan and Budget] GPBs within the context of their mandates to mainstream gender perspectives in their policies, programs and projects. GAD Planning shall be integrated in the regular activities of the agencies, the cost of implementation of which shall be at least five percent (5%) of their total budgets. The computation and utilization shall be implemented in accordance with the specific guidelines provided therein.

Section 8.2 - The [GAD Focal Point System] GFPS of the agency shall review all submitted GPBs and as needed, provide comments or recommendations for revision. Agency review of GPBs shall focus on the alignment of the GAD plan with the GAD agenda and the correctness and alignment of the entries in each column of the GPB template, e.g. if the

proposed activities respond to the identified gender issue or cause of the issue, the issues are correctly identified or formulated, if there are clear indicators and targets, if the proposed budget is realistic, if the number of proposed activities are doable within the year, among others. The GFPS shall then submit the final GPBs and the corresponding GAD ARs to PCW for review and endorsement to DBM.

13.2. Likewise, Section 33 of the GAA, for FY 2015 requires that:

All agencies of the government shall formulate a Gender and Development (GAD) Plan designed to address issues within their concerned sectors or mandate and implement applicable provisions under R.A. No. 9710 or the Magna Carta of Women, Convention on the Elimination of All Forms of Discrimination Against Women, the Beijing Platform for Action, The Millennium Development Goals (2000-2015), the Philippine Plan for Gender-Responsive Development (1995-2025) and the Philippine Development Plan (2011-2016).

The GAD Plan shall be integrated in the regular activities of the agencies. For this purpose, activities currently being undertaken by agencies which relate to GAD or those that contribute to poverty alleviation, economic empowerment especially of marginalized women, protection, promotion and fulfillment of women's human rights, and practice of gender-responsive governance are considered compliance with said requirement. Utilization of the GAD budget shall be evaluated based on the GAD performance indicators identified by said agencies.

The preparation and submission of the annual GAD Plan and annual GAD Accomplishment Report shall be subject to the guidelines issued by the agencies concerned.

13.3. The Agency's GPB for FY 2015 identified a total of 12 PAPs with an allocation of P35.805 million, the top three activities are shown in Table 8.

Table 8 – Top Three Activities under FY 2015 GPB

IDENTIFIED ACTIVITY	TARGETS	BUDGET
Gender Sensitivity Training/Gender-Based Effectiveness Skills Training-Gender Responsive Plans Training	Irrigators' Association (IA) members' awareness of the relevance of women's involvement in IA activities and gender responsive plans and programs developed (15 Batches - RO Nos. I, V, and CAR) Number of NIA men and women from the CO and FOs Management who attended the trainings, whole training duration (2 Batches – CO, Regional Irrigation/ Provincial Managers)	P 18,000,000
Attendance to GAD Monthly Program of Activities; Attendance to Country-wide GAD activities	Completion Reports and Attendance, Action Plans of Participants	5,000,000
Conduct of survey on the age of women employees and construction of Day Care Center	Number of male and female employees served, approval of proposal	4,000,000
		P 27,000,000

13.4. Review of the GAD activities in the CO and the ROs/FOs disclosed the following observations:

- a. The targeted PAPs identified in GAD Plan for FY 2015 were not approved by the PCW as required under Section 8.2 of PCW-NEDA-DBM Joint Circular No. 2012-01;
- b. The NIA GFPS and the GAD Code were not yet in place in some ROs/FOs as GAD is not yet fully mainstreamed in the Agency's activities and has not been a priority activity; and
- c. GAD ARs were not submitted by the CO, ROs and FOs since they were unable to fully implement the Agency's targeted GAD PAPS for CY 2015.

13.5. **We recommended and Management agreed to:**

- a. **Formulate GPB in accordance with the above cited rules and regulations;**
- b. **Closely monitor the full implementation of all PAPs identified/included in the GPB;**
- c. **Ensure that the required GFPS and GAD Code are in place; and**
- d. **Submit the required GAD ARs in accordance with the guidelines issued, for timely review and evaluation.**

13.6. Management admitted that it was not able to fully implement its Annual GPB for FY 2015 as it had just undergone compliance to EO No. 366 (Rationalization Plan of CY 2004) which considerably reduced the Agency's manpower complement which had affected the GAD implementation that led to low accomplishment and low GAD budget utilization by the CO and FOs. Likewise, it explained that GAD is not yet fully mainstreamed in its activities and has not been a priority before. Henceforth, the NIA GFPS shall continue to pursue its plans and programs by first firming-up and strengthening its membership. Further, Management assured that for CY 2016, it will conduct trainings/orientation re: GAD, including the preparation of GPB and programs.

COMPLIANCE WITH TAX LAWS

14. In CO, the Agency withheld taxes from salaries and wages, suppliers/contractors and remitted P39.397 million to the Bureau of Internal Revenue (BIR). The Due to BIR account as at December 31, 2015 of P51.478 million consists of taxes withheld for December 2015, prior years' accumulated tax dues, and unrecorded remittances from ROs/FOs, which are still subject to further verification and reconciliation. In effect, the requirement of the Department of Finance-Department of Budget and Management-Commission on Audit (DOF-DBM-COA) Joint Circular No. 1-2000 dated January 3, 2000 and Joint Circular No. 1-2000A dated July 31, 2000 on the withholding of taxes and remittance to the BIR was substantially complied with in the ROs/FOs, except for the unremitted withholding taxes of P1.080 million, P1.054 million and P2.040 million in

UPRIIS, Regions XIII and XI, respectively, which were withheld for more than two years now.

COMPLIANCE WITH GSIS REGULATIONS

15. For CY 2015, the provision of Section 6 of RA No. 8291 on the withholding of contribution and remittance of employees' and employer's share to the Government Service Insurance System (GSIS) within the prescribed period under the said Act was substantially complied with, except for the unremitted balances of P0.785 million and P0.124 million in Regions XI and XIII, respectively.

UNSETTLED AUDIT SUSPENSIONS, DISALLOWANCES AND CHARGES

16. As at December 31, 2015, unsettled audit suspensions, disallowances and charges amounted to P331.245 million, P411.449 million and P239,868, respectively, as summarized in Table 9. Likewise, the details of the unsettled audit disallowances, suspensions and charges are presented in Annex A of this report.

Table 9 – Unsettled Audit Suspensions, Disallowances and Charges

Office	Suspensions	Disallowances	Charges
CO	P 207,740,017	P 29,137,132	P -
CAR	55,496	11,936,940	-
Region I	-	27,939,778	189,893
Region II	11,278,405	25,775	32,750
MARIIS	64,525,670	-	-
Region III	-	9,980,755	-
CMIPP	-	1,326,000	-
UPRIIS	49,000	107,945,742	-
Region IV-A	-	5,744,250	-
Region IV-B	-	8,284,655	-
Region V	9,347,001	-	-
Region VI	19,011,534	67,633,736	14,480
Region VII	1,158,000	24,629,058	-
Region VIII	-	39,864,029	-
Region IX	15,277,838	17,581,053	-
Region X	-	6,570,472	-
Region XI	503,232	30,312,886	-
Region XII	2,111,429	12,799,950	-
Region XIII	187,198	9,736,779	2,745
	P 331,244,820	P 411,448,990	P 239,868

PART III - STATUS OF IMPLEMENTATION OF PRIOR YEARS' AUDIT RECOMMENDATIONS

Of the 79 audit recommendations embodied in the previous years' Annual Audit Reports (AARs), 7 were fully implemented, 55 were partially implemented and 17 were not implemented. The summary is shown below.

Observations and Recommendations	Actions Taken/Comments
<u>CY 2014 AAR</u>	
1. The accuracy of the Property, Plant and Equipment (PPE) account with net book value of P26.729 billion was not reasonably substantiated due to, among others, lack of reports for completed irrigation projects, inadequate accounting and property records, significant variances between books and results of physical counts, and the inclusion of unserviceable properties.	Reiterated in Part II, Observation No. 2 of this report.
We recommended and Management agreed to:	
a. Create a task group/team to undertake within a target period the immediate reconciliation of the variances between RPCPPE and the accounting records, analyze the CIP account for reclassification to the proper PPE account duly supported with complete documentation;	Partially Implemented. Management had conducted a meeting with the Finance and Property personnel to address the issue and come out with a schedule of activities to be followed both in the CO and ROs.
b. Require the Accounting and Property Sections to maintain/update accounting and property records, conduct periodic reconciliation between these records, and immediately investigate and clear any discrepancies;	Partially Implemented. PPELCs are being maintained and updated. Partial reconciliation of PPE accounts was done by Bookkeeping Section personnel.
c. Require the Property Section to conduct the proper and complete annual physical inventory of all properties, prepare the corresponding inventory reports, and reconcile the results of the physical inventory with the property and accounting records; and	Partially Implemented. Not all ROs complied with the recommendation.
d. Require the Property Section to act immediately on matters pertaining to the proper disposal of all	Partially Implemented. Not all ROs complied with the

Observations and Recommendations	Actions Taken/Comments
unserviceable/disposable properties so that proper adjustments to correct/update the PPE account are effected.	recommendation.
<p>2. The accuracy and validity of Accounts Receivable – Irrigation Service Fees (ISF) and Communal Irrigation System (CIS) with a balance of P19.184 billion is affected due to, among others, unreconciled discrepancies of P3.926 billion between records of the regional offices (ROs) and field offices (FOs); receivables of P1.882 billion without subsidiary records; unrecorded amortization of P0.670 billion from farmer-beneficiaries; discrepancy of P0.370 billion between books and aging schedule; and receivables of P0.483 billion that have been dormant for over five to 40 years.</p>	<p>Reiterated in Part II, Observation No. 3 of this report.</p>
<p>We recommended and Management agreed to:</p>	
<p>a. Consider enhancing NIA MC No. 52 in a way that would resolve the inconsistency on the use of the GSP in the valuation of Accounts Receivable-ISF;</p>	<p>Not Implemented.</p> <p>No modification/ enhancement to NIA MC No. 52 has been effected to resolve the issue.</p>
<p>b. Require the Accounting Section to: maintain SLs for receivable accounts and regularly reconcile the SL balances with the GL balances, and exert all efforts to reconcile the balances of recorded receivables in the ROs/FOs;</p>	<p>Partially Implemented.</p> <p>Not all ROs complied with the recommendation.</p>
<p>c. Request for write-off of dormant/uncollectible accounts from COA, in accordance with COA Circular No. 97-001 dated February 5, 1997; and</p>	<p>Not Implemented.</p> <p>Management has not requested for write-off of dormant accounts from COA.</p>
<p>d. Require the Managers of IMO to timely submit all documents pertaining to completed projects and turned-over CIS to farmer-beneficiaries to the Engineering and Operations Division (EOD) for review and to the Finance Management Division for recording the Accounts Receivable in the</p>	<p>Partially Implemented.</p> <p>Some ROs failed to comply due to lack of permanent IMO billing clerk who will do the job.</p>

Observations and Recommendations	Actions Taken/Comments
RO books.	
<p>3. The reliability of the balance of the Cash in Bank account of P2.532 billion could not be ascertained due to absence of records to support the account balance; non-preparation of bank reconciliation statements (BRS); and discrepancy in balances among accounting records and two unrecorded bank accounts. Moreover, 55 bank accounts are maintained in three banks which are not authorized government depository banks (AGDBs).</p>	<p>Reiterated in Part II, Observation No. 4 of this report.</p>
<p>We recommended that Management require the Finance and Accounting Division to:</p>	
<p>a. Always maintain complete and updated SLs for the Cash in Bank account, prepare BRS on a monthly basis, and conduct periodic reconciliation of GL and subsidiary records; and</p>	<p>Partially Implemented. Reconciliation is on-going.</p>
<p>b. Seek approval from the DOF for the maintenance of depository accounts with banks other than LBP and DBP; otherwise, transfer all bank accounts maintained with PNB, PVB, UCPB and Philippine Postal Bank to these AGDBs.</p>	<p>Partially Implemented. Remaining 21 bank accounts to be transferred to AGDBs.</p>
<p>4. NIA has been deprived of annual rental income of P4.481 million since the effectivity or in March 2009 of its Lease Agreement with New Kanlaon Construction, Inc. (NKCI) due to non-enforcement of the termination clause thereof, which resulted in the accumulation of unpaid rentals totaling P25.539 million as of December 31, 2014.</p>	<p>A restructuring scheme on the unpaid rent of NKCI, approved by the Board of Directors on October 27, 2015.</p>
<p>We recommended that Management:</p>	
<p>a. Rescind/terminate immediately the Lease Agreement with the NKCI and exercise control and supervision over the leased premises; and</p>	<p>Not Implemented.</p>
<p>b. Exhaust all legal means to collect the total amount due of P25.539 million and file appropriate charges against the NKCI.</p>	<p>Partially Implemented.</p>

Observations and Recommendations	Actions Taken/Comments
5. Cash advances of P19.602 million remained outstanding although the purposes of the grant were already served due to lack of proper monitoring on the enforcement of liquidation, grant of additional cash advances though previous ones are not yet settled, and due to insufficient subsidiary records.	<p>Reiterated in Part II, Observation No. 7 of this report.</p> <p>For CO, the Due from Officers and Employees account has a remaining balance of P18,027. A total of P1.385 million has been liquidated on various dates in 2015. The advances to Officers and Employees has a remaining balance of P0.638 million which composed mainly of old accounts. A total of P296,687 was liquidated in CY2015 while P54,950 was issued a Credit Notice from COA in February 2016.</p> <p>Not all ROs complied with the recommendation as some represents long outstanding cash advances of deceased, AWOL, change of address, etc. former employees.</p>
We recommended and Management agreed to:	
a. Demand immediate liquidation of outstanding cash advances as of CY 2011 which are not yet settled as of December 31, 2013, and impose the consequences on failure to liquidate these cash advances, pursuant to COA Circular No. 2012-004;	Partially Implemented.
b. Strictly enforce compliance with COA Circular No. 97-002, on the granting, utilization and liquidation of cash advances to avoid accumulation of unsettled accounts as at end of the year; and	Partially Implemented.
c. Require the Regional Accounting Office, together with the head of accounting unit of IMOs, to prepare/update SLs showing detailed information of the cash advances granted, liquidations made, and unsettled balances for all accountable officers.	Partially Implemented.
6. Weak collection efforts for Irrigation Service Fees (ISF) back accounts and Management's inability to timely	Reiterated in Part II, Observation No. 8 of this report.

Observations and Recommendations	Actions Taken/Comments
<p>disseminate policies/guidelines on incentive program on the payment of back accounts, resulted in the accumulation of said accounts representing approximately 79 to 95 per cent of the total accounts receivable as illustrated in some regions. In UPRIS, the Allowance for Doubtful Accounts was understated by P9.163 million as the balance of P118.961 million remained constant since 2011.</p>	<p>Not all ROs complied with the recommendation.</p>
<p>We recommended and Management agreed to:</p>	
<p>a. Intensify collection efforts of ISF back accounts specifically those aged one year and above, and closely monitor the collection performance of collecting officers assigned at CIS areas with higher uncollected receivables;</p>	<p>Partially Implemented.</p>
<p>b. Monitor and evaluate the financial activities of IAs and ensure that accounting procedures and control measures are in place to attain a higher collection efficiency rate of receivables;</p>	<p>Partially Implemented.</p>
<p>c. Exert effort to timely disseminate/inform the farmer-beneficiaries of the policies/benefits due them as provided for in NIA MC No. 54, series of 2013; and</p>	<p>Partially Implemented.</p>
<p>d. Provide allowance for Doubtful Accounts based on collectability of receivable balances and evaluation of such factors as aging of the accounts, collection and expected loss experiences, and identified doubtful accounts.</p>	<p>Partially Implemented.</p>
<p>7. The Memorandum of Agreement (MOA) on the AgriPinoy Rice Program entered into by and between NIA through its RO VII and the Department of Agriculture-Regional Field Office (DA-RFO) VII was not strictly complied with and the amount of P1.170 million intended for the program was not properly disbursed; hence, the successful implementation of the said ISF Incentive Program in national and communal irrigation</p>	

Observations and Recommendations	Actions Taken/Comments
<p>systems in Central Visayas was not fully achieved.</p>	
<p>We recommended that NIA RO VII Management:</p>	
<p>a. Ensure compliance with its obligations stipulated in the MOA and commit to the successful implementation of the ISF Incentive Program in national and communal irrigation systems in Central Visayas;</p>	Fully Implemented.
<p>b. Cause the immediate submission of the required Initial Master List, Seed Recipient Acknowledgement Forms, and Validation Reports to enable the Audit Team to verify that only those qualified recipients are benefitted by the program;</p>	Fully Implemented.
<p>c. Ensure that all copies of the LOIs are duly signed by the farmer- beneficiaries and approved by the Regional Manager; and</p>	Fully Implemented.
<p>d. Reconcile the difference of the validated individual yield shown in the Final List of Farmers who availed of the ISF Incentive Program against the validated individual yield used by the designated IDOs.</p>	Fully Implemented.
<p>8. The extensive damage to the Communal Irrigation Systems (CIS) of the Cebu-Bohol IMO during the 2013 earthquake and the inability of the said IMO to exercise proper supervision and interventions with the affairs of the Irrigators' Associations (IAs) brought financial loss to NIA of P17.354 million representing unpaid amortizations.</p>	<p>All FOs in the Provinces of Bohol, Cebu, Negros Oriental and Siquijor have Institutional Development Officers (Casual and Job Orders) in order to take charge of the institutional aspects of the different Irrigators' Associations including, among others, the regular monitoring of their affairs, performance, results of operation and financial standing. As interventions, trainings and seminars are conducted in order to capacitate the Irrigators' Associations for them to be viable and for them to sustain the systems' operation. They have done initial evaluation on at least six of the non-operational system.</p>

Observations and Recommendations	Actions Taken/Comments
<p>We recommended and Management agreed to:</p>	
<p>a. Monitor regularly the affairs, performance, results of operation and financial standing of existing IAs to determine their viability and ability to sustain operation, both on short-term and long-term basis;</p>	Partially Implemented.
<p>b. Intervene on the affairs of the IAs in accordance with the guidelines set forth in the MOA, which may be in the form of simple provision of training, seminars, selection of personnel and up to temporary administration, if necessary; and</p>	Partially Implemented.
<p>c. Evaluate non-operational CIS potential and viability for rehabilitation and reconstitution of the IA. Where rehabilitation is warranted, plans and programs should be proposed.</p>	Partially Implemented.
<p>9. In NIA UPRIIS, procurement of vehicles and infrastructure projects amounting to more than P20.333 million and P38.807 million, respectively, through First Gen Hydro Power Corporation (FGHPC), a private corporation that has an Operation and Maintenance (O and M) Agreement with NIA, was of doubtful regularity since payments for the said procurement were offset from the Service Fees payable by FGHPC to NIA, although such conditions/circumstances were not among those allowable for offsetting under the O and M Agreement. The transactions were not recorded/improperly recorded resulting in the misstatement, by undetermined amounts, of the related assets, liabilities, and equity accounts as at December 31, 2014. Further, accountability over these assets was not adequately established, thereby exposing them to risks of misuse or unauthorized use.</p>	<p>Sent follow up letter request to FGHPC, informed region that they submitted the processed Deed of Sale documents to Central office.</p> <p>Waiting feedback from CO.</p>

Observations and Recommendations	Actions Taken/Comments
We recommended and Management agreed to:	
a. Submit the procurement documents together with the agreements to the Office of the Auditor for review and evaluation;	Not Implemented.
b. Secure ownership on the assets and establish accountability through the issuance of corresponding Acknowledgement Receipt for Equipment/Property Acknowledgement Receipt;	Not Implemented.
c. Require the UPRIIS-DRD to register the vehicles in the name of NIA pursuant to Section 361 of GAAM, Volume I and COA Circular No. 75-6 dated November 7, 1975; and	Not Implemented.
d. Ensure that the use of government funds are duly authorized and are properly accounted for.	Partially Implemented.
10. In NIA RO XIII, the implementation of contract LMC-ANDWARIS-2014-04-N-ADS, with contract amount of P40.570 million sourced out from the Calamity Fund, was delayed by 148 days due to the late preparation of the project's final plan/re-design by the Engineering and Operations Division (EOD), thus, deprived the project beneficiaries not only of the timely benefits of the project, but also protection from natural calamities and disasters in the area.	
We recommended that, henceforth, Management direct the EOD to prioritize the preparation of projects' revised design plan so that the purpose for which the Calamity Fund is allocated could be immediately attained and the projects' benefits could be afforded to the intended beneficiaries.	Fully Implemented.
11. The unutilized balance of P117.696 million DAP Funds for two NIA projects were not returned to the Bureau of the Treasury (BTr) despite the decision of the Supreme Court on July 1, 2014, declaring acts and	

Observations and Recommendations	Actions Taken/Comments
practices under the DAP unconstitutional.	
We recommended that Management immediately refund/return the unobligated/unutilized DAP Funds to the account of the BTr.	Partially Implemented. The amount of P22.390 million was reverted back to BTr on September 22, 2015.
12. Management did not fully implement the targeted programs/activities/ projects (PAPs) identified in its GAD Plan for Fiscal Year (FY) 2014 with an allocation of P45.446 million for the purpose.	Reiterated in Part II, Observation No. 13 of this report. Not all ROs complied with the recommendations.
We recommended and Management agreed to:	
a. Formulate GAD Plan and Budget in accordance with the above cited rules and regulations;	Partially Implemented.
b. Closely monitor the full implementation of all PAPs identified/included in the GAD Plan and Budget;	Not Implemented.
c. Ensure that the required GAD Focal Point System and GAD Code are in place; and	Not Implemented.
d. Submit the required GAD Accomplishment Reports in accordance with the guidelines issued, for timely review and evaluation.	Partially Implemented.

CY 2013 AAR

13. The existence of the Merchandise and Office Supplies Inventories valued at P63.164 million and P45.739 million is uncertain considering that inventories of P58.757 million (93.0 percent) and P27.453 million (60.0 percent), respectively, are adjustments and balances in prior years which were carried forward to the succeeding years, but without supporting documents and also due to the inconsistent use of the method in accounting said inventories.	CO and some ROs failed to comply with the recommendations.
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Observations and Recommendations	Actions Taken/Comments
<p>We recommended that Management require the Accountants to:</p>	
<p>a. Exercise due diligence in analyzing the Merchandise and Office Supplies Inventory accounts to determine the actual status of the balances carried forward so that appropriate adjustments may be effected;</p>	Partially Implemented.
<p>b. Always maintain and regularly update subsidiary ledgers to support the general ledger balances and facilitate early detection and correction of errors to ensure accuracy of the inventory accounts; and</p>	Partially Implemented.
<p>c. Adopt uniformly the prescribe asset method in accounting for inventories to establish accountability.</p>	Partially Implemented.
<p>14. Payment of Viability Incentive Grant (VIG) amounting to P181.896 million to officials and employees including those employed under Contract of Services/Job Orders was bereft of appropriate legal basis due to the absence of express authority from the President of the Philippines as required by pertinent laws and regulations. Moreover, there was no equitable basis of the amount paid per payee giving the impression of an arbitrary distribution of the said benefit.</p>	Notices of Disallowance under appeal.
<p>We recommended that Management:</p>	
<p>a. Ensure strict adherence to laws, rules and regulations on compensation in future payments of same incentives to avoid disallowances; and</p>	Partially Implemented.
<p>b. Refund the amount paid. Seek avenues on how to facilitate the refund considering the amount involved and the number of employees affected.</p>	Not Implemented.
<p>15. Frequent delay in the submission of financial reports and supporting documents, sometimes up to four months, precluded the timely auditorial review of the financial transactions, thus errors, if any, could not be rectified immediately by the Accountant on a</p>	Reiterated in Part II, Observation No. 10 of this report.

Observations and Recommendations	Actions Taken/Comments
timely manner.	
We recommended that Management:	
a. Require the Accounting/ Bookkeeping Section to: (i) immediately record the reports and supporting schedules/ documents submitted by the accountable officers and thereafter submit the same, including pre-closing trial balances, to the Auditor within the first ten days of the ensuing month; and (ii) on or before February 14 of each year, also submit to the Auditor, the year-end financial statements and reports and schedules in printed and digital copies; and	Partially Implemented. Not all ROs complied with the recommendations.
b. Consider imposing sanctions on the persons responsible for delayed submission of financial reports and supporting documents to the Auditor.	Not Implemented.
16. The reports required by the Department of Budget and Management (DBM) to justify the payment of CNA Incentives for CY 2011 pursuant to National Budget Circular (NBC) No. 528 dated January 3, 2011, DBM Budget Circular No. 2011-5 dated December 26, 2011 and Public Sector–Labor Management Council (PSLMC) Resolution No. 2 dated May 19, 2003 did not show that said reports were duly acknowledged and evaluated by the DBM.	
We recommended that Management cause the immediate submission of the following reports for CY 2011, duly received and evaluated by the DBM to avoid disallowance of the whole amount of CNA Incentive payment:	Partially Implemented. Not all required reports were submitted to the Audit Team.
a. Total amount of savings generated for the year;	
b. Accomplishment Report based on the physical and financial plan submitted and duly received by the DBM;	
c. Annual Report on the total expenditure for CNA Incentives granted to	

Observations and Recommendations	Actions Taken/Comments
<p>qualified employees and the sources of savings submitted and duly received by the DBM; and</p> <p>d. Comparative Schedule of the operating losses for CY 2011 and CY 2010; and comparative schedule of actual operating expenses and the DBM approved level of expenses.</p>	
<p>17. Calamity fund totaling P0.726 million was spent for expenses such as travel, productivity enhancement incentive, landscaping, repair of vehicle and purchase of cell phones not related to disaster risk reduction and management (DRRM) activities, and utilization of the funds was not reported every month, thus, not consistent with the pertinent provisions of Republic Act (RA) No. 10121. Also, bidding process was dispensed with in the procurement of rehabilitation works after calamity amounting to P8.203 million but actually completed in almost a year.</p>	
<p>We have recommended that Management require:</p>	
<p>a. UPRIS Division Managers to:</p>	
<p>a1. Justify the use of calamity fund on activities that were not related to calamity; otherwise, cause the refund of the amount used from the appropriate fund/s; and henceforth, refrain from using the calamity fund on projects and activities that do not directly address calamity-related risks and situations;</p>	<p>Partially Implemented.</p> <p>In reference with Management comment that the amount of P5.627 million was used for payment of wages of daily project and job order personnel, it was charged to Construction Management & Supervision (CMS), FSDE, IDP and GESA and not direct cost of the P 144 million calamity funds.</p>
<p>a2. Submit to Office of the Manager and Staff (OMS) the monthly report on the receipt and utilization of calamity fund.</p>	<p>Fully Implemented.</p>
<p>b. Corporate Accountant B/ Senior Accounting Processors A to record incurrence of expenses/ acquisition of</p>	<p>Fully Implemented.</p>

Observations and Recommendations	Actions Taken/Comments
assets when goods are already received and services rendered.	
c. Division Managers, Operations and Engineering and Administrative and Finance, OMS to:	
c1. Regularly monitor the utilization of calamity fund at division levels to assure compliance with regulations;	Partially Implemented
c2. Act accordingly on deviations noted; and	Partially Implemented.
c3. Submit monthly to NIA Central Office the consolidated report on the receipt and utilization of calamity fund.	Partially Implemented.
18. In Region XIII, the obligations incurred for wages and overhead expenses for pre-construction and construction activities of Umayam River Irrigation Project (URIP) funded out of the DAP exceeded the allotment by P3.679 million, due to realignment of funds without prior approval from the authorized official. Also, the charging of CNA Incentive totaling P0.675 million from the fund is considered irregular, as there was no valid basis.	
We recommended that Management to refund the total amount of CNA Incentive that was charged against the project, and strictly observe that approved funds should only be utilized for expenses related to the functions, activities, projects and programs to which these are appropriated.	Partially Implemented. On-going refund of CNA.

CY 2012 AAR

19. Various irrigation projects completed since 1996 amounting to P4.962 million recorded under Construction in Progress (CIP) - Agency Assets account was reclassified to Land Improvements account without proper documentation, such as:
- a. Final Accomplishment Report;

Observations and Recommendations	Actions Taken/Comments
<p>b. Certificate of Completion and Acceptance;</p> <p>c. Project Completion Reports (CPR); and</p> <p>d. Photographs of completed projects, if any.</p> <p>We recommended that Management submit immediately all the above cited documents to support the reclassification of various completed irrigation projects to the Land Improvements account.</p>	<p>Partially Implemented.</p> <p>Requested documents were not all submitted to COA for audit.</p>
<p>20. The unexpended balance of foreign assisted project funds amounting to P5.140 million exclusive of interest earned which was previously deposited under Fund 102 account was subsequently transferred to Fund 501 contrary to the provisions of PD No. 1445. Moreover, this account was still being maintained by both Fund 501 and Fund 102 as of December 31, 2012.</p> <p>We recommended that Management:</p>	
<p>a. Close the Foreign Currency – Time Deposit PVB Account No. 61071 under Fund 501 and remit to the Bureau of the Treasury the amount of the unexpended balance of the foreign-assisted project funds inclusive of interest; and</p>	<p>Partially Implemented.</p> <p>Management informed that reversion of the said amount to the BTr would be made after the reconciliation process is completed.</p>
<p>b. Ensure strict adherence to the provisions of Section 37 of PD No. 1177 and Section 4(3) of PD No. 1445.</p>	<p>Partially Implemented.</p>
<p>21. The validity and accuracy of the account balances of completed projects included in the Balance Sheet of the Corporate Fund (F501) as of December 31, 2012 amounting to P5.174 billion could not be substantiated due to non-submission of supporting documents, financial statements and reports for review/verification. Likewise, the elimination entries reflected in the consolidated balance sheet lacked the necessary supporting documents.</p>	<p>Reiterated in Part II, Observation No. 6 of this report.</p> <p>Submission of financial statements, reports and supporting documents by ROs is on-going.</p>

Observations and Recommendations	Actions Taken/Comments
We recommended that Management:	
a. Assign a permanent employee to perform the analysis and validation of the accounts of the above completed projects included in the consolidation of account balances of all the regions and projects specifically the Office Supplies Inventory recorded under the BBMP, et al. amounting to P16.578 million;	Partially Implemented.
b. Exhaust all possible means to locate the missing books of accounts, financial statements and reports pertaining to the completed projects and effect the necessary adjustments to reflect the correct balances of the affected accounts;	Partially Implemented.
c. Create a special team to undertake the physical inventory of all the Property, Plant and Equipment of the above completed projects to validate their actual existence, considering that the total value represented ninety per cent of the total asset account; and	Partially Implemented.
d. Submit the Journal Entry Vouchers with supporting documents relative to the elimination entries appearing in the consolidated balance sheet.	Partially Implemented.
22. The validity and accuracy of the balances of Government Equity and Retained Earnings accounts of P18.027 billion and P(10.030) billion, respectively, could not be ascertained due to the absence of documents to substantiate the balances of these accounts as shown in the Statement of Changes in Government Equity (SCGE).	Related discussion in Part II, Observation No. 1 of this report.
We recommended that Management cause the immediate submission of the supporting documents of the Government Equity and Retained Earnings accounts with complete information as to the nature of adjustments included therein.	Partially Implemented.

Observations and Recommendations	Actions Taken/Comments
<p>23. The existence, validity and accuracy of the Due from National Government Agencies, Due from GOCCs and Other Receivables accounts could not be ascertained due to non-maintenance/improperly maintained subsidiary ledgers, existence of dormant accounts and accounts with abnormal balances. Likewise, the Statement of Balances lacked the necessary information such as complete name/address of the debtor, date when the receivable was granted and the age of the account.</p>	
<p>Since these observations are reiteration of the previous years' audit findings, we strongly recommended that Management:</p>	
<p>a. Assign a permanent employee to perform the regular analysis and validation of the Due from NGAs/GOCCs and Other Receivable accounts specifically those dormant and abnormal accounts which continue to exist for more than 10 years now;</p>	<p>Partially Implemented.</p> <p>A permanent employee was assigned to perform analysis, maintenance, and regular updating of subsidiary ledgers in the CO only.</p>
<p>b. Maintain and regularly update subsidiary ledgers for all accounts to support the general ledger balances; facilitate the early detection of errors, expedite adjustments, and determine if total of individual accounts reconcile with the general ledger;</p>	<p>Partially Implemented.</p> <p>Subsidiary ledgers are now maintained and regularly updated. Analysis of accounts is on-going. Adjustments were already made on some accounts.</p>
<p>c. Create a special task force to enforce collection of past due accounts, and if warranted, impose legal sanctions to those whose accounts are material and remained in default for several years now; and</p>	<p>Not Implemented.</p> <p>A special task force is not created yet.</p>
<p>d. Include in the Statement of Balances all the necessary information such as name, address of the debtor, date the receivable was granted and aging of the account.</p>	<p>Not Implemented.</p> <p>Aging of receivables was not yet prepared.</p>
<p>24. The existence, validity and accuracy of the balance of Accounts Payable totaling P483.106 million could not be ascertained due to non-maintenance/improperly maintained subsidiary ledgers, and</p>	<p>Reiterated in Part II, Observation No. 9 of this report.</p>

Observations and Recommendations	Actions Taken/Comments
<p>existence of undocumented/dormant accounts and accounts with abnormal balances. Likewise, the Schedule of Accounts Payable lacked the necessary information such as complete name/address of the creditor, date when the obligation was incurred and the age of the account.</p> <p>Considering that this is a reiteration of the previous years' audit observation, we strongly recommended the following:</p>	
<p>a. Assign a permanent employee to perform regular analysis and validation of the Accounts Payable specifically those dormant and abnormal accounts which continue to exist for more than 10 years now;</p>	<p>Not Implemented.</p> <p>No task force was created neither an employee was assigned to perform regular analysis and validation of accounts.</p>
<p>b. Include in the Schedule of Accounts Payable all the necessary information such as name, address of the creditor, date the obligation was incurred and aging of the account; and</p>	<p>Partially Implemented.</p> <p>The Schedule of Accounts Payable already included the necessary information but no aging of the accounts was provided.</p>
<p>c. Provide valid support document for the accounts payable that lacked documentation; otherwise, revert the same to government equity.</p>	<p>Not Implemented.</p> <p>No valid supporting documents were submitted.</p>
<p>25. The accuracy and validity of the year-end balance of Other Liabilities account amounting to P1.335 billion remained doubtful due to lack of subsidiary records/documents and the inclusion of various accounts which remained dormant for more than 19 years now. Likewise, supporting schedules for the Performance/Bidders Bond Payable and Other Payable accounts to support the general ledger account balances were not prepared and submitted for audit.</p> <p>Since this is reiteration of the previous years' audit observation, we strongly recommended the following:</p>	

Observations and Recommendations	Actions Taken/Comments
a. Assign a permanent employee who will perform regular analysis, validation and reconciliation of the Other Liabilities account specifically those dormant and abnormal accounts which continue to exist for more than 19 years now;	Not Implemented. No permanent employee was assigned to perform regular analysis, validation and reconciliation.
b. Maintain and regularly update subsidiary ledgers of the Other Liabilities accounts for proper monitoring and to support the general ledger balances; and	Not Implemented.
c. Include in the Schedules all the necessary information such as complete name and address of the contractors, dates when the projects started/finished and aging/status of the accounts.	Not Implemented.
26. Deficiencies in recording the advances made by the Bureau of the Treasury (BTr) to CE Casecan Water and Energy Company, Inc. (CECWE, Inc.) for NIA obligations covered by the Build, Operate and Transfer Contract resulted in a variance of P46.847 billion between BTr's records and NIA's records and understatement of liabilities and operating expenses.	
We reiterated our previous years' recommendations that Management:	
a. Exert extra effort to secure copies of JEVs from the BTr pertaining to its advances for the account of NIA to ensure proper recording in the books;	Partially Implemented. Copies of documents relative to the advances made by BTr to CE Casecan have been partially secured.
b. Record all transactions pertaining to the advances made by the BTr since these are valid obligations; and	Partially Implemented. Advances pertaining to water delivery fees and tax reimbursements had already been recorded in the books.
c. Prioritize the immediate reconciliation of the difference/variance existing between the records of the BTr and NIA to avoid reiteration of the same observation in the ensuing year.	Partially Implemented. Reconciliation of the difference/variance is on-going.

Observations and Recommendations	Actions Taken/Comments
27. Deficiencies were noted in the payment for consultancy services amounting to P6.136 million.	Recommendations are not strictly followed.
We recommended that Management:	
a. Ensure strict compliance with the provisions of RA No. 9184 and other government rules and regulations on the hiring of consultants;	Partially Implemented.
b. Analyze the cost effectiveness of hiring consultants before a decision is made to engage their services;	Partially Implemented.
c. Perform periodic monitoring/ oversight in the use of consultants to determine the extent to which economy, efficiency and effectiveness have been achieved; and	Partially Implemented.
d. Exercise prudence in the disbursement/disposition of government funds and limit expenses to that which are cost effective to the Corporation.	Partially Implemented.
28. Non-recording of the withdrawals of diesel estimated at P5.410 million for CYs 2011 and 2012 casts doubt on the balance as of December 31, 2012 of the Other Prepaid Expenses - Gasoline, Oil and Lubricants account in the amount of P9.144 million. Likewise, government laws, rules and regulations pertaining to the use of government motor vehicles were not strictly observed by the Agency.	Reconciliation is on-going.
We recommended that Management:	
a. Assign a permanent employee to analyze the Gasoline, Oil and Lubricant Inventory account and see to it that all withdrawals of fuel made during the year are properly recorded in the books;	Partially Implemented.
b. Review the recommended fuel allocation embodied in Memorandum Circular (MC) No. 39 and revise the specific number of liters each office/official should be entitled to in accordance with the current	Partially Implemented.

Observations and Recommendations	Actions Taken/Comments
needs of the office for proper monitoring and control; and	
c. Ensure strict compliance with the provisions of COA Circular No. 75-6 on the proper use of government vehicles.	Partially Implemented.

**Details of Unsettled Audit Disallowances, Suspensions and Charges
As of December 31, 2015**

I. Notices of Disallowances (NDs)

ND No./Date	Nature/Particulars	Persons Liable	Amount	Status
Central Office				
2015-016-501(12)/ 09-15-15	Payment of Collective Negotiation Agreement (CNA) incentive for CY 2012 in excess of the DBM prescribed ceiling of P25,000.00. Additional incentive likewise not approved by the Board of Directors.	Administrator/ Vice Chairman of the Board; Manager, Administrative Department; Manager, Accounting Division; & Payee – Accounting Division Personnel	P 955,000.00	With pending appeal.
2015-015-501(12)/ 09-08-15	-do-	Administrator/ Vice Chairman of the Board; Manager, Administrative Department; Manager, Accounting Division; & Payee – System Management Division Personnel	723,000.00	-do-
2015-014-501(12)/ 09-08-15	-do-	Administrator/ Vice Chairman of the Board; Manager, Administrative Department; Manager, Accounting Division; & Payee – Office of the Administrator Personnel	312,000.00	-do-
2015-013-501(12)/ 09-07-15	-do-	Administrator/ Vice Chairman of the Board; Manager, Administrative Department; Manager, Accounting Division; & Payee – Cash Division Personnel	317,000.00	-do-
2015-012-501(12)/ 09-04-15	-do-	Administrator/ Vice Chairman of the Board; Manager, Administrative Department; Manager, Accounting Division; & Payee – Internal Audit Services Personnel	840,000.00	-do-
2015-011-501(12)/ 09-04-15	-do-	Administrator/ Vice Chairman of the Board; Manager, Administrative Department; Manager, Accounting Division; & Payee – Public Affairs & Information Staff	273,000.00	-do-
2015-010-501(12)/ 09-02-15	-do-	Administrator/ Vice Chairman of the Board; Manager, Administrative Department; Manager, Accounting Division; & Payee – Procurement & Property Division Personnel	615,000.00	-do-

ND No./Date	Nature/Particulars	Persons Liable	Amount	Status
2015-009-501(12)/ 08-24-15	Payment of Collective Negotiation Agreement (CNA) incentive for CY 2012 in excess of the DBM prescribed ceiling of P25,000.00. Additional incentive likewise not approved by the Board of Directors.	Administrator/ Vice Chairman of the Board; Manager, Administrative Department; Manager, Accounting Division; & Payee – ARIP Subsidy Personnel	69,000.00	With pending appeal.
2015-008-501(12)/ 08-24-15	-do-	Administrator/ Vice Chairman of the Board; Manager, Administrative Department; Manager, Accounting Division; & Payee – SRIP-PMO Personnel	234,000.00	-do-
2015-007-501(12)/ 08-12-15	-do-	Administrator/ Vice Chairman of the Board; Manager, Administrative Department; Manager, Accounting Division; & Payee – NIA-CARP-ARF	1,170,000.00	-do-
2015-006-501(12)/ 08-17-15	-do-	Administrator/ Vice Chairman of the Board; Manager, Administrative Department; Manager, Accounting Division; & Payee – PIDP Subsidy Personnel	507,000.00	-do-
2015-005-501(12)/ 08-17-15	-do-	Administrator/ Vice Chairman of the Board; Manager, Administrative Department; Manager, Accounting Division; & Payee – Accounting Subsidy Personnel	124,000.00	-do-
2015-004-501(12)/ 08-12-15	-do-	Administrator/ Vice Chairman of the Board; Manager, Administrative Department; Manager, Accounting Division; & Payee – NIA-CARP-ARF Daily Personnel	507,000.00	-do-
2015-003-501(12)/ 08-12-15	-do-	Administrator/ Vice Chairman of the Board; Manager, Administrative Department; Manager, Accounting Division; & Payee – NIA-CARP-ARISP III Daily Personnel	156,000.00	-do-
2015-002-501(12)/ 02-12-15	-do-	Administrator/ Vice Chairman of the Board; Manager, Administrative Department; Manager, Accounting Division; & Payee – Retirees – Year 2015	714,000.00	-do-
2014-002-501(12)/ 05-30-14	-do-	Administrator/ Vice Chairman of the Board; Manager, Administrative Department; Manager, Accounting Division; & Payee – C. Oliver Manabat	29,250.00	Issued COA Order of Execution (COE) dated March 3, 2016 respectively.

ND No./Date	Nature/Particulars	Persons Liable	Amount	Status
2014-002-501(12)/ 11-08-13	Payment of Collective Negotiation Agreement (CNA) incentive for CY 2012 in excess of the DBM prescribed ceiling of P25,000.00. Additional incentive likewise not approved by the Board of Directors.	Administrator/ Vice Chairman of the Board; Manager, Administrative Department; Manager, Accounting Division; & Payees – Employees of RATPLAN Yr 5	1,257,000.00	Issued COE issued March 21, 2016; with partial settlement
2013-118-501(11)/ 11-07-13	Payment of Collective Negotiation Agreement (CNA) incentive for CY 2011 in excess of the DBM prescribed ceiling of P25,000.00.	Acting Manager, Accounting Division; Manager, Administrative Department; Manager, Cash Division; & Payee – Reynaldo Santos	37,000.00	With pending petition for review.
2013-117-501(11)/ 10-29-13	-do-	Acting Manager, Accounting Division; Manager, Administrative Department; Manager, Cash Division; & Payee – Libertad Ortile	21,500.00	-do-
2013-116-501(11)/ 10-29-13	-do-	Acting Manager, Accounting Division; Manager, Administrative Department; Manager, Cash Division; & Payee – Leovita Alcantara	7,000.00	-do-
2013-115-501(11)/ 10-29-13	-do-	Acting Manager, Accounting Division; Manager, Administrative Department; Manager, Cash Division; & Payee – Florencia Saplan	37,000.00	-do-
2013-114-501(11)/ 10-29-13	-do-	Acting Manager, Accounting Division; Manager, Administrative Department; Manager, Cash Division; & Payee – Danilo Reyes	17,000.00	-do-
2013-113-501(11)/ 10-29-13	-do-	Acting Manager, Accounting Division; Manager, Administrative Department; Manager, Cash Division; & Payee – Carmelo Paderon	37,000.00	-do-
2013-112-501(11)/ 10-29-13	-do-	Acting Manager, Accounting Division; Manager, Administrative Department; Manager, Cash Division; & Payee – Adelaida Laureta	37,000.00	-do-
2013-111-501(11)/ 10-25-13	-do-	Acting Manager, Accounting Division; Manager, Administrative Department; Manager, Cash Division; & Payee – Roman Bernal	37,000.00	-do-
2013-110-501(11)/ 10-25-13	-do-	Acting Manager, Accounting Division; Manager, Administrative Department; Manager, Cash Division; & Payee – Melchor Bautista	7,000.00	-do-
2013-109-501(11)/ 10-25-13	-do-	Acting Manager, Accounting Division; Manager, Administrative Department; Manager, Cash Division; & Payee – Leonor Fernandez	17,000.00	-do-

ND No./Date	Nature/Particulars	Persons Liable	Amount	Status
2013-108-501(11)/ 10-25-13	Payment of Collective Negotiation Agreement (CNA) incentive for CY 2011 in excess of the DBM prescribed ceiling of P25,000.00	Acting Manager, Accounting Division; Manager, Administrative Department; Manager, Cash Division; & Payee – Conrado Carlos	17,000.00	With pending petition for review.
2013-107-501(11)/ 10-25-13	-do-	Acting Manager, Accounting Division; Manager, Administrative Department; Manager, Cash Division; & Payees – NIA-CARP Personnel	308,500.00	-do-
2013-106-501(11)/ 10-24-13	-do-	Acting Manager, Accounting Division; Manager, Administrative Department; Manager, Cash Division; & Payees – Public Affairs & Info Staff	74,000.00	-do-
2013-105-501(11)/ 10-24-13	-do-	Acting Manager, Accounting Division; Manager, Administrative Department; Manager, Cash Division; & Payee – Corazon Rugayan	14,000.00	-do-
2013-104-501(11)/ 10-24-13	-do-	Acting Manager, Accounting Division; Manager, Administrative Department; Manager, Cash Division; & Payee – Reinerio Irinco	5,000.00	-do-
2013-103-501(11)/ 10-24-13	-do-	Acting Manager, Accounting Division; Manager, Administrative Department; Manager, Cash Division; & Payee – Irene Ariola	5,000.00	-do-
2013-102-501(11)/ 10-23-13	-do-	Acting Manager, Accounting Division; Manager, Administrative Department; Manager, Cash Division; & Payee – Fortunata Labao	22,500.00	-do-
2013-101-501(11)/ 10-23-13	-do-	Acting Manager, Accounting Division; Manager, Administrative Department; Manager, Cash Division; & Payee – Rosalie Ranque	22,500.00	-do-
2013-100-501(11)/ 10-23-13	-do-	Acting Manager, Accounting Division; Manager, Administrative Department; Manager, Cash Division; & Payee – Roger Allan King	15,000.00	-do-
2013-099-501(11)/ 10-23-13	-do-	Acting Manager, Accounting Division; Manager, Administrative Department; Manager, Cash Division; & Payee – Jerome Osias	6,000.00	-do-
2013-098-501(11)/ 10-22-13	-do-	Acting Manager, Accounting Division; Manager, Administrative Department; Manager, Cash Division; & Payee – Leovina Demesa	6,000.00	-do-
2013-097-501(11)/ 10-22-13	-do-	Acting Manager, Accounting Division; Manager, Administrative Department; Manager, Cash Division; & Payee – Roxanne Garcia	7,500.00	-do-

ND No./Date	Nature/Particulars	Persons Liable	Amount	Status
2013-096-501(11)/ 10-16-13	Payment of Collective Negotiation Agreement (CNA) incentive for CY 2011 in excess of the DBM prescribed ceiling of P25,000.00	Acting Manager, Accounting Division; Manager, Administrative Department; Manager, Cash Division; & Payee – Democratico P. Grana	25,830.00	Issued COE dated March 03, 2016
2013-095-501(11)/ 10-07-13	-do-	Acting Manager, Accounting Division; Manager, Administrative Department; Manager, Cash Division; & Payee – Virginia Atienza	25,000.00	With pending petition for review.
2013-094-501(11)/ 10-07-13	-do-	Acting Manager, Accounting Division; Manager, Administrative Department; Manager, Cash Division; Payees – Construction Management Division Personnel	296,000.00	-do-
2013-093-501(11)/ 10-07-13	-do-	Acting Manager, Accounting Division; Manager, Administrative Department; Manager, Cash Division; & Payee – Elizabeth Lopez	21,500.00	-do-
2013-092-501(11)/ 10-07-13	-do-	Acting Manager, Accounting Division; Manager, Administrative Department; Manager, Cash Division; & Payees – Human Resources Division Personnel	27,500.00	-do-
2013-091-501(11)/ 10-07-13	-do-	Acting Manager, Accounting Division; Manager, Administrative Department; Manager, Cash Division; & Payee – Jacel Delgado	5,000.00	-do-
2013-090-501(11)/ 10-07-13	-do-	Acting Manager, Accounting Division; Manager, Administrative Department; Manager, Cash Division; & Payee – Julita Rondon	7,000.00	-do-
2013-089-501(11)/ 10-04-13	-do-	Acting Manager, Accounting Division; Manager, Administrative Department; Manager, Cash Division; & Payees – Human Resources Division Personnel	80,000.00	-do-
2013-088-501(11)/ 10-04-13	-do-	Acting Manager, Accounting Division; Manager, Administrative Department; Manager, Cash Division; & Payee – Nieva Beguiras	37,000.00	-do-
2013-087-501(11)/ 10-04-13	-do-	Acting Manager, Accounting Division; Manager, Administrative Department; Manager, Cash Division; & Payees – Design & Specifications Division Personnel	154,000.00	-do-
2013-086-501(11)/ 10-04-13	-do-	Acting Manager, Accounting Division; Manager, Administrative Department; Manager, Cash Division; & Payees – Procurement and Property Division Personnel	148,000.00	-do-

ND No./Date	Nature/Particulars	Persons Liable	Amount	Status
2013-085-501(11)/ 10-04-13	Payment of Collective Negotiation Agreement (CNA) incentive for CY 2011 in excess of the DBM prescribed ceiling of P25,000.00	Acting Manager, Accounting Division; Manager, Administrative Department; Manager, Cash Division; & Payees – Accounting Division Personnel	210,000.00	With pending petition for review.
2013-084-501(11)/ 10-04-13	-do-	Acting Manager, Accounting Division; Manager, Administrative Department; Manager, Cash Division; & Payee – Glenn Ortega	6,000.00	-do-
2013-083-501(11)/ 10-04-13	-do-	Acting Manager, Accounting Division; Manager, Administrative Department; Manager, Cash Division; & Payee – Roxanne Garcia	14,000.00	-do-
2013-082-501(11)/ 10-04-13	-do-	Acting Manager, Accounting Division; Manager, Administrative Department; Manager, Cash Division; & Payee – Charlemagne Cordero	37,000.00	-do-
2013-081-501(11)/ 10-03-13	-do-	Acting Manager, Accounting Division; Manager, Administrative Department; Manager, Cash Division; & Payees – Internal Audit Services Personnel	111,000.00	-do-
2013-080-501(11)/ 10-02-13	-do-	Acting Manager, Accounting Division; Manager, Administrative Department; Manager, Cash Division; & Payees – System Management Division Personnel	195,500.00	-do-
2013-079-501(11)/ 09-30-13	-do-	Acting Manager, Accounting Division; Manager, Administrative Department; Manager, Cash Division; & Payees – Equipment Management Division Personnel	111,000.00	-do-
2013-078-501(11)/ 09-30-13	-do-	Acting Manager, Accounting Division; Manager, Administrative Department; Manager, Cash Division; & Payee – Lea Surio	37,000.00	-do-
2013-077-501(11)/ 09-30-13	-do-	Acting Manager, Accounting Division; Manager, Administrative Department; Manager, Cash Division; & Payees – Budget and Revenue Division Personnel	74,000.00	-do-
2013-076-501(11)/ 09-30-13	-do-	Acting Manager, Accounting Division; Manager, Administrative Department; Manager, Cash Division; & Payee – Ruby Corpuz	37,000.00	With pending appeal.
2013-075-501(11)/ 09-30-13	-do-	Acting Manager, Accounting Division; Manager, Administrative Department; Manager, Cash Division; & Payees – Office of the Deputy Administrator- Admin and Finance	111,000.00	With pending petition for review.

ND No./Date	Nature/Particulars	Persons Liable	Amount	Status
2013-074-501(11)/ 09-27-13	Payment of Collective Negotiation Agreement (CNA) incentive for CY 2011 in excess of the DBM prescribed ceiling of P25,000.00	Acting Manager, Accounting Division; Manager, Administrative Department; Manager, Cash Division; & Payees – Project Planning Division Personnel	111,000.00	With pending petition for review.
2013-073-501(11)/ 09-27-13	-do-	Acting Manager, Accounting Division; Manager, Administrative Department; Manager, Cash Division; & Payee – Teresa Mohhamed	37,000.00	-do-
2013-073-501(11)/ 09-27-13	-do-	Acting Manager, Accounting Division; Manager, Administrative Department; Manager, Cash Division; & Payees – General Services Division Personnel	354,500.00	-do-
2013-072-501(11)/ 09-20-13	-do-	Acting Manager, Accounting Division; Manager, Administrative Department; Manager, Cash Division; & Payees – Medical and Dental Services Personnel	74,000.00	-do-
2013-071-501(11)/ 09-20-13	-do-	Acting Manager, Accounting Division; Manager, Administrative Department; Manager, Cash Division; & Payees – Retirees – Years 3 and 4	529,000.00	-do-
2013-070-501(11)/ 09-13-13	-do-	Acting Manager, Accounting Division; Manager, Administrative Department; Manager, Cash Division; & Payees – SRIP-PMS SPS Personnel	885,000.00	-do-
2013-069-501(11)/ 09-12-13	-do-	Acting Manager, Accounting Division; Manager, Administrative Department; Manager, Cash Division; & Payees – Participatory Irrigation Development Project Personnel	465,500.00	-do-
2013-068-501(11)/ 09-12-13	-do-	Acting Manager, Accounting Division; Manager, Administrative Department; Manager, Cash Division; & Payees– Civil Security Affairs Personnel	148,000.00	-do-
2013-067-501(11)/ 09-12-13	-do-	Acting Manager, Accounting Division; Manager, Administrative Department; Manager, Cash Division; & Payees – Office of the Deputy Administrator- Administration and Finance	255,500.00	-do-
2013-066-501(11)/ 09-11-13	-do-	Acting Manager, Accounting Division; Manager, Administrative Department; Manager, Cash Division; & Payee – Rowena Francisco	17,000.00	-do-
2013-065-501(11)/ 09-10-13	-do-	Acting Manager, Accounting Division; Manager, Administrative Department; Manager, Cash Division; & Payee – Roy Formejos	37,000.00	-do-

ND No./Date	Nature/Particulars	Persons Liable	Amount	Status
2013-064-501(11)/ 09-11-13	Payment of Collective Negotiation Agreement (CNA) incentive for CY 2011 in excess of the DBM prescribed ceiling of P25,000.00	Acting Manager, Accounting Division; Manager, Administrative Department; Manager, Cash Division; & Payees – SPISP 501 Trust Reserved Fund Personnel	296,000.00	With pending petition for review.
2013-063-501(11)/ 09-10-13	-do-	Acting Manager, Accounting Division; Manager, Administrative Department; Manager, Cash Division; & Payees – Public Affairs and Information Staff	30,000.00	-do-
2013-062-501(11)/ 09-09-13	-do-	Acting Manager, Accounting Division; Manager, Administrative Department; Manager, Cash Division; & Payees – Equipment Management Division Personnel	27,500.00	-do-
2013-061-501(11)/ 09-09-13	-do-	Acting Manager, Accounting Division; Manager, Administrative Department; Manager, Cash Division; & Payee – Vera Ladion	37,000.00	-do-
2013-060-501(11)/ 09-09-13	-do-	Acting Manager, Accounting Division; Manager, Administrative Department; Manager, Cash Division; & Payee – Mel Rio Ann Rivera	7,500.00	-do-
2013-059-501(11)/ 09-09-13	-do-	Acting Manager, Accounting Division; Manager, Administrative Department; Manager, Cash Division; & Payees – Office of the Deputy Administrator, Engineering and Operations	222,000.00	-do-
2013-058-501(11)/ 09-09-13	-do-	Acting Manager, Accounting Division; Manager, Administrative Department; Manager, Cash Division; & Payee – Arnold Salazar	21,500.00	-do-
2013-057-501(11)/ 09-04-13	-do-	Acting Manager, Accounting Division; Manager, Administrative Department; Manager, Cash Division; & Payee – Carmelita Ocampo	37,000.00	-do-
2013-056-501(11)/ 09-04-13	-do-	Acting Manager, Accounting Division; Manager, Administrative Department; Manager, Cash Division; & Payee – Thelma Sales	37,000.00	-do-
2013-055-501(11)/ 09-04-13	-do-	Acting Manager, Accounting Division; Manager, Administrative Department; Manager, Cash Division; & Payees – Public Affairs and Information Staff	235,000.00	-do-
2013-054-501(11)/ 09-02-13	-do-	Acting Manager, Accounting Division; Manager, Administrative Department; Manager, Cash Division; & Payees – Project Planning Division Personnel	894,500.00	-do-

ND No./Date	Nature/Particulars	Persons Liable	Amount	Status
2013-053-501(11)/ 09-03-13	Payment of Collective Negotiation Agreement (CNA) incentive for CY 2011 in excess of the DBM prescribed ceiling of P25,000.00	Acting Manager, Accounting Division; Manager, Administrative Department; Manager, Cash Division; & Payees – Accounting Division Personnel	925,000.00	With pending petition for review.
2013-052-501(11)/ 09-02-13	-do-	Acting Manager, Accounting Division; Manager, Administrative Department; Manager, Cash Division; & Payee – Roberto Pascual	37,000.00	-do-
2013-051-501(11)/ 09-02-13	-do-	Acting Manager, Accounting Division; Manager, Administrative Department; Manager, Cash Division; & Payees – System Management Division Personnel	629,000.00	-do-
2013-050-501(11)/ 09-02-13	-do-	Acting Manager, Accounting Division; Manager, Administrative Department; Manager, Cash Division; & Payees – Procurement and Property Division Personnel	666,000.00	-do-
2013-049-501(11)/ 09-02-13	-do-	Acting Manager, Accounting Division; Manager, Administrative Department; Manager, Cash Division; & Payees – Office of the Corporate Secretary Personnel	74,000.00	-do-
2013-047-501(11)/ 08-29-13	-do-	Acting Manager, Accounting Division; Manager, Administrative Department; Manager, Cash Division; & Payees – Institutional Development Division Personnel	592,000.00	-do-
2013-046-501(11)/ 08-29-13	-do-	Acting Manager, Accounting Division; Manager, Administrative Department; Manager, Cash Division; & Payees – Equipment Management Division Personnel	592,000.00	-do-
2013-045-501(11)/ 08-29-13	-do-	Acting Manager, Accounting Division; Manager, Administrative Department; Manager, Cash Division; & Payees – Medical and Dental Services Personnel	111,000.00	-do-
2013-044-501(11)/ 08-29-13	-do-	Acting Manager, Accounting Division; Manager, Administrative Department; Manager, Cash Division; & Payees – HRD Personnel	1,184,000.00	-do-
2013-043-501(11)/ 08-23-13	-do-	Acting Manager, Accounting Division; Manager, Administrative Department; Manager, Cash Division; & Payees – General Services Division Personnel	1,036,000.00	-do-
2013-042-501(11)/ 08-23-13	-do-	Acting Manager, Accounting Division; Manager, Administrative Department; Manager, Cash Division; & Payees – SRIP-PMO SPS Personnel	222,000.00	-do-

ND No./Date	Nature/Particulars	Persons Liable	Amount	Status
2013-041-501(11)/ 08-23-13	Payment of Collective Negotiation Agreement (CNA) incentive for CY 2011 in excess of the DBM prescribed ceiling of P25,000.00	Acting Manager, Accounting Division; Manager, Administrative Department; Manager, Cash Division; & Payees – Participatory Irrigation Development Project Personnel	259,000.00	With pending petition for review.
2013-040-501(11)/ 08-23-13	-do-	Acting Manager, Accounting Division; Manager, Administrative Department; Manager, Cash Division; & Payees – Agno River Irrigation Project Personnel	74,000.00	-do-
2013-039-501(11)/ 08-23-13	-do-	Acting Manager, Accounting Division; Manager, Administrative Department; Manager, Cash Division; & Payees – Resto/Rehab of Existing NIA Assisted IS Personnel	185,000.00	-do-
2013-038-501(11)/ 08-23-13	-do-	Acting Manager, Accounting Division; Manager, Administrative Department; Manager, Cash Division; & Payees – Corporate Planning Services Personnel	962,000.00	-do-
2013-037-501(11)/ 08-23-13	-do-	Acting Manager, Accounting Division; Manager, Administrative Department; Manager, Cash Division; & Payees – Office of the Senior Deputy Administrator	111,000.00	-do-
2013-036-501(11)/ 08-23-13	-do-	Acting Manager, Accounting Division; Manager, Administrative Department; Manager, Cash Division; & Payees – Office of the Administrator	185,000.00	-do-
2013-035-501(11)/ 08-23-13	-do-	Acting Manager, Accounting Division; Manager, Administrative Department; Manager, Cash Division; & Payees – Budget and Revenue Division Personnel	444,000.00	-do-
2013-034-501(11)/ 08-22-13	-do-	Acting Manager, Accounting Division; Manager, Administrative Department; Manager, Cash Division; & Payees – Design and Specification Division Personnel	814,000.00	-do-
2013-033-501(11)/ 08-22-13	-do-	Acting Manager, Accounting Division; Manager, Administrative Department; Manager, Cash Division; & Payees – Internal Audit Services Personnel	814,000.00	-do-
2013-032-501(11)/ 08-22-13	-do-	Acting Manager, Accounting Division; Manager, Administrative Department; Manager, Cash Division; & Payees – Construction Management Division Personnel	555,000.00	-do-

ND No./Date	Nature/Particulars	Persons Liable	Amount	Status
2013-031-501(11)/ 08-16-13	Payment of Collective Negotiation Agreement (CNA) incentive for CY 2011 in excess of the DBM prescribed ceiling of P25,000.00	Acting Manager, Accounting Division; Manager, Administrative Department; Manager, Cash Division; & Payees – Civil Security Affairs Personnel	555,000.00	With pending petition for review.
2013-030-501(11)/ 08-13-13	-do-	Acting Manager, Accounting Division; Manager, Administrative Department; Manager, Cash Division; & Payees – Legal Services Personnel	296,000.00	-do-
2013-029-501(11)/ 08-13-13	-do-	Acting Manager, Accounting Division; Manager, Administrative Department; Manager, Cash Division; & Payees – Irrigation Engineering Center Personnel	518,000.00	-do-
2013-028-501(11)/ 08-13-13	-do-	Acting Manager, Accounting Division; Manager, Administrative Department; Manager, Cash Division; & Payees – Cash Division Personnel	370,000.00	-do-
2013-027-501(11)/ 08-06-13	-do-	Acting Manager, Accounting Division; Manager, Administrative Department; Manager, Cash Division; & Payee – Francisco Managhaya	37,000.00	-do-
2013-024-501(12)/ 03-22-13	Overpayment of Representation and Transportation Allowance (RATA) for the period January 1 to December 31, 2012	Acting Manager, Accounting Division; Manager, Administrative Department; Manager, Cash Division; & Payee – Pilipina P. Bermudez	24,000.00	Under salary deduction with all NDs involved on a FIFO basis; without petition for review
2013-014-501(12)/ 03-07-13	Overpayment of Representation Allowance (RA) for the month of January 2012	Acting Manager, Accounting Division; Manager, Administrative Department; Manager, Cash Division; & Payee – Virginia R. Atienza	1,000.00	Issued COE dated January 22, 2016
2013-012-501(11)/ 02-22-13	Overpayment of Representation Allowance (RA) for the period January to October 2011	Manager, Accounting Division; Acting Deputy Administrator for Administration and Finance; Officer-in-Charge, Administrative Department; Manager, Administrative Department; Manager, Cash Division; & Payee – Democratico P. Grana	8,000.00	COE issued March 3, 2016
2013-008-501(11)/ 02-22-13	Overpayment of Representation Allowance (RA) for the period January to December 2011	Manager, Accounting Division; Acting Deputy Administrator for Administration and Finance; Officer-in-Charge, Administrative Department; Manager, Administrative Department; Manager, Cash Division; & Payee – Pilipina P. Bermudez	28,800.00	Under salary deduction with all NDs involved on a FIFO basis; without petition for review.
2013-006-501(11)/ 02-22-13	Overpayment of Representation Allowance (RA) for the period January to December 2011	Manager, Accounting Division; Acting Deputy Administrator for Administration and Finance; Officer-in-Charge, Administrative Department; Manager, Administrative Department;	10,800.00	Fully settled in February 2016.

ND No./Date	Nature/Particulars	Persons Liable	Amount	Status
		Manager, Cash Division; & Payee – Antonio A. Galvez		
2013-002-501(11)/ 02-14-13	Overpayment of Representation Allowance (RA) for the period January to December 2011	Manager, Accounting Division; Acting Deputy Administrator for Administration and Finance ; OIC, Administrative Department Manager, Administrative Department; Manager, Cash Division; & Payee – Virginia R. Atienza	14,600.00	Fully settled in February 2016
12-002-501(12)/ 06-07-12	Overstatement in the computation of leave credits by 2.484 days as per audited daily time records for the period January 2003 to February 14, 2012	Acting Manager, Accounting Division; Acting Manager, PRMD Acting Deputy Administrator for Administration and Finance; Acting Manager, Financial Management Department ; Officer-in-Charge, Personnel Division; Manager, Cash Division & Payee – Jaime B. Lopez	3,361.00	Fully settled in April 2016.
12-001-501(10)/ 06-07-12	Overstatement in the computation of leave credits by 6.246 days as per audited daily time records for the period January 1971 to September 19, 2011	Acting Acctg. Manager; Manager PRMD; Deputy Administrator-Admin& Finance; Manager, FMD Officer-in-Charge, Personnel Division; Manager, Cash Division; & Payee – Democratico P. Grana	13,028.35	Fully settled in April 2016.
11-023-501(09)/ 07-26-11	Overstatement in the computation of leave credits by 4.285 days as per audited daily time records for the period January 1978 to December 31, 2008	Manager, Accounting Division; Acting Manager, PRMD; Acting Deputy Administrator for Administration and Finance; Acting Manager, Financial Management Department; Officer-in-Charge, Personnel Division; Manager, Cash Division; & Payee – Buenaventura Arcilla	2,480.03	Fully settled in February 2016.
11-021-501(10)/ 07-19-11	Overstatement in the computation of leave credits by 1.004 days as per audited daily time records for the period October 1991 to December 31, 2008.	Manager, Accounting Division; Acting Manager, PRMD; Acting Deputy Administrator for Administration and Finance; Acting Manager, Financial Management Department; Officer-in-Charge, Personnel Division; Manager, Cash Division; & Payee – Andres Candanido	531.36	Fully settled in February 2016.
11-018-501(09)/ 04-13-11	Payment of CNA incentive for NIA managerial employees for the year 2009 in violation of DBM Budget Circular No. 2006-1 dated February 1, 2006.	Manager, Accounting Division Manager A, Administrative Department; & Payee – Virginia R. Atienza	65,000.00	Issued COE dated January 22, 2016
11-017-501(09)/ 04-18-11	-do-	Manager, Accounting Division; Manager A, Administrative Department; & Payee – Various NIA Officials	175,000.00	Issued COE dated March 02, 2015; With Partial settlement.

ND No./Date	Nature/Particulars	Persons Liable	Amount	Status
11-016-501(09)/ 04-18-11	Payment of CNA incentive for NIA managerial employees for the year 2009 in violation of DBM Budget Circular No. 2006-1 dated February 1, 2006	Manager, Accounting Division; Manager A, Administrative Department; & Payee – Various NIA Officials	207,000.00	Issued COE dated March 02, 2015; With Partial settlement
11-015-501(10)/ 04-18-11	-do-	Manager, Accounting Division; Manager A, Administrative Department; & Payee – Various NIA Officials	75,000.00	-do-
11-012-501(10)/ 04-18-11	Overpayment of Representation Allowance (RA) for the period January to October 2010	Officer-in-Charge, Administrative Department; Manager, Administrative Department; Officer- in-Charge, Accounting Division; Manager, Cash Division; & Payee – Teodoro Velasco	19,000.00	Issued COE dated January 22, 2016.
11-007-501(10)/ 04-18-11	Overpayment of Representation and Transportation Allowance (RATA) for the period January to October 2010	Acting Deputy Administrator; Officer- in-Charge, Administrative Department; Manager, Administrative Department; Officer-in-Charge, Accounting Division; Manager, Accounting Division; Manager, Cash Division; & Payee – Dominador Pascua	19,200.00	-do-
11-004-501(10)/ 04-18-11	Overpayment of Representation Allowance (RA) for the month of December 2010	Manager, Accounting Division; Manager, Cash Division; & Payee – Democratico P. Grana	800.00	-do-
11-003-501(10)/ 04-18-11	Overpayment of Representation and Transportation Allowance (RATA) for the period January to December 2010	Acting Deputy Administrator; Officer-in-Charge, Administrative Department; Manager, Administrative Department; Officer-in-Charge, Accounting Division; Manager, Accounting Division; Manager, Cash Division; & Payee – Filipina P. Bermudez	19,200.00	Under salary deduction with all NDs involved on a FIFO basis; without petition for review; with partial settlement
11-001-501(10)/ 04-18-11	Overpayment of Representation and Transportation Allowance (RATA) for the period June to December 2010	Manager, Accounting Division Officer-in-Charge, Administrative Department Manager, Administrative Department Manager, Cash Division Payee – Virginia R. Atienza	10,400.00	Issued COE dated January 22, 2016
10-016-501(09)/ 03-16-10	Payment of CNA incentive for NIA Contractual employees for the year 2009 not authorized due to their No employee-employer relationship	Acting Sr. Deputy Administrator; Acting Deputy Administrator for Administration and Finance; Manager, Accounting Division; Manager, Cash Division; & Payees – Various Contractual Employees	104,351.65	Issued COE dated March 02, 2016
			29,137,132.39	
Regions				
CAR				
12-001-501-11/ 06-05-12	Grant of CNA Incentive for 2011 were in excess of P25,000.00 limitation prescribed by DBM BC	Various	760,000.00	Under appeal.

ND No./Date	Nature/Particulars	Persons Liable	Amount	Status
	No. 2011-5			
12-003-501-10/ 06-27-12	Early payment of Collective Negotiations Agreement Incentive for 2010 not in accordance of DBM BC No. 2006-1	Various	2,350,000.00	Under appeal.
12-004-501-10/ 06-27-12	-do-	Various	2,050,000.00	-do-
12-005-501-10/ 06-27-12	-do-	Various	500,000.00	-do-
12-008-501-11/ 10-19-12	Unreasonable contract cost with a variance of 15.6 per cent above the contract amount.	Various	944,427.30	-do-
12-009-501-10/ 11-26-12	Actual accomplishment on the project of only 97.49 per cent.	Various	123,762.90	With COA-CAR Decision No. 2015-007 dated March 13, 2015, denying the appeal of Management.
13-001-501-12/ 01-16-14	Overpayment of CNA incentive for 2011	Various	1,843,750.00	On appeal.
13-002-501-12/ 01-17-14	Overpayment of CNA incentive for 2011	Various	3,045,000.00	-do-
13-003-501-12/ 01-17-14	Overpayment of CNA incentive for 2011	Various	320,000.00	-do-
			11,936,940.20	
<u>Region I</u>				
2011-05-001/ 05-06-11	Payment of Collective Negotiation Agreement (CNA) for CY 2010 in excess of DBM prescribed ceiling of P25,000.00 Additional incentive likewise not approved by the Board of Directors.	John Celeste & 4 others	460,000.00	Under appeal.
2011-05-002/ 05-12-11	-do-	John Celeste & 4 others	72,000.00	-do-
2011-08-003/ 08-16-11	-do-	John Celeste & 3 others	192,000.00	-do-
2011-10-004/ 10-14-11	Repair of service vehicle with plate No. SFT-401	Ricky Aficial	162,440.00	-do-
2012-07-001/ 07-25-12	Payment of Collective Negotiation Agreement (CNA) for CY 2010 in excess of DBM prescribed ceiling of P25,000.00 Additional incentive likewise not approved by the Board of Directors.	Regional Irrigation Manager, Chief Corporate Accountant B, Remedios T. Tuliao, et al.	1,565,000.00	COA Decision No. 2015-039 dated October, 2015. Received October 27, 2015.
NIA RO-2013-02-501/ 12-27-13	-do-	Remedios T. Tuliao, et al	1,730,750.00	CGS-5 Decision No. 2015-015 Dated October 30, 2015. Received January 04, 2016.

ND No./Date	Nature/Particulars	Persons Liable	Amount	Status
NIA ARIIP-2013-12-001(501)/12-27-13	Payment of Collective Negotiation Agreement (CNA) for CY 2010 in excess of DBM prescribed ceiling of P25,000.00 Additional incentive likewise not approved by the Board of Directors.	Project Manager, et al.	11,841,500.00	CGS-5 Decision No. 2015-015 Dated October 30, 2015. Received January 04, 2016.
NIA ROI-2015-03-001-501 COB(13))/04-30-15	Payment of Viability Incentive Grant for CY 2013	Vicente R. Vivmudo, et al.	750,950.00	CGS-5 Decision No. 2015-020 Dated December 22, 2015. Received March 1, 2016
11-001-501(10)/05-11-11	Payment of Collective Negotiation Agreement (CNA) incentive for CY 2010 in excess of the DBM prescribed ceiling of P25,000.00	NIA-LUIMO Employees	115,000.00	Under appeal.
12-001-501(11)/01-31-12	Payment of Collective Negotiation Agreement (CNA) incentive for CY 2011 in excess of the DBM prescribed ceiling of P25,000.00	NIA-LUIMO Employees	115,000.00	COE No. 2015-300 dated December 28, 2015.
12-002-501(12)/8/22/2012	Payment of Collective Negotiation Agreement (CNA) incentive for CY 2012 in excess of the DBM prescribed ceiling of P25,000.00	NIA-LUIMO Employees	216,000.00	Under appeal.
LUIMO-2013-01-501(12)/12-27-2013	-do-	NIA-LUIMO Employees	654,000.00	CGS-5 Decision No. 2015-015 dated October 30, 2015.
15-001-501-(2014)/03-19-2015	Payment of Viability Incentive Grant (VIG) for Calendar Years 2013 and 2014.	NIA-LUIMO Employees	770,000.00	CGS-5 Decision No. 2015-020 dated December 22, 2015.
11-001-501(10)/05-11-11	Payment of Collective Negotiation Agreement (CNA) for CY 2010 in excess of DBM prescribed ceiling of P25,000.00 Additional incentive likewise not approved by the Board of Directors.	Division Manager, Sr. Accounting Processor A, et al.	180,000.00	Under appeal.
12-001-501(11)/01-09-12	-do-	Division Manager, Sr. Accounting Processor A, et al.	64,440.00	Under appeal.
PIMO-2013-01-501/12-27-13	-do-	Division Manager, Sr. Accounting Processor A and Frida L. Nido, et al.	2,255,750.00	CGS-5 Decision No. 2015-015 dated October 30, 2015. Received January 04, 2016.
11-SM-001(11)/05-19-11	-	NIA ISIMO Employees	115,000.00	Under appeal.

ND No./Date	Nature/Particulars	Persons Liable	Amount	Status
PIMO-2015-01-001-501COB(13)/4-30-15	Payment of VIG	Division Manager, et. al	2,209,456.99	CGS-5 Decision No. 2015-020 dated December 22, 2015. Received March 1, 2016.
SM-01-001-(12)/04-11-12	-	NIA ISIMO Employees	80,000.00	Under appeal.
SM-12-003-(12)/03-08-13	-	NIA ISIMO Employees	480,000.00	-do-
SM-12-002-(12)/02-22-13	-	NIA ISIMO Employees	882,000.00	-do-
SM-12-001-(12)/03-08-13	-	NIA ISIMO Employees	360,000.00	-do-
2011-001/05-20-11	Collective Negotiation Agreement	Danilo V. Gomez	68,000.00	-do-
2012-001-501-COB/08-31-12	-do-	NIA INIMO Employees	5,000.00	-do-
2012-002-501-COB/08-31-12	-do-	NIA INIMO Employees	10,000.00	-do-
2012-003-501-COB/08-31-12	-do-	NIA INIMO Employees	125,000.00	-do-
2012-004-501-COB/08-31-12	-do-	NIA INIMO Employees	35,000.00	-do-
2015-01 (501 COB CY 2013)	Viability Incentive Grant CY 2013	NIA INIMO Employees	814,100.00	-do-
2015-01 (501 COB CY 2014) 04-28-2015	-do-	NIA INIMO Employees	1,611,391.00	-do-
			27,939,777.99	
Region II				
2015-001 (2014)/6-09-15	Payments of fuel withdrawals from October-December 2013 issued to private/unofficial vehicles used by the NIA personnel and private parties.	Division Manager- Antonio C. Lara; Senior Engineer A- Benjamin Rivera; Senior Accounting Processor A- Florence P. Sabug; & Various Employees	25,775.41	Settled on 4/5/2016.
			25,775.41	
Region III				
2015-001-F501-COB (2014) TARZAM IMO	Payment of VIG CY 2013	Engr. Lauro E. Ballesteros-Manager, NIA TarZam IMO; Lourdes B. Bagorio, Sr. Acctg. Processor A; Resella B. Lopez, Cashier B; and Various NIA Officials and Employees	497,830.76	Under appeal.
2015-002-F501-COB (2013) TARZAM IMO	Payment of VIG CY 2012	Engr. Lauro E. Ballesteros-Manager, NIA TarZam IMO; Lourdes B. Bagorio, Sr. Acctg. Processor A;	698,701.68	Under appeal.

ND No./Date	Nature/Particulars	Persons Liable	Amount	Status
		Resella B. Lopez, Cashier B; and Various NIA Officials and Employees		
2015-001-501 (2007) BBMP	Payment of CNA Incentives for CY 2007	Vicente R. Vicmundo, Project Manager; Ronald S. Magsino, Asst. Project Manager; Renato S. Alonzo, Principal Engineer C; Ronald B. Gutierrez, Division Manager A; Florentino V. Valdez, Supervising Engineer A; and Federico M. Arce, Principal Engineer C.	5,000.00	The total amount of the ND is P30,000.00 of which P25,000.00 was already settled as of December 31, 2015. The remaining balance of P5,000.00 was likewise settled in March 2016.
2105-01 (2013/2014) BANE	Payment of VIG	Marcelo DC. Dimapilis, Chief, Admin & Finance Section; Roberto E. Pascual, Manager; and Luz de Cozar, Acting Cashier	4,340,000.00	Under appeal.
2015-01 (2013/2014) PAMBAT	-do-	Jocelyn O. Dizon, Sr Accounting Processor; Mineonette dela Cruz, Cashier; and Angelito Miguel, Manager	590,222.13	-do-
2015-01(2013/2014) RO	-do-	Emily G. Echavaria, Corporate Accountant B; Reynaldo D. Puno, Regional Manager; Ma. Vivian C. Salas, Acting Cashier	3,849,000.00	-do-
			9,980,754.57	
CMIIPP				
2013-004-501(12)/12-02-13	Payment of CNA CY 2012	Chief Corporate Accountant–Teresita V. Ramos; Division Manager B – Francisco L. Mananghaya; Project Manager – Alexander G. Coloma; & All Payees	1,326,000.00	Under appeal.
			1,326,000.00	
UPRIIS				
13-53-501(13) OMS/12-2-2013	Payment of CNA CY 2012	Chief Corp Acct B–Marcelina Laguimun; Sr Accounting Proc A – Rommel Rivera; Head, Acctg Unit – Efren P. Maniego; Sr. Acctg. Proc A – Charina P. Mariano; Sr. Acctg. Procr A – Nona U. Capuyon; OIC, Acctg Unit – Marife U. Panaligan; Manager, Finance – Jasmin Villanueva; Admin. Officer – Melinda Ramos; Admin. Officer – Isidore Sayson; Admin. Officer – Maximo V. Adriosula; Admin. Officer – Reynaldo G. Toribio; Admin. Officer – Gigi A. Geronimo; Admin. Officer – Melencia D. Ortiz; Dept. Manager – Josephine B. Salazar; Former Div. Manager-DRD – Freddie M. Toquero; Former Div. Manager-Div I – Santos B. Viernes; Former Div. Manager-Div II – Joselito M. Mangunay; Former Div. Manager-Div III – Cristino C. Castillo; Former Div. Manager-Div IV – Carlito M. Gapasin; Former Div. Manager-	19,206,000.00	Under appeal.

ND No./Date	Nature/Particulars	Persons Liable	Amount	Status
15-01-501(13) OMS/ 07-13-2015	Payment of VIG CY 2012	Div V – Eugenio O. Conde; & All Payees concerned Chief Corp Acct B– Marcelina Laguimun; Former Sr. Accounting Proc A – Consuelo P. Lladones; Sr Accounting Proc A – Rommel Rivera; Head, Acctg Unit – Efren P. Maniego; Sr. Acctg. Proc A – Charina P. Mariano; Sr. Acctg. Procr A – Nona U. Capuyon; Former Sr. Acctg Proc B– Marife U. Panaligan; Manager, Finance – Jasmin Villanueva; Former Admin. Officer – Melinda Ramos; Admin. Officer – Isidore Sayson; Admin. Officer – Maximo V. Adriosula; Admin. Officer – Reynaldo G. Toribio; Admin. Officer – Gigi A. Geronimo; Former Admin. Officer – Melencia D. Ortiz; Former Dept. Manager – Josephine B. Salazar; Former Div. Manager-DRD – Freddie M. Toquero; Former Div. Manager-Div I – Santos B. Viernes; Former Div. Manager-Div II – Joselito A. Mangunay; Former OIC-Div. Manager-Div III – Jose Ariel G. Domingo; Former Div. Manager-Div IV – Carlito M. Gapasin; Former Div. Manager-Div V – Eugenio O. Conde Jr.; & All Payees concerned	48,396,848.00	Under appeal.
15-02-501 (13) OMS/ 7-13-2015	Payment of VIG CY 2013	Financial Planning Specialist B-Milca B. Cayanga; Former Sr. Accounting Proc A-Consuelo P. Lladones; Sr Accounting Proc A-Rommel Rivera; Head Accounting Unit-Efren P. Maniego; Sr. Acctg Proc A-Charina P. Mariano; Sr Acctg Proc A-Melanie dela Cruz; Manager Finance-Jasmin Villanueva; Former Admin Officer-Melinda Ramos; Admin Officer-Isidore Sayson; Admin Officer-Maximo V. Adriosula; Admin Officer-Reynaldo G. Toribio; Admin Officer-Gigi A. Geronimo; Admin Officer-Merife Panaligan; Former Dept Manager-Josephine B. Salazar; Div. Manager-DRD-Cristino C. Castillo; Div Manager Div I-Freddie M. Toquero; Div Manager-Div II-Santos B. Viernes; Div Manager Div III-Joselito A. Mangunay; Div Manager Div IV-Eugenio Q. Conde Jr.; Div Manager Div V-Carlito M. Gapasin; and all Payees concerned	40,342,893.71	Under appeal.
			107,945,741.71	

ND No./Date	Nature/Particulars	Persons Liable	Amount	Status
Region IVA				
2013-001-501(12)/ Oct. 2013	Payment of CNA		5,744,250.00	Under appeal.
			5,744,250.00	
Region IVB				
2013-001-501(12)/ 12-20-13	Excess CNA Payment – Regional Office	C. Cardenas Jr., N. Madrigal, et al.	195,000.00	Under appeal.
2013-002-501 (12)/ 12-20-13	Excess CNA Payment	-	2,120,000.00	-do-
2015-001-501(13) 9-3-15	Payment of Viability Incentive Grant (VIG)	C. Cardenas Jr., C. Pobre, N. Madrigal	5,000.00	-do-
2015-002-501 (13&14)/ 9-3-15	-do-	C. Resurreccion, C. Cardenas Jr., W. Balauro, N. Madrigal	107,810.95	-do-
2015-003-501 (13&14)/ 9-9-15	Payment of Viability Incentive Grant (VIG) – Regional Office	C. Cardenas Jr., C. Pobre, N. Madrigal, et al.	1,343,861.68	-do-
2015-004-501 (13&14)/ 9-9-15	Payment of Viability Incentive Grant (VIG) – MOMARO IMO	C. Resurreccion, C. Cardenas Jr., W. Balauro, N. Madrigal, et al.	4,116,638.03	-do-
2015-001-501 (14)/ 10-27-15	Payment of VIG – Occidental Mindoro IMO	W. Lopez, D. Abañó, E. Bautro, et al.	354,495.27	-do-
2015-002-501 (13)/ 10-27-15	Payment of VIG – Occidental Mindoro IMO	R. Calusin, R. Cruz, E. Bautro, et al.	41,848.97	-do-
			8,284,654.90	
Region VI				
15-01-501-(14) RO 06-16-15	Payment of Viability Incentive Grant (VIG) for CY 2013.	G. Corsiga, L.G. Causing, M. A.G. Santander, V. Carado,Jr. et.al.	812,453.07	Under appeal.
13-009-501 (12) RO 1-10-13	Payment of Collective Negotiation Agreement (CNA) incentive for CYs 2011 and 2012.	G. Corsiga, M.A Gadong, et al.	8,989,750.00	-do-
2012-007-501 (11) RO 8-30-12	Various expenses during NIA 48th NIA Anniversary	G. Corsiga, A. Nangel, et al.	157,656.33	For issuance of Notice of Finality of Decision (NFD).
2011-005-501 (11) RO 2-7-12	Payment of Collective Negotiation Agreement (CNA) incentive for CY 2011.	G. Corsiga, M.A Gadong, et al.	1,770,000.00	Under appeal.
2011-006-501 (11) RO 12-29-11	Payment of Collective Negotiation Agreement (CNA) incentive for CYs 2009 and 2010.	G. Corsiga, M.A Gadong, et al.	3,788,000.00	-do-
2011-004-501 (10) RO 8-31-11	Payment of Collective Negotiation Agreement (CNA) incentive for CY 2009.	E. Lomigo, W. Garsulao, et al.	6,220,000.00	-do-
09-002-501 (09) RO 11-6-09	Payment of NIPAP	G. Abuzo, E. Lomigo, Paulina Silla	7,816.54	For issuance of NFD.
2015-01-501 IGIMO(13) 06-24-2015	Payment of Viability Incentive Grant (VIG) for CY 2013.	F. P. Colorado, H. S. Ticao et. al	3,332,764.67	Under appeal.

ND No./Date	Nature/Particulars	Persons Liable	Amount	Status
2012-001-501 IGIMO 10-15-12	Payment of Collective Negotiation Agreement (CNA) incentive for CY 2011	F. Colorado, J. Villanueva, et al.	5,664,000.00	Under appeal.
2012-001-NDC IGIMO 8-24-12	Payment of Collective Negotiation Agreement (CNA) incentive for CY 2010	F. Colorado, J. Villanueva, et al.	512,693.84	-do-
2011-001-501 (10) IGIMO 7-26-11	Payment of Collective Negotiation Agreement (CNA) incentive for CY 2009	F. Colorado, J. Villanueva, I. Melendez, et al.	6,990,000.00	-do-
2011-001-501 IGIMO 3-30-11	Payment of Collective Negotiation Agreement (CNA) incentive for CY 2010	F. Colorado, J. Villanueva, et al	465,000.00	-do-
2015-001-501 (13) Antique IMO 06-24-15	Payment of Viability Incentive Grant (VIG) for CY 2013.	NIA Antique IMO Officers & Employees	821,396.90	-do-
2013-004-501 (12) Antique IMO 01-04-13	Payment of salaries and wages of casual employees charged to F501-BSGC.	Joyme D. Fabuna, et. Al.	389,788.05	For issuance of NFD.
2012-009-501 (12) Antique IMO 10-29-12	Payment of CNA incentive for CY 2011	NIA Officers & Employees	757,500.00	-do-
2012-008-501 (12) Antique IMO 10-29-12	-do-	NIA Officers & Employees	510,000.00	-do-
2012-007-501 (12)/ 10-29-12	-do-	NIA Officers & Employees	373,000.00	-do-
2011-003-501 (11) Antique IMO 11-4-11	Honorarium as BAC Member.	Erma A. Calibjo	1,400.00	-do-
2011-002-501 (11) Antique IMO 11-03-11	-do-	Timoteo D. Acosta, Jr	1,800.00	-do-
2011-001-501 (10) Antique IMO 03-08-11	Payment of Collective Negotiation Agreement (CNA) incentive for CY 2010	Jose R. Oredina	50,000.00	Under appeal.
2009-006-501 (09) Antique IMO 12-29-09	Overpayment of Incentive Pay.	Marcelino C. Amogod	271.42	For issuance of NFD
2009-001-501 (09) Antique IMO 12-29-09	-do-	Basilio T. Velasco	53,044.71	-do-
2015-002-501-(07/08) Aklan IMO 07-29-15	CNA CY 2007	Felix R. Francisco	10,000.00	Reglementary period to file an appeal not yet lapsed.

ND No./Date	Nature/Particulars	Persons Liable	Amount	Status
2015-001-501-(14) Aklan IMO 06-10-15	VIG 2013	Rodolfo S. Roque, et al.	622,000.00	Under appeal.
2012-501-01(08&09) Aklan IMO 08-16-12	Payment of CNA incentive for CYs 2008 & 2009.	NIA Officers & Employees	2,370,000.00	-do-
2012-501-02(09) Aklan IMO 08-16-12	Payment of CNA incentive for CY 2009.	NIA Officers & Employees	1,800,000.00	-do-
2012-501-03(09) Aklan IMO 08-16-12	Payment of CNA incentive for CY 2009.	NIA Officers & Employees	570,000.00	-do-
2012-501-04(09) Aklan IMO 08-16-12	Payment of CNA incentive for CY 2010.	NIA Officers & Employees	1,800,000.00	-do-
2012-501-05(09) Aklan IMO 08-16-12	Payment of CNA incentive for CY 2009.	NIA Officers & Employees	648,000.00	-do-
2012-501-06(09) Aklan IMO 08-16-12	Payment of CNA incentive for CY 2010.	NIA Officers & Employees	1,680,000.00	-do-
2012-501-07(09) Aklan IMO 08-16-12	Payment of CNA incentive for CY 2011.	NIA Officers & Employees	1,050,000.00	-do-
2015-002-501-(07/08) Capiz IMO 07-27-15	Payment of CNA for CY 2007	Dionisio B. Asencio	9,350.00	Reglementary period to file an appeal not yet lapsed.
2015-001-501-(14) Capiz IMO 06-10-15	Payment of Viability Incentive Grant (VIG) for CY 2013	Efren A. Bigcas, et al.	186,727.00	Under appeal.
2015-002-501 (07) Negros Oc IMO 08-04-15	Payment of CNA for CY 2007	Jesus A. Dato-on	5,000.00	-do-
2015-001-501 (07) Negros Oc IMO 08-04-15	-do-	Joel A. Basiao	5,000.00	For issuance of NFD
2015-007-501 (14) Negros Oc IMO 07-06-15	Payment of Viability Incentive Grant (VIG) for CY 2013	Rita M. Suarez, et al.	136,075.00	Under appeal.
2015-006-501 (14) Negros Oc IMO 07-06-15	-do-	Hector P. Selera, et al.	54,445.00	-do-
2015-005-501 (14) Negros Oc IMO 07-06-15	-do-	Dionisio B. Asencio, et al.	274,200.00	-do-

ND No./Date	Nature/Particulars	Persons Liable	Amount	Status
2015-004-501 (14) Negros Oc IMO 07-06-15	Payment of Viability Incentive Grant (VIG) for CY 2013	Rita M. Suarez, et al.	1,214,250.00	Under appeal.
2015-003-501 (14) Negros Oc IMO 07-06-15	-do-	Ninfa G. Tamayo, et al.	214,000.00	-do-
2015-002-501 (14) Negros Oc IMO 07-06-15	-do-	Efren O. Posadas, et al.	573,000.00	-do-
2015-001-501 (14) Negros Oc IMO 07-06-15	-do-	Joel A. Basiao, et al.	850,000.00	-do-
2015-008-501 (13) Negros Oc IMO 07-06-15	Payment of Viability Incentive Grant (VIG) for CY 2012	Dionisio B. Asencio, et al.	104,848.70	-do-
2015-007-501 (13) Negros Oc IMO 07-06-15	-do-	Joel A. Basiao, et al.	107,120.00	-do-
2015-006-501 (13) Negros Oc IMO 07-06-15	-do-	Sheila Perales, et al.	595,985.00	-do-
2015-005-501 (13) Negros Oc IMO 07-06-15	-do-	Gerardo P. Corsiga, et al.	81,000.00	-do-
2015-004-501 (13) Negros Oc IMO 07-06-15	-do-	Emelda E. Magbanua, et al.	911,400.00	-do-
2015-003-501 (13) Negros Oc IMO 07-06-15	-do-	Vivencio R. Rull, et al.	452,000.00	-do-
2015-002-501 (13) Negros Oc IMO 07-06-15	-do-	Emelda E. Magbanua, et al.	610,000.00	-do-
2015-001-501 (13) Negros Oc IMO 07-06-15	-do-	Joel A. Basiao, et al.	425,000.00	-do-
2014-007-501 (13) Negros Oc IMO 06-19-14	Payment of CNA incentive for CY 2013.	Jireh John P. Cardinal, et al.	221,000.00	-do-
2014-006-501 (13) Negros Oc IMO 06-19-14	-do-	Michael John Gillesania, et al.	276,000.00	-do-
2014-005-501 (13) Negros Oc IMO 06-19-14	-do-	Maryflow F. Brillantes, et al.	507,000.00	-do-

ND No./Date	Nature/Particulars	Persons Liable	Amount	Status
2014-004-501 (13) Negros Oc IMO 06-19-14	Payment of CNA incentive for CY 2013.	Efren P. Posadas, et al.	507,000.00	Under appeal.
2014-003-501 (13) Negros Oc IMO 06-19-14	-do	Emelda E. Magbanua, et al.	195,000.00	-do-
2014-002-501 (13) Negros Oc IMO 06-19-14	-do-	Dionisio B. Asencio, et al.	585,000.00	-do-
2014-001-501 (13) Negros Oc IMO 06-19-14	-do-	Joel A. Basiao, et al.	702,000.00	-do-
2014-006-501 (12) Negros Oc IMO 04-15-14	Payment of CNA incentive for CY 2012.	Edwin T. Octavio	17,000.00	-do-
2014-005-501 (12) Negros Oc IMO 04-15-14	-do-	Jimmy R. Paclibar	6,500.00	-do-
2014-004-501 (12) Negros Oc IMO 04-15-14	-do-	Efren P. Posadas, et al.	272,000.00	-do-
2014-003-501 (12) Negros Oc IMO 04-15-14	-do-	Emelda E. Magbanua, et al.	160,000.00	-do-
2014-002-501 (12) Negros Oc IMO 04-15-14	-do-	Joel A. Basiao, et al.	576,000.00	-do-
2014-001-501 (12) Negros Oc IMO 04-15-14	-do-	Dionisio B. Asencio, et al.	480,000.00	-do-
15-02-501-(13) JRMPP II 09-07-15	Payment of conference and registration fee of EMD, NIA-CO personnel to act as resource persons/facilitators during the ANEEP conference at Quuens Beach Resort, Boracay.	E. R. Carreon, W. R. Garsulao, J. L. Dato-on, A. C. Sanico et al.	72,000.00	Reglementary period to file an appeal not yet lapsed.
2014-001-501 (12) JRMPP II 02-13-14	Payment of Collective Negotiation Agreement (CNA) incentive for CY 2012.	All JRMP Personnel Concerned, M.A. Gadong, et al.	4,029,500.00	Under appeal.
			67,633,736.23	
Region VII				
2010-001-501(09) 06-03-10	Unnecessary transactions as defined under COA Circular No. 85-55A and the payment thereof is in excess of its value	Modesto G. Membreve et al.	10,286.00	-
2010-002-501(09) 06-03-10	Agency failed to deduct, withheld and remit to the Bureau of Internal	Modesto G. Membreve et al.	4,360.50	-

ND No./Date	Nature/Particulars	Persons Liable	Amount	Status
	Revenue the 1% Expanded Withholding Tax and 5% VAT			
2010-003-501(09) 06-03-10	Agency failed to deduct, withheld and remit to the Bureau of Internal Revenue the 1% Expanded Withholding Tax and 5% VAT contrary to BIR Memorandum Circular No. 56-2009	Modesto G. Membreve et al.	1,766.85	-
2010-001-501COB(10) 09-16-10	Payment of CNA Incentive to those who perform managerial functions	Modesto G. Membreve, et al.	25,000.00	-
2010-001-501(10) 09-16-10	Payment of CNA Incentive to those who perform managerial functions	Olimpio J. Galagala Jr., et al.	25,000.00	Under appeal.
2010-002-501(10) 09-16-10	Payment of CNA Incentive to those who perform managerial functions	Olimpio J. Galagala Jr., et al.	25,000.00	Under appeal.
2011-001-501 NDC(10)/ 02-02-11	Payment of services rendered is irregular since the appointing authority as shown in Plantilla of Casual Appointment to support such claim is the Regional Manager of NIA, Region 10, Cagayan de Oro City	Hannah Grace V. Membreve, et al.	7,622.20	-
2011-002-501 NDC(10)/ 02-02-11	Payment of services rendered is irregular since the appointing authority as shown in Plantilla of Casual Appointment to support such claim is the Regional Manager of NIA, Region 10, Cagayan de Oro City	Hannah Grace V. Membreve, et al.	15,744.40	-
2011-003-501 NDC(10)/ 02-02-11	Payment of U/CA is irregular since the appointing authority as shown in Plantilla of Casual Appointment to support such claim is the Regional Manager of NIA, Region 10, Cagayan de Oro City	Hannah Grace V. Membreve, et al.	4,000.00	-
2011-004-501 NDC(10)/ 02-02-11	Payment of services rendered is irregular since the appointing authority as shown in Plantilla of Casual Appointment to support such claim is the Regional Manager of NIA, Region 10, Cagayan de Oro City	Hannah Grace V. Membreve, et al.	9,246.64	-
2011-001-501 NDC(10)/ 02-02-11	-do-	Maria Heddah M. Hilot, et al.	14,085.24	-

ND No./Date	Nature/Particulars	Persons Liable	Amount	Status
2011-002-501 NDC(10)/ 02-02-11	Payment of services rendered is irregular since the appointing authority as shown in Plantilla of Casual Appointment to support such claim is the Regional Manager of NIA, Region 10, Cagayan de Oro City	Maria Heddah M. Hilot, et al.	14,085.24	-
2011-003-501 NDC(10)/ 02-02-11	Payment of Productivity Incentive Benefit is irregular since the appointing authority as shown in Plantilla of Casual Appointment to support such claim is the Regional Manager of NIA, Region 10, Cagayan de Oro City	Maria Heddah M. Hilot, et al.	2,000.00	-
2011-004-501 NDC(10)/ 02-02-11	Payment of U/CA is irregular since the appointing authority as shown in Plantilla of Casual Appointment to support such claim is the Regional Manager of NIA, Region 10, Cagayan de Oro City	Maria Heddah M. Hilot, et al.	8,000.00	-
2011-005-501 NDC(10)/ 02-02-11	Payment of overtime services is irregular since the appointing authority as shown in Plantilla of Casual Appointment to support such claim is the Regional Manager of NIA, Region 10, Cagayan de Oro City	Maria Heddah M. Hilot, et al.	2,621.21	-
2011-001-501 COB(10)/ 02-07-11	Payment of retainer's fee contrary to Retainership Agreement.	Atty. Salvador D. Diputado, et al.	68,250.00	-
2011-001-501 COB(11)/ 05-19-11	Payment of Year End Bonus and Cash Gift contrary to Section 4 of DBM Budget Circular No. 2010-1	Atty. Salvador D. Diputado, et al.	12,000.00	-
2015-001(13) 11-26-15	Payment of VIG has no appropriate legal basis due to the absence of express authority from the President of the Philippines as required under pertinent laws and regulations	Diosdado A. Rosales, et al.	2,166,472.00	Reglementary period to file an appeal has not yet lapsed.
2015-002(14) 12-02-15	-do-	Diosdado A. Rosales, et al.	2,166,472.00	-do-
2015-002(14) 12-02-15	-do-	Norma M. Monisit, et al.	1,805,637.70	-do-
2015-001-501 (PIO-13) 12-04-15	-do-	Diosdado A. Rosales, et al.	2,579,093.76	-do-
2015-002-501 PIO- (14)/ 12-04-15	-do-	Norma M. Monisit, et al.	2,263,041.96	-do-

ND No./Date	Nature/Particulars	Persons Liable	Amount	Status
2015-001-501 RO(13) 12-04-15	Payment of VIG has no appropriate legal basis due to the absence of express authority from the President of the Philippines as required under pertinent laws and regulations	Diosdado A. Rosales, et al.	2,982,100.33	Reglementary period to file an appeal has not yet lapsed.
2015-002-501 RO(14) 12-04-15	-do-	Diosdado A. Rosales, et al.	4,601,733.91	-do-
2015-001-501(13) 12-08-15	-do-	Nestor M. Pastor, et al.	2,396,722.57	-do-
2015-002-501(14) 12-08-15	-do-	Nestor M. Pastor, et al.	3,418,715.20	-do-
			24,629,057.71	
<u>Region VIII</u>				
2012-001-F501-COB (10)/ 04-04-12	RATA 2010 - persons with disallowance have a salary grade below 24, contrary to NBC No. 2009-520 dtd 03/27/09	Fermina Aling, et al.	48,000.00	Under appeal.
2012-002-F-501 COB- (10)/ 04-04-12	-do-	Fermina Aling, et al.	48,000.00	-do-
2012-003-F-501 COB- (10)/ 04-04-12	-do-	Fermina Aling, et al.	48,000.00	-do-
2012-004-F-501 COB- (10)/ 04-04-12	-do-	Fermina Aling, et al.	48,000.00	-do-
2012-005-F-501 COB- (10)/ 04-04-12	-do-	Fermina Aling, et al.	48,000.00	-do-
2012-006-F-501 COB- (10)/ 04-04-12	-do-	Fermina Aling, et al.	48,000.00	-do-
2012-007-F-501 COB- (10)/ 04-04-12	-do-	Fermina Aling, et al.	48,000.00	-do-
2012-008-F-501 COB- (10)/ 04-04-12	-do-	Fermina Aling, et al.	126,000.00	-do-
2012-009-F-501 COB- (10)/ 04-04-12	-do-	Fermina Aling, et al.	42,000.00	-do-
2012-010-F-501 COB- (10)/ 04-04-12	-do-	Fermina Aling, et al.	42,000.00	-do-

ND No./Date	Nature/Particulars	Persons Liable	Amount	Status
2012-011-F-501 COB- (10)/ 04-04-12	RATA 2010 - persons with disallowance have a salary grade below 24, contrary to NBC No. 2009-520 dtd 03/27/09	Fermina Aling, et al.	35,000.00	Under appeal
2014-001-501 (Region)2012/ 01-14-14	Payment of CNA incentive for CY 2012 in excess of the DBM prescribed ceiling of P25,000. Additional incentive not approved the Board of Directors.	Romeo G. Quiza, et al.	2,160,000.00	-do-
2014-002-501 (Region) 2011/ 01-15-14	Payment of CNA incentive for CY 2011 in excess of the DBM prescribed ceiling of P25,000. Additional incentive not approved the Board of Directors.	Romeo G. Quiza, et al.	2,543,500.00	-do-
2014-003-501 (Leyte) 2012/ 01-17-14	Payment of CNA incentive for CY 2012 in excess of the DBM prescribed ceiling of P25,000. Additional incentive not approved the Board of Directors.	Pedro Rubio, Jr. et al.	1,530,000.00	-do-
2014-004-501 (Leyte) 2011/ 01-17-14	Payment of CNA incentive for CY 2011 in excess of the DBM prescribed ceiling of P25,000. Additional incentive not approved the Board of Directors.	Pedro Rubio, Jr. et al.	1,521,000.00	-do-
2014-005-501 (NIS) 2012/ 02-06-14	Payment of CNA incentive for CY 2012 in excess of the DBM prescribed ceiling of P25,000. Additional incentive not approved the Board of Directors.	Cornelio M. Sevilla, et al.	2,700,000.00	-do-
2014-006-501 (NIS)2011/ 02-12-14	Payment of CNA incentive for CY 2011 in excess of the DBM prescribed ceiling of P25,000. Additional incentive not approved the Board of Directors.	Cornelio M. Sevilla, et al.	3,452,500.00	-do-
2014-007-501 (E. Samar)2012/ 01-14-14	Payment of CNA incentive for CY 2012 in excess of the DBM prescribed ceiling of P25,000. Additional incentive not approved the Board of Directors.	Edgar M. Mercado, et al.	1,620,000.00	-do-
2014-008-501 (E. Samar)2011/ 02-18-14	Payment of CNA incentive for CY 2011 in excess of the DBM prescribed ceiling of P25,000. Additional incentive not approved the Board of Directors.	Edgar M. Mercado, et al.	1,554,000.00	-do-
2014-009-501 (W. Samar)2011/ 02-20-14	-do-	Alejandro C. Culibar, et al.	1,385,025.00	-do-

ND No./Date	Nature/Particulars	Persons Liable	Amount	Status
2014-010-501 (N. Samar)2011/ 02-21-14	Payment of CNA incentive for CY 2011 in excess of the DBM prescribed ceiling of P25,000. Additional incentive not approved the Board of Directors.	Paquita C. Acebuche, et al.	938,000.00	Under appeal.
2014-011-501 (N. Samar) 2012/ 02-21-14	Payment of CNA incentive for CY 2012 in excess of the DBM prescribed ceiling of P25,000. Additional incentive not approved the Board of Directors.	Alejandro C. Culibar, et al.	1,062,500.00	-do-
2014-012-501 (W. Samar)2012/ 02-24-14	-do-	Rizalina B. Gallarde, et al.	1,935,000.00	-do-
2014-013-501 (Region)2012/ 02-26-14	-do-	Romeo G. Quiza, et al.	639,000.00	-do-
2014-014-501 (Leyte)2012/ 02-26-14	-do-	Pedro C. Rubio Jr., et al.	450,000.00	-do-
2014-015-501 (E. Samar)2012/ 02-26-14	-do-	Edgar M. Mercado, et al.	477,000.00	-do-
2014-016-501 (N. Samar)2012/ 02-26-14	-do-	Alejandro C. Culibar, et al.	326,250.00	-do-
2014-017-501 (N.I.S)2012/ 02-28-14	-do-	Fermina B. Aling, et al.	893,250.00	-do-
ND NO. 2015-001-501 (14)Leyte 03-17-15	Viability Incentive Grant for CY 2013	Pedro C. Rubio, et.al	1,971,700.00	-do-
ND No. 2015-002- 501(14)Leyte 03-17/15	-do-	Romeo G. Quiza, et al.	600,000.00	-do-
ND No. 2015-003- 501(14)Leyte 03-17-15	-do-	Amado O. Bacille, et al.	540,000.00	-do-
ND No. 2015-004- 501(14)Leyte 03-17-15	-do-	Ramil E. Yepes, et al.	620,000.00	-do-
ND No. 2015-005- 501(14)Leyte 03-17-15	-do-	Romeo Salceda, et al.	360,000.00	-do-
ND No. 2015-006- 501(14)Leyte 03-17-15	-do-	Fe N. Lumen, et al.	260,000.00	-do-

ND No./Date	Nature/Particulars	Persons Liable	Amount	Status
ND No. 2015-007-501(14)Leyte 03-17-15	Viability Incentive Grant for CY 2013	Emmanuel T. Tantoy, et al.	155,000.00	Under appeal.
ND No. 2015-008-501(14)Leyte 03-17-15	-do-	Nemesio F. Fuentes, et al.	180,000.00	-do-
ND No. 2015-009-501(14)Leyte 03-17-15	-do-	Cleofe R. Lagahit, et al.	242,000.00	-do-
ND No. 2015-010-501(14)Leyte 03-17-15	-do-	Jerecho P. Caga, et al.	25,000.00	-do-
ND No. 2015-011-501(14)Leyte 03-17-15	-do-	Felix M. Razo; Senior Deputized Administrator -NIA-C.O.	40,000.00	-do-
ND No. 2015-012-501(14)Leyte 03-17-15	-do-	Erdolfo B. Domingo-Dept. Manager NIA-C.O.	30,000.00	-do-
ND No. 2015-013-501(14)Leyte 03-17-15	-do-	Dexter Patrocinio, Dept. Manager NIA-C.O.	25,000.00	-do-
		Genever M. Dionio-Dpet. Manger NIA-C.O.	25,000.00	
ND No. 2015-014-501(14)Leyte 03-17-15	-do-	Alberto P. Baloyot, Division Manager A, NIA-C.O.	10,000.00	-do-
		Concepcion C. Cablayan DM-IDD, CARP-IC-NIA-C.O.	10,000.00	
		Conchita G. Calcina, DM-Human Resource, NIA-C.O.	10,000.00	
		Angelina P. Angeles, DM-Corp. Planning, NIA-C.O.	10,000.00	
		Bayani P. Ofrecio, DM Institutional NIA-C.O.	10,000.00	
		Leo P. Gallego, CDO IV, NIA-C.O.	10,000.00	
		Mariano R. Catan, Jr., IRPEP Project Manager, NIA-C.O.	10,000.00	
		Leslie C. Dizon, Supervising Engineer A, NIA-C.O.	10,000.00	
ND No. 2015-015-501(14)Leyte 03-17-15	-do-	Rebecca C. Malazarte, OIC-FMD, NIA-C.O.	20,000.00	-do-
		Pilipina P. Bermudes, Dept. Manager-PAIS-NIA-C.O.	20,000.00	

ND No./Date	Nature/Particulars	Persons Liable	Amount	Status
		Cesar T. Talampas, Division Manager, NIA-C.O.	20,000.00	
		Ofelia T. Vibas, Division Manager, NIA-C.O.	20,000.00	
		Augustrece S. Torres, Division Manager, NIA-C.O.	20,000.00	
		Helsy S. Bermudes, Project Manager CARP-NIA-C.O.	20,000.00	
		Delsy J. Revellame, Asst. Project Manager, CARP-NIA-C.O.	20,000.00	
		Fidel P. Martinez, DM-AFD CARP-IC-NIA-C.O.	20,000.00	
		Florentino R. David, Dept. Manager-SMD, NIA-C.O.	20,000.00	
		Guillermo C. Mercado, Acting Dev. Manager IAS-NIA-C.O.	20,000.00	
ND No. 2015-016-501(13)Leyte 03-18-15	Viability Incentive Grant for CY 2013	Pedro C. Rubio, Jr., et.al.	1,800,000.00	Under appeal
ND No. 2015-017-501(13)Leyte 03-18-15	-do-	Antonio S. Nangel	100,000.00	-do-
ND No. 2015-018-501(13)Leyte 03-18-15	-do-	Lorna Grace B. Rosario et.al	50,000.00	-do-
		Claro V. Maranan	50,000.00	
		Robert C. Suguitan	50,000.00	
ND No. 2015-019-501(13)Leyte 03-18-15	-do-	Erdolfo B. Domingo	30,000.00	-do-
		Lourdes Manaog	30,000.00	
ND No. 2015-020-501(13)Leyte 03-18-15	-do-	Efren Roquesa	20,000.00	-do-
		Pilipina P. Bermudes	20,000.00	
		Violeta C. Esguerra	20,000.00	
		Genever M. Dionio	20,000.00	
		Rebecca C. Malazarte	20,000.00	
		Cesar C. Talampas	20,000.00	
		Augustrece S. Torres	20,000.00	
		Ofelia T. Vibas	20,000.00	

ND No./Date	Nature/Particulars	Persons Liable	Amount	Status
ND No. 2015-021-501(13)Leyte 03-18-15	Viability Incentive Grant for CY 2013	Mariano R. Catan, Jr.	10,000.00	-do-
		Leslie C. Dizon	10,000.00	
		Alberto P. Baluyut	10,000.00	
ND No. 2015-022-501(13)Leyte 03-18-15	-do-	Reynaldo E. Concordia Consultant	10,000.00	-do-
ND No. 2015-023-501(13)Leyte 03-18-15	-do-	Aniceta G. Paloma, et.al	27,000.00	-do-
ND No. 2015-024-501(13)Leyte 03-18-15	-do-	Romeo G. Quiza, et al.	500,000.00	-do-
		Randy A. Cervantes, et al.	60,000.00	
		Jessica Aguirre, et al.	239,000.00	
		Fe de la Cerna, et al.	300,000.00	
		Rey Arvic G. Palen, et al.	280,000.00	
		Simeon T. Añoover, et al.	205,000.00	
		Ramil E. Yepes, et al.	250,000.00	
		Art Paul A. Queppet, et al.	215,000.00	
		Gorgonio N. Gumaroy	80,000.00	
		Asuncion T. Aldas, et al.	240,000.00	
		Arnel T. Cativo, et al.	600,000.00	
		Lilia L. Abarquez	220,000.00	
ND No. 2015-025-501(13)Leyte 03-18-15	-do-	Fermina Aling, et al.	50,306.00	-do-
ND No. 2015-026-501(13)RO 03-18-15	-do-	Marina Labastida, et.al	98,000.00	-do-
		Gerardo Canillas, et.al	66,000.00	
		Juan Gatela, et.al	12,000.00	
		Louella Agudera, et al.	82,500.00	
		Dionesio Amo, et al.	60,000.00	
		Gaudioso Ayade, et al.	40,500.00	
ND No. 2015-027-501(13)RO 03-18-15	-do-	Cornello M. Sevilla, et al.	124,000.00	-do-

ND No./Date	Nature/Particulars	Persons Liable	Amount	Status
ND No. 2015-028-501(12)E.Samar 03-25-15	Viability Incentive Grant for CY 2013	Edgar M. Mercado, et al. Imelda Afable, et al. Rolando Alan Ador, et al. Erwin Caganda, et al. Jo Anne Quisquisan, et al.	54,297.50 48,000.00 40,000.00 19,000.00 3,000.00	Under appeal.
ND No. 2015-029-501(12)W.Samar 03-25-15	-do	Amadeo Montejo, et al. Noli M. Caridad, et al. Arnel Orbasido, et al. Michael Kim Morales, et al. Joel Saludar, et al. Nel Salipuran, et al. Vilma M. Cidro, et al.	51,900.00 28,800.00 19,300.00 2,200.00 45,700.00 17,600.00 29,500.00	-do-
ND No. 2015-030-501(12)Leyte 03-31-15	-do-	Pedro Rubio, Jr., et al.	995,200.00	-do-
ND No. 2015-031-501(13) N.Samar 04-16-15	-do-	Engr. Estelita S. Sumile	1,258,500.00	-do-
ND No. 2015-032-501(2007)RO 07-10-15	-do-	Engr. Romeo G. Quiza, Jr.	70,000.00	-do-
			39,864,028.50	
Region IX				
NIA RO9 14-001 (2012)	Payment for the 15% mobilization for the contract NIA REG9-0929-2012-013-Package 1 (Const. of Diversion Works of Lower Sibugay I Irrigation Extension)	Walter Ng Lao Construction Arnulfo Sabado Alejandro L. Alberca Diosdado A. Rosales	5,968,085.28	Amount already settled. For issuance of NSSDC.
ND-ZSIMO13-002	Liquidation of CA for the expenses incurred during the seminar for CIS management of Libayoy SIP	Eustaquio B. Flores Fidelina A. Suarez Salvio B. Retes	6,000.00	Unsettled
ND RO-13-003	Meals and excess payment for snacks of the CA for the "On the Spot Painitng Contest"	Alejandro L. Alberca Albine Dave V. Jubilado	1,209.00	-do-
ND RO-13-001	CA for traveling expenses of Juanito S. Olavides to Iloilo City for the training course on ISO.	J. Olavides	1,209.00	-do-
ND RO-13-002	-do-	V. Apatan	1,600.00	-do-
ND-ZSIMO13-001	-	Jason Quilo & 36 others	370,840.00	For verification of CY 2011 records

ND No./Date	Nature/Particulars	Persons Liable	Amount	Status
ND RO-13-004	CA for MINCIA meeting at CDO City	V. Apatan	31,916.00	Unsettled
ND RO-13-005	Payment of various spare parts for Crawler Komatsu D41A with Property No. GI-394	Power Heavy Parts, Cagayan de Oro	60,000.00	-do-
2014-02-501(12)	-	Alejandro L. Alberca Cesario M. Ruizal Wilma C. Allas Albine Dave V. Jubilado Alejandro L. Alberca Lucresio J. Encarquez	39,000.00	Under appeal.
2014-03-501(12)	Payment of Collective Negotiation Agreement (CNA) Incentive for CY 2012 over and above the required amount of 25,000.00	Elsa S. Aballe Cesario M. Ruizal Wilma C. Allas Albine Dave V. Jubilado Alejandro L. Alberca Lucresio J. Encarquez	5,635.00	-do-
2014-04-501(12)	-do-	Reynaldo M. Zamora Cesario M. Ruizal	5,635.00	-do-
2014-05-501(12)	-do-	Reynaldo M. Zamora Cesario M. Ruizal Wilma C. Allas Albine Dave V. Jubilado Alejandro L. Alberca Lucresio J. Encarquez	39,000.00	-do-
2014-06-501(12)	-do-	Lerry P. Pasilan Cesario M. Ruizal Wilma C. Allas Albine Dave V. Jubilado Alejandro L. Alberca Lucresio J. Encarquez	39,000.00	-do-
2014-07-501(12)	-do-	Maxfelina A. Burguete Cesario M. Ruizal Wilma C. Allas Albine Dave V. Jubilado Alejandro L. Alberca Lucresio J. Encarquez	39,000.00	-do-
2014-08-501(12)	-do-	Mila S. Grageda Cesario M. Ruizal Wilma C. Allas Albine Dave V. Jubilado Alejandro L. Alberca Lucresio J. Encarquez	39,000.00	-do-
2014-09-501(12)	-do-	Edwin C. Juitoro Cesario M. Ruizal Wilma C. Allas Albine Dave V. Jubilado Alejandro L. Alberca Lucresio J. Encarquez	39,000.00	-do-

ND No./Date	Nature/Particulars	Persons Liable	Amount	Status
2014-010-501(12)	Payment of Collective Negotiation Agreement (CNA) Incentive for CY 2012 over and above the required amount of 25,000.00	Precious S. Cortes Cesario M. Ruizal Wilma C. Allas Albine Dave V. Jubilado Alejandro L. Alberca Lucresio J. Encarquez	39,000.00	Under appeal.
2014-011-501(12)	-do-	Lorencia T. Juitoro Cesario M. Ruizal Wilma C. Allas Albine Dave V. Jubilado Alejandro L. Alberca Lucresio J. Encarquez	39,000.00	-do
2014-012-501(12)	-do-	Ejercito K. Bugay Cesario M. Ruizal Wilma C. Allas Albine Dave V. Jubilado Alejandro L. Alberca Lucresio J. Encarquez	39,000.00	-do-
2014-013-501(12)	-do-	Raskal A. Salik Cesario M. Ruizal Wilma C. Allas Albine Dave V. Jubilado Alejandro L. Alberca Lucresio J. Encarquez	39,000.00	-do-
2014-014-501(12)	-do-	Ronaldo B. Grageda Cesario M. Ruizal Wilma C. Allas Albine Dave V. Jubilado Alejandro L. Alberca Lucresio J. Encarquez	39,000.00	
2014-015-501(12)	-do-	Norma C. Cabrales Cesario M. Ruizal Wilma C. Allas Albine Dave V. Jubilado Alejandro L. Alberca Lucresio J. Encarquez	39,000.00	
2014-016-501(12)	-do-	Oscar B. Bisnar Cesario M. Ruizal Wilma C. Allas Albine Dave V. Jubilado Alejandro L. Alberca Lucresio J. Encarquez	39,000.00	
2014-017-501(12)	-do-	Avelino V. Bello, Jr. Cesario M. Ruizal Wilma C. Allas Albine Dave V. Jubilado Alejandro L. Alberca Lucresio J. Encarquez	39,000.00	
2014-018-501(12)	-do-	Shyrel A. Simbajon Cesario M. Ruizal Wilma C. Allas Albine Dave V. Jubilado	39,000.00	

ND No./Date	Nature/Particulars	Persons Liable	Amount	Status
		Alejandro L. Alberca Lucresio J. Encarquez		
2014-019-501(12)	Payment of Collective Negotiation Agreement (CNA) Incentive for CY 2012 over and above the required amount of 25,000.00	Miriam D. Wong Cesario M. Ruizal Wilma C. Allas Albine Dave V. Jubilado Alejandro L. Alberca Lucresio J. Encarquez	39,000.00	
2014-020-501(12)	-do-	Armando C. Curayag Cesario M. Ruizal Wilma C. Allas Albine Dave V. Jubilado Alejandro L. Alberca Lucresio J. Encarquez	39,000.00	
2014-021-501(12)	-do-	Richard M. Gonzaga Cesario M. Ruizal Wilma C. Allas Albine Dave V. Jubilado Alejandro L. Alberca Lucresio J. Encarquez	39,000.00	
2014-022-501(12)	-do-	Albine Dave V. Jubilado Cesario M. Ruizal Wilma C. Allas Albine Dave V. Jubilado Alejandro L. Alberca Lucresio J. Encarquez	39,000.00	
2014-023-501(12)	-do-	Wilma C. Allas Cesario M. Ruizal Wilma C. Allas Albine Dave V. Jubilado Alejandro L. Alberca Lucresio J. Encarquez	39,000.00	
2014-024-501(12)	-do-	Lucresio J. Encarquez Cesario M. Ruizal Wilma C. Allas Albine Dave V. Jubilado Alejandro L. Alberca Lucresio J. Encarquez	39,000.00	
2014-025-501(12)	-do-	Leonides C. Sabado Cesario M. Ruizal Wilma C. Allas Albine Dave V. Jubilado Alejandro L. Alberca Lucresio J. Encarquez	39,000.00	
2014-026-501(12)	-do-	Jesus N. Dullin, Jr. Cesario M. Ruizal Wilma C. Allas Albine Dave V. Jubilado Alejandro L. Alberca Lucresio J. Encarquez	39,000.00	

ND No./Date	Nature/Particulars	Persons Liable	Amount	Status
2014-027-501(12)	Payment of Collective Negotiation Agreement (CNA) Incentive for CY 2012 over and above the required amount of 25,000.00	Nisa C. Sindatok Cesario M. Ruizal Wilma C. Allas Albine Dave V. Jubilado Alejandro L. Alberca Lucresio J. Encarquez	39,000.00	
2014-028-501(12)	-do-	Marietta M. Cortes Cesario M. Ruizal Wilma C. Allas Albine Dave V. Jubilado Alejandro L. Alberca Lucresio J. Encarquez	39,000.00	
2014-029-501(12)	-do-	Benedicto Isagani O. Pulis Cesario M. Ruizal Wilma C. Allas Albine Dave V. Jubilado Alejandro L. Alberca Lucresio J. Encarquez	39,000.00	
2014-030-501(12)	-do-	Francis L. Maningo Cesario M. Ruizal Wilma C. Allas Albine Dave V. Jubilado Alejandro L. Alberca Lucresio J. Encarquez	39,000.00	
2014-031-501(12)	-do-	Leni S. Enriquez Cesario M. Ruizal Wilma C. Allas Albine Dave V. Jubilado Alejandro L. Alberca Lucresio J. Encarquez	39,000.00	
2014-032-501(12)	-do-	Myrna P. Pulmano Cesario M. Ruizal Wilma C. Allas Albine Dave V. Jubilado Alejandro L. Alberca Lucresio J. Encarquez	39,000.00	
2014-033-501(12)	-do-	Bashir N. Alawi Cesario M. Ruizal Wilma C. Allas Albine Dave V. Jubilado Alejandro L. Alberca Lucresio J. Encarquez	39,000.00	
2014-034-501(12)	-do-	Rogelio V. Suzon Cesario M. Ruizal Wilma C. Allas Albine Dave V. Jubilado Alejandro L. Alberca Lucresio J. Encarquez	39,000.00	
2014-035-501(12)	-do-	Pablito F. Bayawa Cesario M. Ruizal Wilma C. Allas Albine Dave V. Jubilado	39,000.00	

ND No./Date	Nature/Particulars	Persons Liable	Amount	Status
		Alejandro L. Alberca Lucresio J. Encarquez		
2014-036-501(12)	Payment of Collective Negotiation Agreement (CNA) Incentive for CY 2012 over and above the required amount of 25,000.00	Nurlinda A. Amil Cesario M. Ruizal Wilma C. Allas Albine Dave V. Jubilado Alejandro L. Alberca Lucresio J. Encarquez	39,000.00	-
2014-037-501(12)	-do-	Chita O. Lim Cesario M. Ruizal Wilma C. Allas Albine Dave V. Jubilado Alejandro L. Alberca Lucresio J. Encarquez	39,000.00	-
2014-038-501(12)	-do-	Vivren B. Apatan Cesario M. Ruizal Wilma C. Allas Albine Dave V. Jubilado Alejandro L. Alberca Lucresio J. Encarquez	39,000.00	-
2014-039-501(12)	-do-	Ampela A. Orong Cesario M. Ruizal Wilma C. Allas Albine Dave V. Jubilado Alejandro L. Alberca Lucresio J. Encarquez	39,000.00	-
2014-040-501(12)	-do-	Lorna B. Dequito Cesario M. Ruizal Wilma C. Allas Albine Dave V. Jubilado Alejandro L. Alberca Lucresio J. Encarquez	39,000.00	-
2014-041-501(12)	-do-	Ester A. Reducto Cesario M. Ruizal Wilma C. Allas Albine Dave V. Jubilado Alejandro L. Alberca Lucresio J. Encarquez	39,000.00	-
2014-042-501(12)	-do-	Joel G. Janiola Cesario M. Ruizal Wilma C. Allas Albine Dave V. Jubilado Alejandro L. Alberca Lucresio J. Encarquez	39,000.00	-
2014-043-501(12)	-do-	Jose F. Bayawa Cesario M. Ruizal Wilma C. Allas Albine Dave V. Jubilado Alejandro L. Alberca Lucresio J. Encarquez	5,000.00	Under appeal.

ND No./Date	Nature/Particulars	Persons Liable	Amount	Status
2014-044-501(12)	Payment of Collective Negotiation Agreement (CNA) Incentive for CY 2012 over and above the required amount of 25,000.00	Arnon T. Carbonilla Cesario M. Ruizal Wilma C. Allas Albine Dave V. Jubilado Alejandro L. Alberca Lucresio J. Encarquez	39,000.00	Under appeal.
2014-045-501(12)	-do-	Juanito S. Olavides Cesario M. Ruizal Wilma C. Allas Albine Dave V. Jubilado Alejandro L. Alberca Lucresio J. Encarquez	39,000.00	-do-
2014-046-501(12)	-do-	Henry A. Ruizal Cesario M. Ruizal Wilma C. Allas Albine Dave V. Jubilado Alejandro L. Alberca Lucresio J. Encarquez	39,000.00	-do-
2014-047-501(12)	-do-	Burt K. Lagora Cesario M. Ruizal Wilma C. Allas Albine Dave V. Jubilado Alejandro L. Alberca Lucresio J. Encarquez	39,000.00	-do-
2014-048-501(12)	-do-	Fernando K. Cabatit Cesario M. Ruizal Wilma C. Allas Albine Dave V. Jubilado Alejandro L. Alberca Lucresio J. Encarquez	39,000.00	-do-
2014-049-501(12)	-do-	Florencio B. Codeniera Cesario M. Ruizal Wilma C. Allas Albine Dave V. Jubilado Alejandro L. Alberca Lucresio J. Encarquez	39,000.00	-do-
2014-050-501(12)	-do-	Ruben D. Palen Cesario M. Ruizal Wilma C. Allas Albine Dave V. Jubilado Alejandro L. Alberca Lucresio J. Encarquez	39,000.00	-do-
2014-051-501(12)	-do-	Haide P. Talaugon Cesario M. Ruizal Wilma C. Allas Albine Dave V. Jubilado Alejandro L. Alberca Lucresio J. Encarquez	39,000.00	-
2014-052-501(12)	-do-	Vergilio P. Remedios Cesario M. Ruizal Wilma C. Allas Albine Dave V. Jubilado	39,000.00	Under appeal.

ND No./Date	Nature/Particulars	Persons Liable	Amount	Status
		Alejandro L. Alberca Lucresio J. Encarquez		
2014-053-501(12)	Payment of Collective Negotiation Agreement (CNA) Incentive for CY 2012 over and above the required amount of 25,000.00	Artemio L. Malinao Cesario M. Ruizal Wilma C. Allas Albine Dave V. Jubilado Alejandro L. Alberca Lucresio J. Encarquez	39,000.00	Under appeal.
2014-054-501(12)	-do-	Ma. Teresa A. Empleo Cesario M. Ruizal Wilma C. Allas Albine Dave V. Jubilado Alejandro L. Alberca Lucresio J. Encarquez	39,000.00	-do-
2015-01-501 (13) 03-20-15	Received the payment of Viability Incentive Grant for CY 2013	Diosdado A. Rosales, et al / RIM / Various	898,449.94	-do-
2015-02-501 (13) 03-20-15	-do-	Juanito Olavides, et al / Engineer A / Various	706,049.94	-do-
2015-03-501 (13) 03-20-15	-do-	Alejandro L. Alberca, et al / RIM / Various	42,000.00	-do-
2015-04-501 (13) 03-20-15	-do-	Reynaldo M. Zamora, et al / Various	77,600.00	-do-
2015-05-501 (13) 03-20-15	-do-	Benedicto Isagani O. Pulis Jr., et al / Various	445,100.00	-do-
2015-06-501 (12) 03-20-15	-do-	Jerry Baluarte, et al / Various	338,528.00	-do-
2015-07-501 (12) 03-20-15	-do-	Jose F. Bayawa, et al / Various	464,455.40	-do-
2015-08-501 (12) 03-20-15	-do-	Alejandro L. Alberca / Regional Irrigation Manager	81,403.34	-do-
2015-09-501 (12) 03-20-15	-do-	Cesario M. Ruizal, et al / Chief AFD / Various	433,052.06	-do-
2015-10-501 (12) 03-20-15	-do-	Benedicto Isagani O. Pulis Jr., et al / Various	264,823.38	-do-
2015-11-501 (12) 03-20-15	-do-	Ampela A. Orong, et al / Various	125,613.36	-do-
2015-12-501 (12) 03-20-15	-do-	Artemio L. Malinao, et al / Various	62,806.68	-do-
2015-13-501 (12) 03-20-15	-do-	Albine Dave V. Jubilado, et al / Chief Corporate Accountant / Various	219,823.38	-do-
2015-14-501 (12) 03-20-15	-do-	Chita O. Lim, et al / DM Eng'g and Operations / Various	565,260.12	-do-

ND No./Date	Nature/Particulars	Persons Liable	Amount	Status
2015-15-501 (12) 03-20-15	Received the payment of Viability Incentive Grant for CY 2012	Arlife Calin M. Soriano, et al / Various	240,549.59	Under appeal.
2015-16-501 (12) 03-20-15	-do-	Shyrel A. Simbajon, et al / Various	382,492.69	-do-
2015-17-501 (12) 03-20-15	-do-	Angelito S. Plata, et al / Various	295,191.42	-do-
2015-01-501 (2007-11)	Received the payment of Collective Negotiation Agreement (CNA) Incentive from CY 2007 to 2011	Alberto B. Lacuaren / Regional Manager	291,014.50	-do
2015-02-501 (2011-12)	Received the payment of Collective Negotiation Agreement (CNA) Incentive from CY 2011 to 2012	Alberto L. Alberca / Acting Regional Manager	96,000.00	-do-
2015-03-501 (2013-14)	Received the payment of Collective Negotiation Agreement (CNA) Incentive from CY 2013 to 2014	Diosdado A. Rosales / Acting Regional Manager, Payee	41,320.00	-do-
2015-04-501 (2007-14)	Received the payment of Collective Negotiation Agreement (CNA) Incentive from CY 2007 to 2014	Cesario M. Ruizal / Division Manager A, ,	396,040.00	-do-
2015-05-501 (2007-14)	-do-	Chita O. Lim / Division Manager A, Payee	432,000.00	-do-
2015-06-501 (2007-14)	-do-	Joel C. Atay / Division Manager A, Claimant	432,000.00	-do-
2015-07-501 (2007-14)	-do-	Carlos A. Sabado / Division Manager A, Payee, Claimant	432,000.00	-do-
2015-08-501 (2007-14)	-do-	Benedicto Isagani Pulis Jr. / Principal Engineer C, Payee, Claimant	432,000.00	-do-
2015-09-501 (2007-14)	-do-	Salvio V. Retes / Principal Engineer A, Claimant	432,000.00	-do-
2015-10-501 (2008)	Received the payment of Collective Negotiation Agreement (CNA) Incentive for CY 2008	Paterno M. Laranjo / Regional Manager, Payee	4,350.00	-do-
2015-11-501 (2008-09)	Received the payment of Collective Negotiation Agreement (CNA) Incentive from CY 2008 to 2009	Albine Dave V. Jubillado / Chief Corporate Accountant B, Claimant	45,000.00	-do-
2015-12-501 (2008-09)	-do-	Herculiano C. Judilla / Transport Maintenance Supervisor, Claimant	40,000.00	-do-
2015-13-501 (2007-13)	Received the payment of Collective Negotiation Agreement (CNA) Incentive from CY 2007 to 2013	Bonifacio C. Judilla / Division Manager A, Claimant	387,000.00	-do-

ND No./Date	Nature/Particulars	Persons Liable	Amount	Status
2015-14-501 (2007-08)	Received the payment of Collective Negotiation Agreement (CNA) Incentive from CY 2007 to 2008	Charlie A. Sabado / Division Manager, Payee	15,000.00	Under appeal.
2015-15-501 (2007-09)	Received the payment of Collective Negotiation Agreement (CNA) Incentive from CY 2007 to 2009	Ampela A. Orong / Actg. Division Manager, Claimant	55,000.00	-do-
			17,581,053.08	
Region X				
2014-001-501-(2013)/ 01-01-14	Payment of CNA incentive for CY 2012 in excess of the DBM prescribed ceiling of P25,000.00.	Engr. Felix M. Razo – Regional Manager A; Editha B. Abdon – Division Manager A – Administrative & Finance Division; Sharon Rose S. Sabenecio – Chief Corporate Accountant B and other NIA Region X employees	1,957,000.00	Under appeal.
2014-001-501-(2013)/ 01-13-14	-do-	Engr. Joecarmine L. Gubat – Division Manager A; Alfredo C. Donque – Cashier B; Albina G. Arnoco – Senior Accounting Processor A and other NIA – LAMISCA IMO employees	4,613,472.00	No Appeal
			6,570,472.00	
Region XI				
ND#2015-501-001-(14) 01-12-15	Overpayment of Salaries	Elpidio A. Carrasco	9,475.28	For issuance of NFD.
ND#2015-501-002-(14) 01-12-15	Overpayment of Salaries	Elpidio A. Carrasco	110,923.50	-do-
ND#2015-501-003 09-18-15	Overpayment of CY 2012 CAN Incentive	NIA RO XI Employees	3,666,000.00	-do-
ND#2015-004-501-(13) 10-20-15	Payment of VIG for CY 2012	Estela B. Buenaventura, et al.	2,126,867.00	Under appeal.
ND#2015-005-501-(14)	Payment of VIG for CY 2013	Estela B. Buenaventura, et al.	1,588,500.00	-do-
09-02-F501-PNB/ 11-23-2009 RO	Excess payment of overtime services	Payees - Dane delos Santos; Lourdes Ingay; Ceferina Mora Aida Jaron; & Elisa Aurel	507.20	With NFD
09-03-F501-PNB/ 11-23-2009 RO	-do-	Dane delos Santos, et al.	1,832.97	-do-
09-04-F501-PNB/ 11-23-2009 RO	-do-	Virginia V. Reyes	1,519.60	-do-
09-05-F501-PNB/ 11-23-2009 RO	-do-	Caridad K. Sison	208.31	-do-
09-07-F501-PNB/ 11-23-2009 RO	-do-	Dane delos Santos, et al.	4,626.36	-do-
09-08-F501-PNB/ 11-23-2009 RO	-do-	Dane delos Santos, et al.	1,388.27	-do-

ND No./Date	Nature/Particulars	Persons Liable	Amount	Status
09-11-F501-PNB/ 11-23-2009 RO	Excess payment of overtime services	Dane delos Santos, et al.	3,513.34	With NFD
09-13-F501-PNB/ 11-23-2009 RO	-do-	Dane delos Santos, et al.	1,214.67	-do-
09-15-F501-PNB/ 11-23-2009 RO	-do-	Dane delos Santos, et.al	1,003.07	-do-
09-16-F501-PNB/ 11-23-2009 RO	-do-	Caridad K. Sison	622.58	-do-
09-17-F501-PNB/ 11-23-2009 RO	-do-	Aida Jaron	519.49	-do-
09-18-F501-PNB/ 11-23-2009 RO	-do-	Estela Buenaventura, et al.	1,631.63	-do-
09-19-F501-PNB/ 11-23-2009 RO	-do-	Estela Buenaventura, et al.	2,239.16	-do-
09-20-F501-PNB/ 11-23-2009 RO	-do-	Estela Buenaventura, et al.	2,664.61	-do-
09-21-F501-PNB/ 11-23-2009 RO	-do-	Estela Buenaventura, et al.	1,773.96	-do-
09-22-F501-PNB/ 11- 24-2009 RO	-do-	Aida Jaron	149.83	-do-
09-23-F501-PNB/ 11-24-2009 RO	-do-	Estela Buenaventura, et al.	1,130.58	-do-
09-25-F501-PNB/ 11-24-2009 RO	-do-	Estela Buenaventura, et al.	2,451.02	-do-
09-26-F501-PNB 11-24-2009 RO	-do-	Estela Buenaventura, et al.	1,516.74	-do-
09-54-F501-COB-LBP/ 12-28-2009 RO	CNA Incentive for CY 2006	All Payees-Dane/All Field Offices	1,615,000.00	With COA RO XI Decision No. 2015-18
09-01-F501-LBP-LT/ 11-29-2009 RO	Payroll	Estela Buenaventura	100,000.00	For issuance of NFD.
09-03-F501-LBP-LT/ 12-28-09 RO	CNA Incentive for CY 2007 of LALIK RIS	Alejandro Alberca	375,000.00	With COA RO XI Decision No. 2015-18
09-01-F501-PNB/ 11-18-2009 RO	Overpayment of Terminal Leave	Joanne P. Vasquez Coll. Rep.; Manuel Rañeses-Prin. Engr.; Amado Serrano – Div. Mngr.; & Mario Brioniola – Payee	6,644.85	For issuance of NFD.
09-06-F501-PNB/ 11-23-2009 RO	Payroll for salary differential not signed received by payees	Dane delos Santos, et al.	57.86	For issuance of NFD.
09-14-F501-PNB/ 11-23-2009 RO	Payment of CNA Incentive for CY 2008	Dane delos Santos, et al.	35,000.00	D. delos Santos – deceased

ND No./Date	Nature/Particulars	Persons Liable	Amount	Status
09-24-F501-PNB/ 11-24-2009 RO	Payment of CY 2009 CNA Incentive to Regional/ Division Managers in violation of AO#135	Estela Buenaventura, et al.	50,000.00	For deduction in CY 2015 claims
09-27-F501-PNB/ 11-24-2009 RO	-do-	PNB, et al. Felix M. Razo; Caridad Sison; Encarnacion Soriano; Amado Serrano	100,000.00	For Issuance of NFD.
09-28-F501-PNB/ 11-24-2009 RO	Payment of CY 2009 CNA Incentive to Acting Division Manager	Carlito Carrasco	25,000.00	-do-
09-29-F501-PNB/ 11-24-2009 RO	Excess payment of accounts payables	NIA XI, EMPCI, et al.	550.00	-do-
09-36-F501-PNB/ 11-24-2009 RO	Payee not entitled to RATA & cellphone allowance	Manuel Raneses	2,400.00	-do-
09-37-F501-PNB/ 11-24-2009 RO	Suspension maturing into disallowance-due to failure submit boarding pass	Alejandro Alberca/ M. Lim	40,000.00	-do-
09-38-F501-PNB/ 12-28-2009 RO	Suspension maturing into disallowance-due to failure to submit OR for rebooking fees	Luisa Antiga	20,729.34	-do-
09-40-F501-PNB/ 12-28-2009 RO	Suspension maturing into disallowance –due to payment per payroll not rec'd. by alleged payee-T. Velasco	Ticketshoppe Travel; Cesar Talampas; & Reggie Labucay	8,608.00	-do-
09-42-F501-PNB/ 12-28-2009 RO	Suspension maturing into disallowance-failure to submit proof of savings generated as required in the payment of CY 2007 CNA Incentive	Jetway Travel (why accountable?)	9,300.00	-do-
09-43-F501-PNB/ 12-28-2009 RO	Suspension maturing into disallowance –failure to submit proof of savings generated as required in the payment of CY 2007 CNA Incentive	Dane delos Santos, et al.	1,565,000.00	Under appeal
09-45-F501-PNB/ 12-28-2009 RO	Suspension Maturing into disallowance-failure to submit proof of savings generated as required in the payment of CY 2007 CNA Incentive (balance)	Dane delos Santos, et al.	450,000.00	-do-
09-46-F501-PNB/ 12-28-2009 RO	Suspension maturing into disallowance-due to purchase of fuel not included in Fuel Consumption Report	Davao Norte PIO-FT, et al.	1,135,000.00	-do-
09-48-F501-PNB/ 12-28-2009 RO	Suspension maturing into disallowance-due to purchase of fuel not included in Fuel Consumption Report	Corazon P. Lirio	100.00	For deduction from claims in CY 2015

ND No./Date	Nature/Particulars	Persons Liable	Amount	Status
09-49-F501-PNB/ 12-28-2009 RO	Suspension maturing into disallowance-failure to submit proof of savings generated as required in the payment of CY 2008 CNA Incentive (1st payment)	Dane delos Santos, et al.	1,510,000.00	Under appeal.
09-50-F501-PNB/ 12-28-2009 RO	Suspension maturing into disallowance-failure to submit proof of savings generated as required in the payment of CY 2007 CNA Incentive	Davao Norte PIO, et al.	1,135,000.00	-do-
12-001-501-(11)/ 1-18-2012 RO	Overpayment of CY 2011 CNA Incentive	Various NIA XI Employees	4,016.65	On – going settlement through payroll deduction.
12-003-501(11)/ 1-18-2012 RO	Overpayment of CY 2011 CNA Incentive	E. Buenaventura; Various NIA XI Employees (16 payees)	4,400.00	-do-
13-001-501-(11)/ 12-18-2013 RO	Payment of CY 2011 CNA incentive in excess of DBM prescribed ceiling	Joel R. Soriano - Chief, Corp. Accountant; Julius Maquiling – RIM; & Various (93 payees)	2,693,250.00	Under appeal.
09-01-F501-Postal/ 12-28-2009 RO	Suspension maturing into disallowance-failure to submit boarding pass of several NIA personnel	Ticketshoppe Travel, et.al	75,679.53	-do-
09-01-F501-NDC 12/29/2009	Not properly supported with original bill	NAFV Cuisine	1,711.20	For issuance of NFD.
09-02-F501-NDC 12/29/2009	Excess claim for traveling expenses	Felix M. Razo	240.00	-do-
09-03-F501-NDC 12-29/2009	Expenses claimed not official but personal expenses	Edgardo Draculan	448.00	Person's liable deceased.
09-05-F501-NDC 12/29/2009	Excess claim of Traveling Expenses	Felix M. Razo	2,800.00	For issuance of NFD.
09-07-F501-NDC 12/29/2009	Excess claim for traveling expenses	Edgardo Draculan	1,220.00	Person's liable deceased.
09-08-F501-NDC 12/28/2009	Suspension maturing into disallowance-due to payment of CY 2006 CNA Incentive not an appropriate charge to NDC Fund	Dane delos Santos	93,000.00	Under appeal.
09-09-F501-NDC 12/28/2009	Suspension maturing into disallowance-due to failure to submit authority to charge repres. Exp.	Dane delos Santos/ D. Alcaraz	18,022.75	One of the person's liable already deceased.
09-10-F501-NDC 12/28/2009	Suspension maturing into disallowance due to failure to submit RERs for taxi fares	Dane delos Santos	5,620.00	Person's liable deceased.
09-11-F501-NDC 12/28/2009	Suspension maturing into disallowance due to failure to submit boarding pass of AA	Ticketshoppe Travel	5,239.72	Under appeal.

ND No./Date	Nature/Particulars	Persons Liable	Amount	Status
	Salazar in lieu of plane ticket			
09-12-F501-NDC 12/28/2009	Suspension maturing into disallowance due to failure to submit boarding pass in lieu of plane ticket	Ticketshoppe Travel	4,584.00	For issuance of NFD.
09-13-F501-NDC 12/28/2009	Suspension maturing into disallowance due to failure to submit boarding pass of Romeo Solis in lieu of plane ticket	Ticketshoppe Travel	5,534.00	-do-
09-14-F501-NDC 12/28/2009	Suspension maturing into disallowance due to fuel expense not supported with Mo. Report of Travel	Edgardo T. Draculan	400.00	Person's liable deceased.
COMVAL	ND on VIG	Lina B. Halasan, et.al	499,000.00	Under appeal.
2013-003-501(CV)- (12) 11-27-13 COMVAL	Payment of CY 2011 CNA Incentive in excess of prescribed ceiling of P25,000.00	Lina B. Halasan, et al.	868,000.00	-do-
CY 2015 Davao DN	Payment of VIG	Payroll	916,250.00	-do-
12-001-LALIK Trust (11) 7-6-2012 DDN	Overpayment of CNA for CY 2011 contrary to Sec. 3.5 of DBM Circular No. 2011-5 dated 12/26/11	Payroll- Acdal, et al.	240,000.00	-do-
12-002-LI-(101)(11)/ 7-6-12 DDN	-do-	Davis L./ Santarin S.	10,000.00	-do-
12-003-SAUG TRUST(11)/ 7-6-12 DDN	- do -	Payroll – Apat DE, et al.	80,000.00	-do-
12-004(11) 12-28-12 DDN	-do-	N. Alaba, et al. – payroll E. Acdal, et al. – payroll R. Guerra, et al. – payroll D. Apat, et al. – payroll L. Davis S. Santarin N. Alaba, et al.-payroll R. Guerra, et al.-payroll	252,000.00 300,000.00 24,000.00 204,000.00 12,000.00 12,000.00 820,000.00 520,000.00	-do-
12-004(11)/ 12-28-12 Davao DN	- do -	Payroll	118,050.55	
2015-003-501(DDS)- (14)	Payment of CY 2012 VIG to officials and employees of NIA IMO Davao del Sur	Estrella B. Raneses, et al.	1,485,500.00	-do-
2015-002-501(DDS)- (13) 10/20/15	-do-	Estrella B. Raneses, et al.	1,077,500.00	-do-

ND No./Date	Nature/Particulars	Persons Liable	Amount	Status
2015-001-501(DDS)-(12) 9/18/15	Payment of CY 2011 CNA Incentive in excess of prescribed ceiling of P25,000.00	Estrella B. Raneses, et al.	1,615,750.00	On appeal.
2013-001-501 DDS(12)/ 09-09-13	-do-	Estrella B. Rañeses, et al.	1,563,250.00	-do-
2013-002-501 DO-12/ 11-25-2013	-do-	Rowena S. Blones, et al.	1,063,750.00	-
			30,312,885.62	
Region XII				
2008-501-01(07) 07-02-2008	Payment of Collective Negotiation Agreement (CNA) incentive for CY 2007 in the excess of the DBM prescribed ceiling of P 25,000.00 Additional incentive likewise not approved by the Board of Directors.	Division Manager, Sr. Accounting Processor A & Payees - Employees of NIA	8,700.00	Issued NFD dated Feb. 12, 2015.
2008-501-01(07) 07-02-2008	-do-	Division Manager, Sr. Accounting Processor A & Payee - Munir Ali	10,000.00	-do-
2008-501-01(07) 07-15-2008	-do-	Division Manager, Sr. Accounting Processor A & Payees - Employees of NIA	8,700.00	-do-
2012-001-501(11) 01- 24-2012	Payment of Collective Negotiation Agreement (CNA) incentive for CY 2011 in the excess of the DBM prescribed ceiling of P 25,000.00 Additional incentive likewise not approved by the Board of Directors.	Division Manager, Sr. Accounting Processor A & Payee - Romulo Garcia	285,000.00	Issued NFD dated Oct. 30 2015
2013-08-501(12) 12- 21-2013	Payment of Collective Negotiation Agreement (CNA) incentive for CY 2012 in the excess of the DBM prescribed ceiling of P 25,000.00 Additional incentive likewise not approved by the Board of Directors.	Division Manager, Sr. Accounting Processor A & Payees - Employees of NIA	2,292,000.00	Issued NFD dated Oct. 30, 2015.
2015-01-501(13) 03-03-2015	Payment of incidental expenses	Division Manager, Sr. Accounting Processor A & Payee - Mario H. Sande	15,000.00	
2015-01-501(13) 03-03-2015	Payment of training registration fee	Division Manager, Sr. Accounting Processor A & Payee - Bernadita O. Tanud-Tanud	1,800.00	
2013-001-501 09-26-2013	Payment of Collective Negotiation Agreement (CNA) incentive for CY 2012 in the excess of the DBM prescribed ceiling of P 25,000.00 Additional incentive likewise not approved by the Board of Directors.	Division Manager, Sr. Accounting Processor A & Payees - Employees of NIA	539,750.00	

ND No./Date	Nature/Particulars	Persons Liable	Amount	Status
2013-01-501(12) 12-27-2013	Payment of Collective Negotiation Agreement (CNA) incentive for CY 2012 in the excess of the DBM prescribed ceiling of P 25,000.00 Additional incentive likewise not approved by the Board of Directors.	Division Manager, Sr. Accounting Processor A & Payees - Employees of NIA	3,588,000.00	Issued NFD dated Oct. 30, 2015.
2012-001 to 42 02-15-2012	Payment of Collective Negotiation Agreement (CNA) incentive for CY 2011 in the excess of the DBM prescribed ceiling of P 25,000.00 Additional incentive likewise not approved by the Board of Directors.	Division Manager, Sr. Accounting Processor A & Payees - Employees of NIA	195,000.00	-do-
2013-001-501 09-26-2013	Payment of Collective Negotiation Agreement (CNA) incentive for CY 2012 in the excess of the DBM prescribed ceiling of P 25,000.00 Additional incentive likewise not approved by the Board of Directors.	Division Manager, Sr. Accounting Processor B & Payees - Employees of NIA	1,290,000.00	-do-
2014-001-501 03-19-2014	-do-	Division Manager, Sr. Accounting Processor B & Payees - Employees of NIA	723,000.00	-do-
2012-003-501(11) 01-24-2012	Payment of Collective Negotiation Agreement (CNA) incentive for CY 2011 in the excess of the DBM prescribed ceiling of P 25,000.00 Additional incentive likewise not approved by the Board of Directors.	Division Manager A, Sr. Accounting Processor A, Cashier B & Payees - Ofelia Amoloria, at al.	90,000.00	-do-
2012-004-501(11) 01-24-2012	-do-	Division Manager A, Sr. Accounting Processor A, Cashier B & Payees - Julio Antenor, at al.	185,000.00	-do-
2013-001-501 09-26-2013	Payment of Collective Negotiation Agreement (CNA) incentive for CY 2012 in the excess of the DBM prescribed ceiling of P 25,000.00 Additional incentive likewise not approved by the Board of Directors.	Division Manager A, Sr. Accounting Processor A, Cashier B & Payees - Michael T. Abellar et al.	2,245,500.00	-do-
2012-001-501(11) 01-24-2012	Payment of Collective Negotiation Agreement (CNA) incentive for CY 2011 in the excess of the DBM prescribed ceiling of P 25,000.00 Additional incentive likewise not approved by the Board of Directors.	Division Manager A, Sr. Accounting Processor A, Cashier B & Payees - Mildred Alorro, at al.	80,000.00	-do-
2012-002-501(11) 01-24-2012	-do-	Division Manager A, Sr. Accounting Processor A, Cashier B & Payees - Rogelio Castre, at al.	10,000.00	-do-

ND No./Date	Nature/Particulars	Persons Liable	Amount	Status
2013-001-501 09-26-2013	Payment of Collective Negotiation Agreement (CNA) incentive for CY 2012 in the excess of the DBM prescribed ceiling of P 25,000.00 Additional incentive likewise not approved by the Board of Directors.	Division Manager A, Sr. Accounting Processor A, Cashier B & Payees - Cerilino S. Alahid, at al.	663,000.00	Issued NFD dated Oct. 30, 2015.
2013-001-501 09-26-2013	-do-	Acting Chief of Office, Sr.Accounting Processor A & Payees - Employees of NIA	569,500.00	-do-
			12,799,950.00	
Region XIII				
2004-002 to 035 (2002) RO 02-27-04	Payment of honorarium	Various NIA employees	367,600.00	With NFD.
2006-001 to 005 (2004) RO 01-06-06	Monetization of COB personnel were charged to project funds.	Various NIA employees	238,239.92	With NFD and COA Order of Execution (COE).
2006-006 (2003) RO 06-26-06	Meal subsidy/ grocery allowance	Various NIA employees	1,129,200.00	-do-
2007-001 (2005) RO 02-07-07	RTSO Evaluation Report imposed liquidated damages due to the delayed completion of project.	KALANTAS CONSTRUCTION & DEVELOPMENT CORP.	679,447.47	COA RO Decision for automatic review.
2007-002 (2002-2004) RO 04-16-07	Excessive programmed quantities for Wawa Link Canal, Package 14 under NBS Construction was noted by RTSO per Evaluation Report dated 1/11/07 hence there was an overpayment.	Mr. Alfredo L. Besada - Project Manager NBS Construction	1,037,650.34	-do-
2003-001 to 018 (2002) LAPDP-IC 11-11-03	Payment of honorarium	Various NIA employees	195,400.00	With NFD and COA Order of Execution (COE).
2004-001-010 (2003) LAPDP-IC 02-11-04	Payment of honorarium	Various NIA employees	316,000.00	With NFD and COA Order of Execution (COE).
2006-001 to 004 (2003-2004) LAPDP-IC 02-13-06	Meal subsidy/ grocery allowance	Various NIA employees	2,481,800.00	With NFD and COA Order of Execution (COE).
2003-001 LAPDP-IC (2002) 04-23-03	Payment of honorarium		30,300.00	-
2006-001 to 003 (2003) LAPDP-IC 05-29-05	Meal subsidy/ grocery allowance	Various NIA employees	357,200.00	With settlement of P10,000.00.
2007-001 (2004) LAPDP-IC 01-12-07	RATA of COB personnel charged against project funds.	Alfonso A. Fuentes	5,350.00	With NFD and COA Order of Execution (COE). 2/9/11.

ND No./Date	Nature/Particulars	Persons Liable	Amount	Status
2005-001 (2003) GRIS 10-13-05	Payment of meal subsidy/ grocery allowance.	Various NIA employees	105,000.00	COE & NFD dtd 7/2/10 & 7/1/10 were forwarded to COA-Legal Services Sector (LSS).
2005-002 (2004) GRIS 10-12-05	RATA charged against project funds.	Bernardino Galorio	5,350.00	No MR. Refunded under OR No. 7562112 dated 3/14/05 per schedule as of June 30, 2012. COE & NFD dtd 12/22/10 & 12/14/10 were returned to COA-LSS.
2005-003 (2004) GRIS 10-18-05	Monetization charged against project funds.	Bernardino Galorio, et al.	64,955.35	No MR. COE & NFD dtd 12/22/10 & 12/14/10 were returned to COA-LSS.
2005-002 (2004) GRIS 10-13-05	Monetization charged against project fund.	Buenaventura M. Espina	5,285.90	Motion filed by M. Ganotisi on 05/24/06 was denied per RLA Decision 2006-021 dated 06/30/05. COE & NFD dtd 12/22/10 & 12/14/10 were forwarded to ATL Melendres per 4th Ind dtd 2/9/11 but not yet returned to RO.
2005-003 (2004) GRIS 10-13-05	RATA charged against project funds.	Madante P. Ganitosi	16,050.00	MR filed by M. Ganotisi on 05/24/06 was denied per RLA Decision 2006-022 dated 06/30/05, with consideration that should NIA-SRIS could show proof of transfer of COB funds to project funds in replenishment of the amount of RATA paid to Mr. Ganotisi, the audit disallowance may be lifted. COE & NFD dtd 7/1/10 & 7/2/10 were forwarded to ATL per 4th Ind dtd 8/5/10 but not yet returned to RO.
2004-001 (2002) GRIS 01-19-04	Payment of honorarium.	Medel P. Mawile, et al.	75,250.00	With FOA dtd 1/13/2006.
2005-001 (2003) GRIS 09-28-05	Monetization charged to project funds.	Ernesto U. Sarita	45,362.70	Motion filed on 04/19/06 by Engr. Mawile was denied per RLA Decision 2006-019 dated. 06/27/06. COE & NFD dtd 8/19/10 & 8/12/10 were forwarded to ATL Calumbay per

ND No./Date	Nature/Particulars	Persons Liable	Amount	Status
				4th Ind dtd 10/11/10 but not yet returned to RO.
2005-001 (2004) GRIS 10-13-05	Payment of meal subsidy & grocery allowance.	Various NIA employees	222,800.00	COE & NFD dated 8/6/10 & 7/30/10 were returned to COA-LSS.
2006-001 (2002 SPISP) GRIS 01-19-06	Payment of beers.	Balanghai Hotel & Convention Center	3,432.00	-do-
2006-003 (02-04) GRIS 05-25-06	Excessive payment of cell phone bills.	Globe Telecom	32,052.50	No MR. COE & NFD dtd 12/22/10 & 12/14/10 were forwarded to ATL Calumbay per 4th Ind dtd 1/25/11 but not yet returned to RO.
2006-004 (2003) GRIS 04-11-06	Non-submission of TO & Liquidation Report.	Medel P. Mawile	5,000.00	COE & NFD dtd 8/17/10 & 8/10/10 were forwarded to ATL Calumbay per 4th Ind dtd 10/11/10 but not yet returned to RO.
2007-001 (2005) GRIS 02-01-07	Maturing NS No. 2005-001 (2004) dated 11/29/05 to ND. Re: NIA Projects w/o Program of Works.	Jimmy Cabusao	18,558.94	COE & NFD dtd 8/17/10 & 8/10/10 were forwarded to ATL Calumbay per 4th Ind dtd 10/11/10 but not yet returned to RO.
2005-001 (2004) PIO Agusan DS 10-17-05	Monetization charged against project fund.	Alexander A. Timogan	189,516.93	Motion filed by P. Calibayan, PIO III on 01/09/06 was denied under RLA Decision 2006-004 dtd. 02/14/06. Returned NFD & COE dated July 30, 2010 and August 6, 2010, respectively, to COA-LSS.
2006-001 (2003-2004) PIO Agusan DS 09-08-06	Meal subsidy or grocery allowance	Various NIA employees	960,000.00	No Motion for Reconsideration. COE & NFD dtd 7/5/10 & 7/1/10 were returned to COA-LSS.
2006-005 (2004) PIO Agusan DS 7-11-2006	Disallowed claim of contractor, construction of Aupagan lateral canals, Gemma Construction.		81,247.59	Returned COE & NFD per 7th Ind. dated June 29, 2011 to COA-COMSEC.
2005-001 (2004) PIO Agusan DS 10-17-2005	Monetization charged against project funds.	Lydia H. Coral	54,005.25	No MR. COE & NFD dtd 8/17/10 & 8/10/10 were forwarded to ATL Enriquez per 4th Ind dtd 10/11/10 but not yet returned.

ND No./Date	Nature/Particulars	Persons Liable	Amount	Status
2006-001 to 004 PIO Agusan DS	Meal subsidy/ grocery allowance	Various NIA employees	594,533.19	Forwarded the duly served copies of COE & NFD dated December 27 and December 17, 2010 respectively, to COA-LSS per 8th Ind. dated October 11, 2011 on 8/13/2011 and with information that Engr. Joel A. Yape's disallowance on meal subsidy or grocery allowance of P15,000 was fully refunded and Victamer Rosario has partial payment/refund of P2,566.81, and that the said Office can no longer deduct the balance as to date since his forced leave was effective Oct. 16, 2007.
2005-001 (2003) ARIS 10-13-05	Payment of meal subsidy / grocery allowance.		414,700.00	No MR. COE & NFD dtd 12/10/10 & 12/3/10 were returned to COA-LSS.
2006-002 (2002) ARIS 02-01-06	Unreturned overpayment made to Balanghai Hotel in a form of imputed taxes.		3,891.27	No MR. COE & NFD dated 6/15/10 & 6/15/10 were returned to COA-LSS.
2004-001 (2003) ARIS 09-08-04	Payment of honorarium.		1,600.00	Total settlement as of 7/8/2005 - 11,200 per letter dtd 7/8/05 of PIM J. Yape. (Balance P1,600.00)
			9,736,779.35	
TOTAL DISALLOWANCES			P 411,448,990.04	

II. Notices of Suspension (NS)

NS No./Date	Nature/Particulars	Persons Responsible	Amount	Status
Central Office 2015-004-501/ 12-10-15	Non-submission of documents necessary in the auditorial review of Reimbursement/payment of jet plane fuel and incidental expenses.	Administrator; Acting Manager, Budget Division; Acting Manager, Accounting Division; Payee – Engr. Florencio F. Padernal & Subic Air, Inc.	P 406,315.78	Issued Notice of Disallowance in April 2016
2015-003-501b/ 11-04-15	Lack of supporting documents necessary for auditorial review of payments of contract No. NIACO-S-2R Supply and Delevery of Twenty (20) units pick-up Truck	Administrator; Acting Manager, Accounting Division; Manager, Operations Manager and Chairman, Committee on Inspection and Acceptance; Manager, Property & Procurement Division and	29,200,000.00	-do-

NS No./Date	Nature/Particulars	Persons Responsible	Amount	Status
		Member, Committee on Inspection and Acceptance; Chairman, Vice-Chairman & Members of BAC-A ; Head and Members of Technical Working Group; Head, BAC Secretariat; Payee – Nissan Westgate/Shaw		
2015-003-501/ 10-28-15	Lack of supporting documents necessary for auditorial review of 50% final payment of lease of venue including accommodation and meals for NIA IA Consultation/Convention & Mass Turnover of Completed Irrigation Projects to IAS.	Administrator; Acting Manager, Accounting Division; Acting Deputy Administrator for Administrative and Finance; Division Manager, IDD; Manager, Operations Department; Deputy Administrator for Engineering and Operations; Acting Manager, Administrative Department; OIC, Budget and Revenue Division; Payee – Travellers International Hotel Group, Inc.	4,218,700.00	Review of submitted documents on-going
2015-002-501/ 10-08-15	Deficiency of supporting documents in the Construction of Umayam Diversion Dam & Its Appurtenant structures, Contract No. UMRIPD-C-1	Administrator; Deputy Administrator for Engineering and Operations; Payee - KYRO Builders	173,036,646.04	With COA-TAS; under review
2015-001-501/ 08-28-15	Lack of supporting documents necessary for the auditorial review of the payment of janitorial services	Deputy Administrator for Administrative and Finance; Acting Manager, Accounting Division; Payee - M8 Manpower Services	878,355.13	Issued AOM April 2016
			207,740,016.95	
CAR				
12-001-501-(11)/ 03- 12-2012	Lack of Legal basis to receive additional viability incentive		43,000.00	Issued with final demand on January 16, 2014 but no action until now. For issuance of ND.
12-002-501-(10)/ 06- 27-2012	Inconsistencies in the texture of the concrete surfaces and some minor defects (honeycombs) on the surface of the upstream wing wall		12,496.18	-
			55,496.18	
Region II				
RO2-2015-COB-10-15	Non-submission of documents necessary in the auditorial review of infrastructure project on the payment for the Construction of Canalization works and canal structures for ABACA CIS, Contract No. NCB-RO2-CB03-15	Engr. Antonio C. Lara, Regional Irrigation Manager; Rubelita S. Bancod, Division Manager-AFD; Avelino C. Tuazon, Division Manager-EOD; Nora L. Bernabe, Financial Planning Specialist B; Edision L. Tolentino, Supvg. Engineer A; & Payee – FBS Engineering & Construction	902,809.25	Settled on 02/17/16.

NS No./Date	Nature/Particulars	Persons Responsible	Amount	Status
RO2-2015-COB-10-16	Non-submission of documents necessary in the auditorial review of infrastructure project on the payment for the Construction of Diversion works, CHB canal lining and canal structures for Bunga CIS, Contract No. NCB-RO2-CB07-15	Engr. Antonio C. Lara, Regional Irrigation Manager; Rubelita S. Bancod, Division Manager-AFD; Avelino C. Tuazon, Division Manager-EOD; Nora L. Bernabe, Financial Planning Specialist B; Edision L. Tolentino, Supvg. Engineer A; & Payee – Ericvonne Construction	1,102,970.04	Settled on 02/17/16.
RO2-2015-COB-10-17	Non-submission of documents necessary in the auditorial review of infrastructure project on the payment for the Construction of Diversion works, canalization works, canal structures and access road for Dikaruyan CIS, Contract No. NCB-RO2-ISA02-15	Engr. Antonio C. Lara, Regional Irrigation Manager; Rubelita S. Bancod, Division Manager-AFD; Avelino C. Tuazon, Division Manager-EOD; Nora L. Bernabe, Financial Planning Specialist B; Edision L. Tolentino, Supvg. Engineer A; & Payee – M.C. Torio Construction	552,766.50	Settled on 02/17/16
RO2-2015-COB-10-18	Non-submission of documents necessary in the auditorial review of infrastructure project on the payment for the Construction of Canal structures and Terminal facilities for Dibulan River Irrigation Project, Contract No. NCB-RO2-ISA04-15	Engr. Antonio C. Lara, Regional Irrigation Manager; Rubelita S. Bancod, Division Manager-AFD; Avelino C. Tuazon, Division Manager-EOD; Nora L. Bernabe, Financial Planning Specialist B; Edision L. Tolentino, Supvg. Engineer A; & Payee – JWD Construction	4,076,567.36	Settled on 02/17/16
RO2-2015-COB-10-19	Non-submission of documents necessary in the auditorial review of infrastructure project on the payment for the Construction of Diversion works, canalization works, canal structures and terminal facilities for Nangalisan-Paniki CIS, Contract No. NCB-RO2-NV01-15	Engr. Antonio C. Lara, Regional Irrigation Manager; Rubelita S. Bancod, Division Manager-AFD; Avelino C. Tuazon, Division Manager-EOD; Nora L. Bernabe, Financial Planning Specialist B; Edision L. Tolentino, Supvg. Engineer A; & Payee – Monte Construction	3,665,221.55	Settled on 02/17/16
2015-501-001(2015) CBIMO 12-11-15	Official receipt from recipient Irrigators Association (IAs) to acknowledge payment to Irrigators Association (IA) share in the collection of Irrigation Fees of the Cagayan-Batanes Irrigation Management Office and its attached Irrigation Systems was not attached.	Acting Divison Manager- Francis C. Yu; Cashier B- Victorio F. Urbina; Leonardo B. Villegas-Principal Engineer A/IAAPIS; & Rolando P. Sorita- Principal Engineer C/EAAIS.	407,630.44	Partially settled as of April 30, 2016.
2014-001-501 12/05/2014	Fund transferred to the Provincial Government of Quirino	Mr. Dante C. Adriano, Engr. Gileu Michael O. Dimoloy, Engr. Estanislao R. Najera, Provincial Government of Quirino	438,384.83	With partial settlement.
2015 -02-501 12/18/2015	Payment of Irrigators Association share of Incentives.	Mr. Dante C. Adriano, Engr. Gileu Michael O. Dimoloy TresardenIA/ Ernesto Ancheta Pagbabago ng Kabuhayan/Rodolfo Biernes	132,054.64	For further verification and validation

NS No./Date	Nature/Particulars	Persons Responsible	Amount	Status
		Triple San IA/ Lito Benedicto Nanguyatan IA /Laureto Santiago		
			11,278,404.61	
MARIIS				
DI-2015-501-10-03	Non-submission of documents necessary in the auditorial review of infrastructure project on the payment for the Construction of Concrete canal lining along NIA-MARIIS Division I Service Area, Contract No. MARIIS-D1-POW#2-2015 (RRENIS), Package No. 3	Engr. Eduardo P. Ramos, Division Manager; Eugenia L. Orazo, Sr. Accounting Processor A; Merlita S. Mangadap, Cashier B; Carlos G. Lucas, Principal Engineer C; Edwin B. Ildefonso, Head-Engineering Unit; & Payee – Jonathan M. Gaddi Construction	1,002,355.17	Settled on 01/22/16.
DI-2015-501-10-04	Non-submission of documents necessary in the auditorial review of infrastructure project on the payment for the Construction of CHB lining along NIA-MARIIS Division I Service Area, Contract No. MARIIS-D1-POW#2-2015 (RRENIS), Package No. 15	Engr. Eduardo P. Ramos, Division Manager; Eugenia L. Orazo, Sr. Accounting Processor A; Merlita S. Mangadap, Cashier B; Carlos G. Lucas, Principal Engineer C; Edwin B. Ildefonso, Head-Engineering Unit; & Payee – Water Dragon Construction	1,109,274.97	Settled on 01/22/16
DI-2015-501-10-05	Non-submission of documents necessary in the auditorial review of infrastructure project on the payment for the Construction of Road concreting for solar drying, Contract No. MARIIS-D1-POW#2-2015 (RRENIS), Package No. 1	Engr. Eduardo P. Ramos, Division Manager; Eugenia L. Orazo, Sr. Accounting Processor A; Merlita S. Mangadap, Cashier B; Carlos G. Lucas, Principal Engineer C; Edwin B. Ildefonso, Head-Engineering Unit; & Payee – Water Dragon Construction	1,901,107.77	Settled on 01/22/16
DI-2015-501-10-06	Non-submission of documents necessary in the auditorial review of infrastructure project on the payment for the Construction of Canal lining, CHB lining, structures and gravelling of canal and service road along NIA-MARIIS Division I Service Area, Contract No. MARIIS-D1-POW#2-2015 (RRENIS), Package No. 12	Engr. Eduardo P. Ramos, Division Manager; Eugenia L. Orazo, Sr. Accounting Processor A; Merlita S. Mangadap, Cashier B; Carlos G. Lucas, Principal Engineer C; Edwin B. Ildefonso, Head-Engineering Unit; & Payee – Water Dragon Construction	1,216,165.20	Settled on 01/22/16
DI-2015-501-10-07	Non-submission of documents necessary in the auditorial review of infrastructure project on the payment for the Construction of Canal lining and CHB lining along NIA-MARIIS Division I Service Area, Contract No. MARIIS-D1-POW#1-2015 (NIS), Package No. 3	Engr. Eduardo P. Ramos, Division Manager; Eugenia L. Orazo, Sr. Accounting Processor A; Merlita S. Mangadap, Cashier B; Carlos G. Lucas, Principal Engineer C; Edwin B. Ildefonso, Head-Engineering Unit; & Payee – NTL Builders and Developers	3,608,993.98	Settled on 01/22/16
DI-2015-501-10-08	Non-submission of documents necessary in the auditorial review of infrastructure project on the payment for the Construction of Licaray Creek Pumping Station, Contract No. MARIIS-D1-POW#3-	Engr. Eduardo P. Ramos, Division Manager; Eugenia L. Orazo, Sr. Accounting Processor A; Merlita S. Mangadap, Cashier B; Carlos G. Lucas, Principal Engineer C; Edwin B. Ildefonso,	10,001,835.04	Settled on 01/22/16

NS No./Date	Nature/Particulars	Persons Responsible	Amount	Status
	2014-ISA, Package No. 2	Head-Engineering Unit; & Payee – Water Dragon Construction		
DI-2015-501-10-11	Non-submission of documents necessary in the auditorial review of infrastructure project on the payment for the Construction of CHB lining along NIA-MARIIS Division I Service Area, Contract No. MARIIS-D1-POW#1-2015 (NIS), Package No. 5	Engr. Eduardo P. Ramos, Division Manager; Eugenia L. Orazo, Sr. Accounting Processor A; Merlita S. Mangadap, Cashier B; Carlos G. Lucas, Principal Engineer C; Edwin B. Ildefonso, Head-Engineering Unit; & Payee – Jijomer Construction	1,423,476.37	Settled on 01/22/16
DII-2015-501-10-01	Non-submission of documents necessary in the auditorial review of infrastructure project on the payment for road surfacing for Lat. H, Lat. J and Lat. E along NIA-MARIIS Division II Service Area, Contract No. MARIIS-DII-01-2014, Package No. 8-RRIF-2014	Engr. Pedro M. Dalawampu, Division Manager A; Eufemia G. Dela Peña, Sr. Accounting Processor A; Ulyses N. Espiritu, Cashier B; Ronnie B. Besa, Sr. Engineer A; Efren F. Robang, Head-Engineering Unit; & Payee – D.A. Cadelina Construction	4,262,487.43	Settled on 03/07/16
DII-2015-501-10-02	Non-submission of documents necessary in the auditorial review of infrastructure project on the First payment for road surfacing for Lat. F, Lat. G and Lat. I along NIA-MARIIS Division II Service Area, Contract No. MARIIS-DII-01-2014, Package No. 6-RRIF-2014	Engr. Pedro M. Dalawampu, Division Manager A; Eufemia G. Dela Peña, Sr. Accounting Processor A; Ulyses N. Espiritu, Cashier B; Ronnie B. Besa, Sr. Engineer A; Efren F. Robang, Head-Engineering Unit; & Payee – D.A. Cadelina Construction	298,804.01	Settled on 03/07/16
DII-2015-501-10-03	Non-submission of documents necessary in the auditorial review of infrastructure project on the payment for road surfacing for Lat. F, Lat. G and Lat. I along NIA-MARIIS Division II Service Area, Contract No. MARIIS-DII-01-2014, Package No. 7-RRIF-2014	Engr. Pedro M. Dalawampu, Division Manager A; Eufemia G. Dela Peña, Sr. Accounting Processor A; Ulyses N. Espiritu, Cashier B; Ronnie B. Besa, Sr. Engineer A; Efren F. Robang, Head-Engineering Unit; & Payee – D.A. Cadelina Construction	2,045,386.21	Settled on 03/07/16
DII-2015-501-10-04	Non-submission of documents necessary in the auditorial review of infrastructure project on the First payment for Upgrading of Lat. D-1 and construction of Proportional Weir and concrete lining along NIA-MARIIS Division II Service Area, Contract No. MARIIS-DII-02-2013, Package No. 5-RRENIS-2013	Engr. Pedro M. Dalawampu, Division Manager A; Eufemia G. Dela Peña, Sr. Accounting Processor A; Ulyses N. Espiritu, Cashier B; Ronnie B. Besa, Sr. Engineer A; Efren F. Robang, Head-Engineering Unit; & Payee – Rojuned Construction	670,229.17	Settled on 03/07/16
DII-2015-501-10-05	Non-submission of documents necessary in the auditorial review of infrastructure project on the payment for the construction of Outlet Protection of Lat. A-2a-2 along NIA-MARIIS Division II Service Area, Contract No. PIDPM-C-D2S-1	Engr. Pedro M. Dalawampu, Division Manager A; Eufemia G. Dela Peña, Sr. Accounting Processor A; Ulyses N. Espiritu, Cashier B; Ronnie B. Besa, Sr. Engineer A; Efren F. Robang, Head-Engineering Unit; & Payee – JRBB Construction	123,222.37	Settled on 03/07/16

NS No./Date	Nature/Particulars	Persons Responsible	Amount	Status
DII-2015-501-10-06	Non-submission of documents necessary in the auditorial review of infrastructure project on the payment for road surfacing along NIA-MARIIS Division II Service Area, Contract No. MARIIS-DII-01-2014, Package No. 2-RRIF-2014	Engr. Pedro M. Dalawampu, Division Manager A; Eufemia G. Dela Peña, Sr. Accounting Processor A; Ulyses N. Espiritu, Cashier B; Ronnie B. Besa, Sr. Engineer A; Efren F. Robang, Head-Engineering Unit; & Payee – DCE Construction	1,844,311.76	Settled on 03/07/16
DII-2015-501-10-07	Non-submission of documents necessary in the auditorial review of infrastructure project on the payment for the repair of combined thresher crossing and headgate along NIA-MARIIS Division II Service Area, Contract No. MARIIS-DII-03-2015	Engr. Pedro M. Dalawampu, Division Manager A; Eufemia G. Dela Peña, Sr. Accounting Processor A; Ulyses N. Espiritu, Cashier B; Ronnie B. Besa, Sr. Engineer A; Efren F. Robang, Head-Engineering Unit; & Payee – Amianan Construction	2,388,669.79	Settled on 03/07/16
DII-2015-501-10-08	Non-submission of documents necessary in the auditorial review of infrastructure project on the payment for the construction of concrete lining along Paddad Supply Canal, Contract No. MARIIS-DII-02-2015, Package No. 5-NIS-2015	Engr. Pedro M. Dalawampu, Division Manager A; Eufemia G. Dela Peña, Sr. Accounting Processor A; Ulyses N. Espiritu, Cashier B; & Payee – DCE Construction	2,388,986.20	Settled on 03/07/16
DII-2015-501-10-09	Non-submission of documents necessary in the auditorial review of infrastructure project on the payment for the construction of concrete canal lining, furnish and install Gabion boulders along NIA-MARIIS Division II Service Area, Contract No. MARIIS-DII-01-2015, Package No. 7-RRENIS-2015	Engr. Pedro M. Dalawampu, Division Manager A; Eufemia G. Dela Peña, Sr. Accounting Processor A; Ulyses N. Espiritu, Cashier B; & Payee – GERRA Construction, Inc.	1,388,763.52	Settled on 03/07/16
DII-2015-501-10-10	Non-submission of documents necessary in the auditorial review of infrastructure project on the payment for the construction of Concrete lining at Lat. A Extension including Bench Flume and its appurtenant structures (Thresher crossing) along NIA-MARIIS Division II Service Area, Contract No. MARIIS-DII-02-2015, Package No. 2-NIS-2015	Engr. Pedro M. Dalawampu, Division Manager A; Eufemia G. Dela Peña, Sr. Accounting Processor A; Ulyses N. Espiritu, Cashier B; & Payee –DCE Construction	1,346,034.86	Settled on 03/07/16
DII-2015-501-10-11	Non-submission of documents necessary in the auditorial review of infrastructure project on the payment for the construction of Concrete lining and construction fo Drainage crossing along NIA-MARIIS Division II Service Area, Contract No. MARIIS-DII-01-2015, Package No. 2-RRENIS-2015	Engr. Pedro M. Dalawampu, Division Manager A; Eufemia G. Dela Peña, Sr. Accounting Processor A; Ulyses N. Espiritu, Cashier B; & Payee – DCE Construction	1,353,160.02	Settled on 03/07/16

NS No./Date	Nature/Particulars	Persons Responsible	Amount	Status
DII-2015-501-10-12	Non-submission of documents necessary in the auditorial review of infrastructure project on the payment for the construction of concrete lining along MMC and Furnish & install Gabion Boulders along MMC, Contract No. MARIIS-DII-01-2015, Package No. 1-RRENIS-2015	Engr. Pedro M. Dalawampu, Division Manager A; Eufemia G. Dela Peña, Sr. Accounting Processor A; Ulyses N. Espiritu, Cashier B; & Payee – Amianan Construction	1,326,006.88	Settled on 03/07/16
DII-2015-501-10-13	Non-submission of documents necessary in the auditorial review of infrastructure project on the First payment for the construction of concrete lining along OMC Extension, Improvement of Bench Flume and its appurtenant structures (Vertical Drops), Contract No. MARIIS-DII-02-2015, Package No. 10-NIS-2015	Engr. Pedro M. Dalawampu, Division Manager A; Eufemia G. Dela Peña, Sr. Accounting Processor A; Ulyses N. Espiritu, Cashier B; & Payee – Jan Paola Construction & General Merchandise	962,598.87	Settled on 03/07/16
DII-2015-501-10-14	Non-submission of documents necessary in the auditorial review of infrastructure project on the First payment for the construction of Extension road crossing, construction of turnouts, Furnish and install Gabion boulders and construction of Grouted Riprap at Outlet for Balaobao checkgate, Contract No. MARIIS-DII-01-2015, Package No. 6-RRENIS-2015	Engr. Pedro M. Dalawampu, Division Manager A; Eufemia G. Dela Peña, Sr. Accounting Processor A; Ulyses N. Espiritu, Cashier B; & Payee – Proline Construction	862,934.37	Settled on 03/07/16
DII-2015-501-10-15	Non-submission of documents necessary in the auditorial review of infrastructure project on the payment for the construction of concrete lining, protection dike, construction of turnouts, repair of road crossing and construction of Bench Flume including its appurtenant structures (Road crossing) along NIA-MARIIS Division II Service Area, Contract No. MARIIS-DII-02-2015, Package No. 1-NIS-2015	Engr. Pedro M. Dalawampu, Division Manager A; Eufemia G. Dela Peña, Sr. Accounting Processor A; Ulyses N. Espiritu, Cashier B; & Payee – MDU Enterprises and Construction	774,819.30	Settled on 03/07/16
DII-2015-501-10-16	Non-submission of documents necessary in the auditorial review of infrastructure project on the First payment for furnish and installation of Gabion Boulders along OMC, Drainage excavation of Calabacab Creek, Contract No. MARIIS-DII-01-2015, Package No. 9-RRENIS-2015	Engr. Pedro M. Dalawampu, Division Manager A; Eufemia G. Dela Peña, Sr. Accounting Processor A; Ulyses N. Espiritu, Cashier B; & Payee – A.F. Manuel Construction	776,764.87	Settled on 03/07/16

NS No./Date	Nature/Particulars	Persons Responsible	Amount	Status
DII-2015-501-10-17	Non-submission of documents necessary in the auditorial review of infrastructure project on the First payment for the construction of concrete lining, thresher crossing, turnouts, farm ditch and drainage along NIA-MARIIS Division II Service Area, Contract No. MARIIS-DII-01-2015, Package No. 8-RRENIS-2015	Engr. Pedro M. Dalawampu, Division Manager A; Eufemia G. Dela Peña, Sr. Accounting Processor A; Ulyses N. Espiritu, Cashier B; & Payee – JRBB Construction	748,226.44	Settled on 03/07/16
DII-2015-501-10-18	Non-submission of documents necessary in the auditorial review of infrastructure project on the First payment for the construction of concrete lining, Contract No. MARIIS-DII-01-2015, Package No. 3-RRENIS-2015	Engr. Pedro M. Dalawampu, Division Manager A; Eufemia G. Dela Peña, Sr. Accounting Processor A; Ulyses N. Espiritu, Cashier B; & Payee – Rojuned Construction	737,806.65	Settled on 03/07/16
DII-2015-501-10-19	Non-submission of documents necessary in the auditorial review of infrastructure project on the First payment for the construction of PSC-4, headgate, drainage crossing and road crossing along NIA-MARIIS Division II Service Area, Contract No. MARIIS-DII-02-2015, Package No. 8-NIS-2015	Engr. Pedro M. Dalawampu, Division Manager A; Eufemia G. Dela Peña, Sr. Accounting Processor A; Ulyses N. Espiritu, Cashier B; & Payee – RPU Construction	735,243.65	Settled on 03/07/16
DII-2015-501-10-20	Non-submission of documents necessary in the auditorial review of infrastructure project on the First payment for the construction of Bench Flume, construction of drainage and road crossing along NIA-MARIIS Division II Service Area, Contract No. MARIIS-DII-02-2015, Package No. 11-NIS-2015	Engr. Pedro M. Dalawampu, Division Manager A; Eufemia G. Dela Peña, Sr. Accounting Processor A; Ulyses N. Espiritu, Cashier B; & Payee – Proline Construction	706,960.99	Settled on 03/07/16
DII-2015-501-10-21	Non-submission of documents necessary in the auditorial review of infrastructure project on the First payment for the construction of concrete lining, furnish and install Gabion Boulders, construction of drainage crossing and repair of outlet COW along NIA-MARIIS Division II Service Area, Contract No. MARIIS-DII-01-2015, Package No. 4-RRENIS-2015	Engr. Pedro M. Dalawampu, Division Manager A; Eufemia G. Dela Peña, Sr. Accounting Processor A; Ulyses N. Espiritu, Cashier B; & Payee – Jaime B. Ching Enterprises	671,262.54	Settled on 03/07/16
DIII-2015-501-10-01	Non-submission of documents necessary in the auditorial review of infrastructure project on the First payment for the construction of Bench Flume, Elevated Flume and reinforced concrete canal lining along NIA-MARIIS Division III Service Area, Contract No. MARIIS-D3-POW#3-2015 (NIS/CIS) Package 1	Engr. William B. Oppuer, Division Manager A; Angelita C. Garchitorea, Sr. Accounting Processor A; Myrna J. Jara, Cashier B; & Payee – E.S. Pua Construction	577,014.32	Settled on 02/10/16

NS No./Date	Nature/Particulars	Persons Responsible	Amount	Status
DIII-2015-501-10-02	Non-submission of documents necessary in the auditorial review of infrastructure project on the First payment for the construction of Reinforce concrete canal along NIA-MARIIS Division III Service Area, Contract No. MARIIS-D3-POW#2-2015 (MAGAT RIS) Package 5	Engr. William B. Oppuer, Division Manager A; Angelita C. Garchitorea, Sr. Accounting Processor A; Myrna J. Jara, Cashier B; & Payee – E.S. Pua Construction	440,050.91	Settled on 02/10/16
DIII-2015-501-10-03	Non-submission of documents necessary in the auditorial review of infrastructure project on the First payment for the construction of Bench Flume, Elevated Flume and reinforced concrete canal lining along NIA-MARIIS Division III Service Area, Contract No. MARIIS-D3-POW#3-2015 (NIS/CIS) Package 2	Engr. William B. Oppuer, Division Manager A; Angelita C. Garchitorea, Sr. Accounting Processor A; Myrna J. Jara, Cashier B; & Payee – MDU Enterprises and Construction	644,547.65	Settled on 02/10/16
DIV-2015-COB-01	Non-submission of documents necessary in the auditorial review of infrastructure project on the Advance payment for the modification of D2B2, Contract No. MARIIS-DIV-POW-2015-1 RREIS-REBID, SPC 7	Engr. Jose G. Soliven, Division Manager A; Jayson J. Flores, Sr. Accounting Processor A; Mary Ann D. Zingalawa, Cashier B; & Payee – Amianan Construction	322,400.42	Settled on 02/10/16
DIV-2015-COB-02	Non-submission of documents necessary in the auditorial review of infrastructure project on the Advance payment for the construction of concrete lining at Lat. D, Sta. 4+730-5+150, Contract No. MARIIS-DIV-2015-1-RREIS, SPC5	Engr. Jose G. Soliven, Division Manager A; Jayson J. Flores, Sr. Accounting Processor A; Mary Ann D. Zingalawa, Cashier B; & Payee – Armson Construction & Enterprises	353,457.51	Settled on 02/10/16
DIV-2015-COB-03	Non-submission of documents necessary in the auditorial review of infrastructure project on the First payment for the construction of concrete lining of Lat. A MAC along NIA-MARIIS Division IV Service Area, Contract No. MARIIS-DIV-POW-2015-1 RREIS-SPC 3	Engr. Jose G. Soliven, Division Manager A; Jayson J. Flores, Sr. Accounting Processor A; Mary Ann D. Zingalawa, Cashier B; & Payee – DST Metal Craft & Engineering Works	2,308,055.11	Settled on 02/10/16
DIV-2015-COB-04	Non-submission of documents necessary in the auditorial review of infrastructure project on the payment for the construction of concrete lining of Lat CEEMC, Contract # MARIIS-DIV-INFRA-POW-2015-1RREIS-REBID, SPC6	Engr. Jose G. Soliven, Division Manager A; Jayson J. Flores, Sr. Accounting Processor A; Mary Ann D. Zingalawa, Cashier B; & Payee – E.S. Pua Construction	1,533,693.88	Settled on 02/10/16
DIV-2015-COB-05	Non-submission of documents necessary in the auditorial review of infrastructure project on the payment for the Improvement of	Engr. Jose G. Soliven, Division Manager A; Jayson J. Flores, Sr. Accounting Processor A; Mary Ann D. Zingalawa, Cashier B; &	5,382,410.02	Settled on 02/10/16

NS No./Date	Nature/Particulars	Persons Responsible	Amount	Status
	NSC checkgate weir and upgrading of canal/lateral, Contract No. MARIIS-DIV-POW-2015-1 RREIS, SPC 2	Payee – Jijomer Construction		
DIV-2015-COB-06	Non-submission of documents necessary in the auditorial review of infrastructure project on the payment for the construction of Concrete lining of Lat. RMMC, Contract No. MARIIS-DIV-INFRA-POW-2015-1 RREIS, SPC 4	Engr. Jose G. Soliven, Division Manager A; Jayson J. Flores, Sr. Accounting Processor A; Mary Ann D. Zingalawa, Cashier B; & Payee – JWD Construction	692,308.58	Settled on 02/10/16
DRD-2015-501-11-01	Non-submission of documents necessary in the auditorial review of infrastructure project on the payment for the construction of Erosion control/Overflow road embankment structures along Magat Watershed, Contract No. MARIIS-DRD-INFRA-2015-001	Engr. Rodolfo E. Mejia, Division Manager A; Olive E. Malabanan, Sr. Accounting Processor A; Rodrigo V. Olimon, Head Watershed Mgt. Section; Edmund C. Reantillo, OIC-Civil Works Section; Mark Joseph L. Laureta, Engineer A; & Payee – Water Dragon Construction	5,595,843.48	Settled on 02/10/16
			64,525,670.28	
UPRIIS				
13-03-501(13) DV/ 09-07-13	Payment of Advertisement	Cashier B – Jennifer Divina	1,000.00	Documents submitted for further evaluation
14-01-501(13) DI/ 10-09-14	Payment of First 30 days Relocation allowance	Administrative Officer – Melinda S. Ramos; Head, Acctg unit – Consuelo Lladones; Payee – Freddie M. Toquero	24,000.00	Documents submitted for further evaluation
14-02-501(13) DI/ 10-09-14	Payment of First 30 days Relocation allowance	Administrative Officer – Melinda S. Ramos; Head, Acctg unit – Consuelo Lladones; Division Manager – Freddie M. Toquero; Payee – Arnel Tabilon	24,000.00	Documents submitted for further evaluation
			49,000.00	
Region V				
12-001-101 (12) 05-09- 2012	The project includes supply of Labor and Materials for Repair/Rehabilitation of Tubing-Gabi CIS undertaken by CL Carandang Enterprise with a total contract cost of P 1,761,306.00. The amount of P 459,700.87 was suspended in audit. Per COA Resolution No. 91-052, the project was 36.10% above COA estimate and 26.10% above authorized limit.	ENGR. WILLIAM P. RAGODON – Regional Manager (Party to the Contract/Approving Authority) MARIA S. ILARDE – FMD Manager (Witness to the Contract/Certifying Authority) ENGR. ALAN N. FABRICANTE – Acting IMO Head – Sorsogon & Masbate (Witness to the Contract/Recommending Approval for voucher payment)	459,700.87	With Justification
12-002-101 (12) 05-09- 2012	The project includes supply of Labor and Materials for Repair/Rehabilitation of Jamorawon CIS undertaken by CL Carandang Enterprise with a total contract cost of P919,992.61. The amount of P89,975.28 was suspended in		89,975.28	-do-

NS No./Date	Nature/Particulars	Persons Responsible	Amount	Status
	audit. Per COA Resolution No. 91-052, the project was 19.78% above COA estimate and 9.78% above authorized limit.			
12-009-101 10-03-2012	The project includes supply of Labor and Materials for Repair/Rehabilitation of Ronas CIS undertaken by Shaljomar Construction & Supply with a total contract cost of P1,330,144.00. The amount of P136,472.77 was suspended in audit. Per COA Resolution No. 91-052, the project was 20.26% above COA estimate and 10.26% above authorized limit.	ENGR. WILLIAM P. RAGODON – Regional Manager (Party to the Contract/Approving Authority) MARIA S. ILARDE – FMD Manager (Witness to the Contract/Certifying Authority) ENGR. ALAN N. FABRICANTE – Acting IMO Head – Sorsogon & Masbate (Witness to the Contract/Recommending Approval for voucher payment)	136,472.77	With Justification
12-011-101 11-05-2012	The project was implemented last 2008 for Oco CIS, Catanduanes which is long overdue. This was undertaken by Edriel Enterprises with a total contract amount of P7,498,899.35. An evaluation was made by the NIA Regional Inspectorate Team on the project site and established the 84.32% completion. The amount of P4,902,538.59 was suspended in audit. Per Section 68 of Rule 22 of RA No. 9184, once the cumulative amount of liquidated damages reaches 10% of the amount of the contract, the procuring entity shall rescind the contract without prejudice to other courses of action and remedies open to it. Furthermore, item 3.A.2.C of Appendix 4 of RA No. 9184 also states that termination of contract shall be made if the contractor abandons the contract works, refuses or fails to comply with a valid instruction of the Procuring Entity (PE) or fails to proceed expeditiously and without delay despite a written notice by the PE.	ENGR. WILLIAM P. RAGODON – Regional Manager (Party to the Contract/Approved the Payment) ENGR. EDMUNDO T. VILLALUZ – Project-in-Charge (Supervision over the project)	4,902,538.59	With Justification
12-012-101 11-05-2012	The project was implemented last 2009 for Panganiban CIS, Catanduanes which is long overdue. This was undertaken by JD Construction with a total contract amount of P5,051,462.50. As per the report made by the previous Division Manager of NIA RO5, Engr. Tomas P. Francia, the project was 80% completed only. The amount of P3,758,313.48 was suspended in audit. Per Section 68	ENGR. WILLIAM P. RAGODON – Regional Manager (Party to the Contract/Approved the Payment) ENGR. FELIZARDO A. OLFINDO – Project-in-Charge (Supervision over the project)	3,758,313.48	With Justification

NS No./Date	Nature/Particulars	Persons Responsible	Amount	Status
	of Rule 22 of RA No. 9184, once the cumulative amount of liquidated damages reaches 10% of the amount of the contract, the procuring entity shall rescind the contract without prejudice to other courses of action and remedies open to it. Furthermore, item 3.A.2.C of Appendix 4 of RA No. 9184 also states that termination of contract shall be made if the contractor abandons the contract works, refuses or fails to comply with a valid instruction of the Procuring Entity (PE) or fails to proceed expeditiously and without delay despite a written notice by the PE.			
			9,347,000.99	
Region VI				
15-1-501-(15) RO 12-22-15	Liquidation of Cash Advance relative to foreign travel of Ms. Elena T. Basco to Bali, Indonesia.	G. P. Corsiga, J. L. Dato-on, W. R. Garsulao, Ma. Elena T. Basco, et al.	58,870.00	Period for compliance not yet lapsed
10-001-501 RO 10-28-10	Expenses for 47 th NIA Anniversary	E. Lomigo, W. Garsulao, et al.	150,000.00	For issuance of ND
09-001-501 RO 11-13-09	Payment for Collective Negotiation Agreement (CNA) lack of supporting papers	V. Ramirez, E. Carreon, et al.	1,573,658.72	-do-
2013-001-501 (2012) Iloilo-Guimaras IMO 01-10-13	Payment of CY 2012 Collective Negotiation Agreement (CNA)	J. Dato-on, F. Colorado, J. Villanueva, et al.	2,329,000.00	-do-
2012-003-5010 (2011) Iloilo-Guimaras IMO 02-17-12	Payment of CY 2011 Collective Negotiation Agreement (CNA)	F. Colorado, J. Villanueva, et al.	144,000.00	-do-
2012-002-501 (2011) Iloilo-Guimaras IMO 01-31-12	-do-	F. Colorado, J. Villanueva, et al.	247,500.00	-do-
2012-001-501 (2011) Iloilo-Guimaras IMO 01-11-12	-do-	F. Colorado, J. Villanueva, et al.	5,260,190.00	-do-
11-001-501 COB Iloilo-Guimaras IMO 02-18-11	BAC Honoraria CY 2010	F. Colorado, J. Villanueva, L.G. Causing, BAC Members et. al	64,000.00	-do-
2010-002-501 DA Iloilo-Guimaras IMO 07-02-10	One unit Motor Engine Toyota 2L	F. Colorado, J. Villanueva, et. al	78,553.57	-do-
2010-001-501 DA Iloilo-Guimaras IMO 07-02-10	Partial Payment of Siwaragan CIS	F. Colorado, J. Villanueva, et. Al.	1,900,000.00	-do-

NS No./Date	Nature/Particulars	Persons Responsible	Amount	Status
2012-003-501 Antique IMO 03-12-12	Non-submission of supporting documents of the salary claim under unnumbered general payroll headed by Engr. Jose R. Oredina for the period January 1-15, 2012.	Timoteo D. Acosta, Jr.	13,298.76	For issuance of ND.
2011-007-501(10) Antique IMO 07-19-2011	Payment of CNA Incentive is contrary to rules and regulations, hence considered as irregular.	-do-	48,000.00	-do-
2011-006-501(10) Antique IMO 07-19-11	-do-	NIA Antique IMO Officers & Employees	1,302,000.00	-do-
2011-005-501(10) Antique IMO 07-01-11	Payment of Cost of Living and Amelioration Allowance without specific authority from DBM/President of the Republic of the Philippines.	-do-	497,301.80	-do-
2011-004-501(10) Antique IMO 07-01-11	-do-	-do-	49,490.00	-do-
2011-003-501(10) Antique IMO 07-01-11	-do-	-do-	1,008,300.00	-do-
2011-002-501(10) Antique IMO 03-17-11	Payment of CNA Incentive is contrary to rules and regulations, hence considered as irregular.	Timoteo D. Acosta, Jr.	369,000.00	-do-
2011-001-501(10) Antique IMO 03-17-11	-do-	-do-	2,317,500.00	-do-
2010-002-501(10) Antique IMO 04-26-10	Payment of Cost of Living Allowance and Amelioration Allowance.	-do-	226,245.76	-do-
2010-001-501(10) Antique IMO 04-26-10	Payment of CNA CY 2010.	-do-	150,000.00	-do-
2011-001-(2010) Capiz IMO 01-26-11	Payment of CNA	Various NIA employees	50,000.00	-do-
2011-002-(2010) Capiz IMO 01-26-11	-do-	-do-	50,000.00	-do-
2011-003-(2010) Capiz IMO 01-26-11	-do-	-do-	50,000.00	-do-
2011-004-(2010) Capiz IMO 01-26-11	-do-	-do-	50,000.00	-do-

NS No./Date	Nature/Particulars	Persons Responsible	Amount	Status
2011-005-(2010) Capiz IMO 01-26-11	-do-	-do-	50,000.00	-do-
2011-006-(2010) Capiz IMO 01-26-11	-do-	-do-	50,000.00	-do-
2011-007-(2010) Capiz IMO 01-26-11	-do-	-do-	50,000.00	-do-
2011-008-(2010) Capiz IMO 01-26-11	-do-	-do-	50,000.00	-do-
2011-009-(2010) Capiz IMO 01-26-11	-do-	-do-	50,000.00	-do-
2011-010-(2010) Capiz IMO 01-26-11	-do-	-do-	50,000.00	-do-
2011-011-(2010) Capiz IMO 01-26-11	-do-	-do-	50,000.00	-do-
2011-012-(2010) Capiz IMO 01-26-11	-do-	-do-	50,000.00	-do-
2011-013-(2010) Capiz IMO 01-26-11	-do-	-do-	50,000.00	-do-
2011-014-(2010) Capiz IMO 01-26-11	-do-	-do-	50,000.00	-do-
15-05-501-JRMP II(15) 10-08-2015	Payment of PIB for CY 2014	G. P. Corsiga, G. C. Olla, J. J. Delgado, D. Icoy, et al.	206,000.00	Justification submitted for evaluation
15-04-501-JRMP II(12) 09-11-2015	Expenses in connection with PICE Seminar-Workshop	E. R. Carreon, M. A. G. Santander, et al.	27,920.00	-do-
15-03-501-JRMP II(12) 09-10-2015	Expenses in connection with PICE Mid-year Convention 2012	G. P. Corsiga, M. A. G. Santander, et al.	66,856.90	-do-
15-02-501-JRMP II(12) 09-09-2015	-do-	-do-	223,848.90	-do-
			19,011,534.41	
Region VII				
2011-011- 501(10)/ 02-07-11	Monthly Retainer's fee of Atty. Salvador D. Diputado	Atty. Salvador D. Diputado, et al.	84,000.00	
2011-001-501 COB(11) 09-05-11	CNA Incentives CY 2009	Diosdado A. Rosales et al.	306,000.00	

NS No./Date	Nature/Particulars	Persons Responsible	Amount	Status
2011-002-501 COB(11) 09-05-11	CNA Incentives CY 2010	Diosdado A. Rosales, et al.	768,000.00	
			1,158,000.00	
Region IX				
ZDS-13-007	Liquidation report of the cash advance for miscellaneous expenses of Mr. Processo Carbonera, Cashier II, of ZSIMO, Labangan, Zambo. Del Sur intended for the Team Building Seminar	Processo S. Carbonera, Acting Cashier; Lynn Agno, Sr. IDO; Fedelina A. Suarez, Sr. Acctg. Proc A; Salvio B. Retes, Acting IMO Head; & Alejandro L. Alberca, Regional Manager	83,967.00	Settled - for issuance of NSSDC.
ZDN-13-001	Total audit suspensions, disallowances and charges found in the audit of various transactions of the agency	Zardo M. Roa, Sr. Engineer A; Belen M. Rizon, Sr. Acctg. Processor B; Carlos A. Sabado, Acting IMO Head; & Various Payees, Various Contractor	14,662,542.65	Settled- for issuance of NSSDC.
ZAMB-13-001	Liquidation report No. 06-13-43; 7/1/2013 of Engr. Benedicto Isagani O. Pulis Jr., IMO Head ZAMBASULTA, NIA, Zambo. City, for his cash advance for the "On the Spot Painting Contest" last April 15, 2013 at NIA, Zambo. City	Benedicto Isagani O. Pulis, Jr, IMO Head; Albine Dave V. Jubilado, Chief Corp Accountant B; Alejandro L. Alberca, Acting Regional Manager	72,400.00	Settled-for issuance of NSSDC.
ZSIMO 13-004	Liquidation report of Melvin P. Maata, SWRFT of NIA ZDSIMO (SARIS), Labangan, ZDS, for his cash advance for the travelling expenses of 23 participants constituting DIPOLO IA Staff and NIA Staff attending Technology Environment Trip on Jan. 21-25, 2013 in NIA Central Office, Manila and UPRIIS, Region 4A	Melvin P. Maata	99,966.72	For issuance of NSSDC.
RO-13-003(101)	Liquidation report No. 08-13-80 dtd 8/19/2013 of Lerry P. Pasilan, Admn. Service Chief A of NIA, RO9, Pagadian City, for her cash advance for the expenses on NIA-IA Technology Enhancement Trip on June 24-July 1, 2013 in UPRIIS and CAR	Lerry P. Pasilan, Admin Serv. Chief A; Albine Dave V. Jubilado, Chief Corp Accountant B; Cesario M. Ruizal, Div Manager Admin & Finance; Alejandro L. Alberca, Acting Regional Manager	151,585.51	For Issuance of ND.
ZSIMO 13-005	Liquidation report for travel to Boracay Island, Malay, Aklan attending Advocating Governance in the Agency (AGIAP) Seminar on Oct. 8-13, 2013	Various	15,405.00	For Issuance of ND.
ZSIMO 13-006	Liquidation report #13-10-078 dated 10/23/13 of Ms. Maritez I. Soria of NIA-ZDSIMO, Labangan, ZDS of her travel to NIA Central Office, QC, attending the NIA Employees Asso. of the Phil. 2nd All Leaders Congress on Aug. 21-23, 2013	Fidelina A. Suarez, Sr. Acctg Processor A; Salvio B. Retes, Acting IMO Head; Alejandro L. Alberca, Regional Manager; & Maritez I. Soria, Engineer A	7,915.00	For Issuance of ND.

NS No./Date	Nature/Particulars	Persons Responsible	Amount	Status
ZSIMO 13-008	Liquidation report on the cash advance for miscellaneous expenses of Mr. Peter Elvis Galleto	Salvio B. Retes, Acting IMO Head; Fidelina A. Suarez, Sr. Acctg Processor A; & Peter Elvis Galleto, SWRFT	8,000.00	For issuance of NSSDC
RO-14-002(13)	Payment for travel to Boracay Island, Malay, Aklan for the AGIA Seminar	Various	176,055.92	For Issuance of ND
			15,277,837.80	
Region XI				
2015-003-501-(RO) – 7/15/15	Estela B. Buenaventura	Submit several original documents to support liquidation of cash advance	104,183.90	
2015-002-501-(R0) 6/19/15	Lolita de Juan/Lenita de Juan-Clemente		66,000.00	
2015-001-501-(R0) 6/19/15	Southern Banawe		56,000.00	
09-01-F501-COB-LBP/ 11-18-09	Non-submission of leave cards	Bernardo Donillo	146,159.98	Not complied.
09-01-F501-COB-LBP/ 11-18-09	Non-submission of leave cards	Catalino Alfaro	130,887.99	Not complied.
			503,231.87	
Region XII				
SILBRIS 2014-001-501(14)	Payment of VIG CY 2013	NIA Employees	699,931.89	
SCIMO/MABARIS 2014-001-501(14)	Payment of VIG CY 2013	NIA Employees	1,411,497.06	
			2,111,428.95	
Region XIII				
10-013-501 COB-(09) 01-06-10	CNA payment	Joel P. Morgado	180,000.00	For issuance of ND.
12-002-501COB-(12) 11-19-12	payment of travel-non submission of required supporting doc	Engr. Albarito B. Dimson	7,198.00	For issuance of ND.
			187,198.00	
TOTAL SUSPENSIONS			P 331,244,820.04	

III. Notices of Charges (NCs)

NC No./Date	Nature/Particulars	Persons Liable	Amount	Status
Region I				
11-001-501-(11)	Unremitted collection of Irrigation Fees	Lelito G. Valdez, et al.	P 189,892.42	
Region II				
15-001-501-(14-15) CBIMO/ 4-07-15	Non-payment of the occupants of NIA CBIMO quarters for their monthly rental fees.	Supervising Irrigators Development Officer- Froilan C. Ramirez; Driver Mechanic B-Christopher Lara; Engineer B-Jann Russel Sumer; Irrigators Development Officer B- Armida	19,750.00	Partially settled as of April 30, 2016.

NC No./Date	Nature/Particulars	Persons Liable	Amount	Status
		Ganapin; Sr. Irrigators Development Officer- Ceferino Florentin IV; & Utility Worker- Gloria Queddeng		
15-001-501-(2015) CBIMO/ 10-01-15	Non-payment of the occupants of NIA CBIMO quarters for their monthly rental fees.	Supervising Irrigators Development Officer- Froilan C. Ramirez; Driver Mechanic B- Christopher Lara; Engineer B- Jann Russel Sumer; Engineer B- Louie Peralta; Irrigators Development Officer B- Armida Ganapin; Sr. Irrigators Development Officer- Ceferino Florentin IV; Utility Worker- Gloria Queddeng; & Utility Worker-Jerry Vergara	13,000.00	No settlement
			32,750.00	
Region VI				
2012-501-02 Aklan IMO 11-19-12	Restitution of 10% discount for prompt payment	John Reynado	4,094.63	For enforcement due to lack of appeal.
2012-501-05 Aklan IMO 11-19-12	-do-	John I. Pongyan	508.30	-do-
2012-501-08 Aklan IMO 11-19-2012	-do-	Teresito C. Tabanero	2,797.13	-do-
2012-501-09 Aklan IMO 11-19-2012	-do-	Ebby Paderes	5,640.99	-do-
15-01-501-(13) JRMPP II 12-07/2015	Unrefunded excess of Cash Advance to the total amount actually spent for the travel in NIA Central Office to attend/participate in the NIA 50th Anniversary on June 17-25, 2013.	Leah S. Provideo	1,439.36	Period of appeal not yet lapsed.
			14,480.41	
Region XIII				
09-002-101 MDS- (06) 11-06-09	Not refunded excess of cash advance on payroll	Joel P. Morgado	2,745.00	For collection.
			2,745.00	
TOTAL CHARGES			P 239,867.83	