

(National Irrigation Administration)  
Lungsod ng Quezon

MC # 61, s. 1973

MEMORANDUM CIRCULAR

TO : ALL REGIONAL, PROVINCIAL AND PROJECT IRRIGATION ENGINEERS;  
HEADS OF SPECIAL PROJECTS; IRRIGATION SUPERINTENDENTS AND/  
OR OFFICERS IN CHARGE OF IRRIGATION SYSTEMS; CORPORATE AUDITOR;  
CHIEF CORPORATE ACCOUNTANT; CASHIERS AND DISBURSING OFFICERS  
AND OTHERS CONCERNED  
National Irrigation Administration

SUBJECT : Revised Procedure for the Preparation of Reports of Disbursements, Statement of Account Current, Replenishment of Cash Advance and the Recording of Checks Drawn against the "Treasury Checking Account for Agencies", to Conform to the Department Memorandum Circular No. 11-73, dated May 7, 1973, of the Secretary of Finance, as quoted in NIA MC # 39, s. 1973.

1. Report of Disbursements:-

a) There shall be two (2) kinds of Reports of Disbursements:

1. Report of Disbursements for cash payments made out of the cash advance.
2. Report of Disbursements for all checks issued, including checks to replenish the cash advance, drawn against the Treasury Checking Account for Agencies. The check numbers and dates of issues shall be indicated in the "Check Number" and "Date Paid" columns, respectively, of the report.

b) The Report of Disbursements for cash only shall be accompanied by a Statement of Account Current.

c) The Report of Disbursements for checks issued shall be accompanied or supported with the carbon copies of the checks issued with the Report of Checks Issued and Cancelled and a copy of Monthly Report of Accountability, General Form 16(A) *(for checks only)* *continue to*

The present practice of furnishing the Central Accounting Office with copies of checks issued with the Report of Checks issued and cancelled daily, or everytime this report is submitted to the Bureau of the Treasury shall be stopped. However, the reports for the Bureau of the Treasury and other offices concerned shall be submitted daily, as usual, in accordance with Treasury Memorandum Circular No. 11-73, dated May 9, 1973.

d) As usual, all Reports of Disbursements shall be prepared by fund.

e) The Reports of Disbursements shall be prepared monthly and should be on the mail for submission to the Central Office not later than the 5th of the following month. Failure to comply herewith shall subject the cashier/disbursing officer concerned to suspension of his/her salaries.

For this purpose the Records Division, Central Office shall also indicate on the reports of disbursements the dates same were mailed on the basis of the post dates on the envelopes. Where the reports are hand-carried the words "Hand-carried" and date shall be indicated.

*[Handwritten signature]*

f) For both the Reports of Disbursements for cash and the Report of Disbursements for checks issued as an additional requirement the proper Central Office Obligation (ROA) number shall be shown opposite the corresponding Sub-allotment Advice Nos. in the "Summary" or "Recapitulation" of charges (with breakdown) shown in the lower portion of the reports or in a separate bond paper sheet to be attached to the reports, if no available space on the report form. The Central-Office Obligation (ROA) No. is indicated in the Sub-allotment to which it pertains.

## 2. Statement of Account Current:-

a) Beginning Balance - Upon the closure and transfer of the cashier/dispersing officer's checking account to the account of the Treasurer of the Philippines on June 30, 1973, the beginning balance of the common fund cash advance, as of July 1, 1973, will be the cash on hand (cash and cash items). This beginning balance should agree with the "Cash on Hand"-cash and cash items- as shown under the caption "Composition of Fund" in the Statement of Account Current as of June 30, 1973.

b) Add: Replenishment - column:- The number, date and the corresponding amount of the checks drawn against the Treasury Checking Account for Agencies.

c) Total cash Available for Disbursement: - This shall be computed by adding the balance as of July 1, 1973 and the total amount in the "Add: Replenishments" column.

d) Deduct disbursement - column: - The number, fund code and amount of the Reports of Disbursements for cash only will be indicated.

The Reports of Disbursements for checks issued, however shall be summarized in the corresponding transmittal letter, showing the fund code, Report No., amount and period covered for checking purposes.

e) Ending Balance: This shall be computed by deducting the total disbursements from the "Total Cash Available for Disbursements".

f) Composition of Fund - caption:- No amount shall be shown in "Cash in Bank". The "Cash on Hand" shall show the amounts corresponding to the (a) Cash and (b) Cash Items.


g) The certification at the lower portion of the statement shall be accomplished in the same manner as heretofore done.

## 3. Replenishment of Cash Advance:-

a) Replenishment of cash advance shall be made by drawing a check or checks against the Treasury Checking Account for Agencies in favor of the cashier/dispersing officer.

b) The number of replenishing checks to be drawn shall be as many as there are funds against which payrolls and other vouchers payable in cash are chargeable provided that each check to be drawn under one fund shall be strictly limited to not more than two (2) of any of the programs, projects and expense classes. This is so as there are only two (2) lines provided therefor in the check form. If, for some reason, the exact amount for each fund, program, project and expense class cannot be determined, a fair estimate shall be made.

c) Checks drawn to replenish the cash advance, like all other checks issued, shall be recorded in the Report of Disbursements for checks issued (See 1-a-2 above). The amount shall be debited to account "70-500" (Cash, Dispersing Officers) and entered in any available money column in the "Debit" side of the report.



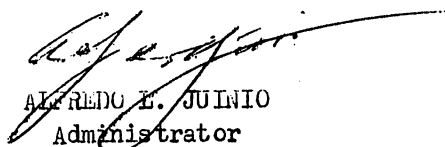
4. Recording of Checks Issued:-

All checks issued shall be entered in the "Warrant Register" (GF-105) in lieu of "Check Register" which is out of print. This register contains at least the following information which shall be accomplished properly - warrant number, date, fund, payee, amount, signature of receiver and date received. Checks drawn, including void ones, will be entered in the register in numerical sequence. Persons taking delivery of checks shall date and sign the register opposite the proper check number (under "Warrant No" column). When checks are mailed the word "mailed" and date shall be shown in the last column. If checks are voided, the word "Voided" shall be written in the last column. This register shall be kept and maintained by the cashier/disbursing officer.

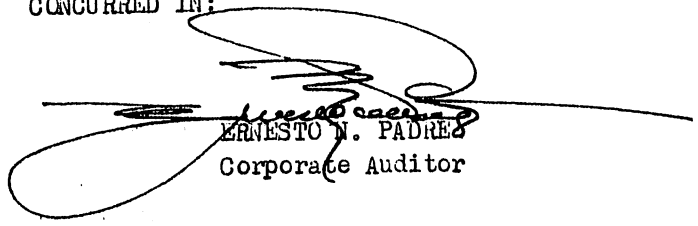
The <sup>use of</sup> Bank Cash Book (GF-104) which was previously used to record bank deposits and checks issued shall be stopped.

All previous circulars, memoranda and instructions which are inconsistent herewith are hereby amended or ~~repealed~~ accordingly.

This memorandum circular shall take effect immediately.

  
ALFREDO L. JUNIO  
Administrator

CONCURRED IN:

  
ERNESTO N. PADRES  
Corporate Auditor

August 15, 1973  
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