

Republika ng Pilipinas
PAMANSANG PANGASIWAAN NG PATUBIG
(National Irrigation Administration)
Lungsod ng Quezon

MC # 67, s. 1975

MEMORANDUM CIRCULAR

TO : REGIONAL IRRIGATION DIRECTORS AND PROVINCIAL IRRIGATION ENGINEERS; IRRIGATION SUPERINTENDENTS AND/OR OFFICER-IN-CHARGE OF SYSTEMS; HEADS OF SPECIAL PROJECTS; CHIEF CORPORATE ACCOUNTANT AND REGIONAL ACCOUNTANTS; CENTRAL, REGIONAL AND/OR FIELD ACCOUNTING EMPLOYEES; AND ALL OTHERS CONCERNED
National Irrigation Administration

SUBJECT : Maintenance of Index Records in the Central, Regional and Field Accounting Offices of the NIA to Prevent Double Payments

Regional Irrigation Directors and Heads of Provincial Irrigation Offices and Systems/Projects are primarily responsible for the custody and disbursement of their funds. As a protection against double payments, they should maintain index records in their respective accounting offices pursuant to GAO General Circular No. 48, dated February 21, 1957. For this purpose, the Index of Payments to Creditors (General Form No. 83(A), copy attached, should be used to maintain an index record for each creditor for the amounts of payments made. By referring to this record, it should be possible to ascertain whether the account to be paid has already been settled.

Field accounting personnel concerned should see to it that voucher payments in favor of creditors are properly indexed before same is signed by them.

A separate Index of Payments and Deductions for employees, copy attached, should be used to record the individual earnings for tax and other purposes. To avoid delay in the payment of salaries under General Payroll, General Form No. 6(A) and wages under Time Book Payroll, General Form No. 7(A), the indexing of the same could be done immediately after payment since payroll payments by nature are repetitive.

Strict compliance by all concerned is hereby enjoined.


ALFREDO L. JUINIO
Administrator

September 22, 1975

/s/mt

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