

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

MC # 71, s. 1975

MEMORANDUM CIRCULAR

TO : ALL REGIONAL IRRIGATION DIRECTORS; HEADS OF SPECIAL PROJECTS; PROVINCIAL IRRIGATION ENGINEERS; IRRIGATION SUPERINTENDENTS; PROJECT ENGINEERS; REGIONAL AUDITORS AND ACCOUNTANTS; CASHIERS; SPECIAL DISBURSING OFFICERS (TEMPORARY); FIELD ACCOUNTING PERSONNEL AND OTHERS CONCERNED  
National Irrigation Administration

SUBJECT : Supplementing NIA MC # 28, s. 1968 as Amended by NIA MC Nos. 8 and 16, series of 1971 and 1974, respectively, Re-Petty Cash Advance.

I. PURPOSE

This circular is issued to prescribe a uniform accounting and related procedures for petty cash advance granted to Special Disbursing Officers (Temporary), without bond, pursuant to above mentioned Memorandum Circulars.

II. STATEMENT OF POLICIES

Petty Cash Advance shall be:-

1. Granted only to and for the account of, the Special Disbursing Officer (Temporary), without bond, duly designated by the Administrator, or his authorized representative, in an amount not exceeding P500.00,
2. Given by TCAA Check, supported by duly approved and pre-audited General Voucher, together with a certified true copy of designation paper. This initial cash advance shall not be obligated.
3. Replenished upon submission of a duly approved, obligated and pre-audited reimbursement General Voucher, to be paid by cash by the regular Cashier/Disbursing Officer.
4. Liquidated by refund to the regular Cashier/Collecting Officer who shall issue an Official Receipt therefor.
5. The sole accountability of the Special Disbursing Officer (Temporary) and not the accountability of the regular Cashier/Disbursing Officer issuing the Check for petty cash advance. Hence the same shall not be carried or included as "Cash Item" of the regular Cashier/Disbursing Officer.

III. STATEMENT OF RESPONSIBILITIES:-

A. Regular Cashier/Deputized Disbursing Officer shall:-

- 1) Issue TCAA check for initial petty cash advance to Special Disbursing Officer (Temporary).

- 2) Record the check issued in the Check Register and in the proper Report of Checks Issued by Deputised Disbursing Officer (GF-108A), or Reports of Disbursements (GF-96B) for checks issued, if the former is not available.
- 3) Pay in cash the reimbursement General Voucher presented by the Special Disbursing Officer (Temporary) to replenish his/her petty cash advance.
- 4) Issue an Official Receipt (GF-13A) to Special Disbursing Officer (Temporary) for whatever refund to be credited to the latter's petty cash advance account.
- 5) Record the refund of petty cash advance in the collection Cash Book and in the Report of Collections, under the same Fund as that of the initial cash advance given by TCAA Check; submit Report of Collection to the Regional Accounting Office. The Accounting entry in the Report of Collections shall be:

DEBIT      CREDIT

(Reg. Cashier/Collecting  
Officer) - - - - - 70-400 Pxx-

(Spl. Disbursing Officer  
Temporary) - - - - - 70-500      P xx-

- 6) Remit the collection (refund), under a Remittance Advice, to the Bureau of Treasury, thru the PNB Branch, like any other collections. The remittance shall pertain to "Return of Cash Advances/Overpayments," Item No. 4 of Section A of Remittance Advice.

NOTE: Under no circumstance shall this refund of cash advance be reverted to, or forms part of the cash advance account of the Regular Cashier/Disbursing Officer who issued the initial petty cash advance.

**B. Accounting Personnel shall:-**

- 1) Process and journalize the petty cash advance General Voucher in favor of the Special Disbursing Officer (Temporary). The accounting entry on the General Voucher shall be:-

	<u>DEBIT</u>	<u>CREDIT</u>
(Spl. Disbursing Officer Temporary) - - - - - 70-500	Pxx -	
70-790		P xx -

- 2) Process and certify as to availability of funds/sub-allotment the reimbursement General Voucher submitted by the Special Disbursing Officer (Temporary) to replenish his/her petty cash fund. The accounting entry on the General Voucher, which shall be paid by cash, shall be:-

	<u>DEBIT</u>	<u>CREDIT</u>
(Regular Cashier/Dis- bursing Officer - - 83 or 81-400	Pxx -	
70-500		Pxx -

- 3) Maintain in the Central/Regional/Special Project Accounting Office the proper Subsidiary Ledgers for Accounts 70-500 for each Special Disbursing Officer (Temporary), aside from those of the regular Cashiers/Disbursing Officers.

C. Special Disbursing Officer shall:-

- 1) Submit/present to the regular Cashier/Disbursing Officer a duly approved and pre-audited General Voucher, supported by a certified true copy of his/her designation paper, for his/her initial petty cash advance.
- 2) Submit/present to the regular Cashier/Disbursing Officer a duly approved, obligated and pre-audited reimbursement General Voucher, with proper supporting documents, to replenish his/her petty cash advance.
- 3) Liquidate his/her petty cash advance by refunding the full amount thereof to the regular Cashier/Collecting Officer whenever he/she ceases to be a Special Disbursing Officer (Temporary), or upon order of proper authorities.

IV. This memorandum circular shall take effect immediately.

All previous instructions and memoranda inconsistent herewith are hereby amended or revoked accordingly.

Strict compliance herewith is hereby enjoined.

  
ALFREDO L. JUINIO  
Administrator

CONCURRED:

  
ARSENIO A. ALANO  
Asst. Corporate Auditor

October 15, 1975

/s/   
10-1-75