

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

MC # 5, s. 1976

MEMORANDUM CIRCULAR

**TO :** ALL REGIONAL IRRIGATION DIRECTORS; HEADS OF SPECIAL PROJECTS; PROVINCIAL IRRIGATION ENGINEERS; IRRIGATION SUPERINTENDENTS; PROJECT ENGINEERS; CHIEF CORPORATE ACCOUNTANT; CORPORATE AUDITOR; REGIONAL AUDITORS; REGIONAL ACCOUNTANTS; CASHIERS; DISBURSING AND COLLECTING OFFICERS; FIELD ACCOUNTING PERSONNEL AND OTHERS CONCERNED - National Irrigation Administration

**SUBJECT :** Closure of Fund 304 to Fund 108 and thereafter changed to Fund 501; New Department, Agency and Fund Codes Assigned to NIA Corporate Fund; Preparation of TCAA Checks; and Collections and Deposits for the Account of the Corporate Fund.

Effective February 1, 1976, all balances of accounts under Fund 304 shall be closed to Fund 108 (both NIA Corporate Funds). Thereafter, Fund 108 shall be changed to Fund 501. The following Department and Agency codes shall also be assigned to the new Corporate Fund: Department-99; Agency-49. The corporate fund shall maintain a depository account with the Bureau of Treasury separate and distinct from that of the rest of the NIA national funds.

The transfer of said accounts shall be undertaken by the Chief Corporate Accountant for the accounts maintained in the Central Office and the respective Regional Accountants for the accounts maintained in the Regional Offices.

Disbursements under the Corporate Fund are non-budgetary. Hence, all TCAA checks issued under the Fund, regardless of the purpose, shall bear no "Program" and "Project" codes in the respective blocks or boxes in the check form, and the "Expense" code (main and sub-codes) shall invariably be 99-00, preceded with the usual corresponding proper letters of the alphabet as prescribed in the Primer on TCAA and Budget Circular No. 135, dated June 27, 1973.

Illustrative Examples

a. Cash withdrawal for cash advance of Deputized Disbursing Officer for any purpose, whether for salaries, wages, traveling, supplies and materials, etc. in the amount of P5,000.00

| Agency | Officer        | Fund | Program | Project | Expense | Det. Amount |
|--------|----------------|------|---------|---------|---------|-------------|
| 99-49  | Code of D.D.O. | 501  |         |         | N-99-00 | P5,000.00   |

**Agency:** - First two digit "99" represents the Department Code (Government Development and Other Corporations); last two digit "49" stands for the Agency-National Irrigation Administration.

**Officer:** - Four digit code of the signing Deputized Disbursing Officer.

**Fund:** - Three digit code - 501

Program: -None (leave it blank)

Project: -None (leave it blank)

Expense: -99-00 after letter "N" denotes non direct expenditure like cash advance.

b. Remittance to the GSIS as follows:

Salary Loan . . . . . P 60.00  
Life & Ret. Ins. Prens. (Gov't. share 01-15) . . . 200.00  
Life Ins. Prem. (Personal Share - 81-301) . . . 150.00  
Ret. Ins. Prem. (Personal Share - 81-302) . . . 180.00  
T.O.T.A.L. - - P590.00

(One check only may be prepared)

| Agency | Officer        | Fund | Program | Project | Expense | Det. Amt. |
|--------|----------------|------|---------|---------|---------|-----------|
| 99-49  | Code of D.D.O. | 501  |         |         | D-99-00 | P590.00   |

c. Check issued to private parties for cost of supplies and materials (Disbursement in liquidation of current obligation) P2,000.00.

Agency . . . . . 99-49

Fund . . . . . 501-

Expense . . . . . D-99-00

Det. Amt. . . . . P2,000.00

The elimination of the "Program" and "Project" codes and the assignment of a fixed expense code (non-budgetary) is for the purpose of preparing the TCAA check only. Nothing in this circular shall be construed to have a separate set of blank checks, cash book, nor the elimination of the usual Program, Project and Object codes for purposes of obligation accounting and the preparation of accounting reports/statements.

All collections and deposits accruing to the corporate fund shall, like any other collections pertaining to NIA national funds, be deposited to the Bureau of Treasury thru the PNB Branch. However, the code to be indicated in the "Agency Code" box of the Remittance Advice shall be "99-49" and the Fund code shall be 501.

All previous instructions and memoranda issued which are inconsistent herewith are hereby revoked or repealed accordingly.

(SGD.) ALFREDO L. JUINIO  
Administrator

January 29, 1976