

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

MC # 10, s. 1976

MEMORANDUM CIRCULAR

TO : REGIONAL IRRIGATION DIRECTORS; HEADS OF SPECIAL PROJECTS; PROVINCIAL AND PROJECT IRRIGATION ENGINEERS; IRRIGATION SUPERINTENDENTS/OFFICERS-IN-CHARGE OF SYSTEMS; CHIEF CORPORATE ACCOUNTANT AND REGIONAL/PROJECT ACCOUNTANTS; CORPORATE AUDITOR AND REGIONAL/PROJECT AUDITORS; CASHIERS AND DEPUTIZED DISBURSING OFFICERS; AND OTHERS CONCERNED
National Irrigation Administration

SUBJECT: Submission of daily Report of Checks Issued and Cancelled together with the duplicate copies of TCAA Checks and copies of quarterly Cash Disbursement Ceilings to the Bureau of the Treasury.

For the information and guidance of all concerned, quoted hereunder is Treasury Memorandum Circular No. 16-75 dated December 10, 1975 of the Treasurer of the Philippines:

"TREASURY MEMORANDUM CIRCULAR NO. 16-75

TO : All Deputized Disbursing Officers, Deputized Countersigning Officers, Chief Accountants and Auditors of the National Government, Bureaus and Offices, Treasury/^{Regional} Fiscal Examiners; Supervising Fiscal Examiners, Treasury Fiscal Examiners and Others Concerned.

SUBJECT: This Circular is issued to hasten the flow of the duplicate copies of TCAA checks issued by the disbursing officers and the daily Report of Checks Issued and Cancelled to the Bureau of the Treasury, to provide effective control of the disbursements made by disbursing officers, and to facilitate the monitoring of financial data to fiscal authorities.

1. Submission and control of the duplicate copies of TCAA checks issued and the daily Report of Checks Issued and Cancelled -

(a) Disbursing Officers stationed in the provinces shall submit daily to the Bureau of the Treasury, through the Treasury Fiscal Examiner stationed in the same province/city, the duplicate copies of the TCAA checks issued together with the corresponding daily Report of Checks Issued and Cancelled required under paragraph III - B (5) of Department Memorandum Circular No. 11-73 dated May 9, 1973 of the Department of Finance.

In Metro Manila Area, the duplicate copies of the TCAA checks issued and the daily Report of Checks Issued and Cancelled shall be submitted to the Field Operations Division, Bureau of the Treasury.

(b) The Treasury Fiscal Examiner or the Field Operations Division, as the case may be, upon receipt of the duplicate copies of the TCAA checks issued and the daily Report of Checks Issued and Cancelled shall review them immediately to determine whether they were prepared in accordance with existing regulations. The Disbursing Officer concerned shall be informed immediately of any error that may be detected to forestall commission of similar errors in the future.

1. (c) The Field Operations Division in coordination with the Claims and Documents Division and the Treasury Fiscal Examiners shall maintain control records of the daily totals of the duplicate copies of TCAA checks issued and submitted to them, which should be related to the authorized quarterly cash disbursement ceiling/s of the disbursing officer concerned. The control record (sample form attached as "Appendix A") shall be by agency and by disbursing officer.

(d) The Treasury Fiscal Examiners/Field Operations Division shall summarize the daily Reports of Checks Issued and Cancelled in a transmittal letter (sample attached as Appendix "B") and forward them daily to the Claims and Documents Division of the Bureau of the Treasury through a Treasury pouch or other means of fast mail service to ensure speedy delivery in Manila.

(e) The Treasury Fiscal Examiner/Field Operations Division shall immediately call the attention of the Disbursing Officers who are not up-to-date in submitting the required reports.

2. Control of Disbursements -

(a) Disbursing Officers stationed in the provinces/cities shall immediately furnish the Treasury Fiscal Examiners assigned in their respective areas with a copy of the quarterly Cash Disbursement Ceiling received from their Head/Regional Offices.

(b) The Treasury Fiscal Examiners shall control the disbursements against the cash disbursement ceilings by agency and by disbursing officer.

In Metro Manila Area, the copy of the cash disbursement ceiling issued to the deputized disbursing officer shall be submitted to the Field Operations Division of the Bureau of the Treasury for control purposes.

The authorized cash disbursement ceiling shall be related to the disbursements made by the disbursing officers to determine whether it has been exceeded or not. The Treasury Fiscal Examiner shall immediately bring to the attention of the disbursing officer and other officials concerned, disbursements made in excess of the authorized cash disbursement ceiling/s. Such matter shall be reported to the Treasurer of the Philippines for appropriate action.

3. Effectivity -

Any prior regulation or procedure inconsistent herewith is considered repealed or modified accordingly.

This Circular shall take effect on January 1, 1976.

(SGD) VICENTE P. RODRIGUEZ
Treasurer of the Philippines"

Strict and immediate compliance by all concerned is hereby enjoined.


ALFREDO L. JUINIO
Administrator

February 19, 1976.