

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

MC # 12, s. 1976

MEMORANDUM CIRCULAR

TO : REGIONAL IRRIGATION DIRECTORS; IRRIGATION SUPERINTENDENTS  
AND/OR OFFICERS IN CHARGE OF SYSTEMS; PROVINCIAL IRRIGATION  
ENGINEERS AND HEADS OF SPECIAL PROJECTS; CHIEF CORPORATE  
ACCOUNTANT AND REGIONAL ACCOUNTANTS; CORPORATE AUDITOR  
AND REGIONAL AUDITORS; CASHIERS/DISBURSING OFFICERS;  
AND ALL OTHERS CONCERNED

National Irrigation Administration

SUBJECT : Withholding of Salaries for Late Submittal of  
Accounting Reports.

It has been observed that most regional/field offices fail to submit on time various accounting reports inspite of call-up letters. This subject matter has been taken up in the recent conference of regional irrigation directors held in the Central Office last January, 1976. Pursuant to Section 29, General Provisions of Presidential Decree No. 733, failure on the part of those concerned to submit the reports within the prescribed periods shall be considered sufficient cause for the suspension of their salaries.

In view of the importance of these accounting reports, it is hereby directed that effective July 7, 1976, the Cashiers or Disbursing officers of NIA regional and field offices shall withhold the salaries of the respective Chief of Office and all those concerned for failure to submit the reports on the prescribed periods.

All<sup>2</sup> Chiefs of Offices in the NIA are hereby directed to keep a check list of the accounting reports to be submitted to the Central/Regional office monthly, quarterly, semi-annually and/or annually. Before a prescribed report is forwarded to the Central/Regional office, the chief of office concerned shall verify as to whether the same is submitted before a prescribed period. Otherwise, if there are late reports, he shall set up a system to withhold the salaries of negligent personnel under him who had a hand in the preparation of the prescribed reports. He will submit to the cashier/dischursing officer concerned a list of the personnel involved. The salaries of all these concerned will be withheld for the week and for the succeeding weeks until submittal is made. Any person not falling under his jurisdiction and causing any delay should be reported accordingly.

The Accounting reports to be received by the Accounting Division, Central Office, shall come directly from the various regional offices;

special project office, like AMIADP, which is operating under a decentralized accounting procedure; and the Office of the Assistant Administrator for Special Projects. The Regional/Project Accountants shall consolidate the accounting reports coming from the field offices within their jurisdiction for booking up and reporting purposes.

The Accounting personnel of the field offices shall submit their accounting reports to their respective regional offices and/or to the Office of the Assistant Administrator for Special Projects in case of the special projects group. As a general rule, field offices, including those for special projects, shall submit their accounting reports to the regional office or special project office which issued their respective Sub-allotment Advices and Cash Disbursement<sup>s</sup> Ceilings.

The Regional Irrigation Director and the Assistant Administrator for Special Projects should set up the deadline for the submission of each accounting report coming from the field/special project office so that the same could be consolidated together with other corresponding reports within the regional office or Office of the Assistant Administrator for Special Projects for submission on or before the deadline set by Central Office. Copies of the deadline for submission of the reports should be furnished to the disbursing officers concerned.

The following NIA officials and employees shall be held responsible for late submittal of accounting reports to the Central/Regional Office:

1. Chief and/or Head of Office
2. All accounting employees concerned among whom are Regional Accountants, P project Accountants, and the Head P project Accountant.
3. Cashiers/Deputized Special Disbursing Officers for up-to-date submission of their monthly Report of Disbursements and Daily Reports of Checks Issued and Cancelled.
4. Collecting Officers for submission of their monthly Report of Collections.
5. Billing clerks for monthly submission of their Summary of 50 Bills Rendered in case of irrigation fees and other bills to record sale of pumpsets.

In case the delay occurs in the auditor's office (regional, field and project), the Chief of Office is hereby authorized to withhold the salaries of the auditing personnel concerned.

For guidance of all concerned, the following are the deadlines for submission to Central Office for each accounting report coming from the regional office or office of the Assistant Administrator for Special Projects:

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PRESCRIBED ACCOUNTING REPORTS

: DEADLINE FOR SUBMISSION

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MONTHLY

1. Trial Balance : On or before the 5th of  
: every month.
2. Report of Obligation Incurred : On or before the 20th of  
for Capital Outlay (MC #47, : every month.  
s. 1975)
3. Monthly Collection Efficiency : On or before the 15th of  
Report (Irrigation Fees, MC # : every month  
69, s. 1975)
4. Monthly Status of Accounts : On or before the 15th of  
Receivables (Pump Amortization, : every month.  
MC # 69, s. 1975)
5. Monthly Equipment Rental Billing : On or before the 15th of  
and Collection Report (MC #69, : every month  
s. 1975)

QUARTERLY

1. Statement of Collecting Officers : On or before the 20th of  
Account Balances (Account 70- : the month following the end  
400) : of the quarter.
2. Statement of Disbursing Officers : On or before the 20th of  
Account Balances (Account 70- : the month following the end  
500) : of the quarter.
3. Statement of Operating Expenses : On or before the 20th of  
by Responsibility Center (With : the month following the end  
corresponding breakdown of : of the quarter.  
expenses per MC # 39, 39-A, s. :  
1975)

SEMI-ANNUAL

1. Semi-annual Statement of Accounts : On or before the 25th of the  
Receivable : month following the end of the  
: semester.
2. Semi-Annual Statement of Accounts : On or before the 25th of the  
Payable (81) : month following the end of the  
: semester.

3. Detailed Statement of Subsidiary Ledger Balances (Account 73, 74, 85, 88) : On or before the 25th of the month following end of semester

ANNUALLY

1. Preliminary Trial Balance (with draft of Closing Entries) : On or before the 10th of the month following the end of the Calendar Year.
2. Final Trial Balance : On or before the end of January of every year following the end of the Calendar Year.

The Chiefs of Offices in the NIA referred to in this Circular who are responsible for the preparation of the prescribed accounting reports falling within their jurisdictions are as follow:

Regional Irrigation Director - for preparation and consolidation of the report within the regional office for submission directly to the Central Office, Accounting Division.

Irrigation Superintendent and/or Officer-in-Charge of Systems for preparation of the reports within the systems/field offices for submission to the regional office concerned.

Provincial Irrigation Engineer - for preparation of the reports in the provincial irrigation office for submission to the regional office concerned.

Project Manager of Special P Project - for preparation of the accounting reports for submission to the office of the Assistant Administrator for Special Project.

Project Manager of UPRP/AMTADP - for preparation and consolidation of the reports within its jurisdiction for submission directly to the Central Office, Accounting Division.

All previous office and memorandum circulars, the provisions of which are inconsistent with this circular, are hereby repealed or modified accordingly.

Compliance hereof is earnestly enjoined.

(SGD) CONRADO G. MERCADO  
FOR ALFREDO L. JUINIO  
Administrator

CONCURRED:

(SGD) ARSENIO A. ALANO  
Assistant Corporate Auditor

March 4, 1976