

11/25

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

MC # 58 , s. 1977

RCV - *gfr*

EMB - *gmb*

ADD - *aaa*

JTS - *JE 11/25*

RFP - *JFP*

ZDR -

MEMORANDUM CIRCULAR

TO : THE ASSISTANT ADMINISTRATORS; HEADS OF DEPARTMENTS AND STAFFS; HEADS OF SPECIAL PROJECTS; REGIONAL IRRIGATION DIRECTORS; PROVINCIAL AND PROJECT IRRIGATION ENGINEERS; IRRIGATION SUPERINTENDENTS; CHIEF ACCOUNTANT AND REGIONAL/PROJECT ACCOUNTANTS; CORPORATE AUDITOR AND REGIONAL AUDITORS; AND ALL OTHERS CONCERNED
National Irrigation Administration

SUBJECT: Submission of Detailed Schedule of Accounts Receivable Quarterly Pursuant to COA Circular No. 76-27, dated March 16, 1976.

For the information and guidance of all concerned, quoted hereunder in full is Commission on Audit Circular No. 76-27, dated March 16, 1976, as approved by the Acting Chairman, Commission on Audit;

"Republika ng Pilipinas"
KOMISYON SA AUDIT
(Commission on Audit)
Lungsod Quezon

March 16, 1976

COMMISSION ON AUDIT CIRCULAR NO. 76-27

TO : All Heads of Departments, Chiefs of Bureau, Agencies and Offices, Managing Heads of Government-Owned or Controlled Corporations, Provincial Governors, City Mayors, Municipal Mayors, Provincial, City and Municipal Treasurers, Chief Accountants, Head of Accounting Units or Offices, Regional Directors (COA) Corporation Auditors, Bureau Auditors, Provincial/City Auditors and Others Concerned.

SUBJECT: Submission of detailed schedule of accounts receivable quarterly.

Quoted hereunder is pertinent portion of Section 26 of Presidential Decree No. 898 dated March 3, 1976.

"Section 26. Collection of Debt due the Government

In aid of its responsibility to see to it that government funds and property are fully protected and conserved, as explicitly mandated by Presidential Decree No. 111, dated January 26, 1973, the Commission shall, through proper channels, supervise and procure the collection and enforcement

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of all debts and claims, and the restitution of all funds and property, found to be due the government, or any of its subdivisions, agencies or instrumentalities, or any government-owned or controlled corporation or self-governing board, commission or agency of the government, in its settlement and adjustment of its accounts. x

This provision of the decree amends Section 650 of the Revised Administrative Code, as amended, enlarging the scope of the powers of this Commission in the adjustment and settlements of accounts. In order to provide this Commission with a justifiable basis to perform effectively this mandated duty, all concerned are hereby requested to submit to the Accountancy Office, this Commission, a detailed schedule of Accounts Receivables appearing on their books of accounts as of March 31, 1976, using the attached sample form as guide. The Schedule shall be certified as to its correctness by the Chief Accountant or head of accounting unit, approved by the head of office or managing head and verified by the auditor concerned. For national government agencies, the report shall cover accounts 71-900 and 71-300, In the case of local governments, it will cover account A-4-4 and A-4-5, whereas in governments-owned and/or controlled corporations, this report shall cover only accounts of private parties. As much as possible, groupings of the accounts shall be made according to the nature of the transaction and/or the authority under which the credit was extended. On the remarks column shall be indicated whether not the account is collectible, based on the steps taken, if any.

The initial report shall be submitted not later than May 15, 1976 and thereafter within twenty (20) days following the end of each quarter. The subsequent reports shall cover only new accounts and old accounts whose status have changed by reason of partial payments or otherwise.

Strict compliance with this circular is enjoined.

(SGD.) FRANCISCO S. TANTUICO, JR.
Acting Chairman

As stated above, in the case of government-owned and/or controlled corporations under which NIA is included, the report shall cover only accounts of private parties (71-900). It is directed that the initial report as of March 31, 1976 and the quarterly report thereafter for account 71-900 by fund be submitted soonest possible to the Accounting Division, Finance Department, Central Office.

Strict compliance by all concerned with the above-stated circular is enjoined.

(SGD.) ALFREDO L. JUINIO
Administrator

November 17, 1977

SCHEDULE OF ACCOUNTS RECEIVABLES-MARCH 31, 1976

Chief Accountant