

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

MC No. 44, s. 1980

MEMORANDUM CIRCULAR

TO : THE ASSISTANT ADMINISTRATORS; HEAD OF CONTROLLERSHIP DEPARTMENT; CORPORATE TREASURER; REGIONAL IRRIGATION DIRECTORS; PROJECT MANAGERS; PROVINCIAL IRRIGATION ENGINEERS; IRRIGATION SUPERINTENDENTS AND/OR OFFICERS-IN-CHARGE OF SYSTEMS; CHIEF CORPORATE ACCOUNTANTS AND REGIONAL/PROJECT ACCOUNTANTS; CASHIERS/DISBURSING OFFICERS; AND ALL OTHERS CONCERNED
National Irrigation Administration

SUBJECT : Timely Submission by Disbursing Officers of their Reports to the Central Office Controllership Department and Regional Office Accounting Division.

With the view of forestalling unnecessary delay in the submission of disbursements reports by accountable officers and in order to facilitate the post-audit of same and the pre-audit of the final 20% payment of claims pertaining to developmental projects, attention is hereby invited to paragraph 6 of COA Circular No. 76-26 dated April 6, 1976, quoted in part as follows:

- "6. Disbursing officers shall, every fifteenth and end of the month, submit their Reports of Disbursements and Reports of Checks Issued by Deputized Disbursing Officers with the corresponding vouchers to the Accounting Division for recording purposes. Thereafter, the Accounting Division shall forward the same to the resident auditors promptly within one week after the end of the quincena period covered by the reports for post-audit purposes."

For field offices which do not adopt the decentralized accounting procedures such as those Special Project Offices under the supervision of the Project Managers, the original copies of the Reports of Disbursements and Reports of Checks Issued by Deputized Disbursing Officers shall be submitted to the Central Office, Controllership Department, for recording purposes and its duplicate copies and corresponding vouchers shall be submitted to the Project Auditor for post-audit.

In order to assure the correctness of the accountable officer's cash book balances, the Chief Accountant or Regional/Project Accountant should check its balances at frequent intervals with the individual subsidiary ledger of the accountable officers concerned.

NOTED:

(SGD.) FIORELLO R. ESTUAR, Ph.D.
Acting Administrator

(SGD.) EMMANUEL F. CAPINPIN
Corporate Auditor

April 21, 1980