

7/27

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

MC # 29, S. 1981

MEMORANDUM CIRCULAR

RCV-  
OMC-  
NGC-  
EBB-  
AVJ-  
SBB-  
10 : ALL REGIONAL IRRIGATION DIRECTORS, PROJECT MANAGERS, UPRIIS OPERATIONS MANAGER, PROVINCIAL IRRIGATION ENGINEERS, IRRIGATION SUPERINTENDENTS, REGIONAL/PROJECT/UPRIIS ACCOUNTANTS, CASHIERS, DISBURSING & COLLECTING OFFICERS, AND ALL OTHERS CONCERNED, This Agency

SUBJECT: Authority for Regional/Project/UPRIIS Accountants

1. POLICY

In line with the policy of the government which behooves the head of the agency concerned to exercise the diligence in supervising accountable officers under his control to prevent the incurrence of loss, improper utilization or wastage of funds, a regular examination on the cash and accounts of all accountable officers shall be undertaken by the respective accountant under the direct supervision of the Regional Irrigation Directors, Project Managers, UPRIIS Operations Manager concerned.

2. PURPOSE

This examination, which shall be separate and independent from the one being conducted by the COA Representatives, shall have the following objectives:

- a) To ascertain the correct and actual balances of cash advances and collections in the custody of the accountable officers;
- b) To check if the accountable officers are strictly complying with existing accounting and auditing laws, rules and regulations affecting such cash advances and collections; and
- c) To serve as a psychological deterrent to the commission of fraud by accountable officers.

3. RESPONSIBILITIES

The Regional Irrigation Director, Project Manager, and UPRIIS Operations Manager shall direct their respective accountants to conduct regular examination of the cash and accounts of all accountable officers in their region or area of responsibility at least once every three (3) months and, in addition to this, a surprise examination where the need therefor arises.

The Regional/Project/UPRIIS Accountant shall:

- a) Conduct examination of the cash and accounts of all accountable officers within his region/area at least once every three (3) months or more frequent, where necessary as directed by the Regional Irrigation Director, Project Manager, Operations Manager, as the case may be. For guidance in the examination, the Accountant may refer to the "National Accounting & Auditing Manual", Volume III, Revised Edition 1963.
- b) Render report of examination and such other reports as may be deemed necessary to monitor his findings and recommendations, to the Asst. Administrator for Finance & Management, ATTN.: OIC, Controllorship Department, NIA Central Office. Copies of these reports shall also be furnished the Regional Irrigation Director, Project Manager, UPRIIS Operations Manager, head of system and PIO who have administrative supervision and control over the accountable officers concerned. Sample forms of report of examination, working papers and other audit forms are appendices of said manual.

MC # 29, S. 1981

SUBJECT: Authority for  
Regional/Project/UPRIIS Accountants

- 2 -

- c) Inform immediately the Regional/Project/UPRIIS Auditor in case of cash shortage/overage of accountable officers examined, furnishing him a copy of report of cash examination so that the auditor concerned can take the necessary action under the circumstances.

The accountable officer shall voluntarily allow an examination of his cash and accounts by the Accountant concerned, producing all his cash & cash items, pertinent records necessary in the course of examination as the latter so requires.

All circulars and/or instructions not consistent herewith are deemed superseded.

#### 4. EFFECTIVITY

This memorandum circular shall take effect immediately.

(SGD.) FIORELLO R. ESTUAR  
Acting Administrator

July 9, 1981

CONCURRED:

(SGD.) ARGNANI O. SALDUA  
Corporate Auditor