

RCV - *[initials]*
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EMB - *[initials]*
NAC - *[initials]*
EBB - *[initials]*
AVJ - *[initials]*

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

MC # 37, s. 1981

MEMORANDUM CIRCULAR

TO : THE ASSISTANT ADMINISTRATORS; HEADS OF DEPARTMENTS AND STAFFS; REGIONAL IRRIGATION DIRECTORS; PROJECT MANAGERS AND PROVINCIAL IRRIGATION ENGINEERS; IRRIGATION SUPERINTENDENTS AND OFFICERS-IN-CHARGE OF SYSTEMS; CHIEF CORPORATE ACCOUNTANT AND REGIONAL/PROJECT ACCOUNTANTS; CORPORATE AUDITOR AND REGIONAL/PROJECT AUDITORS; DISBURSING OFFICERS AND ALL OTHERS CONCERNED

National Irrigation Administration

SUBJECT : Joint National Budget Circular No. 349 and COA Circular No. 81-159, Dated June 1, 1981, Re: Further Amendments to Budget Circular No. 235, Dated June 22, 1973

For the information and guidance of all concerned, particularly accounting personnel and disbursing officers, attached is a copy of joint National Budget Circular No. 349 and COA Circular No. 81-159 which revises the use of the Report of Checks Issued by Deputized Disbursing Officer (RCIDDO) and the Journal of Checks Issued by Deputized Disbursing Officers (JCIDDO) as an amendment to Budget Circular No. 235.

The special feature of the revised formats, RCIDDO and JCIDDO, is the summary credit columns which are not provided in the old formats. The same can be used to record the account and amount to be credited other than those recorded as credits in the special columns as well as the corollary entry(ies) for the payment of equipment/capital outlays and supplies and materials.

Compliance by all concerned is hereby enjoined.

(SGD.) FIORELLO R. ESTUAR
Administrator

August 12, 1981

Enclosure: Copy of Joint Budget Circular No. 349
and COA Circular No. 81-159

Republika ng Pilipinas
Ministri ng Gugulang Pampanahalaan
Ministry of the Budget
Malacañang, Manila

NATIONAL BUDGET CIRCULAR NO. 349
COA CIRCULAR NO. 81-159
June 1, 1981

TO: All Heads of Agencies, Chief Accountants, Heads of Accounting Units, Deputized Disbursing Officers of National Government Bureaus, Offices and Agencies Including Self-Governing Boards and Commissions, State Colleges and Universities and All Others Concerned.

SUBJECT: FURTHER AMENDMENTS TO BUDGET CIRCULAR NO. 235

1.0 Background. Budget Circular No. 235 dated June 22, 1973 prescribed the use of the Report of Checks Issued by Deputized Disbursing Officer (RCIDDO) and the Journal of Checks Issued by Deputized Disbursing Officers (JCIDDO). In the course of use, these forms were found deficient of certain relevant columns which account for the failure of many accounting officers to submit complete reports.

2.0 Purposes. This circular is issued to prescribe:

2.1 the use of the revised RCIDDO and JCIDDO forms by all national government agencies; and

2.2 the recording of corollary entries for the purchase/construction of fixed assets/supplies and materials

in the JCIDDO. (This procedure shall apply to all special disbursements journals and Journal of Checks Issued and Journal of Warrants Issued).

3.0 The Revised Formats. The sundry credit columns which are not provided in the old formats are incorporated in the revised RCIDDO and JCIDDO formats (copies attached). The said credit columns shall contain the account code and amount to be credited other than those which can be recorded in the special columns, e.g., account and amount to record the corollary entry(ies) for the payment of equipment/capital outlays and supplies and materials.

4.0 Effectivity. This circular shall take effect immediately.

(SGD.) FRANCISCO S. TANTUICO, JR.
Acting Chairman
Commission on Audit

(SGD.) MANUEL S. ALBA
Acting Minister of the Budget

Encl: a/s
010

INSTRUCTIONS
REPORT OF CHECKS ISSUED BY DEPUTIZED DISBURSING OFFICERS

Heading: The Disbursing Officer shall fill up blank spaces. This report shall be numbered in the following manner:

00	x	12	80	
<div style="border-left: 1px solid black; border-top: 1px solid black; border-bottom: 1px solid black; height: 100px; width: 150px; margin-left: 10px;"></div>				Calendar year
				Serial number of the report which shall be one series for one fiscal year
				Region (CO shall be used for Central Office)
<div style="border-left: 1px solid black; border-top: 1px solid black; border-bottom: 1px solid black; height: 100px; width: 150px; margin-left: 10px;"></div>				Officer Code No.

The file number of the report shall be filled up by the Accounting Unit as follows:

1-1-12-80	for the first report recorded in January 1981
1-2-1-81	for the second report recorded in January 1981
1-3-2-81	for the third report recorded in January 1981
1-4-3-81	for the fourth report recorded in January 1981
2-1-4-81	for the first report recorded in February 1981
2-2-5-81	for the second report recorded in February 1981
2-3-6-81	for the third report recorded in February 1981
2-4-7-81	for the fourth report recorded in February 1981

The first digit(s) of the file number represents the month; the second, sequence of entry in the journal (one series for each month); the third digit(s) and the last two(2) digits, the report number.

Date Issued. The date the check is issued shall be entered in this column.

Check Number. The number of the check issued shall be entered in this column.

Date Paid by Bank/BTR. The date the check is paid by the Bank/Bureau of the Treasury as shown in the advice from the Bureau of the Treasury shall be entered in this column. This column shall be filled in by the accounting division upon receipt of the Bank or Treasury Statement.

Payee. The name of the payee shall be entered in this column.

Voucher No. The number of the voucher shall be entered in this column.

Obligation No. The number of the Request for Obligation of Allotment pertaining to the liquidated obligation shall be entered in this column.

Account 8-70-703. The amount of the TCA1 check drawn shall be entered in this column. The total of this column shall be recorded in the Journal of Checks Issued by Deputized Disbursing Officers.

Credit, Sundry: Account Code and Amount. The account code and amount being credited other 8-70-703 including the account code and amount being credited as corollary entry for payment of construction/equipment/investments or supplies and materials, including drugs and medicines shall be entered in these columns shall be made to the extent necessary for recording in the Journal of Checks Issued by Deputized Disbursing Officers.

Posted. A check mark shall be written in this column to indicate completion of postings of sundry credit accounts and amounts to the Journal of Checks Issued by Deputized Disbursing Officers.

Credit, Subsidiary Ledger: Sub-account Code and Amount. The sub-account code and amount of sundry accounts being credited shall be entered in these columns.

Posted. A check mark shall be written in the column to indicate completion of postings to the subsidiary ledger of the account.

Object of Expenditures or Responsibility Code. The object of expenditures or responsibility code of the account to be debited in any of the succeeding columns shall be entered in this column.

Account 0-83-00. The liquidated amount of current year obligations shall be entered in this column.

Account 8-70-500. The cash advance granted to disbursing officers shall be entered in this column.

Account 8-81-400. The liquidated amount of the obligation certified to accounts payable shall be entered in this column.

Accounts 8-84-100, 8-84-200 and 8-84-300. The amounts deducted or withheld as trusts remitted to other government agencies including government-owned and/or controlled corporations shall be entered in these columns.

Blank Columns. These columns shall be used for other recurring accounts to be debited.

Debit, Sundry: Account Code and Amount. The account code and amount being debited other than those provided with special columns including the account and amount debited as corollary entry for the payment of construction/equipment/investments or supplies and materials including drugs and medicines shall be entered in these columns.

Posted. A check mark shall be written in this column to indicate completion of postings of sundry debit accounts and amounts to the Journal of Checks Issued by Deputized Disbursing Officer.

Debit, Subsidiary Ledger: Sub-Account Code and Amount. The sub-account code and amount of accounts debited shall be entered in these columns.

Posted. A check mark shall be written in this column to indicate completion of postings to the subsidiary ledger to the account.

General Instructions:

1. This report shall be prepared by funds.
2. This report shall be footed, balanced and ruled before submission to the Accounting Unit. The ruling shall be made on the line immediately after the last entry. Recapitulation of special columns shall be made if necessary.

3. Only the totals of this report shall be recorded in the Journal of Checks Issued by Deputized Disbursing Officers.

4. A check mark shall be written underneath each column total to indicate completion of recording in the Journal of Checks Issued by Deputized Disbursing Officers.

5. This report shall be filed by:

- a. Region for Central Office
- b. District/Division Office for Regional Office

6. The Deputized Disbursing Officer shall accomplish the following certificate which shall be stamped or typewritten on the lower right-hand corner of the last sheet of each report or on another sheet if there is no sufficient space on the last sheet:

"I CERTIFY that this Report of Checks Issued by Deputized Disbursing Officer in _____ sheets is a full, true and correct statement of all checks issued by me in liquidation of National Government obligations for the period stated and as shown in the attached vouchers."

Signature

(Officer Code No.)

7. This report shall be prepared in three (3) copies for central office, in four (4) copies for regional and in five (5) copies for district/division offices to be distributed as follows:

For Central Office

Original - for Agency Auditor
Duplicate - for Agency Chief Accountant
Triplicate - for file of Deputized Disbursing Officer

For Regional Office

Original - for Regional Auditor
Duplicate - for Agency Chief Accountant thru the Regional Accountant
Triplicate - For Regional Chief Accountant

Quadruplicate - for file of Deputized Disbursing Officer

For District/Division Office

Original - for Regional Auditor
Duplicate - for Agency Chief Accountant thru the Regional Accountant
Triplicate - for Regional Chief Accountant

Quadruplicate - for file of Deputized Disbursing Officer

Quintuplicate - for file of Fiscal Clerk/Accounting Clerk

8. Postings to Section C of the Request for Obligation of Allotment shall be made from this Report.

INSTRUCTIONS
JOURNAL OF CHECKS ISSUED BY DEPUTIZED DISBURSING OFFICER

Heading. The Accounting Division shall fill the blank spaces in the heading.

Date. The date the report is recorded shall be entered in this column.

Report Number. The number of the report shall be entered in this column.

Check No. Series. The inclusive serial numbers of checks issued covered by the report shall be entered in this column.

Period Covered. The period covered by the report shall be entered in this column.

Deputized Disbursing Officer. The name and officer code number of the deputized disbursing officer whose report is being recorded shall be entered in this column.

Account 8-70-703. The total amount of checks issued as shown in the report shall be entered in this column.

Credit, Sundry: Account Code and Amount. The account code and amount credited other than 8-70-703 as shown in the report shall be entered in these columns.

Posted. A check mark shall be written in this column to indicate completion of postings of sundry credit accounts and amounts to the general ledger.

Accounts 6-83-000, 8-70-500, 8-81-400, 8-84-100, 8-84-200 and 8-84-300. The total of these accounts as shown in the Report of Checks

Issued by Deputized Disbursing Officers shall be entered in these columns.

Debit, Sundry: Account Code and Amount. The account code and amount debited other than those provided with special columns as shown in the report shall be entered in these columns.

Posted. A check mark shall be written to indicate completion of postings of sundry debit accounts and amounts to the general ledger.

General Instructions:

1. This special journal shall be prepared by fund.

2. A new sheet shall be used at the beginning of each month. The sheets shall be numbered in one series for one (1) year.

3. This journal shall be footed, balanced and ruled at the end of each month. The ruling shall be made on the line immediately after the last entry. Recapitulation of the sundry columns shall be shown underneath the particular column with the corresponding account code and amount.

4. Postings to the General Ledger shall be made from this journal. A check mark shall be written immediately underneath the total of the special columns to indicate completion of postings to the General Ledger.

5. The Journal shall be certified by the Chief Accountant on the last sheet for the month as follows:

Certified Correct
(Sheet No. _____ to No. _____)

(Signature)

(Designation)

General Form No. 108-A (Revised)

REPORTS OF CHECKS ISSUED BY DEPUTIZED DISBUR
For the Period of _____ 19__

Agency _____

R.O.No. _____

Station _____

Fund _____

[illegible]

1000 1000000

Report No. _____

File No. _____

[illegible]