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

MC # 17, s. 1982

MEMORANDUM CIRCULAR

T O : 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 AND ALL OTHERS CONCERNED
National Irrigation Administration

SUBJECT : National Budget Circular No. 357, Dated January 18, 1982 Re: Submission of Accountability Reports, Trial Balances and Other Financial Reports by Agency Regional Offices, National Vocational and Secondary Schools and Hospitals/Sanitaria Direct to the National Accounting Office (NAO), Ministry of the Budget

For the information, guidance and compliance of all concerned, attached is a copy of National Budget Circular No. 357 which lists down the financial reports required by the National Accounting Office and certain reports to be discontinued for submission to NAO.

Particular attention of our Regional Irrigation Offices is invited to the modified procedure of reporting to NAO. The original copy of all accountability and other financial reports and one legible copy of trial balances shall be submitted directly to the NAO in order not to delay the monitoring and evaluation functions of the NAO. Likewise, it is understood that the financial reports covering Central Office transactions including our Project Offices shall be submitted directly to NAO before the consolidation of all the financial reports is completed by our Central Office for submission to various government offices.

Strict compliance is enjoined to avoid administrative action provided under Sec. 63 of P.D. 1177 for failure to submit the required reports.

(SGD.) FIORELLO R. ESTUAR
Administrator

March 25, 1982

Enclosure: Copy of National Budget Circular No. 357,
dated January 18, 1982.

Republic of the Philippines
OFFICE OF BUDGET AND MANAGEMENT
Malacañang, Manila

NATIONAL BUDGET CIRCULAR NO. 357
January 18, 1982

TO : All Heads of Ministries/Agencies, Regional Directors, Heads of National Vocational and Secondary Schools/Hospitals/Sanitaria, Comptrollers/Finance Officers, Chief Accountants, Regional Accountants, and All Others Concerned

SUBJECT : SUBMISSION OF ACCOUNTABILITY REPORTS, TRIAL BALANCES AND OTHER FINANCIAL REPORTS BY AGENCY REGIONAL OFFICES, NATIONAL VOCATIONAL AND SECONDARY SCHOOLS AND HOSPITALS/SANITARIA DIRECT TO THE NATIONAL ACCOUNTING OFFICE (NAO), MINISTRY OF THE BUDGET

1.0 Purposes

1.1 To reiterate/supplement the submission of financial reports required by NAO and to discontinue the submission of certain reports; and

1.2 To facilitate timely submission of reports for a meaningful monitoring and evaluation of agency performance.

2.0 Rationale

2.1 The procedure prescribed under Budget Circular Nos. 204, 246, 249, 263, 284-A and 317 calls for the submission of financial reports by the regional office to the central office for consolidation before submission to NAO. This flow of reports most often results to delayed reporting which adversely affects the monitoring and evaluation functions of the NAO.

2.2 This circular aims to expedite the flow of information, both physical and financial to the NAO for proper evaluation essential for planning and decision-making.

3.0 Modified Procedures for Reporting

3.1 All regional offices including national vocational and secondary schools and hospitals/sanitaria shall submit the original copy of all accountability and other financial reports and one legible copy of trial balances, listed in Annex I direct to the National Accounting Office, Ministry of the Budget, BAEX Bldg., Diliman, Quezon City.

3.2 Submission of certain reports prescribed under BC Nos. 246 and 249 which are no longer needed by the NAO, as listed in ANNEX II, is hereby discontinued in so far as the said office is concerned.

4.0 Failure to Submit Reports

The administrative action provided under Sec. 63 of P.D. No. 1177 shall be strictly enforced for failure to submit the required reports, i.e., no appropriation authorized in the General Appropriations Act shall be made available to pay the salary of any official or employee who violates the provision of said

section, in addition to any disciplinary action that may be instituted against the erring official or employee.

5.0 Repealing Clause

The provisions of all budget circulars

and other budget issuances which are inconsistent with this circular are hereby rescinded, repealed and/or modified accordingly.

6.0 Effectivity

This circular shall take effect immediately.

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

Enclosures:

- Annex I - List of Accountability Reports and Trial Balances to be Submitted by Agency Regional Offices including National Vocational and Secondary Schools and Emergency Hospitals/Sanitaria to the NAO, MOB.
- Annex I-A - Statement of Allotment, Obligations and Savings/Overdraft
- Annex II - List of Reports per BC Nos. 246 and 249 to be discontinued for submission to NAO.

ANNEX I

LIST OF ACCOUNTABILITY REPORTS, TRIAL BALANCES AND OTHER FINANCIAL REPORTS TO BE SUBMITTED BY AGENCY REGIONAL OFFICES INCLUDING NATIONAL VOCATIONAL AND SECONDARY SCHOOLS AND EMERGENCY HOSPITALS/SANITARIA TO THE NATIONAL ACCOUNTING OFFICE, MINISTRY OF THE BUDGET.

<u>Report Title/Number</u>	<u>Deadline for Submission</u>
1.0 <u>Monthly</u>	
1.1 Trial Balance	not later than the 10th day of the following month
1.2 Monthly Report of Income (BF 300)	- do -
2.0 <u>Quarterly</u>	
2.1 Financial Report of Operations (BF 301)	not later than the 15th day of the third month of the quarter covered by the report
2.2 Financial Report of Operations - Breakdown of Obligations Under Maintenance and Other Operating Expenses (BF 301-A)	- do -
2.3 Financial Report of Operations - Breakdown of Obligations by Activity (BF 301-B)	- do -
2.4 Financial Report of Operations - Breakdown of Obligations by KBI (BF 301-C)	- do -
2.5 Physical Report of Operations (BF 302)	- do -
2.6 Quarterly Report of Cash Disburse- ments and Unpaid Obligations (BF 303)	- do -
2.7 Quarterly Report of Actual Cash Utilization (BF 134-A)*	- do -
2.8 Quarterly Statement of Charges to Accounts Payable (BF 145)*	within 10 days after the quarter covered by the report
2.9 Status of Operation of Fund For Drugs and Medicines pres- cribed in NBC 321 dated 2/6/80	not later than the 20th day after the end of the quarter.

* To be submitted only by Agency Regional Offices excluding National Vocational Schools and Hospitals/Sanitaria

2.10 Report on Professional and Affiliation Fees prescribed in NEM No. 17 dated 11/20/80.

not later than 10 days after the end of the quarter covered by the report

2.11 Statement of Allotment, Obligations and Savings/Overdraft (to be attached to the quarterly Trial Balance), Annex I-A

- do -

3.0 Annually

3.1 Preliminary Trial Balance

not later than January 20 of the succeeding calendar year

3.2 Revised Trial Balance

not later than February 15 of the succeeding calendar year

3.3 Final Trial Balance

not later than February 20 of the succeeding calendar year

3.4 Consolidated Trial Balance (to be submitted by Regional Offices of the Ministry of Education and Culture and the Ministry of Health for all vocational schools and emergency hospitals/sanitaria, respectively)

not later than February 20 of the succeeding calendar year

3.5 Statement of Accounts Payable (BF 144)*

not later than January 31 of the succeeding calendar year

3.6 Mid-year Statement of Accounts Payable (should contain the data on Accounts Payable recorded during the first semester of each current year but still remain unpaid as of June 30)*

within 20 days after June 30 of each year

3.7 Estimate of Monthly Income (BF 200)

30 days from the start of the calendar year

* To be submitted only by Agency Regional Offices excluding National Vocational Schools and Hospitals/Sanitaria

ANNEX II

LIST OF REPORTS PER BC NOS. 246 and 249 TO BE DISCONTINUED
FOR SUBMISSION TO NAO

1.0 BC No. 246

- 1.1 Quarterly Statement of Subsidiary Ledger Balances
(General Form No. 65-A)
- 1.2 Statement of Collecting Officers Account Balances
(Account 70-400)
- 1.3 Statement of Disbursing Officers Account Balances
(Account 70-500)
- 1.4 Statement of Other Officers Account Balances
(Account 70-600)
- 1.5 Statement of Accounts Receivable
- 1.6 Detailed Statement of Subsidiary Ledger Balances

2.0 BC No. 249

- 2.1 Report of Status of Funds
- 2.2 Report of Collections
- 2.3 Monthly Summary Report of Collections

STATEMENT OF ALLOTMENT, OBLIGATIONS AND SAVINGS/OVERDRAFT
FOR THE QUARTER ENDING _____

AGENCY/MINISTRY - BUREAU OF FORESTRY
MINISTRY OF NATURAL RESOURCES

REGION I

<u>P/P/A</u>	<u>PURPOSE</u>	<u>KBI</u>	<u>OBJECT CLASS</u>	<u>ALLOTMENT</u>	<u>OBLIGATION</u>	<u>BALANCE</u>
1.1.	Land Classifi- cation	11	100 - Salaries 100 - Others 01 - 100W 01 - 800 COLA 200 02 03 05 06 07 08 14 17-100 17-200 17-300 Sub-total			
1.1.2	Timber Manage- ment	11			(same pattern as above)	
			Sub-total			
	Total Project	1.1				
		11			(same pattern as above)	
		1				
		14				
	TOTAL PROJECT	1.2				
RELEASES FROM LUMP SUM FUNDS:						
FOREIGN-ASSISTED PROJECT SUPPORT FUND						
2.1	UNDP-FAO Project				(same pattern as above)	
			Sub-total			
	TERMINAL LEAVE FUND				(same pattern as above)	
	RETIREMENT GRATUITY FUND				(same pattern as above)	
	GRAND TOTAL					

CERTIFIED CORRECT:

Chief Accountant