
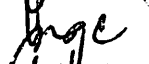

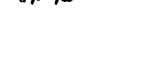


10/27/83

REPUBLIKA NG PILIPINAS
PAMBANSANG PANGASIWAAN NG PATUBIG
(NATIONAL IRRIGATION ADMINISTRATION)
LUNGSOD NG QUEZON

CORPUSAN
OAC - 
NGC - 
LPI - 
SRB - 

MC # 30, S. 1983

MEMORANDUM CIRCULAR

TO : THE ASSISTANT ADMINISTRATORS, HEADS OF DEPARTMENTS AND STAFFS, REGIONAL IRRIGATION DIRECTORS, OPERATION/PROJECT MANAGERS, PROVINCIAL IRRIGATION ENGINEERS, IRRIGATION SUPERINTENDENTS, PROJECT ENGINEERS, CHIEF CORPORATE ACCOUNTANT, REGIONAL/PROJECT ACCOUNTANTS, CORPORATE AUDITOR, REGIONAL/PROJECT AUDITORS AND ALL OTHERS CONCERNED.
NATIONAL IRRIGATION ADMINISTRATION

SUBJECT : GUIDELINES IN THE LIQUIDATION OF CASH ADVANCE
TAKEN BY OFFICIALS AND EMPLOYEES OF NIA

IT HAS BEEN OBSERVED DURING THE COURSE OF VERIFICATION OF RECORDS ON CASH ADVANCES THAT MANY OFFICIALS AND EMPLOYEES OF THIS OFFICE HAVE CHARGES OF SUSPENSION WHICH HAVE REMAINED UNLIQUIDATED FOR A CONSIDERABLE LENGTH OF TIME. THE PREVALENCE OF THIS SITUATION IS ATTRIBUTED MAINLY TO THE COMPLETE DISREGARD BY THE PERSONS CONCERNED OF THE SERIES OF REMINDERS AND MEMORANDA SERVED TO THEM BY THE ACCOUNTING DIVISION/SECTION, THUS GIVING RISE TO THE SUSPICION THAT IN SOME CASES THE FUND WAS USED NOT FOR OFFICIAL PURPOSE BUT FOR THE EMPLOYEE'S PERSONAL BENEFIT OR GAIN.

IN ORDER TO MINIMIZE THIS MALPRACTICE AND THE FURTHER ACCUMULATION OF UNLIQUIDATED AND/OR SUSPENDED CASH ADVANCES, THE FOLLOWING RULES AND GUIDELINES ARE HEREBY PRESCRIBED:

1. CASH ADVANCE SHALL BE SPENT ONLY ON THE PURPOSE FOR WHICH IT WAS ISSUED.
2. CASH ADVANCE SHALL BE LIQUIDATED AS SOON AS THE PURPOSE FOR WHICH IT WAS GIVEN HAS BEEN SERVED. NO ADDITIONAL CASH ADVANCE SHALL BE ISSUED TO ANY OFFICIAL OR EMPLOYEE UNLESS THE PREVIOUS CASH ADVANCE GIVEN TO HIM IS FIRST SETTLED OR A PROPER ACCOUNTING THEREOF IS MADE.
3. UPON RECEIPT OF NOTICE OF SUSPENSION THE OFFICIAL OR EMPLOYEE SHALL SUBMIT THE NECESSARY DOCUMENTS TO LIQUIDATE HIS CASH ADVANCE WITHIN A PERIOD OF ~~NINETY~~ NINETY (90) DAYS. AFTER THE LAPSE OF THIS PRESCRIBED PERIOD THE CHARGE OF SUSPENSION TO HIS UNLIQUIDATED CASH ADVANCE SHALL AUTOMATICALLY BECOME A PERMANENT DISALLOWANCE.

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4. A GRACE PERIOD SHALL BE GIVEN THE OFFICIAL OR EMPLOYEE TO REFUND THE DISALLOWANCE ON INSTALLMENT AND SUCH GRACE PERIOD SHALL VARY ACCORDING TO THE NUMBER OF TIMES THIS OFFENSE IS COMMITTED BY THE EMPLOYEE OR OFFICIAL CONCERNED.

1ST OFFENSE - NINETY DAYS GRACE PERIOD

2ND OFFENSE - SIXTY DAYS GRACE PERIOD

3RD OFFENSE - THIRTY DAYS GRACE PERIOD

4TH OFFENSE - AUTOMATIC DEDUCTION FROM PAY-
ROLL/COLA

FAILURE TO REFUND THE DISALLOWANCE IN WHOLE OR IN PART AFTER THE CORRESPONDING GRACE PERIOD SHALL MEAN AUTOMATIC DEDUCTION FROM THE PAYROLL/COLA OF THE EMPLOYEE CONCERNED. THE DEDUCTION FOR EACH MONTH, HOWEVER, SHALL NOT BE MORE THAN TEN PER CENT (10%) OF THE MONTHLY BASIC SALARY AND SHALL CONTINUE THEREON UNTIL THE WHOLE AMOUNT OF THE DISALLOWANCE IS COMPLETELY SETTLED.

STRICT COMPLIANCE IS HEREBY ENJOINED.

CESAR L. TECH
ADMINISTRATOR

OCTOBER 25, 1983