

12/29
OAC - *[signature]*
UAC - *[signature]*
LPP - *[signature]*
ASL - *[signature]*
SBB -

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

CORPCLAW

MC # 42 s. 1983

MEMORANDUM CIRCULAR

TO : THE ASSISTANT ADMINISTRATORS, HEAD OF CONTROLLERSHIP DEPARTMENT, HEAD OF TREASURY DEPARTMENT, REGIONAL IRRIGATION DIRECTORS, PROJECT MANAGERS, PROJECT ENGINEERS, PROVINCIAL IRRIGATION ENGINEERS, IRRIGATION SUPERINTENDENTS, REGIONAL/PROJECT/UPRIIS ACCOUNTANTS, REGIONAL/PROJECT/UPRIIS AUDITORS, CASHIERS/DISBURSING OFFICERS AND OTHERS CONCERNED
NATIONAL IRRIGATION ADMINISTRATION

SUBJECT : PROCEDURES IN THE USE OF CASH COLLECTIONS FOR PAYMENT OF SALARIES AND WAGES

A REVIEW AND EVALUATION OF THE PRESENT PRACTICES OF CASHIERS SHOW THAT OUR CASHIERS IN FIELD OFFICES GO TO THE DEPOSITORY BANK TO DEPOSIT THEIR CASH COLLECTIONS AND ENCASH AT THE SAME TIME THEIR CASH ADVANCE CHECK FOR SALARIES AND WAGES. THIS PRACTICE CONSUMES A GREAT DEAL OF TIME AND EFFORT AND UNDULY EXPOSES THE LIVES OF SUCH ACCOUNTABLE OFFICERS AND THE FUNDS OF NIA TO HAZARD OF LOSS.

TO MINIMIZE ANY UNTOWARD INCIDENT THAT MIGHT INVOLVE NIA FUNDS AND PERSONNEL, THE FOLLOWING PROCEDURES IN THE USE OF CASH COLLECTIONS FOR PAYMENT OF SALARIES AND WAGES ARE HEREBY PRESCRIBED:

1. ALL CASH COLLECTIONS SHOULD BE PROPERLY RECEIPTED BY THE CASHIER.
2. WHERE THE CASH COLLECTIONS ARE SUFFICIENT TO COVER THE AMOUNT OF THE PAYROLL THE CASHIER SHALL:
 - (A) ENCASH OUT OF HIS COLLECTIONS THE CHECK FOR CASH ADVANCE ISSUED IN HIS FAVOR.
 - (B) DEPOSIT HIS CASH ADVANCE CHECK TO THE PNB PROVINCIAL BRANCH WHERE NIA SAVINGS ACCOUNT HAS BEEN ESTABLISHED TO REPLACE THE AMOUNT DRAWN FROM HIS COLLECTIONS.
3. WHERE THE CASH COLLECTIONS ARE INADEQUATE TO COVER THE AMOUNT OF THE PAYROLL THE CASHIER SHALL:
 - (A) ENCASH WITH THE BANK THE CASH ADVANCE CHECK ISSUED IN HIS FAVOR.
 - (B) DEPOSIT WITH THE BANK A PORTION OF HIS ENCASHED CASH ADVANCE MONEY IN AN AMOUNT EQUIVALENT TO HIS CASH COLLECTIONS.
 - (C) BRING THE BALANCE OF HIS CASH ADVANCE MONEY TO HIS STATION.

STRICT COMPLIANCE IS HEREBY ENJOINED.

(SGD.) CESAR L. TECH
ADMINISTRATOR

NOTED:

(SGD.) ARGNANI O. SALDUA
CORPORATE AUDITOR