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

MC No. 6, s. 1984

CORPLAN

MEMORANDUM CIRCULAR

TO : THE ASSISTANT ADMINISTRATORS, HEAD OF THE CONTROLLERSHIP DEPARTMENT, HEAD OF THE TREASURY DEPARTMENT, REGIONAL IRRIGATION DIRECTORS, PROJECT MANAGERS, OPERATION MANAGERS, PROJECT ENGINEERS, PROVINCIAL IRRIGATION ENGINEERS, IRRIGATION SUPERINTENDENTS, REGIONAL/PROJECT/MARIIS AND UPRIS ACCOUNTANTS, CASHIERS, DISBURSING OFFICERS, COLLECTING OFFICERS, SPECIAL DISBURSING/COLLECTING OFFICERS, COLLECTING AND DISBURSING OFFICERS AND ALL OTHERS CONCERNED

SUBJECT : ANNUAL RECONCILIATION OF FINANCIAL ACCOUNTABILITIES OF ALL ACCOUNTABLE OFFICIALS

IT HAS BEEN OUR EXPERIENCE THAT ACCOUNTABLE OFFICIALS ENCOUNTER DIFFICULTIES IN SECURING THEIR CLEARANCE UPON THEIR SEPARATION FROM THE SERVICE. THIS IS MAINLY DUE TO THE LENGTH OF TIME THAT HAS ELAPSED AND THE VOLUME OF CASH TRANSACTIONS THAT HAVE TO BE RECONCILED FROM THE START UP TO THE END OF THEIR CASHIERING FUNCTION. ONLY THEN WHEN THESE ACCOUNTABLE OFFICIALS RETIRE, TRANSFER OR RESIGN, THEY DO DISCOVER THAT THERE ARE MISSING FINANCIAL REPORTS, RECONSTRUCTION OF WHICH BECOMES A BIG PROBLEM BECAUSE PERTINENT SUPPORTING DOCUMENTS, ALL IN ORIGINAL, ARE ALSO MISSING. TO MINIMIZE ALL THESE PROBLEMS AND TO FACILITATE ISSUANCE OF CLEARANCE, CASHIERS, DISBURSING OFFICERS, COLLECTING OFFICERS, SPECIAL COLLECTING/DISBURSING OFFICERS AND COLLECTING AND DISBURSING OFFICERS ARE REQUIRED TO RECONCILE THEIR ACCOUNTABILITIES AT LEAST ONCE A YEAR WITH THEIR RESPECTIVE ACCOUNTING DIVISIONS/UNITS.

FOLLOWING ARE THE GUIDELINES IN THE IMPLEMENTATION OF SAID ANNUAL RECONCILIATION OF ACCOUNTABILITIES:

1. THE RIDs/OPERATIONS/PROJECT MANAGERS SHALL DESIGNATE A SPECIAL DISBURSING OFFICER IN THE UNIT CONCERNED AS AN ALTERNATE TO THE ACCOUNTABLE OFFICER SO THAT THE ACCOUNTABLE OFFICER SHALL ALWAYS HAVE AN AVAILABLE SUBSTITUTE WHENEVER HE/SHE IS ON OFFICIAL LEAVE OF ABSENCE OR ON OFFICIAL TRAVEL AND IS RECONCILING WITH THE ACCOUNTING DIVISION/UNIT OR LIQUIDATING SIZEABLE/DORMANT CASH ITEMS AS A RESULT OF AUDIT.

2. THE DESIGNATION AND THE BOND APPLICATION OF THE ALTERNATE AS AN ACCOUNTABLE OFFICER SHALL BE SUBMITTED TO THE CENTRAL OFFICE FOR PROCESSING AND APPROVAL.

3. EVERY REGIONAL/PROJECT/UPRIIS/MARIIS ACCOUNTANT SHALL PREPARE A SCHEDULE OF RECONCILIATION OF THE FINANCIAL ACCOUNTABILITIES OF ALL ACCOUNTABLE OFFICERS IN THEIR RESPECTIVE OFFICES.

4. WHILE AN ACCOUNTABLE OFFICER IS RECONCILING HIS ACCOUNT, HE SHALL BE CONSIDERED ON DETAIL WITH THE ACCOUNTING DIVISION/UNIT CONCERNED.

5. UNUSED CHECKS/OR's SHALL BE TURNED-OVER THRU A PROPERLY ACCOMPLISHED INVOICE AND RECEIPT OF TRANSFER FROM THE OUTGOING TO THE INCOMING OFFICIAL.

6. CASH ON HAND SHALL BE REFUNDED AND ACKNOWLEDGED THRU ISSUANCE OF AN OR.

7. THE ACCOUNTABLE OFFICER SHALL BE GIVEN AT MOST ONE MONTH TO LIQUIDATE HIS CASH ITEMS AS A RESULT OF AUDIT AFTER WHICH ALL UNSETTLED CASH ITEMS SHALL BE DECLARED AS CASH SHORTAGE.

THIS MEMORANDUM CIRCULAR SUPERSEDES ALL OTHER CIRCULARS OR PARTS THEREOF INCONSISTENT HERewith AND SHALL BE EFFECTIVE STARTING CALENDAR YEAR 1984.

PLEASE BE GUIDED ACCORDINGLY.

(SGD.) CESAR L. TECH  
ADMINISTRATOR

MARCH 16, 1984