

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

MC # 22, s. 1984

MEMORANDUM CIRCULAR

T O : ALL REGIONAL IRRIGATION DIRECTORS, OPERATION/
PROJECT MANAGERS, PROVINCIAL IRRIGATION ENGINEERS,
IRRIGATION SUPERINTENDENTS, REGIONAL ACCOUNTANTS,
CASHIERS, DISBURSING OFFICERS AND ALL OTHERS CONCERNED
THIS AGENCY

SUBJECT : MERGER OF ACCOUNTING AND CASHIERING FUNCTIONS IN
OFFICES LOCATED IN THE SAME COMPOUND AS THE REGIONAL
OFFICE

IN LINE WITH THE AGENCY'S POLICY TO IMPROVE OPERATION, EFFEC-
TIVE IMMEDIATELY, ALL FIELD ACCOUNTING AND CASHIERING UNITS LOCATED
WITHIN THE SAME COMPOUND AS THE REGIONAL OFFICE SHALL BE MERGED,
INTEGRATION TENDS TO MAXIMIZE THE WORK OF THE EMPLOYEES, SIMPLIFY
PROCEDURES, LESSEN PAPER WORK, EXPOSE THE PERSONNEL TO OTHER AS-
PECTS OF WORK AND SIGNIFICANTLY MINIMIZE EXPENSES.

A - COVERAGE

THIS MEMORANDUM APPLIES TO THE FOLLOWING OFFICES:

REGION 1 OFFICE, PANGASINAN PIO, AGNO RIS, CIDP & NISIP
REGION 2 OFFICE, ISABELA PIO, CIDP & NISIP
REGION 5 OFFICE, CAMARINES SUR PIO, CIDP & NISIP
REGION 6 OFFICE, ILOILO PIO, AGANAN-STA. BARBARA RIS, CIDP
& NISIP
REGION 8 OFFICE, LEYTE NORTE PIO, CIDP & NISIP
REGION 9 - ZAMBOANGA SUR PIO, LABANGAN RIS, CIDP & NISIP
REGION 12 OFFICE, LIBUNGAN RIS, CIDP & NISIP
UPRIS HEAD OFFICE AND DISTRICT III

B - ACCOUNTING UNITS

THE ACCOUNTING PERSONNEL OF THE PIO, PROJECTS UNDER THE
REGION AND OF THE SYSTEM LOCATED IN THE SAME COMPOUND AS THE
REGIONAL OFFICE SHALL PHYSICALLY TRANSFER TO THE ACCOUNTING SEC-
TION OF THE REGION. THE REGIONAL ACCOUNTANT SHALL BE THEIR DIVI-
SION CHIEF WHO SHALL SIGN THEIR TIME RECORDS, PAYROLL, LEAVE
APPLICATIONS AND OTHER ADMINISTRATIVE MATTERS DELEGATED TO THE
DIVISION CHIEF. UNDER THIS ARRANGEMENT, THE REGIONAL ACCOUNTANT
CERTIFIES TO THE AVAILABILITY OF FUNDS IN ALL RESPONSIBILITY GEN-
TERS AND THE ACCOUNTING CLERK ASSIGNED TO SAID CENTER SHALL INI-
TIAL BELOW THE ACCOUNTANT'S NAME.

UPON THE MERGER THE REGIONAL ACCOUNTANT SHALL:

- A) INVENTORY PENDING WORK IN THE SYSTEM, PROJECTS AND PROVINCE AND
IMPLEMENT AN EFFECTIVE SYSTEM TO OVERCOME BACKLOGS, IF ANY,

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- B) REDISTRIBUTE WORK ASSIGNMENTS EQUITABLY IN THE SECTION TO MAXIMIZE CONTRIBUTION OF EACH EMPLOYEE.
- C) DESIGN WORK FLOW TO ESTABLISH ROUTINE.
- D) IMPROVE THE SYSTEM WHEN NECESSARY TO EFFECT ACCURATE AND SYSTEMATIC ACCOUNTING OF FUNDS AND TIMELINESS OF REPORTS.
- E) SUBMIT TO THE CHIEF OF REGION, PROVINCE, SYSTEM OR PROJECT A WEEKLY REPORT ON THE CASH POSITION OF THEIR OFFICE.
- F) TRAIN ALL THE ACCOUNTING PERSONNEL UNDER HIM TO ASSUME GREATER RESPONSIBILITY.

C - CASHIERING UNIT

IN THIS INSTANCE THE TERM CASHIER REFERS TO ANY EMPLOYEE WHO COLLECTS/DISBURSES FUNDS, EVEN IF HIS OFFICIAL TITLE IS DISBURSING OFFICER:

- A) ALL EMPLOYEES OF THE CASHIER'S UNIT OF THE PLOS AND SYSTEMS LOCATED IN THE SAME COMPOUND AS THE REGIONAL OFFICE SHALL PHYSICALLY TRANSFER TO THE REGIONAL CASHIER'S WORK AREA. IF THE WORK AREA IS NOT SPACIOUS ENOUGH TO ACCOMMODATE ALL THE CASHIERING PERSONNEL, THE REGIONAL IRRIGATION DIRECTOR SHALL PROVIDE AMPLE OFFICE SPACE AND APPROPRIATE FACILITIES FOR THE COMBINED CASHIERING UNITS. UNDER THIS ARRANGEMENT THE REGIONAL CASHIER BECOMES THE IMMEDIATE SUPERVISOR OF ALL CASHIERING PERSONNEL IN THE COMPOUND.
- B) THE PROVINCIAL AND SYSTEM CASHIERS SHALL TURN OVER UNDER PROPER RECEIPT, THEIR REMAINING CASH AND ALL ACCOUNTABLE FORMS IN THEIR POSSESSION TO THE CASHIER OF THE REGION. IMMEDIATELY THEREAFTER, THE PROVINCIAL CASHIER SHALL REPORT TO THE REGIONAL ACCOUNTANT TO RECONCILE ALL RECORDS OF RECEIPTS AND DISBURSEMENTS SINCE THE FIRST DAY HE HANDLED CASH UP TO THE DATE OF TURNOVER. NO OTHER RESPONSIBILITY SHALL BE GIVEN TO HIM UNTIL HE IS FINALLY CLEARED OF ALL ACCOUNTABILITIES AS CASHIER. AFTER THE PROVINCIAL CASHIER IS CLEARED HE SHALL RETURN TO THE REGIONAL CASHIER'S OFFICE TO RESUME CASHIERING DUTIES UNDER THE REGIONAL CASHIER. THEN THE CASHIER OF THE IRRIGATION SYSTEM SHALL REPORT TO THE REGIONAL ACCOUNTANT AND THE PROCESS OF RECORDS RECONCILIATION IS REPEATED.
- C) THE REGIONAL CASHIER SHALL ACCEPT, UNDER PROPER RECEIPT, ALL REMAINING CASH AND ACCOUNTABLE FORMS OF THE PROVINCIAL AND SYSTEM CASHIERS. UNTIL FURTHER NOTICE, HE SHALL RENDER CASHIERING WORK FOR THE MERGED OFFICES IN ADDITION TO HIS REGULAR DUTIES AS CASHIER OF THE REGIONAL OFFICE. HE SHALL PLAN AND SUPERVISE ALL THE CASHIERING ACTIVITIES SO THAT COLLECTIONS ARE PROPERLY RECEIPTED AND REMITTED AND THAT ALL PAYROLLS AND APPROVED CLAIMS FOR ALL THE DIFFERENT OFFICES SO MERGED ARE PAID WITHIN REASONABLE TIME. THE REGIONAL CASHIER SHALL BE ASSISTED BY HIS PRESENT STAFF AND THE STAFF OF THE PROVINCIAL AND SYSTEM CASHIERS. REASONABLE REARRANGEMENT OF WORK LOAD MAY BE EFFECTED TO ENSURE SMOOTH CASHIERING OPERATIONS.

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- D) AFTER THE PROVINCIAL AND SYSTEM CASHIERS HAVE BEEN CLEARED OF THEIR ACCOUNTABILITIES, THE MORE SENIOR OF THESE CASHIERS SHALL TAKE OVER AS REGIONAL CASHIER. THE REGIONAL CASHIER SHALL THEN CLEAR HIMSELF OF HIS ACCOUNTABILITIES. AFTER CLEARANCE HE SHALL RESUME HIS DUTIES AS CHIEF OF THE CASH SECTION.
- E) THE REGIONAL ACCOUNTANT SHALL SUPERVISE THE CASHIERS IN RECONCILING THEIR FINANCIAL ACCOUNTABILITIES AS CASHIERS. AFTER THE LATTER SHALL HAVE CLEARED THEMSELVES, THE REGIONAL ACCOUNTANT AND THE REGIONAL CASHIER SHALL JOINTLY REPORT SUCH CLEARANCE, NOTED BY THE RID TO THE UNDERSIGNED, ATTENTION: ASSISTANT ADMINISTRATOR FOR FINANCE AND MANAGEMENT.

AS THE MERGER IS A NEW UNDERTAKING THE RID IS ENJOINED TO GIVE FULL SUPPORT. THE METHODS ENGINEER OF THE REGION (OR THE ACCOUNTANT IF THERE IS NO METHODS ENGINEER) SHALL MONITOR TO THE UNDERSIGNED, ATTENTION: MANAGEMENT SERVICES DEPARTMENT THE PROGRESS OF THE MERGERS, INCLUDING DIFFICULTIES ENCOUNTERED AND HOW THESE WERE SOLVED AS WELL AS SUGGESTIONS TO IMPROVE OPERATIONS AND ACCELERATE FULL INTEGRATION.

THIS TAKES EFFECT IMMEDIATELY. PLEASE BE GUIDED ACCORDINGLY.

(SGD.) CESAR L. TECH
ADMINISTRATOR

AUGUST 2, 1984

PURS/8384