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

MC # 71, s. 1990

MEMORANDUM CIRCULAR

TO : The Deputy Administrator; Assistant Administrators; Heads of Departments/Staffs; Heads of Foreign-Assisted Projects; Regional Irrigation Managers; UPRIIS/MARIIS Managers; Heads of Provincial Irrigation Offices; Irrigation Superintendents and all others concerned.

National Irrigation Administration

SUBJECT : Approval by the Head of the Agency of all Journal Vouchers (JVs) covering transactions affecting cash

Quoted below are excerpts of COA Circular No. 90-343 on the above subject.

"1.0 Purpose

This Circular is issued to make the heads of departments, bureaus, offices/instrumentalities of the national government aware of their primary fiscal responsibility for all transactions covering cash accounts.

2.0 Rationale/Guideline

It is the primary responsibility of the chief or head of a government agency to ensure that all government resources shall be managed, expended or utilized in accordance with law and regulations and safeguarded against loss or wastage resulting from illegal or improper disposition with a view to ensuring efficiency, economy and effectiveness in the operations of the government. Henceforth, all transactions affecting cash, such as receipt of funding checks, fund transfers, bank debit/credit advice, disbursements, and adjustments recorded by Journal Vouchers (JVs), shall bear the approval of the head of the agency concerned."

To comply with this circular the following guidelines are issued:

1. In addition to the usual rotations, all JVs shall bear the signature of the appropriate official mentioned below:
  - a) Central Office -- Administrator
  - b) Regional Office -- Regional Irrigation Manager
  - c) UPRIIS/MARIIS -- Operation Manager
  - d) Project Office -- Project Manager

2. The approval of the JVs may not be delegated further. In the absence of the appropriate signatory, the memo designating his Officer-in-Charge must carry the statement: "xxxxxxxxxxxx to approve Journal Voucher."

All circulars, memoranda and other issuances inconsistent herewith are hereby repealed and/or modified accordingly.

This circular shall take effect immediately.

(SGD.) JOSE B. DEL ROSARIO, JR.  
Administrator

October 4, 1990