

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

M.C. # 3, s. 1993

MEMORANDUM CIRCULAR

T O : THE DEPUTY ADMINISTRATOR, ASSISTANT  
ADMINISTRATORS, DEPARTMENT MANAGERS,  
REGIONAL MANAGERS, OPERATION/PROJECT  
MANAGERS, IRRIGATION SUPERINTENDENTS,  
PROVINCIAL IRRIGATION ENGINEERS, PROJECT  
ENGINEERS, REGIONAL/PROJECT AUDITORS  
AND ALL OTHERS CONCERNED  
National Irrigation Administration

SUBJECT : COMMISSION ON AUDIT RESOLUTION NO. 92-368

Quoted hereunder in full is COA RESOLUTION NO. 92-368  
for your information and guidance:

"Republic of the Philippines  
COMMISSION ON AUDIT  
Quezon City

COMMISSION ON AUDIT RESOLUTION NO. 92-368

SUBJECT : Adoption of the computerized version  
of the Unappropriated Surplus Accounting  
System (USASYS) for the use of the  
Accountancy Office.

WHEREAS, under Section 2 (1), Article IX (D) of the  
1987 Constitution, the Commission on Audit shall keep  
the general accounts of the National Government;

WHEREAS, the phrase "general accounts" is construed  
to refer to the books of the unappropriated -- surplus  
of the general fund of the National Government;

WHEREAS, under the 1986 COA Reorganization Plan,  
the Accountancy Office is specifically tasked, among  
others, to maintain the accounts of the Current Surplus  
of the General Fund of the National Government;

WHEREAS, the books of the unappropriated surplus is a memorandum account which shown, among others, the amounts of the appropriations authorized by the Congress of the Philippines, the amounts released to the various agencies of the government out of there appropriations and the unexpended balances of the authorized appropriations;

WHEREAS, this accounting function, though limited in a sense, is significant for it allows the Commission to closely monitor and verify appropriations of the National Government and effectively control fund releases pertaining thereto;

WHEREAS, through the efforts of the Accountancy Office, the present manual system was computerized to facilitate the performance of the above-stated functions in terms of speed and accuracy;

NOW, THEREFORE, this Commission has FINALLY RESOLVED, as it does hereby RESOLVE, to adopt the computerized version of the Unappropriated Surplus Accounting System (USASYS) for the use of the Accountancy Office and to authorize the use of the computer-generated Journal Voucher (JV) form and the Journal of Appropriations and Allotments (JAA) including the Journal of Lump-Sum Appropriations (JLSA) and the Journal of Continuing Appropriations (JCA).

Adopted this 27th day of November 1992 at Quezon City, Philippines.

(SGD.) EUFEMIO C. DOMINGO  
Chairman

(SGD.) ROGELIO B. ESPIRITU (SGD.) SOFRONIO B. URSAL  
Commissioner Commissioner"

Be guided accordingly.

(SGD.) APOLONIO V. BAUTISTA  
Administrator

13 January 1993