



Republika ng Pilipinas
KAGAWARAN NG REPORMANG PANSAKAHAN
(Department of Agrarian Reform)
Tanggapan ng Kalihim
Dilliman, Lunsod ng Quezon
Pilipinas

DEPARTMENT MEMORANDUM CIRCULAR NO. *S. by 3-14-78*
Series of 1978

T O : THE CHIEF FINANCIAL AND MANAGEMENT SERVICE,
DEPARTMENT CHIEF ACCOUNTANT, DEPARTMENT
BUDGET OFFICER, REGIONAL DIRECTORS, DISTRICT
OFFICERS, TEAM LEADERS, REGIONAL ACCOUNTANTS,
REGIONAL BUDGET OFFICERS, CASHIERS, ACCOUNTANTS
AND ALL OTHERS CONCERNED.

SUBJECT : REPORTS OF DISBURSEMENTS ON DEVELOPMENT PROJECTS
A PREREQUISITE TO THE RELEASE OF SUBSEQUENT
ALLOTMENTS OF FUNDS FOR THE SAME DEVELOPMENT
PROJECT.

It had been observed that accounting books and other subsidiary records donot reflect the true financial status of development projects undertaken by this Department. Financial reports revealed that about 42% of obligation incurred remained unliquidated. Examination of accounting documents disclosed that reports of disbursements by Cashiers are not prepared regularly and submitted promptly to the respective accounting offices as directed under Accounting Instruction No. 3 dated November 9, 1976.

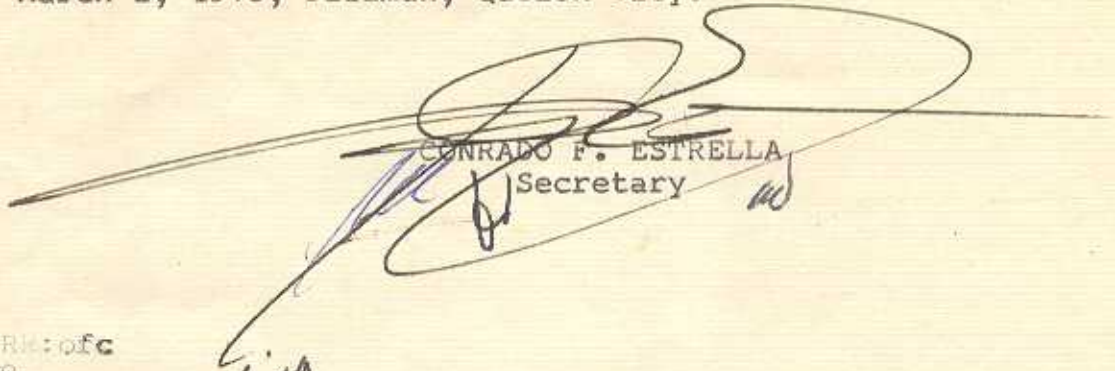
To avoid this unsatisfactory situation which reflects similarly a less satisfactory performance of Cashiers and their supervisors, it is hereby directed, that aside from the photographs of the work accomplished in a particular development project required to accompany the request of Regional Director for the next release of funds for the project, a certification of the Regional Accountant to the effect that reports of disbursements out of the previous release have already been submitted to the Regional Accounting Office shall henceforth be a prerequisite to the subsequent release of funds for a development project. The certification shall show the report of disbursement number, the category or nature of the report (Check or Miscellaneous Cash Disbursement) period covered and the respective gross amount of each report, the aggregate total of which shall not be less than 90% of the amount released. No additional funds for a development project shall be sub-alloted unless the certification by the Regional Accountant as required herein is complied with.

"Hindi na matatalikuran pa ang pagbabagong-ayos ng minanakahan. Higit kong pangarap na maibig ang ating mga maysasaka na pag-aari ang lupang kanilang binubungkal."

For purposes of uniformity a pro-forma certification is attached as Annex A.

This circular shall take effect immediately.

March 2, 1978, Diliman, Quezon City.


CONRADO F. ESTRELLA
Secretary

PMM:TRM:ofc
3-2-78

*mailed by Accounting Division
3-20-78
fy*

Republic of the Philippines
 Department of Agrarian Reform
 Region _____

C E R T I F I C A T I O N

TO WHOM IT MAY CONCERN:

This is to certify that out of the funds released
 to this Region for _____

under Sub-Allotment Advice No. _____ dated _____

_____ in the amount of ₱ _____

which in turn had been sub-alloted by this Region to the
 Team in _____ the following report/s
 of disbursements had/have been submitted to the accounting
 office by Cashier _____ to wit:

<u>Report No.</u>	<u>Nature of Report</u>	<u>Period Covered</u>	<u>Gross Amount</u>
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Issued in compliance with Department Memorandum Circular
 No. _____ s 1978.

 Regional Accountant