

April 1, 1996

MEMORANDUM NO. 43
Series of 1996

T O: Ms. Norma V. Cala

4/2/96

R E: Non-Moving Accounts in the Trial Balance

The attention of this office was called by our Resident Auditor for the existence of the following non-moving accounts in our trial balance.

- a) Obligations incurred in excess of allotment in the amount of ₱5,483,978.83
- b) Receivables from National Government Agencies in the amount of ₱1,728,424.33

As ViSCA's financial and management officer and budget officer for quite sometime, please inform this office why these accounts remain uncollected from proper agencies.


For the first account, any available documents to support our request for release of allotment and subsequent denial by the DBM should also be furnished this office. If possible, follow up letter, if any, should also be included.

For the second account, bills made to other government agencies and subsequent follow up letters should also be furnished this office.

The above information and supporting documents will be used as bases for further action we will undertake in order to drop this amount from our trial balance.

Please submit the required information/documents not later than April 12, 1996.

For compliance.


SAMUEL S. GO
President