Republika ng Pilipinas -PAMBANSANG PANGASIWAAN NG PATUBIG (National Irrigation Administration) Gusaling Ablaza, 117 E. Rodriguez, Sr. Lungsod ng Quezon

MC # <u>19</u>, s. 1969

MEMORANDUM CIRCULAR ALL HEADS OF DEPARTMENTS & STAFFS, REGIONAL AND PROVINCIAL CIRRIGATION ENGINEERS, IRRIGATION SUPERINTENDENTS, OFFICERS-IN-CHARGE OF IRRIGATION SYSTEMS This Agency

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SUBJECT : <u>Memorandum of the Corporate Auditor</u>, <u>NIA, dated March 28, 1969</u>

Quoted hereunder is the Memorandum of the Corporate Auditor, NIA dated March 28, 1969 to the undersigned:

"MEMORANIJUM for: The Acting Administrator National Irrigation Administration Quezon City

With reference to your Memorandum Circular No. 27, series of 1968, which was the subject of our conference the other day, this Office would like to recommend that paragraph 2 thereof which reads:

"Change of official station shall entitle an official or employee to per diems of not more than 30 days."

be amended to read as follows:

"Change of official station does not necessarily entitle an official or employee to per diems for the first thirty (30) days of stay in the new station. Only such official or employee assigned <u>temporarily within a certain period</u> to a place other than his official station may be allowed per diems pursuant to Section 7(17) of Commonwealth Act No. 246, otherwise known as the Budget Act. An official or employee assigned or transferred <u>permanently</u> to a new station is, however, entitled to transportation expenses and per diem while <u>enroute</u> from the former station to the new station, provided that such transfer was made <u>in the exigency of the service and not</u> at his own request."

This amendment is in accordance with the provisions of the Manual on Pre-Audit of Government Disbursements issued by the Auditor General, particularly those contained in pages 46-59 thereof, and with the ruling laid down by the Auditor General on the claims for traveling expenses of the employees of the Bureau of Public Works, the gist of which is as follows:

"Officers or employees transferred from one station to another due to promotion, transfer or other permanent assignment are not entitled to per diems during the first thirty (30) days of stay in the new station because that station automatically becomes their permanent station upon assumption of office. They are only entitled under certain conditions, to transportation and expenses for board and lodging (if not included in the ticket) while enroute from the former station to the new one. Only such officers and employees assigned <u>temporarily</u> within a certain period to a place other than their official stations may be allowed per diems pursuant to Sec. 7(17) of CA No. 246 (Budget Act)." (Annotated Index of Decisions of the Auditing General, January 1963 to December 1966, by Velasco, pp. 875-876)

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Advice of the action taken hereon is requested.

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(SGD.) EHNESTO N. PADRE Corporate Auditor" In view thereof, pertinent provisions of NIA MC # 27 and MC # 27(a), series of 1968, are hereby further clarified and/or supplemented with the above Memorandum.

Strict compliance hereon is enjoined.

JØINIO ALFREDO L Acting Administrator

May 20, 1969

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