

Republika ng Pilipinas  
PAMBANSANG PANGASIWAAN NG PATUBIG  
(NATIONAL IRRIGATION ADMINISTRATION)  
Gusaling Ablaza, 117 E. Rodriguez, Sr.  
Lungsod ng Quezon

MC # 21, s. 1969

MEMORANDUM CIRCULAR

TO : ALL HEADS OF DEPARTMENTS & STAFFS,  
CENTRAL OFFICE; REGIONAL & PROVINCIAL IRRIGATION ENGINEERS, IRRIGATION SUPERINTENDENTS AND/OR OFFICERS-IN-CHARGE OF IRRIGATION SYSTEMS, PROJECT ENGINEERS AND ALL OTHERS CONCERNED

SUBJECT : Supplementary Rules on Payment of Traveling Expenses

Quoted hereunder for your information, guidance, and compliance is General Circular No. 88-B of the Auditor General, dated May 21, 1969, which is self-explanatory:

"Republic of the Philippines  
GENERAL AUDITING OFFICE  
Quezon City

May 21, 1969

GENERAL CIRCULAR NO. 88-B

TO : All Heads of Departments, Bureaus and Offices, including Government-owned or Controlled Corporations, Provincial, City and Municipal Executives and Treasurers, Chief Internal Auditors, Chief Accountants, Corporation, National, Provincial, and City Auditors, and Others Concerned.

SUBJECT : Payment of per diems (traveling expenses) authorized under Republic Act No. 3847, as implemented by GAO General Circular No. 88-A dated August 28, 1964.

It has come to the attention of this Office that in some instances officers and employees who travel on official business outside of their permanent official station have been paid part per diems and part actual expenses for board and lodging. This practice is not mentioned by law and auditing rules and regulations.

Under Republic Act No. 3847, which was implemented by General Circular No. 88-A of this Office, dated August 28, 1964, per diems shall cover board and lodging. Significantly, one of the purposes for the enactment of said law is to streamline and simplify the payment of traveling expenses of government personnel by dispensing with the presentation of receipts to evidence payments made, thus preventing the padding of such expenses. To allow, therefore, an officer or employee to receive pay-

ment of his traveling expenses partly in the form of per diems and partly in the form of reimbursement of actual expenses would defeat the very purpose of the law. It would lack basis in law and, in fact, would be contrary thereto.

Accordingly, an officer or employee who is required to travel on official business outside of his permanent official station may claim only straight per diems to cover his board and lodging and not part per diems and part actual expenses.

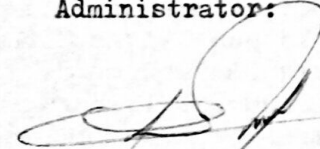
Strict compliance herewith is enjoined.

(SGD.) ISMAEL MATHAY, SR.  
Auditor General

NOTE:

Provincial Governors and Provincial Treasurers are hereby requested to transmit the contents of this circular to all Municipal executives and treasurers under their respective jurisdiction."

For and in the Absence of the  
Administrator:



CONRADO G. MERCADO  
Assistant Administrator

June 23, 1969

Pens  
file

Republic of the Philippines  
GENERAL AUDITING OFFICE  
Quezon City

May 21, 1969

GENERAL CIRCULAR NO. 88-B

TO : All Heads of Departments, Bureaus and Offices, including Government-owned or Controlled Corporations, Provincial, City and Municipal Executives and Treasurers, Chief Internal Auditors, Chief Accountants, Corporation, National, Provincial, and City Auditors, and Others-Concerned.

SUBJECT : Payment of per diems (traveling expenses) authorized under Republic Act No. 3847, as implemented by GAO General Circular No. 88-A dated August 28, 1964.

It has come to the attention of this Office that in some instances officers and employees who travel on official business outside of their permanent official station have been paid part per diems and part actual expenses for board and lodging. This practice is not sanctioned by law and auditing rules and regulations.

Under Republic Act No. 3847, which was implemented by General Circular No. 88-A of this Office, dated August 28, 1964, per diems shall cover board and lodging. Significantly, one of the purposes for the enactment of said law is to streamline and simplify the payment of traveling expenses of government personnel by dispensing with the presentation of receipts to evidence payments made, thus preventing the padding of such expenses. To allow, therefore, an officer or employee to receive payment of his traveling expenses partly in the form of per diems, and partly in the form of reimbursement of actual expenses would defeat the very purpose of the law. It would lack basis in law and, in fact, would be contrary thereto.

Accordingly, an officer or employee who is required to travel on official business outside of his permanent official station may claim only straight per diems to cover his board and lodging and not part per diems and part actual expenses.

Strict compliance herewith is enjoined.

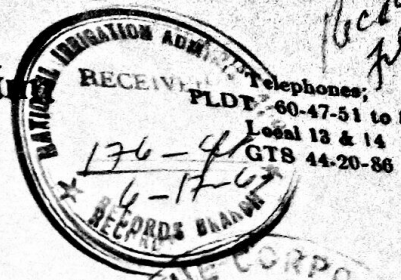
(SGD.) ISMAEL MATHAY, SR.  
Auditor General

NOTE:

Provincial Governors and Provincial Treasurers are hereby requested to transmit the contents of this circular to all Municipal executives and treasurers under their respective jurisdiction.

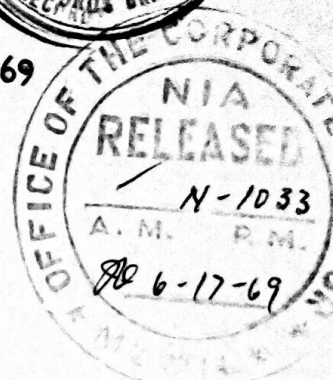


Republic of the Philippines  
**National Irrigation Administration**  
**OFFICE OF THE CORPORATE AUDITOR**  
Quezon City



June 11, 1969

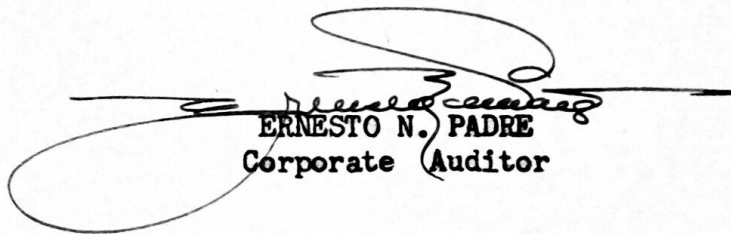
The Acting Administrator  
National Irrigation Administration  
Quezon City



S i r :

We are furnishing you herewith, for your information and guidance, a copy each of General Circular No. 88-B and Memorandum Circular No. 587 of the Auditor General, dated May 21, 1969 and June 3, 1969, respectively, which are self-explanatory.

Very truly yours,

  
ERNESTO N. PADRE  
Corporate Auditor

Encls.: As stated.

June 11, 1969

The Acting Administrator  
National Irrigation Administration  
Quezon City

S i r :

We are furnishing you herewith, for your information and guidance, a copy each of General Circular No. 88-B and Memorandum Circular No. 587 of the Auditor General, dated May 21, 1969 and June 3, 1969, respectively, which are self-explanatory.

Very truly yours,

ERNESTO N. PADRE  
Corporate Auditor

A handwritten signature in dark ink, appearing to read 'Ernesto N. Padre', is written over the typed name and title.

Encls.: As stated.

June 11, 1969

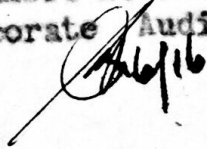
The Acting Administrator  
National Irrigation Administration  
Quezon City

S i r :

We are furnishing you herewith, for your information and guidance, a copy each of General Circular No. 88-B and Memorandum Circular No. 587 of the Auditor General, dated May 21, 1969 and June 3, 1969, respectively, which are self-explanatory.

Very truly yours,

ERNESTO N. PADRE  
Corporate Auditor



Encls.: As stated.