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RCV - *mg*
OMC - *fm*
NCC - *ngc*
EMB - *ems*
EBB - *ebb*
AVJ - *aj*
SBB - *sbb*

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

MC # 36, s. 1961

MEMORANDUM CIRCULAR

TO : THE ASSISTANT ADMINISTRATORS; HEADS OF DEPARTMENT
AND STAFFS; REGIONAL IRRIGATION DIRECTORS; PROJECT
MANAGERS AND PROVINCIAL IRRIGATION ENGINEERS; IRRI-
GATION SUPERINTENDENTS AND OFFICERS-IN-CHARGE OF
SYSTEMS; CHIEF CORPORATE ACCOUNTANT AND REGIONAL/
PROJECT ACCOUNTANT; CORPORATE AUDITOR AND REGIONAL/
PROJECT AUDITORS AND ALL OTHERS CONCERNED
National Irrigation Administration

SUBJECT : Internal Control Measures for Voucher Payments that Do not
Require Inspection by an Auditing Representative Pursuant
to COA Circular No. 61-26 (K), dated July 2, 1961.

With the implementation of COA Circular No. 61-26 (K), it was noted that there was withdrawal of pre-audit in the form of inspection reports to voucher payments not more than P20,000 for (a) consumable items such as printed forms, office supplies, motor vehicle fuel, spare parts, etc. and payments not more than P40,000 for (b) non-consumable items such as equipment, repair or job order costs, freights, etc.

As a control measure, it is deemed necessary that the following officials should note and affix their signatures on the official receipts/invoices supporting the voucher claims to preclude and/or prevent the presentation for payment of the same documents in the future through erasures or alterations:

1. Department heads - For claims filed in the Central Office.
2. Division Chiefs - For claims filed in the Regional Offices and Foreign Assisted Projects.
3. Irrigation Superintendents - For claims filed in the Systems.
4. Provincial Irrigation Engineers - For claims filed in the Provincial Irrigation Offices.
5. Project Engineers - For claims filed in locally-funded projects.

Compliance by all concerned is hereby enjoined.

(SGO.) FLORENTINO R. ESTUAR, Ph. D
Administrator

August 12, 1961