

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

MC # 004 s. 1987

MEMORANDUM CIRCULAR

TO : The Assistant Administrators; Heads of Departments/Staffs; Heads of Foreign-Assisted Projects; Regional Irrigation Managers; UPRIIS/MARIIS Managers; Provincial/Project Irrigation Engineers; Irrigation Superintendents; Corporate Auditors, Regional/Project Auditors; Regional/Project Accountants; Cashiers and all others concerned.
National Irrigation Administration

SUBJECT : COMMISSION ON AUDIT CIRCULAR NO. 86-257-A DATED NOVEMBER 27, 1986 RE: RESTORATION OF PRE-AUDIT ON PERSONAL SERVICES.

Quoted hereunder in full is Commission on Audit Circular No. 86-257-A dated November 27, 1986 issued by the Commission on Audit for the information and guidance of all concerned:

"Republic of the Philippines
COMMISSION ON AUDIT
Central Office
Don Mariano Marcos Avenue, Quezon City

November 27, 1986

COMMISSION ON AUDIT CIRCULAR NO. 86-257-A

TO : Heads of Ministries and Chiefs of Bureaus and Offices of the National Government; Managing Heads of Government-Owned and/or Controlled Corporations, State Colleges and Universities, and Self-Governing Boards, Commissions and Agencies; The Officer-in-Charge, Metro Manila Commission; Provincial Governors and City/Municipal Mayors; Provincial/City/Municipal Treasurers; and Chief Accountants; COA Managers and Regional Directors; Heads of Auditing Units; and Others Concerned.

SUBJECT : Restoration of pre-audit on Personal Services.

The coverage of COA Circular No. 86-257 dated March 31, 1986 is hereby expanded to include the pre-audit of first payment of salaries and wages of officers and employees, whether under original appointment, promotional appointment, appointment by transfer, appointment by reinstatement, or employment under labor payroll chargeable against project funds; payment of last salary and commutation of all vacation and sick leave, including gratuities, which require the submission of a clearance certificate.

This Circular shall take effect immediately.

(SGD.) TEOFISTO T. GUINGONA, JR.
Chairman"

Strict compliance is hereby enjoined.

(SGD.) FEDERICO N. ALDAY, JR.
Administrator

PPG/vcm

January 13, 1987