



Republic of the Philippines  
Department of Natural Resources  
**OFFICE OF THE SECRETARY**  
Diliman, Quezon City

February 3, 1977

SPECIAL ORDER )  
NO. 27 :  
Series of 1977)

**SUBJECT:** Authorizing the attendance of  
Angelito Arcilla and Elena B.  
Fernandez to the COA-Sponsored  
Seminar-Workshop on the Pre -  
Audit of Disbursement.

In the interest of the service, Mr. Angelito Arcilla and Miss Elena Fernandez of the Accounting Division of this Office, are hereby authorized to attend the Seminar-Workshop on the Pre-Audit of Disbursement for accounting personnel on March 14-18, 1977, to be held at the COA Training Center, Constitution Hall, Quezon City.

The attendance of the above-named personnels shall be on Official time with expenses for transportation and seminar fee of ₱ 250.00 (including reimbursement of cost of incidental expenses in the amount of ₱ 150.00), chargeable against the appropriation of this Department, subject to the availability of funds and the usual accounting and auditing requirements.

  
J. ANTONIO AGUENZA  
Acting Assistant Secretary 