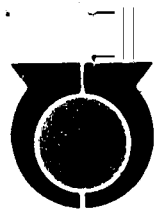


No. 1



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

February 7, 1977

SPECIAL ORDER)
No. 91 :
Series of 1977)

SUBJECT: Creation of an Audit Unit in the
Department of Natural Resources.

Pursuant to the provision of COA Circular No. 76-26, dated April 1976, an Audit Unit is hereby created in the Department of Natural Resources. The Audit Unit shall be under the direct supervision of the Chief, Financial and Management Service of the department proper, and shall be composed of the following staff coming from the Management, Accounting and Budget Divisions.

- | | | |
|-----------------------|---|------------------|
| 1. Manuel Villar | - | Head of the Unit |
| 2. Rene' A. Belen | - | Member |
| 3. Inocencio Castillo | - | " |
| 4. Evelyn Monreal | - | " |
| 5. Anita Mortos | - | " |
| 6. Erlinda Torres | - | " |
| 7. Virginia Castañeda | - | " |

The Audit Unit created shall have the following functions:

a) Pre-audit subsequent payment of fixed expenditures such as rental, subscriptions to periodicals, and other expenditures which are recurring and fixed in nature.

b) Pre-audit payment of all items amounting to not more than ₱5,000.00 such as printed forms, pads, stencils, papers, ink, water, electricity, soap powder, alcohol, journals, cards, cartridges, ledgers, brushes, rags, brooms, paints, batteries, lubricants, moto vehicle fuel, tires, repairs, lumber, parts, nails, plywood, medical supplies, etc., and other expendable property normally consumed within one year after being put into use, or converted in the process of manufacture or construction.

c) Pre-audit subsequent payments of salaries and wages of officers and employees, either under original appointment, promotional appointment, appointment by transfer, appointment by reinstatement and employment under labor payroll chargeable against project funds other than the last salary. In the pre-

audit of labor payroll, a list of laborers duly signed and/or approved by the proper officials may take the place of individual appointments. The governing provisions of the "Requirements Applicable to Specific Classes of Disbursements", should be followed.

d) Pre-audit vouchers covering expenditures other than those enumerated in letter (b) involving not more than P10,000.00

e) Perform such other pre-audit functions as are or may be required by law or competent authority.

In processing of all transactions and papers the following sequence shall be observed:

- a. Approved by the Agency Head or his authorized representative;
- b. Certification as to Availability of Funds by the Accounting Division;
- c. Pre-audit of all transactions mentioned in (a), (b), and (c) by the Audit Unit. All other papers are to be pre-audited by the COA Auditing Unit.

This order shall take effect immediately and shall remain in force until revoked in writing.


JOSE J. LEIDO, JR.
Secretary