



Republic of the Philippines
 Ministry of Natural Resources
 OFFICE OF THE MINISTER
 Diliman, Quezon City

October 26, 1979

SPECIAL ORDER)
 NO. 266 :
 SERIES OF 1979)

SUBJECT: Implementation of COA Circular No. 79-26(E), dated September 6, 1979, concerning the transactions and amounts subject to pre-audit.

Pursuant to COA Circular No. 76-26, dated April 6, 1976, as amended by COA Circular No. 79-26(E), dated September 6, 1979, and for the proper information and guidance of all concerned, the following shall be observed:

1. Transactions subject to Pre-Audit by the MNR Internal Audit Unit

a) Payments of all consumable items in amounts not more than P10,000.00, such as printed forms, papers, stencils, ink, pads, gas, electricity, alcohol, water, soap, powder, cartridges, cards, ledgers, journals, brooms, paints, brushes, motor vehicle fuel, lubricants, tires, batteries, repair parts, nails, medical supplies, construction materials, and other expendable property normally consumed within one year after being put into use, or converted in the process of manufacture or construction.

b) Payments of expenditures other than those enumerated in letter (a) above or other types of disbursements in amounts not more than P20,000.00.

2. Signing and Countersignature of Checks

Checks covering transactions herein shall be signed and countersigned as follows:

a) For Consumable Items:

	<u>Signing</u>	<u>Countersigning</u>
P5,000.00 and below	Cashier	Asst. Sec. Fonacier
Above P5,000.00 to P10,000.00	- Mr. P. Villena Asst. Staff Service Chief III	Asst. Sec. Fonacier

b) For other types of disbursements:

P5,000.00 and below	Cashier	Asst. Sec. Fonacier
Above P5,000.00 to P20,000.00	- Mr. P. Villena Asst. Staff Service Chief III	Asst. Sec. Fonacier

This Order takes effect immediately, and all previous issuances inconsistent herewith are revoked or amended accordingly.


 JOSE J. LEIDO, JR.
 Minister