



Republic of the Philippines

MINISTRY OF
NATURAL RESOURCES

August 21, 1981

Special Order
No. 237
Series of 1981

SUBJECT: Implementation of COA Circular No. 81-26 (K) dated July 2, 1981 and COA Circular No. 80-26 (F) dated February 25, 1980 concerning the transactions and amounts subject to pre-audit by the Internal Control Unit.

Pursuant to COA Circular No. 76-26 dated April 6, 1976 as amended by COA Circular No. 80-26 (F) and 81-26 (K) dated February 25, 1980 and July 2, 1981, respectively, and for the proper implementation and guidance of all concerned, the following shall be observed:

1. Transactions subject to Pre-Audit by the MNR Internal Control Unit.
 - a) Payment of all consumable items in amounts not more than ₱20,000.00 such as printed forms, office supplies, accounting forms, motor vehicle fuel, lubricants, tires, batteries, spare parts, construction materials, medical supplies, ammunition, electricity, gas, water and other expendable property normally consumed within one year after being put to use, or converted in the process of manufacture or construction.
 - b) First payment of fixed expenditure such as rentals, subscription to periodicals and other expenditures amounting to not more than ₱2,000.00 a month which are recurring and fixed in nature.
 - c) First and succeeding 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.