



Republic of the Philippines

MINISTRY OF  
NATURAL RESOURCES

January 15, 1981

SPECIAL ORDER )  
NO. 58 :  
Series of 1981)

SUBJECT: Implementation of COA Circular No. 80-26 (F), dated February 25, 1980, concerning payments of developmental projects and all payments irrespective of amount to government agencies.

Pursuant to COA Circular No. 80-26 (F) dated February 25, 1980 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) Intervening claims pertaining to developmental projects such as constructions and improvements of government buildings, roads and bridges, mass housing projects, dockyards, power generating projects, warehouses, hospitals, irrigation canals, flood control projects, railways, water system projects and the like.
- b) All payments irrespective of amount to government agencies, government-owned and/or controlled corporations and local government units shall not be subject to pre-audit. In cases where deposits/prepayments/advance payments are required by these government agencies/corporations/local units before the supplies, materials, equipment and services are to be delivered or rendered, the corresponding special journal vouchers drawn to close the deposit/prepayment/advance payment account and to charge the proper expense account shall be submitted to the Unit Auditor concerned for audit, together with the original copy of the invoice and the report of inspection within five (5) days from the date of the complete delivery/rendition of the goods/services.

2. Signing and Countersigning of Treasury Warrants/Checks

Treasury warrants/checks covering transactions herein shall be signed and countersigned as follows:

	<u>Signing</u>	<u>Countersigning</u>
a) P20,000 to P50,000	Mr. P. T. Villena	Asst. Sec. Fonacier or Asst. Sec. Aguenza
b) above P50,000	Asst. Sec. Fonacier	Min. Jose J. Leido, Jr. or Asst. Sec. Aguenza
c) For Agro-Forest, Calautit & Busuanga Projects		
1. P20,000 to P50,000	Mr. P. T. Villena	Asst. Sec. Janolo or Asst. Sec. Aguenza
2. above P50,000	Asst. Sec. Janolo	Min. Jose J. Leido, Jr. or Asst. Sec. Aguenza

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

JOSE J. LEIDO, JR.  
Minister