



Republic of the Philippines
DEPARTMENT of AGRARIAN REFORM

08 May 1996

MEMORANDUM CIRCULAR NO. 06
Series of 1996


TO : All Regional Directors and Provincial Agrarian Reform Officers

SUBJECT : Additional Functions of Internal Auditors

In addition to the mandate and functions given to the Internal Auditors (IAs) of the Internal Audit Service (IAS) under the DAR Administrative Order No. 7, series of 1993, and in ensuring that their staff function of examining and evaluating the adequacy and effectiveness of internal control and the quality of performance in the Department, you are hereby directed to include the IAs in your respective offices to the following:

1. All Executive Committee (ExCom) meetings of the regional and provincial offices; and
2. The Disposal Committee as a witness to the condemnation/destruction, approval of negotiated price, of serviceable government property, and other disposable assets of the agency. This is in view of the lifting of the Commission of Audit (COA) auditor's function as witness to the Committee as per COA Cir. No. 95-006.

Please be guided accordingly.


ERNESTO D. GARILAO
Secretary