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Republic of the Philippines
Department of Agrarian Reform
Diliman, Quezon City
D-505

RB 12/15/72

DEPARTMENT MEMORANDUM CIRCULAR NO. 12
SERIES OF 1972 RB

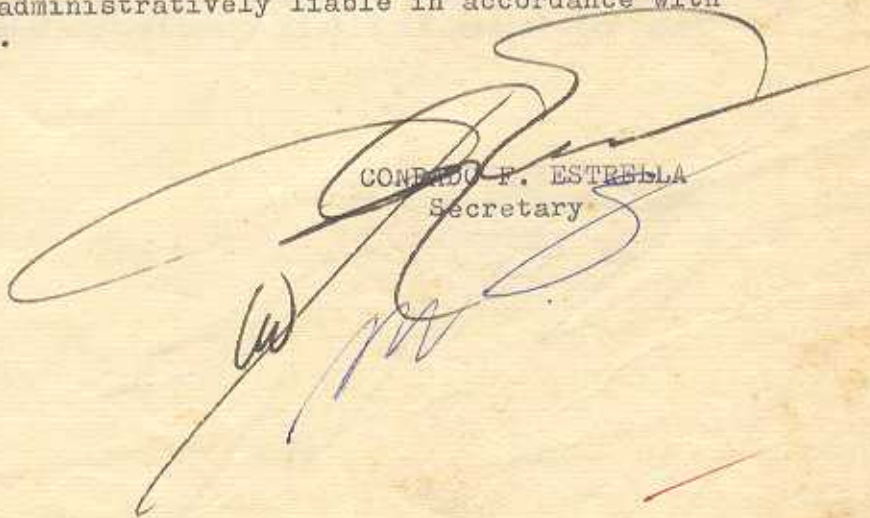
To: AGRARIAN REFORM SERVICE CHIEFS, BUREAU DIRECTORS, REGIONAL DIRECTORS, TEAM LEADERS, AND ALL OTHER CONCERNED

Quoted hereunder for the information and guidance of those concerned is Section 17 of Republic Act 992, otherwise known as Revised Budget Act:

"Certification of availability of funds - No funds shall be disbursed, and no expenditures or obligations chargeable against any authorized allotments shall be incurred or authorized by any head of the department or agency without first securing the certification of the corresponding Chief Accountant as to the availability of funds and allotment against which the expenditures or obligation may properly be charged."

The above provision was likewise reiterated under Executive Order No. 347 of the office of the President, which provides among others, the reorganization of the Department of Agrarian Reform and defining therein the functions of each office or unit, and one of the functions of the Accounting Division is to certify to the availability of funds, obligate funds and issue Treasury Warrants to liquidate obligations.

In line with the above provisions of law, it is hereby directed that henceforth all transactions such as appointments, contracts, of any nature and all other documents relating to funding before being consummated shall pass and bear the signature of the Dept. Chief Accountant of this Department or his duly authorized representative for availability of funds. Violation hereof shall render the officials concerned administratively liable in accordance with existing regulations.


CONRADO F. ESTRELLA
Secretary

December 12, 1972