



Republika ng Pilipinas
MINISTRI NG REFORMANG PANSAKAHAN
(Ministry of Agrarian Reform)
Tanggapan ng Minister
Diliman, Lungsod ng Quezon
Pilipinas, D-505

In reply, please address:
THE MINISTER
Ministry of Agrarian Reform
P.O. Box No. 2993
Manila

MINISTRY MEMORANDUM CIRCULAR NO. 4-⁸⁴
Series of 1984

4-84
Ref-31-84

SUBJECT: Signatories of All Claim Vouchers and Supporting Documents.

In the interest of the service and to facilitate the processing of all claim vouchers and pinpoint responsibility for the preparation thereof, the following guidelines relative to signatories are hereby prescribed:

I. Disbursement Voucher for Travels and Miscellaneous Expenses -

1. Appropriate boxes in the Disbursement Voucher shall bear the names and signatures of authorized officials and employees concerned.
2. In payments or reimbursements of purchases of supplies or equipment, the Property Officer's Box shall be accomplished and signed by the Property Officer or Property Custodian.
3. As much as possible the certifying officials shall be higher in rank than the claimant/payee. Certifying officials shall not be less than the Division Chief or his duly authorized representatives having direct supervision over the activities covered by such expenditure.
4. Bureau Directors/Service Chiefs of certifying officials shall initial under the name of the authorized approving official signifying their favorable recommendation.

II. Supporting Documents to Disbursement Vouchers -

1. For Traveling Expenses - Appendix A shall be certified by the Supervisor of the official or employee undertaking the travel but said Supervisor shall not be lower than the Division Chief for approval of the Bureau Director or Service Chief, as the case may be. However, all Appendix A shall be supported by an approved Travel Order accomplished pursuant to Memorandum Circular No. 2-82, Series of 1982.
2. Supplies, Spare Parts and other Miscellaneous Claims -
 - (a) RIVs - shall be accomplished indicating therein the purpose for which such items are requisitioned. The RIV shall be signed by the official having direct control and supervision over the activities for which such supplies are requested but in no case will such official be below the Division Chief or his duly authorized representative. The RIV shall be recommended for approval by the respective Bureau Director or Service Chief of the requisitioning officer and approved by the

Deputy Minister or his authorized representative.

- (b) Purchase Order (P.O.) - shall be controlled by the Supply Officer IV who, after close examination of the same, initials under the name of the Chief, GSD. The P.O. is then forwarded to the Chief, GSD who shall affix his signature at the lower left hand corner, with the Department Chief Accountant certifying as to the availability of funds, after which the same is forwarded to the Minister or his duly authorized representative for his approval.
 - (c) Trip Tickets - shall be prepared daily or for each trip. It shall be accomplished in accordance with Memorandum Circular No. 17-83, Series of 1983.
 - (d) Contracts - copy of approved contracts duly certified by the Dept. Chief Accountant shall be attached to the claim voucher. Evidences of compliance of the terms and conditions specified in the contracts shall also be attached. The voucher shall be certified by the Division Head concerned and recommended for approval by the respective Bureau Director or Service Chief thru their initial under the name of the approving official.
 - (e) Remittances - Vouchers for remittances of deductions made from claims of creditors and the salaries of the officials and employees of the Ministry shall be supported by the names from whom deductions were made. References shall also be indicated therein. The vouchers shall be certified by the Chief of the GSD with the Cashiering Unit initialing under the name of the GSD Chief.
3. Salary Disbursement Voucher and General Payrolls - shall be certified by the Chief, Personnel Division, inasmuch as pertinent records pertaining to services, movement of personnel and various clearances are in their possession.

III. Cash Advances and Replenishment Vouchers -

- 1. Cashier/Regular Disbursing Officers - Cash advances to defray salaries, wages, honoraria, COLA and other allowances shall be certified by the Chief of GSD with the Cashier/regular disbursing officer initialing under the name of the GSD Chief, after which the same shall be forwarded to the Administrative Service Chief for her initial under the name of the approving official.
- 2. Special Disbursing Officers or Grantee of Cash Advances other than the regular Disbursing Officer - Cash advance and its replenishment shall be certified by the Division Chief of the Special Disbursing Officer and their Service Chief or Bureau Director to initial under the name of the approving official.

All orders, circulars and/or memoranda inconsistent herewith are hereby revoked, superseded and/or modified as the case may be.

This Order shall take effect immediately.

May 30, 1984.


GONZALO M. ESTRELLA
Minister