



REPUBLIC OF THE PHILIPPINES  
MINISTRY OF PUBLIC WORKS AND HIGHWAYS  
OFFICE OF THE MINISTER  
MANILA

September 6, 1982

MINISTRY ORDER)

No. 61

Series of 1982)

SUBJECT: Creation of Teams to Audit Expenditures and Accomplishment of Maintenance Funds for National, Local (Provincial, City, Municipal) and Barangay Roads

Pursuant to the Memorandum of His Excellency, the President, dated August 18, 1982, on above-captioned subject, and in compliance therewith, there is hereby created a Central Audit Team (CAT) for each of the fourteen (14) Regions composed of the following:

I. Central Audit Team (CAT)

1. One (1) Engineer, Bureau of Maintenance (Team Leader)
2. One (1) Accountant, Comptrollership Service (Co-Team Leader)
3. One (1) Engineer, Comptrollership Service, Member  
One (1) Mgt. & Audit Analyst, Finance and Management Service, Member

To assist the Central Audit Team in this undertaking, there is also created a Regional Audit Team (RAT) in each of the fourteen (14) Regions and as many District Audit Teams whose membership will be designated by the MPWH Regional Directors composed of the following:

II. Regional Audit Team (RAT)

1. Chief Maintenance Division, Regional Office (Team Leader)
2. Fiscal Controller, Comptrollership Division (Co-Team Leader)
3. One (1) Engineer, Comptrollership Division, Member
4. Finance Officer, Finance and Management Division, Member

III. District Audit Team (DAT)

1. Chief, Maintenance Section, District Office, (Team Leader)
2. Accountant III, District Office (Co-Team Leader)
3. One (1) Engineer, Maintenance Section, District Office, Member
4. Budget Officer, District Office, Member

The MPWH Regional Directors shall exercise supervision over the various audit teams and provide effective coordination in the conduct of the audit. For purposes, however, of delineating the audit engagement and the responsibility



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therefor, the CAT is assigned to audit national and provincial roads, the RAT on city and municipal roads, and the DAT on barangay roads. The engineer-members of the team shall conduct the physical survey of the accomplishment on designated roads while the other team members shall verify the funds released and the expenditures made thereon covering the period for CY 1981 and the 1st Semester of CY 1982.

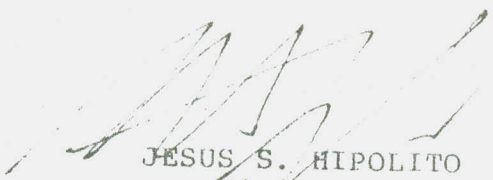
The Management Audit Reports (MARS) containing the findings and recommendations of the various audit teams shall be submitted to the Regional Directors not later than October 30, 1982, while the latter shall submit the Consolidated Regional Audit Report in two (2) copies together with the individual team reports to the Deputy Minister (MED) Attention: The Assistant Minister for Comptrollership not later than November 10, 1982.

The Assistant Minister for Comptrollership and the Director, Bureau of Maintenance shall submit the Consolidated Summary Audit Report, to the Minister thru the Deputy Minister (MED) not later than November 17, 1982.

The Deputy Minister (MED), the Assistant Ministers for Comptrollership and the Financial and Management, and the Director, Bureau of Maintenance, shall supervise the effective implementation of this Ministry Order including the issuance of ancillary directives to accomplish the objectives thereof.

All concerned are hereby required to extend the necessary assistance and cooperation for the accomplishment of this Presidential assignment.

This Ministry Order takes effect immediately.

  
JESUS S. HIPOLITO  
Minister