



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

5 September 1984

MINISTRY ORDER)

NO. **40**

Series of 1984)

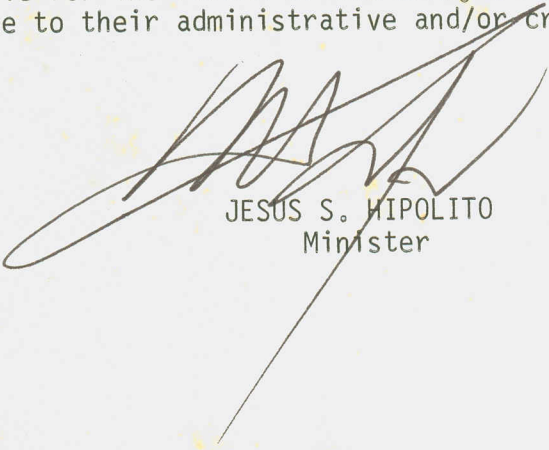
SUBJECT: Authentication/justification of alterations/erasures on important documents supporting disbursement vouchers

The Resident Auditor of the Ministry of Public Works and Highways has brought to our attention the fact that many supporting documents of disbursement vouchers have been altered/erased/modified without any justification, much less authentication, from the approving officials.

As correctly observed by the Auditor, these alterations/erasures/modifications may have been done after the approving officials have affixed their signatures on the corresponding vouchers; that such alterations/erasures or modifications are significant and even critical because they may materially affect the legality and/or propriety of the paid claim and may eventually result in the suspension or disallowance of the claims in post-audit.

In order to safeguard public funds and preclude irregularities in the payment of claims, it is hereby directed that effective immediately, vouchers which bear alterations or erasures on their face or on any of the supporting documents thereof shall be disapproved and returned to the office of origin for correction and/or investigation. All vouchers under process which have alterations or erasures that are unauthenticated by the approving officials are hereby ordered returned to the office of origin for correction, authentication or investigation.

Any official or employee charged with the duty of processing vouchers who allows payment to be made in violation of this order shall be held personally liable for the refund of the money value of the paid claim, without prejudice to their administrative and/or criminal prosecution.


JESUS S. HIPOLITO
Minister

OK for file - 9/27/84

9/22/84
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