

Republika ng Pilipinas  
(Republic of the Philippines)  
MINISTRI NG EDUKASYON AT KULTURA  
(MINISTRY OF EDUCATION AND CULTURE)  
Maynila

February 9, 1982

MEC M E M O R A N D U M  
No. 37, s. 1982

COMPLIANCE WITH COA CIRCULAR NO. 81-162

To: Regional Directors  
Schools Superintendents

1. For the guidance of all concerned, quoted below is a letter of Ms. Denda C. Logro, COA Auditor II, Payroll Services Division (IBM), Ministry of the Budget, which is self-explanatory:

"Effective immediately signed payrolls for elementary grades teachers covering the period September 1, 1981 to present, shall be submitted to our Office, Office of the Auditor, Payroll Services Division (IBM), for post-audit purposes, as per COA Circular No. 81-162, including payrolls for year-end bonus, clothing allowance, teaching aids allowance and others."

2. Immediate dissemination of this Memorandum is requested.

(SGD.) ONOFRE D. CORPUZ  
Minister

References:

MEC Order: No. 64, s. 1981  
MEC Memorandums: Nos. 268, s. 1978 and  
79, s. 1981

Allotment: 1-2--(D.O. 1-76)

To be indicated in the Perpetual Index  
under the following subjects:

ALLOWANCE  
BUREAUS & OFFICES

SALARY  
TEACHERS