

**BOY SCOUTS OF THE PHILIPPINES**

National Office

Manila

05 September 2013

**MEMORANDUM**

**TO : Division Directors, Regional Scout Directors, Camp Managers,  
and Acting Accountants**

**SUBJECT : REVIEW OF DISBURSEMENT TRANSACTIONS**

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In our effort to improve and further strengthen our control procedures and in order to ensure that disbursement of government funds are made in accordance with laws, rules and regulations of the government, Disbursement Vouchers (DVs) and its supporting documents shall be reviewed by the Internal Audit Office before the Acting Secretary General signs the same for approval.

The Finance Division and Economic Enterprise Division shall refer immediately all DVs to the Internal Audit Office for review. Thereafter, the DVs shall be forwarded to the Office of the Acting Secretary General for final approval. The Internal Auditor shall make necessary recommendations if the reviewed transactions need to be supported further by additional documents or corroborating information which require immediate compliance in order to avoid delay for its approval. The Internal Auditor shall affix his initial under the name of the SVP and Acting Secretary General upon determining that the related transaction is endorsed for final approval.

It is expected that the Internal Audit Office shall conduct incisive inquiry to the personnel concerned or parties involved or when there is a query or point of clarification on any given transaction.

The Internal Audit Office shall, from time to time, advise the SVP and Acting Secretary General or the National Executive Board through the Audit Committee, on all matters relating to management control and operations audit pursuant to the provisions of Republic Act 3456 otherwise known as "Internal Auditing Act of 1962" and enunciated further in the Philippine Government Audit Manual (PGIAM).

This memorandum shall take effect immediately.

  
**WENDEL E. AVISADO**  
SVP and Acting Secretary General