



Republic of the Philippines
COMMISSION ON AUDIT
Commonwealth Avenue, Quezon City, Philippines



No. : 2009-086

Date : December 2, 2009

MEMORANDUM

FOR : All Assistant Commissioners, Directors, Supervising Auditors, Audit Team Leaders and All Others Concerned

SUBJECT : Effectivity of COA Circular No. 2009-008 dated 09 November 2009 on the Reinstitution of the Use of the City/Municipal Accountant's Advice for Barangay Check Disbursements

Item 6.0 of COA Circular No. 2009-008 dated 09 November 2009 states that:

“This Circular shall take effect fifteen (15) days after its publication in the Official Gazette or in a newspaper of general circulation.”

In compliance thereof, the Circular was published in The Philippine Star on 16 November 2009, and became effective on 02 December 2009.

Please be guided accordingly.


REYNALDO A. VILLAR
Chairman