



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



No. 2009-003

Date: June 16, 2009

CIRCULAR

TO: All Heads of Departments, Bureaus, Offices, Agencies and Instrumentalities of the National Government, Heads of Local Government Units, Managing Heads of Government-Owned and Controlled Corporations with Original Charters, COA Assistant Commissioners, COA Directors, COA Auditors and All Others Concerned.

SUBJECT: Suspension of Item 3.1 of COA Circular No. 2009-002 dated May 18, 2009 and other provisions relating to pre-audit of transactions referred to and listed in Annex "A".

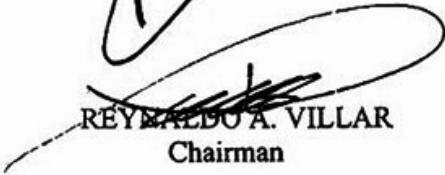
In order to ensure uniformity and consistency in the implementation/audit coverage of selective pre-audit of transactions in all government agencies, Item 3.1 and other provisions of COA Circular No. 2009-002 dated May 18, 2009 relating to transactions or activities referred to and listed in Annex "A" thereof are hereby suspended until further order.

Accordingly, except as provided in Item 3.3 of COA Circular No. 2009-002, pre-audit shall be selectively reinstated in the national government agencies, local government units, and government-owned and controlled corporations with original charters to all transactions or activities enumerated under Items 3.1.1 to 3.1.10 of the aforesaid circular for amounts falling under the categories stated under Item 4.0 - Specific Scope of Pre-audit Activities.

All COA Circulars, Memoranda and other issuances inconsistent herewith are hereby revoked or modified accordingly.

This Circular shall take effect immediately.


JUANITO G. ESPINO JR.
Commissioner


REYBALDO A. VILLAR
Chairman