



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



No. 2009-004
Date June 26, 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** : Deferment of the date that COA Circular No. 2009-002 dated May 18, 2009 takes effect re: Reinstating Selective Pre-Audit on Government Transactions

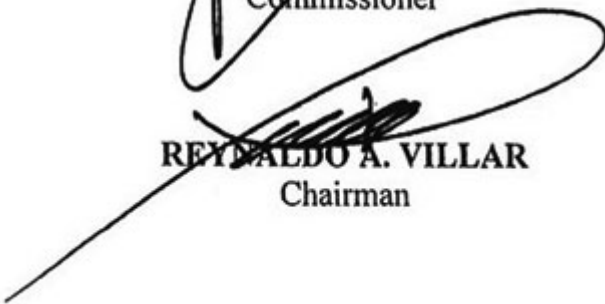
In view of the completion of the Commission's organizational preparations pursuant to COA Resolution No. 2008-012 dated October 10, 2008, Item 13.0 of COA Circular No. 2009-002 dated May 18, 2009 is hereby amended to read as follows:

“13.0 EFFECTIVITY

This circular shall take effect on August 1, 2009.”

Please be guided accordingly.


JUANITO G. ESPINO JR.
Commissioner


REYNALDO A. VILLAR
Chairman