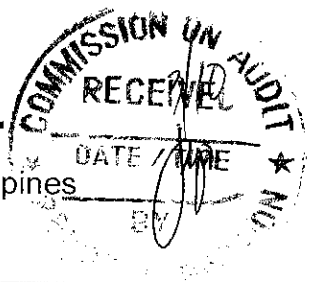




Republic of the Philippines
COMMISSION ON AUDIT
Commonwealth Avenue, Quezon City, Philippines



MAR 10 2014

OFFICE ORDER
NO. 2014- 072

Subject: Authority of Assistant Commissioner Lourdes M. Castillo to act as Resource Person for the seminar on Gender Awareness and Development (GAD) for the Government Association of Certified Public Accountants Southern Tagalog Chapter (GACPA-STAWD)

In response to the invitation of Mr. Romulo M. Etcubañas, Assistant General Manager for Non-Tech Operations – QMWD/Chapter President, GACPA-STAWD Chapter, Assistant Commissioner Lourdes M. Castillo is hereby authorized to act as Resource Person (RP) from the above-mentioned activity on March 14, 2014 to be held at the Emiramona Garden Hotel, Tagaytay City.

For Assistant Commissioner Castillo's guidance on the extent of her responsibilities, she shall limit her presentations/discussions on the coverage of her assigned topics and shall refrain from commenting on audit issues or on management activities which would subsequently be subject to audit in order to avoid possible conflict of interest or at the very least, awkward situations later on where they might be construed, rightly or wrongly, to have pre-cleared certain management actions or agency transactions that are properly the subject matter of post audit only.

Her honorarium, if any, shall be remitted to COA Central Office, pursuant to Par. 6 of COA Memorandum No. 2010-005 dated February 2, 2010. Likewise, her services as RP shall not exceed 20 hours/month and in no case shall the honoraria exceed fifty percent (50%) of her actual salary, per COA Resolution No. 2010-001 dated February 2, 2010.

[Signature]
MA. GRACIA M. PULIDO TAN
Chairperson

