

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

Quezon City

July 13, 2009

REVENUE MEMORANDUM CIRCULAR NO. 48-2009

SUBJECT: Publishing the full text of Circular No. 2009-004 dated June 26, 2009 by the Commissioner and Chairman of the Commission on Audit (COA), entitled Deferment of the date that COA Circular No. 2009-002 dated May 18, 2009 takes effect re: Reinstating Selective Pre-Audit on Government Transactions

TO : All Internal Revenue Officials, Employees and Others Concerned

For the information and guidance of all concerned, quoted hereunder is the full text of Circular No. 2009-004 dated June 26, 2009 by the Commissioner and Chairman of the Commission on Audit (COA):

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

No. 2009-004
Date: JUN 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.

(SGD) JUANITO G. ESPINO JR.
Commissioner

(SGD) REYNALDO A. VILLAR
Chairman"

All concerned are hereby enjoined to be guided accordingly and give this Circular a wide publicity as possible.

(Original Signed)
SIXTO S. ESQUIVIAS IV
Commissioner of Internal Revenue