

REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
**BUREAU OF INTERNAL REVENUE**  
Quezon City

April 19, 2013

**REVENUE MEMORANDUM CIRCULAR NO. 36-2013**

**SUBJECT:** Publishing the full text of Commission on Audit Circular No. 2013-004 dated January 30, 2013, entitled Information and Publicity on Programs/Projects/ Activities of Government Agencies

**TO :** All Internal Revenue Officials, Employees and Others Concerned

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For the information and guidance of all concerned, quoted hereunder is the full text of Commission on Audit Circular No. 2013-004 dated January 30, 2013:



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

**CIRCULAR**

No. : 2013-004  
Date: JAN 30 2013

**TO :** All Heads of Departments, Bureaus, Offices, Agencies and Instrumentalities of the National Government; Heads of Local Government Units (LGUs); Managing Heads of Government-Owned and Controlled Corporations (GOCCs); COA Assistant Commissioners, Directors, Supervising Auditors, Audit Team Leaders, and All Others Concerned

**SUBJECT :** Information and Publicity on Programs/Project/Activities of Government Agencies

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**1.0 Rationale**

- 1.1 Subject to reasonable conditions prescribed by law, the State adopts and implements a policy of full disclosure of all transactions involving public interest (Section 28, Article II, 1987 Philippine Constitution) and recognizes the right of the people to information on matters of public concern (Section 7, Article III, 1987 Philippine Constitution).

- 1.2 It is also the declared policy of the State that all resources of the government shall be managed, expended or utilized in accordance with law and regulations, and safeguarded against loss or wastage through illegal or improper disposition, with a view to ensuring efficiency, economy and effectiveness in the operations of government. The responsibility to take care that such policy is faithfully adhered to rests directly with the chief or head of the government agency concerned (Section 2, Presidential Decree No. 1445).
- 1.3 The Commission on Audit has the exclusive authority to promulgate accounting and auditing rules and regulations, including those for the prevention and disallowance of irregular, unnecessary, excessive, extravagant, or unconscionable expenditures, or uses of government funds and properties (Section 2[2], Article IX-D, 1987 Philippine Constitution).

## **2.0 General Guidelines**

Consistent with the constitutional and legal mandate of the Commission on Audit to promote good governance through transparency and accountability; to encourage public participation therein; and to secure the right of the people to information on matters of public concern at the least possible cost on public funds or most economically effective means, the following guidelines are hereby restated with amendments and updated to cover all government projects/programs/activities:

- 2.1 At the beginning of the year, all government agencies shall provide their respective assigned Supervising Auditors (SAs) and Audit Team Leaders (ATLs) with a list of all on-going government projects/programs/activities (“PPA”) and those that are to be implemented during the year. The list shall include the project name; implementing unit, office or division if it is not the agency as a whole; brief description of the PPA; contractor or supplier, if any; mode of procurement; funding source; cost or approved budget; project duration including start and completion dates; and location. Other information on the PPA may be requested by the SA or ATL anytime for audit purposes.
- 2.2 Notification to the public and other forms of announcement and/or publicity for or otherwise relating to the PPA shall be made at the least possible cost, taking into account that the nature of and purposes of such notification, announcement and/or publicity, is to inform the public of the essential features/elements of the PPA. Accordingly,
  - 2.2.1 All government agencies, or the implementing unit, office or division as the case may be, shall notify the public of their PPA through the posting of relevant information detailed in Item 2.1 above on signboards, blackboards, whiteboards, posters, tarpaulins, streamers, electronic boards or similar materials (collectively, “Signboards”) not exceeding 3 feet by 2 feet, in conspicuous places within the agency premises, and in the venue where the PPA is located or carried out. This requirement applies to all government PPAs, regardless of amount or source of funds.

- 2.2.2 If the PPAs are implemented through the assistance of foreign development agencies, the name and logo of such development agency/ies shall be prominently printed in the signboards and public notices.
- 2.2.3 For infrastructure projects, a tarpaulin signboard must be suitably framed for outdoor display at the project location, and shall be posted as soon as the award has been made. The design and format of the tarpaulin, as shown in Annex "A," shall have the following specifications:
- Tarpaulin, white, 8 ft x 8 ft  
Resolution: 70 dpi  
Font : Helvetica  
Font Size: Main Information – 3"  
Sub-Information – 1"  
Font Color: Black
- 2.2.4 For non-infrastructure PPAs, such as but not limited to medical and dental missions, distribution of relief goods and services; feeding programs; sports, athletic, and cultural/social events; employment and livelihood fairs and training; workshops and seminars; office anniversary celebrations, a tarpaulin signboard similar to Item 2.2.3 above may be displayed at the project site, but not to exceed 3 ft by 4 ft. Project Details may be omitted for PPA not exceeding 5 days; however, the start and end dates must be specified.
- 2.2.5 The cost of the public notices referred to above shall be charged against the project cost, provided such notices conform to the specifications set forth herein.
- 2.2.6 The display and/or affixture of the picture, image, motto, logo, color motif, initials or other symbol or graphic representation associated with the top leadership of the project proponent or implementing agency/unit/office, on Signboards, is considered unnecessary. This rule shall also apply to Signboards displaying and/or affixed with the picture, image, motto, logo, color motif, initials or other symbol or representation associated with Members of the Congress, Executive Officials or Local Officials where the PPA is implemented wholly or partially through the Priority Development Assistance Fund (PDAF) of Congress or through other forms of government fund transfers from the Executive Department or LGUs.
- 2.2.7 The display and/or affixture of the items mentioned in Item 2.2.6 above on equipment and facilities; vehicles of all type, whether engine, manpower or animal driven; wrappers, containers, and similar items; tokens, souvenir items, calendars, ballpens, T-shirts or other apparel, and other publicity materials relating to any PPA, is also considered unnecessary.

- 2.2.8 No election related expense or propaganda, even if lawful under existing laws and the rules and regulations of the Commission on Elections, shall be charged against public funds.

### **3.0 Reporting and Monitoring**

- 3.1 The Head of Agency shall inform its SA and ATL within ten (10) days after the award of the infrastructure project or before the start of the program/activity that the appropriate project signboards and/or public notices are already posted, and the SA and ATL shall validate the same.
- 3.2 Based on the data sourced from the monthly monitoring report prepared by the agency and verified by the Technical Audit Specialist of this Commission, the Project Status (in Annex "A") should be maintained as current as possible and updated, using the following schedule:

Contract Duration	Frequency of Verification	Interval of Verification (% of Work Accomplished)
90 days or less	2 times	50% and 100%
91-180 days	3 times	30%, 50% and 100%
181-240 days	4 times	25%, 50%, 75% and 100%
241-360 days	5 times	20%, 40%, 60%, 80% and 100%
361-720 days	7 times	15%, 30%, 45%, 60%, 75%, 90% and 100%
More than 720 days	10 times	Every 10%

- 3.3 The ATLs/SAs shall submit to their respective Regional/Cluster Directors a Quarterly Report of the Publicized Government Projects/Programs/ Activities for consolidation and transmittal to the Office of the Chairperson, this Commission, for monitoring compliance, using the form prescribed in Annex "B."
- 3.4 The public is encouraged to report any violation of this Circular by sending a text message to the COA Citizen's Desk at cell phone number 0915-5391957 or email at [citizensdesk@coa.gov.ph](mailto:citizensdesk@coa.gov.ph).

### **4.0 Penalty Clause**

All expenses incurred in violation of this Circular shall be disallowed in audit. Failure of the concerned agency or COA officials to comply with any of the provisions of this Circular shall be subject of administrative disciplinary action provided under Section 127 of Presidential Decree No. 1445 without prejudice to the filing of a criminal action, if warranted by existing laws.

## **5.0 Saving Clause**

This Circular supersedes COA Memorandum Nos. 87-492 dated July 27, 1987; 88-492A dated January 6, 1988; and 98-016 dated June 16, 1998. All other issuances inconsistent herewith are hereby repealed or amended accordingly.

## **6.0 Effectivity**

This Circular shall take effect after fifteen (15) days from publication in a newspaper of general circulation.

**(SGD) MA. GRACIA M. PULIDO TAN**  
Chairperson

**(SGD) JUANITO G. ESPINO, JR**  
Commissioner

**(SGD) HEIDI L. MENDOZA**  
Commissioner"

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

(Original Signed)  
**KIM S. JACINTO - HENARES**  
Commissioner of Internal Revenue