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: Reinstituting Selective Pre-Audit on Government Transactions

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 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: Reinstituting 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