

Republika ng Pilipinas
PAMBANSANG PANGASTIWAN NG PATUBIG
(National Irrigation Administration)
(~~Pangangapang Ng Tagapangasiwa~~)
Lungsod ng Quezon

MC # 46 S. 1976

MEMORANDUM CIRCULAR

TO : THE ASSISTANT ADMINISTRATORS; DEPARTMENT AND
STAFF HEADS; REGIONAL DIRECTORS; PROJECT
MANAGERS; PROVINCIAL IRRIGATION ENGINEERS;
IRRIGATION SUPERINTENDENTS; OFFICERS IN CHARGE
AND ALL OTHERS CONCERNED;
National Irrigation Administration

SUBJECT : Submission of copies of government contracts
and supporting documents, including letter/
purchase orders to Commission on Audit

For your guidance and reference attached is a memorandum from the Office of the Corporate Auditor, NIA, dated September 2, 1976, requesting that copies of contracts, including purchase/work orders, be furnished to field offices and/or the central office of the Commission on Audit within five (5) days from the execution thereof.

Compliance with the requirements of the attached memorandum is hereby directed.

(SGD.) ALFREDO L. JUINIO
Administrator

September 8, 1976

Republika ng Pilipinas
KOMISYON SA AUDIT
(Commission on Audit)
Lunsod Quezon

July 15, 1976

COMMISSION ON AUDIT CIRCULAR NO. 76-34

TO : All Heads of Departments, Chiefs of Bureaus and Offices; Managing Heads of Government-Owned or controlled Corporations including Self-Governing Boards, Commissions or Agencies; Provincial Governors and City Mayors; Provincial, City or Municipal Treasurers; COA Regional Directors; All Corporations; Provincial, City, Bureau and Unit Auditors and Others Concerned.

SUBJECT : Submission of copy of government contracts and supporting documents' including letter/purchase orders, to the Commission on Audit.

It has been observed that in most Auditing Units of the Commission on Audit and the files of consummated contracts are incomplete. Likewise, there have been requests for payment for work already accomplished although the contract itself, which is the basis of payment, had just been submitted to the Auditor, thus allowing him no time to scrutinize the provisions thereof minutely and to act on the claim within 24 hours. Obviously, there is no definite deadline provided for submission of contracts executed upon which payments are based. This gives rise to delay in such payment. Accordingly, in order that vouchers relating to government contracts may be acted upon with dispatch, the following procedures are hereby prescribed for the guidance of all concerned:

1. Contracts:

a. Within five (5) days from the execution of a contract by the government or any of its subdivisions, agencies or instrumentalities, including government-owned or controlled corporations, for a public works project of major repair, improvement or construction, as well as those for public service and/or the furnishing of supplies, materials and equipment, a copy of said contract and each of all the documents forming part thereof by reference

or incorporation, if any, such as the Advertisements for Bids, Instructions to Bidders, Abstract of Bids, Award, General Conditions, Specifications, Proposal and Contract Book, Certificate of Availability of Funds, etc. shall be furnished the unit or agency auditor irrespective of amount. The Regional Director shall also be furnished a copy if the amount involved is more than P50,000.00 but less than P100,000.00. If the contract amount is more than P100,000.00, aside from the unit or agency Auditor the Commission proper shall also be furnished a copy of the contract. This procedure also applies to supplementary agreements, change orders and extra work orders.

b. Within five (5) days from receipt, the unit or agency Auditor, the Regional Director or the Commission on Audit, as the case may be, shall call the immediate attention of management regarding defects and/or deficiencies of the contract and suggest such corrective measures as are appropriate and warranted to facilitate the processing of the claim upon presentation.

2. Letter/Purchase Orders:

A copy of any letter/purchase order, irrespective of amount, and each of every supporting documents, shall, within five (5) days from issuance thereof, be submitted to the unit or agency Auditor concerned, who shall, likewise, within a period of five (5) days from receipt point out to management defects and/or deficiencies thereof. In case of doubt as to the reasonableness of the price of the items purchased, the unit or Agency Auditor shall conduct a canvass thereof or, in his discretion, refer the matter to the proper government agencies.

3. Consumated Contracts;

This unit or agency Auditor shall maintain a file copy of consumated contracts and letter/purchase orders, including related supplementary agreements, change orders and extra work orders, entered into or issued as the case may be, within the past two (2) years from the effectivity of this Circular.

RECEIVED
OFFICE OF THE CHIEF OF BUREAU
OF PUBLIC WORKS
WASHINGTON, D. C.
JAN 10 1950
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4. Payment:

Claims representing first partial payment are not to be allowed in audit unless a copy of the contract and the other documents herein referred to are first submitted as provided in this circular.

5. Filing:

For easy reference and record purposes, the documents herein referred to shall be filed in chronological order by the unit or agency Auditor and in accordance with the nature or classification of the project or undertaking (road, bridge, building, port, harbor, airport, waterway, dike, irrigation, river control work, etc.) by the Regional Director/Commission proper. At the end of the fiscal year, the records should be bound and provided with an index.

This Circular shall take effect immediately.

(SGD.) FRANCISCO S. TANTUICO, JR.
Acting Chairman