

8/14.

RCV - *fm*  
OMC - *fm*  
EMB - *gmb*  
NGC - *ngc*  
EBB - *lbb*  
AVJ - *aj*  
SBB - *lbb*

Republika ng Pilipinas  
PAMBANSANG PANGASIWAAN NG PATUBIG  
(National Irrigation Administration)  
Lungsod ng Quezon

MC # 33, s. 1981

MEMORANDUM CIRCULAR

TO : THE ASSISTANT ADMINISTRATORS; HEADS OF  
DEPARTMENTS AND STAFFS; REGIONAL IRRIGATION  
DIRECTORS; PROJECT MANAGERS AND PROVINCIAL  
IRRIGATION ENGINEERS; IRRIGATION SUPERINTENDENTS  
AND OFFICERS-IN-CHARGE OF SYSTEMS; CHIEF  
CORPORATE ACCOUNTANT AND REGIONAL/PROJECT  
ACCOUNTANTS; CORPORATE AUDITOR AND REGIONAL/  
PROJECT AUDITORS AND ALL OTHERS CONCERNED

National Irrigation Administration

SUBJECT : COA Circular No. 81-26(k). Dated July 2, 1981  
Re: Amendment of COA Circular No. 76-26. Dated  
April 6, 1976. and No. 79-26 (c). Dated November  
29, 1978. as Amended. Regarding Partial With-  
drawal of Pre-Audit

For the information, guidance and compliance of all  
concerned in determining transactions which shall not be  
subject to pre-audit and those which shall be pre-audited  
depending on the nature and limited amounts of the trans-  
actions, attached is a copy of COA Circular No. 81-25 (k)  
amending COA Circular No. 76-26 and 79-26 (c) regarding  
partial withdrawal of pre-audit.

Compliance by all concerned is hereby enjoined.

(SGD.) FIORELLO R. ESTUAR  
Administrator

31 July 1981

Republic of the Philippines  
COMMISSION ON AUDIT  
Quezon City

July 2, 1981

COMMISSION ON AUDIT CIRCULAR NO. 81-26(K)

TO : All Heads of Ministries and Managing Heads of Government-Owned and/or Controlled Corporations, Self-Governing Boards and Agencies; Chiefs of Bureaus and Offices of the National Government; Provincial Governors, City/Municipal/Barangay Treasurers; COA Managers and the COA General Counsel, COA Regional Directors and Heads of Auditing Units; and All Others Concerned.

SUBJECT : Amendment of COA Circulars No. 76-26, dated April 6, 1976, and No. 79-26(C), dated November 29, 1978, as amended, regarding partial withdrawal of pre-audit.

In order to expand further the transactions which shall not be subject to pre-audit, the following amendments to COA Circulars No. 76-26, dated April 6, 1976 and No. 79-26(C) dated November 29, 1978, as amended, are hereby prescribed:

1. Paragraphs 3(a) of the aforementioned Circulars are hereby amended to read as follows:

"Pre-audit the first payment of fixed expenditures such as rentals, subscriptions to periodicals, and other expenditures amounting to more than ₱2,000.00 a month which are recurring fixed in nature".

2. Paragraphs 3(b) of the aforementioned Circulars are hereby amended to read as follows:

"Pre-audit payments amounting to more than ₱20,000.00 of consumable items such as printed forms, office supplies, accounting forms, motor vehicle fuel, lubricants, tires, batteries, spare parts, construction materials, medical supplies, ammunition, electricity, gas, water, and other expendable property normally consumed within one year after being put to use, or converted in the process of manufacture or construction."

3. Paragraphs 3(e) of the aforementioned Circulars are hereby amended to read as follows:

"Pre-audit payments of expenditures other than those enumerated in letter (a), (b) and (f) involving more than ₱40,000.00".

4. Paragraphs 3(d) of the aforementioned Circulars regarding the pre-audit of the first payment of salaries and wages, are hereby revoked.
5. Paragraphs 3(h) of the aforementioned Circulars are hereby amended to read as follows:

"Inspect deliveries of supplies, materials and equipment, only when the payment of these items is subject to pre-audit, provided such inspection is within the scope of their authority as prescribed in Section 4 of the "Manual on Property Inspection".

This Circular shall take effect immediately. All other COA Circulars, Memoranda and regulations inconsistent herewith are hereby amended or superseded accordingly.

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

(SGD.) SILVESTRE D. SARMIENTO  
Commissioner