

Complain

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

Route
File

MC No. 64, s. 1993

MEMORANDUM CIRCULAR

T O : THE DEPUTY ADMINISTRATOR, ASSISTANT ADMINISTRATORS,
HEADS OF DEPARTMENTS/STAFFS, REGIONAL IRRIGATION
MANAGERS, UPRIIS/MARIIS MANAGERS, HEADS OF FOREIGN-
ASSISTED PROJECTS, HEADS OF PROVINCIAL IRRIGATION
OFFICES, IRRIGATION SUPERINTENDENTS AND ALL
OTHERS CONCERNED
National Irrigation Administration

SUBJECT : COMMISSION ON AUDIT CIRCULAR NO. 93-299C

Quoted hereunder in full is COA Circular No. 93-299C for
your implementation.

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

T O : All Heads of Departments, Chiefs of Bureaus
and Offices of the National Government;
Managing Heads of Government-Owned and/or
Controlled Corporations, Self-Governing
Boards and Agencies; Heads of Authorized
Depository Banks; the Treasurer of the
Philippines; Provincial Governors and City/
Municipal Mayors; Heads of Auditing Units;
Chief Accountants/Heads of Accounting Units;
and All Others Concerned

SUBJECT : LIFTING OF THE CONDUCT OF PRE-REPAIR
INSPECTION BY THE COMMISSION ON AUDIT OR
ITS REPRESENTATIVES IN ALL NATIONAL
GOVERNMENT AGENCIES AND GOVERNMENT-OWNED
AND/OR CONTROLLED CORPORATIONS, WITH
EXCEPTIONS.

1.0 RATIONALE

It has come to the attention of this Commission that
some sectors still treat the conduct of pre-repair
inspection as a pre-requisite to implementation/prosecu-
tion of projects and/or payment of claims despite the
provision under Section 4.0 "SPECIFIC AUDIT GUIDELINES"
of COA CIRCULAR NO. 89-299A that pre-repair inspection,
which is one of the pre-audit activities enumerated
therein, shall no longer be treated as such.

This practice defeats the Commission's objective of accelerating the delivery of public services and improving the operations of the government by curbing bureaucratic red tape and ensuring facilitation of government transactions, while continuing to protect the integrity of these transactions. This also runs counter to the concept that fiscal responsibility rests in management as embodied in the Auditing Code of the Philippines.

In line with the above rationale, pre-repair inspections shall no longer be among the pre-audit activities to be performed by this Commission or its representatives in national government agencies and government-owned and/or controlled corporations, except in the Philippine National Police and in all military agencies under the Department of National Defense where the provisions of COA Circular No. 89-299A, as amended, shall continue to be observed. Hence, the following Sections of COA Circular No. 89-299A insofar as the agencies covered by this Circular are concerned, are hereby amended as follows:

SECTION 4.0 SPECIFIC AUDIT GUIDELINES

4.1 Pre-audit activities heretofore undertaken by this Commission or its representatives shall continue to be performed but no longer as a pre-requisite to implementation/prosecution of projects and/or payment of claims, such as, but not limited to, the following:

4.1.1 Review and evaluation of contracts;

4.1.2 Evaluation of on-going infrastructure and other construction projects which shall include field inspection to verify actual project accomplishment or status; and

4.1.3 Inspection of deliveries of food stuffs, medicines, supplies, materials, equipment, and the like.

SECTION 6.0 DUTIES AND RESPONSIBILITIES OF AGENCY OFFICIALS

6.6 Pre-repair evaluation reports shall be rendered by management, a copies of which shall be attached to the disbursement vouchers.

All other provisions of COA Circular No. 89-299A, not otherwise amended herein or in any other directives/instructions issued by this Commission before the issuance of this Circular, shall still be observed/implemented. All other instructions/directives inconsistent with the provisions of this Circular are hereby deemed revoked and/or amended accordingly.

This Circular shall take effect immediately.

(SGD.) PASCASIO S. BANARIA
Chairman

(SGD.) ROGELIO B. ESPIRITU
Commissioner

(SGD.) SOFRONIO B. URSAL
Commissioner"

Compliance is hereby enjoined.

(SGD.) APOLONIO V. BAUTISTA
Administrator

10 November 1993