

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

MC # 67, s. 1993

MEMORANDUM CIRCULAR

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

SUBJECT : COMMISSION ON AUDIT CIRCULAR NO. 93-403

Quoted hereunder in full is COA Circular No. 93-403 for  
your implementation.

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

October 7, 1993

COMMISSION ON AUDIT CIRCULAR NO. 93-403

T O : All Heads of Departments, Agencies, Bureaus and  
Offices of the National Government, Managing Heads  
of Government Owned or Controlled Corporation;  
Self-governing Boards or Commissions; Provincial  
Governors; City and Municipal Mayors; Provincial,  
City and Municipal Treasurers; Heads of Auditing  
Units, National, Corporate and Local Sector and  
All Others Concerned.

SUBJECT : Prohibiting Payment of Any Amount Due and Owing  
to the A. S. Muñoz Construction and/or SRM  
Construction.

For the information and guidance of all concerned, quoted  
hereunder is the partial text of the letter dated May 5, 1993  
of the Acting Secretary, Department of Public Works and High-  
ways, Manila, addressed to this Commission:

"The Honorable Chairman  
Commission on Audit  
Commonwealth Avenue  
Quezon City

Sir:

This is to request anew your assistance in our  
efforts to collect from A. S. Muñoz construction and/or

SRM Construction the amount of P1,913,710.90 and P2,420,970.97 representing unpaid fifteen percent (15%) advance payment and unpaid advance payment for cement and steel bars in their terminated contract for the construction of De Maria-Silvina Lobos Feeder Road, SIRDP, Northern Samar.

We have already demanded from A. S. Muñoz Construction and/or SRM Construction payment of the aforestated sums but they failed and refused and still continue to fail and refuse to pay without just, valid and lawful cause. To protect the interest of the Government, may we request your good office to advise all departments, bureaus, offices, agencies and other instrumentalities to deduct from any receivables of the two construction firms in them, if they have any, and to remit the same to the DPWH in payment of the aforestated sums.

Thank you for your usual favorable consideration of our request.

Very truly yours,

(SGD.) EDMUNDO V. MIR, CESO I  
Acting Secretary"

All concerned are hereby advised accordingly.

(SGD.) PASCASIO S. BANARIA  
Chairman

(SGD.) ROGELIO B. ESPIRITU  
Commissioner

(SGD.) SOFRONIO B. URSAL  
Commissioner"

Be guided accordingly.

(SGD.) APOLONIO V. BAUTISTA  
Administrator

15 November 1993