

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: Reinstating 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: Reinstating 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