

**[ COA CIRCULAR NO. 2009-004, June 26, 2009 ]**

**DEFERMENT OF THE DATE THAT COA CIRCULAR NO. 2009-002  
DATED MAY 18, 2009 TAKES EFFECT RE: REINSTITUTING  
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.

Adopted: 26 June 2009

(SGD.) JUANITO G. ESPINO, JR.  
*Commissioner*

(SGD.) REYNALDO A. VILLAR  
*Chairman*



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