

## **SUSPENSION OF ITEM 3.1 OF COA CIRCULAR NO. 2009-002 DATED MAY 18, 2009 AND OTHER PROVISIONS RELATING TO PRE-AUDIT OF TRANSACTIONS REFERRED TO AND LISTED IN ANNEX “A”**

*COA CIRCULAR NO. 2009-003, June 16, 2009*

Read online (full-text search, related cases, audio case brief): <https://batas.org/library/2872a596908a/>

---

In order to ensure uniformity and consistency in the implementation/audit coverage of selective pre-audit of transactions in all government agencies, Item 3.1 and other provisions of COA Circular No. 2009-002 dated May 18, 2009 relating to transactions or activities referred to and listed in Annex “A” thereof are hereby suspended until further order.

Accordingly, except as provided in Item 3.3 of COA Circular No. 2009-002, pre-audit shall be selectively reinstituted in the national government agencies, local government units, and government-owned and controlled corporations with original charters to all transactions or activities enumerated under Items 3.1.1 to 3.1.10 of the aforesaid circular for amounts falling under the categories stated under Item 4.0 - Specific Scope of Pre-audit Activities.

All COA Circulars, Memoranda and other issuances inconsistent herewith are hereby revoked or modified accordingly.

This Circular shall take effect immediately.

Adopted: 16 June 2009

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

(SGD.) REYNALDO A. VILLAR  
Chairman

**ABOUT BATAS.ORG**

# Study smarter at BATAS.org

*The Philippine bar review and law-school companion built around how your brain actually remembers.*

**The complete Philippine law library - free for everyone.**

More than 100,000 Supreme Court decisions, Republic Acts, and executive issuances - full-text searchable, browsable by category and year, and always free. No paywall, no login. This PDF came from it.

**Audio case-brief lectures.**

Any decision becomes a podcast-style lecture - facts, issues, ruling, and doctrine - with read-along highlighting and a hands-free presentation mode. Study while commuting, working out, or resting your eyes.

**Bar review built on the science of memory.**

Complete, sequenced courses for all eight bar subjects, narrated like podcasts and reinforced with retrieval practice and spaced review - the study techniques with the strongest evidence behind them.

**The full law-school curriculum.**

One subscription unlocks the entire J.D. curriculum - every subject, every lesson, with your progress tracked down to the paragraph so you can pick up exactly where you left off, on any device.

**Mock exams that tell you where you stand.**

Timed multiple-choice exams graded instantly, with per-subject score breakdowns and focus suggestions that point you at your weakest topics first.

**A study planner that keeps you on pace.**

Set your schedule and BATAS tells you every day whether you are on track for bar day - and exactly which lesson to take next.

**Start free at <https://batas.org>**

The law library is free forever - and your first lesson is one click away.

The text of this document is an official public record and remains in the public domain. Formatting, presentation, and compilation © 2026 batas.org.

Downloaded free from the batas.org Law Library. Share it freely - the library is free for every law student, bar reviewee, and practitioner.