

Reference No. 2024- 70  
March 21, 2024

### MEMORANDUM FROM THE DIRECTOR

**TO :** ALL CONCERNED DIVISIONS / UNITS / SECTIONS

**SUBJECT :** IMPOSING OF SANCTION AGAINST OFFICIALS AND EMPLOYEES WHO CONTINUOUSLY FAIL TO COMPLY WITH THE TIMELY SUBMISSION OF CONTRACTS AND POS/WOS TO COA

In accordance with COA Circular No. 2009-001 dated February 12, 2009 Sections 4.1 and 4.2, **within five (5) working days** from the execution of a contract by the government or any of its subdivisions, agencies or instrumentalities, including government-owned and controlled corporations and their subsidiaries, a copy of said contract and each of all the documents forming part thereof by reference or incorporation shall be furnished to the Auditor of the agency concerned. In case of agencies audited on an engagement basis, submission of a copy of the contract and its supporting documents shall be to the Auditor of the mother agency or parent company, as the case may be.

Recently, the Management received **Audit Observation Memorandum (AOM) No. 24-010 (2023) dated March 18, 2024** with the following recommendation: henceforth, **impose sanctions** against officials and employees who shall continuously fail to comply with the submission of contracts and POs/WOs in accordance with Sections 4.1 and 4.2 of COA Circular No. 2009-001 dated February 12, 2009.

In view of the foregoing, all responsible officials and employees who shall continuously fail to comply with the timely submission of contracts and POs/WOs in accordance with Sections 4.1 and 4.2 of COA Circular No. 2009-001 dated February 12, 2009 shall be sanctioned accordingly as follows:

- 1<sup>st</sup> offense – Verbal Reprimand
- 2<sup>nd</sup> offense – suspension of 15-day salary
- 3<sup>rd</sup> offense or more – suspension of one-month salary

For guidance and strict compliance.

  
**JUNEL B. SORIANO, PhD**  
Director