



Republic of the Philippines
DEPARTMENT OF ENVIRONMENT AND NATURAL RESOURCES
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SFP 27 2024

MEMORANDUM

**FOR/TO : ALL CONCERNED OFFICES/COMMITTEES
DENR CENTRAL OFFICE**

FROM : THE ASSISTANT SECRETARY FOR ADMINISTRATION

**SUBJECT : GUIDELINES FOR THE LATE TRANSMITTAL OF PERFECTED
MEMORANDUM OF AGREEMENT (MOA), CONTRACTS, AND
PURCHASE ORDERS (POS) TO COMMISSION ON AUDIT (COA)**

I. Purpose

This memorandum aims to address the issue of late transmittals of perfected Memoranda of Agreement (MOA), Contracts, and Purchase Orders (POs) and its supporting documents irrespective of amount involved to the Commission on Audit (COA). It establishes the procedures and accountability mechanisms to ensure the timely submission of these documents and sets forth the corrective actions required when delays occur.

II. Scope

These guidelines apply to all end-user or implementing units within the Department responsible for submitting perfected MOAs, Contracts, and POs to the BAC Secretariat or the Procurement Management Section-Property and Supply Management Division (PrMS-PSMD) for transmittal to COA.

III. Legal Basis

1. COA Circular No. 2009-001 dated February 12, 2009
2. COA Circular No. 2012-001 dated June 14, 2012
3. Government Procurement Reform Act of 2003 and its 2016 Revised Implementing Rules and Regulations
4. DENR Memorandum No. 2022-149 dated 14 March 2022

IV. Guidelines for Late Transmittals to COA

Perfected MOAs, Contracts, or POs must be submitted to the BAC Secretariat within two (2) calendar days from the issuance/execution date.

In cases where MOAs, Contracts, or POs are not submitted to the BAC Secretariat for transmittal to COA beyond the prescribed period of five (5) working days from the issuance/execution date, the following steps must be taken to ensure compliance with the prescribed transmittal timeline.

A. Procedures for Late Submission

1. Preparation of Copies by BAC Secretariat (PrMS-PSMD):

Upon receiving the late submission of perfected MOAs/Contracts/POs, the BAC Secretariat (PrMS-PSMD) shall prepare the necessary copies for transmittal to COA.

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2. Endorsement by the Head of End-User Unit:

- The Head of Office of the concerned end-user or implementing unit must sign the endorsement letter for submission to COA.
- A written justification must be prepared by the end-user unit, detailing the reasons for the late transmittal. This justification will be attached to the endorsement and submitted along with the MOA/Contract/PO.

3. Submission of Stamped "Received" Copy to BAC Secretariat:

After submission to COA, the end-user or implementing unit must secure a stamped "received" copy from COA and submit it to the BAC Secretariat within three (3) calendar days from receipt. This will serve as proof that the transmittal was completed.

B. Accountability and Documentation

1. Monitoring by BAC Secretariat:

The BAC Secretariat will maintain a record of all perfected MOAs, Contracts, and POs, and track their submission timelines to COA. Any delays will be documented, and reports will be prepared.

2. Justification for Late Submission:

All late submissions must be accompanied by a formal justification, signed by the Head of the end-user unit, explaining the cause of the delay and measures taken to prevent recurrence. This justification will be included in the transmittal package to COA.

C. Consequences of Non-Compliance

Failure to comply with these guidelines, including the timely submission of a perfected MOA, Contract, or PO, or the failure to provide sufficient justification for any delays, may result in administrative disciplinary actions against the responsible personnel or unit. Such actions will be in accordance with (a) Section 127 of Presidential Decree No. 1445; (b) Section 55, Title I-B, Book V of the Revised Administrative Code of 1987; and (c) Section 11 of Republic Act No. 6713, pursuant to the penalty clause under Item No. 4.1 of COA Circular No. 2009-001.

V. Monitoring and Reporting

1. The BAC Secretariat shall submit monthly reports on the status of MOA/Contract/PO transmittals, including cases of late submission, to the Chief, Property and Supply Management Division.
2. The BAC Secretariat will coordinate with the end-user units to address recurring issues and ensure that transmittal delays are minimized.

For information and guidance.


RUTH M. TAWANTAWAN, CESO II.