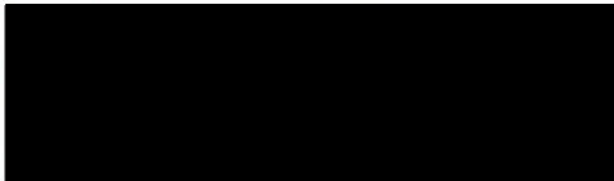


NPM No. 069-2016

15 November 2016



Re: Chief Accountant as Member of BAC TWG

Dear [REDACTED]:

This refers to your letter seeking clarification on whether the Chief Accountant can be a member of the Bids and Awards Committee - Technical Working Group (BAC-TWG).

For your guidance, Commission on Audit (COA) Circular 2003-004¹ states in clear and unequivocal terms that the Chief Accountant and the personnel of the Accounting Unit of any agency of government are prohibited from being regular members of the agency's BAC to ensure that the procurement and payment functions are segregated.²

The COA Circular only applies to members of the BAC, members of the Technical Working Group are not included in the prohibition. Thus, we are of the view that a Chief Accountant or one of the personnel of the accounting unit may be designated as a member of the TWG as it is not proscribed under COA Circular 2003-004.

We hope that this opinion issued by the GPPB-TSO provided sufficient guidance on the matter. Note that this is issued on the basis of particular facts and situations presented, and may not be applicable given a different set of facts and circumstances. Should there be other concerns, please do not hesitate to contact us.

Very truly yours,
(sgd.)

DENNIS S. SANTIAGO
Executive Director 

//rd4 cno

¹ Dated 30 July 2003.

² NPM No. 120-2012 dated 28 September 2012.