

**TABLE OF CONTENTS**  
**COMMISSION ON AUDIT CIRCULARS**

<b>DOCUMENT</b>	<b>DATE</b>
<p><b>COA Circular No. 2024-010:</b> Amendment to Item 9.1.3.1 of the Documentary Requirements for Common Government Transactions Prescribed Under COA Circular No. 2012-001 dated June 14, 2012, Specifically on the Procurement of Drugs and Medicines</p> <p><a href="#">COA Circular No. 2024-010</a></p>	July 31, 2024
<p><b>COA Circular No. 2024-008:</b> Guidelines on the Audit of Financial Transactions Caused and Effected by Suspended or Dismissed Public Officials or Employees, and Officials and Employees Whose Appointments were Terminated by the Appointing Authority or Whose Term of Office has Already Lapsed, and the Corresponding Duties of the Officials of the Agency Concerned</p> <p><a href="#">COA-circular-no-2024-005-march-14-2024.pdf</a></p>	May 29, 2024
<p><b>COA Circular No. 2024-005:</b> Expansion of the Coverage of Advertising Expenses and Recognition of Accounts to Include those Relative to the Dissemination of Information Connected with the Official Functions and Programs of Government Agencies, through Social Media Platforms</p> <p><a href="#">COA-circular-no-2024-005-march-14-2024.pdf</a></p>	March 14, 2024
<p><b>COA Circular No. 2024-004:</b> Suspension of the Application of COA Circular No. 2023-004 dated June 14, 2023, Prescribing the Updated Documentary Requirements for Common Government Transactions, amending COA Circular No. 2012-001 dated June 14, 2012</p> <p><a href="#">COA-circular-no-2024-004-march-14-2024.pdf</a></p>	March 14, 2024

<p><b>COA Circular No. 2024-003:</b> Amendment to Section 3, Rule XIII of the 2009 Revised Rules of Procedure of the Commission on Audit, as amended by COA Resolution No. 2023-010 dated August 7, 2023</p> <p><a href="#">COA Circular No. 2024-003</a></p>	<p>March 04, 2024</p>
<p><b>COA Circular No. 2023-006:</b> Guidelines Implementing the Preservation of Electronic Vouchers, Supporting Documents, and other Records and Reports submitted to Audit Teams pursuant to COA Resolution No. 2023-007 dated August 2, 2023</p> <p><a href="#">COA-circular-no-2023-006-august-2-2023.pdf</a></p>	<p>August 2, 2023</p>
<p><b>COA Circular No. 2023-005:</b> Guidelines, Procedures and Documentary Requirements on the Filing and Adjudication of Money Claims Due from the Government or any of its Subdivisions, Agencies and Instrumentalities</p> <p><a href="#">COA Circular No. 2023-005</a></p>	<p>July 10, 2023</p>
<p><b>COA Circular No. 2023-004:</b> Prescribing the Updated Documentary Requirements for Common Government Transactions, amending COA Circular No. 2012-001 dated June 14, 2012</p> <p><a href="#">COA-circular-no-2023-004-june-14-2023.pdf</a></p>	<p>June 14, 2023</p>
<p><b>COA Circular No. 2023-001:</b> Guidelines in the Conduct of Audit of Programs, Activities and Projects (PAPs) with Climate Change Expenditure Tagging (CCET) under the General Appropriations Act (GAA)</p> <p><a href="#">COA Circular No. 2023-001</a></p>	<p>April 18, 2023</p>
<p><b>COA Circular No. 2022-004:</b> Guidelines on the Implementation of Section 23 of the General Provisions of Republic Act (RA) No. 11639 also known as the General Appropriations Act (GAA) for Fiscal Year (FY) 2022 relative to the increase in the capitalization threshold from 15,000.00 to P50,000.00</p> <p><a href="#">COA Circular No. 2022-004</a></p>	<p>May 31, 2022</p>

<p><b>COA Circular No. 2022-001:</b> Supplemental Accounting Guidelines on the Recovery of Accounts Previously Written-Off as prescribed under COA Circular No. 2016-005 dated December 19, 2016, and Amendments to Item 10.0-Illustrative Accounting Entries of the same Circular</p> <p><a href="#">COA-CIRCULAR-NO.-2022-001-January-24-2022</a></p>	<p>January 24, 2022</p>
<p><b>COA Circular No. 2021-014:</b> Guidelines on the use of Electronic Collection (e-Collection) and Electronic Payment (e-Payment) for Government Transactions</p> <p><a href="#">COA Circular No. 2021-014 December 22 2021</a></p>	<p>December 10, 2021</p>
<p><b>COA Circular No. 2021-013:</b> Reiteration of the Rules on the Proper Service of Copies of Notice of Suspension, Notice of Disallowance/Notice of Charge, Decision on Request for Relief from Accountability, Notice of Finality of Decision, COA Order of Execution or any other COA Order or Decision to all Persons Liable and Providing Guidelines Thereof</p> <p><a href="#">COA-circular-no-2021-013-november-10-2021.pdf</a></p>	<p>November 10, 2021</p>
<p><b>COA Circular No. 2021-006:</b> Guidelines on the use of Electronic Documents, Electronic Signatures, and Digital Signatures in Government Transactions</p> <p><a href="#">COA Circular No. 2021-006</a></p>	<p>September 06, 2021</p>
<p><b>COA Circular No. 2020-006:</b> Guidelines and Procedures in the Conduct of Physical Count of Property, Plant and Equipment (PPE), Recognition of PPE Items Found at Station, and Disposition for Non-existing/Missing PPE Items, for the One-Time Cleansing of PPE Account Balances of Government Agencies</p> <p><a href="#">COA-circular-no-2020-006-january-31-2020.pdf</a></p>	<p>January 31, 2020</p>

<p><b>COA Circular No. 2020-005:</b> Establishing the Criteria to Determine the Actionability of Complaints, Information of Fraud, Requests for Audit and Other Cases Alleging Fraudulent or Anomalous Government Transactions, and the Manner of Filing Thereof Before the Commission on Audit</p> <p><a href="#">COA Circular No. 2020-005</a></p>	<p>January 31, 2020</p>
<p><b>COA Circular No. 2019-002:</b> Guidelines implementing COA Resolution No. 2018-008, amending COA Memorandum No. 2016-023, relative to the jurisdictions of Cluster Directors vis-a-vis Regional Directors over appeals from Notices of Disallowance/Charge and denials of requests for relief from accountability and requests for write-off of dormant accounts receivables, unliquidated cash advances and fund transfers, aligning the same with Rule V of the 2009 Revised Rules of Procedure of the COA (RRPC) and with COA Resolution No. 2016-022, within the context of the Uniform Audit Approach</p> <p><a href="#">COA Circular No. 2019-002</a></p>	<p>March 20, 2019</p>
<p><b>COA Circular No. 2018-003:</b> Prescribing the use of the Internal Auditing Standards for the Philippine Public Sector and Internal Control Standards for the Philippine Public Sector</p> <p><a href="#">COA Circular No. 2018-003</a></p>	<p>November 21, 2018</p>
<p><b>COA Circular No. 2018-002:</b> Guidelines prescribing the submission of the Property Inventory Form as basis for the assessment of general insurance coverage over all insurable assets, properties and interests of the government with the General Insurance Fund of the Government Service Insurance System</p> <p><a href="#">COA-circular-no-2018-002-may-31-2018.pdf</a></p>	<p>May 31, 2018</p>

<p><b>COA Circular No. 2018-001:</b> Guidelines on the Payment of Prior Years' Unpaid Authorized Personnel Benefits of the Officials and Employees of the National Government</p> <p><a href="#">COA Circular No. 2018-001</a></p>	<p>February 01, 2018</p>
<p><b>COA Circular No. 2015-005:</b> Availability of Web-based Annual Financial Reporting System (AFRS) and Budget and Financial Accountability Reporting System (BFARS)</p> <p><a href="#">COMMISSION ON AUDIT CIRCULAR NO. 2015-005</a></p>	<p>July 16, 2015</p>
<p><b>COA Circular No. 2013-007:</b> Guidelines for the Use of Electronic Official Receipts (eORs) to Acknowledge Collection of Income and Other Receipts of Government</p> <p><a href="#">COMMISSION ON AUDIT CIRCULAR NO. 2013-007 - September 18, 2013</a></p>	<p>September 18, 2013</p>
<p><b>COA Circular No. 2012-003:</b> Updated Guidelines for the Prevention and Disallowance of Irregular, Unnecessary, Excessive, Extravagant and Unconscionable Expenditures</p> <p><a href="#">COMMISSION ON AUDIT CIRCULAR NO. 2012-003</a></p>	<p>October 29, 2012</p>
<p><b>COA Circular No. 2012-001:</b> Prescribing the Revised Guidelines and Documentary Requirements for Common Government Transactions</p> <p><a href="#">As prescribed under COA Circular No. 2012-001 dated June 14, 2012</a></p>	<p>June 14, 2012</p>
<p><b>COA Circular No. 2006-004:</b> Restatement with Amendments of COA Circular No. 2005- 001 on Accounting Policies Related to the Budget, Accounting and Disbursement Functions in Government Owned and/or Controlled Corporations under the New Government Accounting System (NGAS)</p> <p><a href="#">COA Circular No. 2006-004</a></p>	<p>January 31, 2006</p>

<p><b>COA Circular No. 2006-001:</b> Guidelines on the Disbursement of Extraordinary and Miscellaneous Expenses and Other Similar Expenses in Government-Owned and Controlled Corporations/ Government Financial Institutions and their Subsidiaries</p> <p><a href="#">COA Circular No. 2006-001</a></p>	<p>January 03, 2006</p>
<p><b>COA Circular No. 2003-004:</b> Prohibition for the Chief Accountant and personnel of accounting units to be regular members of the Bids and Award Committees</p> <p><a href="#">COA Circular No. 2003-004</a></p>	<p>July 30, 2003</p>
<p><b>COA Circular No. 2000-002:</b>Accounting Guidelines and Procedures on the Use of Income of SUCs Pursuant to Republic Act No. 8292, The Higher Education Modernization Act of 1997.</p> <p><a href="#">COMMISSION ON AUDIT CIRCULAR NO. 2000-002</a></p>	<p>April 04, 2000</p>