



REPUBLIC OF THE PHILIPPINES  
**COMMISSION ON AUDIT**  
COMMONWEALTH AVENUE, QUEZON CITY

**CIRCULAR**

No. : 2024-004  
Date : MAR 14 2024

**TO :** All Heads of the National Government Agencies including State Universities and Colleges; Heads of Government Corporations; Heads of Local Government Units; Heads of Finance/Comptrollership/Financial Management Services; Chief Accountants/Heads of Accounting Units; Commission on Audit (COA) Assistant Commissioners, Directors, Auditors; and All Others Concerned

**SUBJECT:** 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

Pursuant to the rule-making function of this Commission, as provided under Section 2(2), Article IX-D of the 1987 Philippine Constitution and Section 25(4), Chapter 2, Title I of Presidential Decree No. 1445 or the Government Auditing Code of the Philippines, COA Circular No. 2012-001 dated June 14, 2012 was issued to prescribe the revised guidelines and documentary requirements for common government transactions which incorporated the requirements under existing issuances of this Commission.

COA Circular No. 2023-004 dated June 14, 2023 was issued to prescribe the updated documentary requirements for common government transactions to facilitate disbursement, liquidation and audit thereof. The said Circular took effect 15 days after its publication<sup>1</sup> in a newspaper of general circulation, or on July 1, 2023.

However, due to the numerous issues and concerns raised relative to the updated documentary requirements, there is a need to suspend the application of COA Circular No. 2023-004 pending the issuance of revised guidelines addressing the said issues and concerns.

In view of the foregoing, the application of COA Circular No. 2023-004 is suspended, retroactive to its effectivity on July 1, 2023, and COA Circular No. 2012-001 is reinstated.

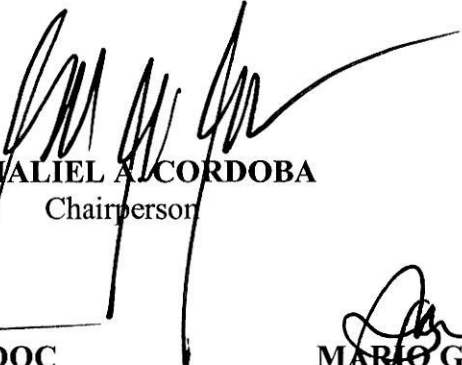
<sup>1</sup> Published in the Philippine Star on June 16, 2023.

Further, any audit action issued by the COA Audit Team which was based on COA Circular No. 2023-004 is deemed withdrawn and has no force or effect, except the audit action issued based on the provisions which were copied and lifted from COA Circular No. 2012-001.

This Circular shall take effect 15 days after its publication in a newspaper of general circulation.



COMMISSION ON AUDIT  
OFFICE OF THE COMMISSION SECRETARIAT



**GAMALIEL A. CORDOBA**  
Chairperson



**ROLAND CAFÉ PONDOC**  
Commissioner



**MARIO G. LIPANA**  
Commissioner