

Republic of the Philippines  
**Department of Education**  
NATIONAL CAPITAL REGION

Advisory No. 089, s. 2023  
March 20, 2024

This Advisory is issued for the information of DepEd officials,  
personnel/staff, as well as the concerned public.

**SUSPENSION OF THE APPLICATION OF COA CIRCULAR NO. 2023-004  
DATED JUNE 14, 2023**

1. Enclosed is the COA Circular 2024-004 dated March 14, 2024, with the 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.
2. Due to the numerous issues and concerns raised relative to the updated documentary requirements, the application of the COA Circular No. 2023-004 dated June 14, 2023, is suspended, retroactive to its effectivity on July 1, 2023. pending the issuance of revised guidelines addressing the issues and concerns.
3. In view of the suspended application of the COA Circular No. 2023-004, COA Circular No. 2012-001 dated June 14, 2012, is reinstated.

Encl.: As stated,

ORD/FD



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REPUBLIC OF THE PHILIPPINES  
**COMMISSION ON AUDIT**  
**NATIONAL GOVERNMENT AUDIT SECTOR**  
CLUSTER 5 - EDUCATION AND EMPLOYMENT  
DEPARTMENT OF EDUCATION  
Misamis St., Bago Bantay, Quezon City

**Office of the Auditor – Audit Group B, Team No. NCR-01**  
**National Capital Region - Regional Office Proper**

March 19, 2024

**Ms. JOCELYN DR. ANDAYA**  
Regional Director  
Office of the Regional Director  
Department of Education – NCR  
Quezon City




Attention: **Ms. JULIET J. ICAMEN**  
Chief Administrative Officer  
Head, Finance Division

Dear Dir. Andaya:

This is to furnish you a copy of COA Circular 2024-004 dated March 14, 2024 re: 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, 2023, for your information and appropriate action.

Thank you.

Very truly yours,

  
**RONA LORETA ANDREA G. CANEDA**  
OIC-Audit Team Leader  
DepEd-NCR-ROP



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.

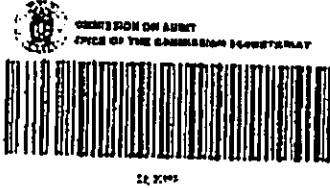
However, due to the numerous issues and concerns raised relative to the updated documentary requirements, there is a need to suspend the application of COA Circular No. 2023-004 pending the issuance of revised guidelines addressing the said issues and concerns.

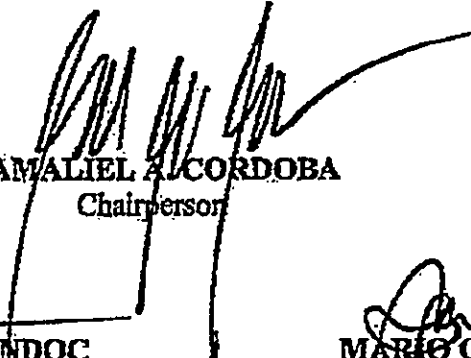
In view of the foregoing, the application of COA Circular No. 2023-004 is suspended, retroactive to its effectivity on July 1, 2023, and COA Circular No. 2012-001 is reinstated.

<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.



  
**GAMALIEL A. CORDOBA**  
Chairperson

  
**ROLAND CAFÉ PONDOC**  
Commissioner

  
**MARIO G. LIPANA**  
Commissioner