



Republic of the Philippines  
Department of Environment and Natural Resources  
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**MEMORANDUM**

TO/FOR : **All Offices**  
DENR Central Office

FROM : **The OIC Director**  
Financial and Management Service

SUBJECT : **SUBMISSION OF OFFICIAL RECEIPT AND A COPY OF  
CERTIFICATE OF APPEARANCE/PARTICIPATION/  
ATTENDANCE**

DATE : **22 SEP 2023**

In accordance with the guidelines on documentary requirements for common government transactions per COA Circular No. 2012-001 (Section 11.0) as amended by COA Circular No. 2023-004 (Section 11.0), all attendees/participants of training programs upon return to office, are required to **submit the Official Receipts for the Registration Fees paid by DENR** and proof of attendance (copy of certificate of appearance/participation/attendance) to the Accounting Division.

The submission of the Official Receipts for the registration fee is mandatory for all training attendees and must be complied immediately. Failure to comply with this requirement may result in the refund of registration fee and non-reimbursement of training-related expenses.

For information and compliance.

**IMELDA R. DELA CRUZ**

Cc: **The Director**  
Human Resource Development Service

MEMO NO. 2023 - 827



Republic of the Philippines  
**COMMISSION ON AUDIT**  
Commonwealth Avenue, Quezon City, Philippines

No.: 2012-001  
Date: JUN 14 2012

**CIRCULAR**

**TO** : All Heads of Departments, Bureaus, Offices, Agencies and Instrumentalities of the National Government, Heads of Local Government Units, Managing Heads of Government-Owned and/or Controlled Corporations, COA Assistant Commissioners, COA Directors, COA Auditors and All Others Concerned

**SUBJECT** : Prescribing the Revised Guidelines and Documentary Requirements for Common Government Transactions

This Circular is issued to prescribe the revised guidelines and documentary requirements for common government transactions which incorporated the requirements under existing issuances of this Commission. It supersedes all other COA Circulars, Resolutions, Memoranda and issuances inconsistent herewith.

The Circular shall take effect after fifteen (15) days from publication in newspaper of general circulation.

Quezon City, Philippines.

  
**MA. GRACIA M. PULIDO TAN**  
Chairperson

  
**JUANITO G. ESPINO, JR.**  
Commissioner

  
**HEIDI L. MENDOZA**  
Commissioner

- Letter request from the Head of the Agency to the Bank to pay/credit the account of the supplier
- Confirmation from the bank that the account of the supplier has already been credited (for post audit purposes)

## 10.0 Cultural and Athletic Activities

### General Guidelines

Out of the appropriations authorized in the GAA for Maintenance and Other Operating Expenses (MOOE) for each department, bureau, office or agency, an annual amount not exceeding One Thousand Two Hundred Pesos (₱1,200) per employee-participant may be used for the purchase of costume or uniform, and other related expenses in the conduct of cultural and athletic activities (Section 25, FY 2012 GAA or pertinent provisions of the GAA for the year).

### Documentary Requirement

- Budget estimates approved by the Head of Agency
- Same requirements under procurement depending on the nature of expense and the mode of procurement adopted

## 11.0 Human Resource Development and Training Program

### General Guidelines

Departments, bureaus, offices or agencies shall review and formulate their human resource development and training programs to make the same responsive to the organizational needs and manpower requirements of agencies and the need to train personnel in appropriate skills and attitudes. They shall likewise include in their human resource development and training programs measures to promote morals, efficiency, integrity, responsiveness, progressiveness, courtesy as well as nationalism and patriotism in the civil service. Such training programs shall be consistent with the rules and regulations issued by the CSC for the purpose (Section 27, FY 2012 GAA or pertinent provisions of the GAA for the year).

### Documentary Requirements

- Budget estimates approved by the Head of Agency
- Schedule of training approved by the Head of the Agency
- Same requirements under procurement depending on the nature of expense and the mode of procurement adopted

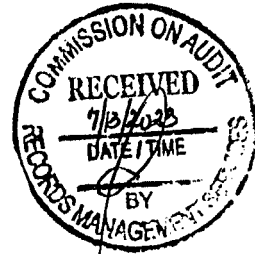
## 12.0 Financial Expenses

### General Guidelines

In line with entering into various transactions with local and international financing institutions, agencies incurred bank charges, commitment fees, documentary stamp tax, interest expenses and other related financial charges.



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



**CIRCULAR**

No. : 2023-004  
Date : JUN 14 2023

**TO** : All Heads of the National Government Agencies (NGAs) including State Universities and Colleges (SUCs); Heads of Government Corporations (GCs) classified as Non-Government Business Enterprises/Non-Commercial Public Sector Entities; Heads of Local Government Units (LGUs); 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** : Prescribing the Updated Documentary Requirements for Common Government Transactions, amending COA Circular No. 2012-001 dated June 14, 2012

**1.0 RATIONALE**

The Permanent Review Committee (PRC) created under COA Office Order No. 2018-246 dated March 27, 2018 was tasked to review auditing policies, rules, standards and regulations in line with Goal A.2.d of the 2016-2022 COA Strategic Plan.

The PRC solicited from various agencies the COA rules and regulations that need to be updated/revised. COA Circular No. 2012-001 issued on June 14, 2012 had the most number of recommended revisions/updates.

Pursuant to the rule-making function of this Commission, as provided under Section 2(2) of Article IX-D of the 1987 Philippine Constitution and Section 25(4), Chapter 2, Title I of Presidential Decree (PD) No. 1445 or the Government Auditing Code of the Philippines, this Circular is issued to prescribe the updated documentary requirements for common government transactions to facilitate disbursement, liquidation and audit thereof.

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- Proof of remittance to concerned government agencies [BIR/Social Security System (SSS)/ECC/Pag-ibig/PhilHealth]

### **9.3.3 Rental Contracts for Property**

- List of prevailing comparable property within the vicinity (for first claim)
- Vicinity map (for first claim)
- Bills/Invoices
- Certificate of Occupancy (space/building) (for first claim)

### **9.3.4 Repair and Maintenance of Aircrafts, Watercrafts, Equipment and Motor Vehicles**

- Bills/Invoices
- Pre-Repair Inspection Report
- Post-Repair Inspection Report
- Repair History of Property
- Waste Materials Report
- Warranty Certificate
- Certificate of Acceptance

### **9.3.5 Advertising Expenses**

- Job Order or Contract
- Bill/Statement of Account
- Copy of newspaper clippings evidencing publication and/or CD/DVD in case of TV/Radio commercial
- Copy of Approved Agency Media Plan, if any

## **10.0 Cultural and Athletic Activities**

- Budget estimates approved by the Head of Agency
- Office Order
- Same requirements under procurement depending on the nature of expense and the mode of procurement adopted

## **11.0 Human Resource Development and Training Program**

- Budget Estimates Approved by the Head of Agency
- Schedule of Training Approved by the Head of Agency
- Statements of Account/Bills/Invoices
- Official Receipts
- Office Order/Terms of Reference