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<p>1. COA Circular No. 2019-002: 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 https://www.coa.gov.ph/phocadownloadpap/serupload/Issuances/Circulars/Circ2019/COA_C2019-002.pdf</p>	May 20, 2019
<p>2. COA Circular No. 2018-003: Prescribing the use of the Internal Auditing Standards for the Philippine Public Sector and Internal Control Standards for the Philippine Public Sector https://www.coa.gov.ph/phocadownloadpap/serupload/Issuances/Circulars/Circ2018/COA_C2018-003.pdf</p>	November 21, 2018
<p>3. COA Circular No. 2018-002: 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 https://www.coa.gov.ph/phocadownloadpap/serupload/Issuances/Circulars/Circ2018/COA_C2018-002.pdf</p>	September 13, 2013
<p>4. COA Circular No. 2018-001: Guidelines on the Payment of Prior Years' Unpaid Authorized Personnel Benefits of the Officials and Employees of the National Government https://www.coa.gov.ph/phocadownloadpap/serupload/Issuances/Circulars/Circ2018/COA_C2018-001.pdf</p>	May 21, 2018
<p>5. COA Circular No. 2015-005: Availability of Web-based Annual Financial Reporting System (AFRS) and Budget and Financial</p>	

<p>Accountability Reporting System (BFARS) https://www.coa.gov.ph/phocadownloadpap/serupload/Issuances/Circulars/circ2015/COA_C2015-005.pdf</p>	<p>July 16, 2015</p>
<p>6. COA Circular No. 2013-007: Guidelines for the Use of Electronic Official Receipts (eORs) to Acknowledge Collection of Income and Other Receipts of Government https://www.coa.gov.ph/phocadownloadpap/serupload/Issuances/Circulars/Circ2013/COA_C2013-007.pdf</p>	<p>September 18, 2013</p>
<p>7. COA Circular No. 2012-003: Updated Guidelines for the Prevention and Disallowance of Irregular, Unnecessary, Excessive, Extravagant and Unconscionable Expenditures https://www.coa.gov.ph/phocadownload/userupload/Issuances/Circulars/Circ2012/COA_C2012-003.pdf</p>	<p>October 29, 2012</p>
<p>8. COA Circular No. 2006-004: 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) https://www.coa.gov.ph/phocadownloadpap/serupload/Issuances/Circulars/Circ2006/COA_C2006-004.pdf</p>	<p>January 31, 2006</p>
<p>9. COA Circular No. 2006-001: 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 https://www.coa.gov.ph/phocadownloadpap/serupload/Issuances/Circulars/Circ2006/COA_C2006-001.pdf</p>	<p>January 3, 2006</p>
<p>10. COA Circular No. 2003-004: Prohibition for the Chief Accountant and personnel of accounting units to be regular members of the Bids and Award Committees https://www.gppb.gov.ph/laws/laws/COA_Circular2003-004.pdf</p>	<p>July 30, 2003</p>

<p>11. COA Circular No. 2000-002:Accounting Guidelines and Procedures on the Use of Income of SUCs Pursuant to Republic Act No. 8292, The Higher Education Modernization Act of 1997. https://www.coa.gov.ph/phocadownloadpap/serupload/Issuances/Circulars/Circ2000/COA_C2000-002.pdf</p>	<p>April 4, 2000</p>
<p>12. COA Circular No. 2012-001: Prescribing the Revised Guidelines and Documentary Requirements for Common Government Transactions https://www.coa.gov.ph/phocadownloadpap/serupload/Issuances/Circulars/Circ2012/COA_C2012-001.pdf</p>	<p>June 14, 2012</p>