



COMMISSION ON AUDIT SERVICE CHARTER MANUAL





COMMISSION ON AUDIT

CITIZEN'S CHARTER

2019



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I. Mandate:

Under Article IX-D of the 1987 Philippine Constitution, the Commission on Audit (COA) is mandated to perform the following:

- Examine, audit and settle all accounts pertaining to the revenue and receipts of, and expenditures or uses of funds and property owned or held in trust by, or pertaining to, the government [Section 2(1)];
- Promulgate accounting and auditing rules and regulations including those for the prevention and disallowance of irregular, unnecessary, excessive, extravagant or unconscionable expenditures, or uses of government funds and properties [Section 2(2)];
- Submit annual reports to the President and the Congress on the financial condition and operation of the government. (Section 4);
- Recommend measures to improve the efficiency and effectiveness of government operations. (Section 4); and
- Keep the general accounts of government and preserve the vouchers and supporting papers pertaining thereto. [Section 2(1)].

The Constitution primarily tasks COA to audit government agencies/entities. The jurisdiction of COA encompasses the Philippine Government, its subdivisions, agencies or instrumentalities, including government-owned or controlled corporations with original charters. Such jurisdiction also extends to constitutional bodies, commissions and offices that have been granted fiscal autonomy under the Constitution, autonomous state colleges and universities, other government-owned or controlled corporations and their subsidiaries, and non-governmental entities receiving subsidy or equity, directly or indirectly, from or through the Government, which are required by law or the granting institution to submit to the audit of COA as a condition of subsidy or equity. The Constitution further provides that no law shall be passed exempting any entity of the Government or its subsidiary in any guise whatever, or any investment of public funds, from the jurisdiction of COA.

The COA audit teams under the National, Local and Corporate Government Sectors regularly performs *financial*, *compliance* and *performance audits* on the agencies assigned to them. Special audits (agency-based performance audit, government-wide performance audit, sectoral performance audit, rate audit, levy audit, and subsidy audit) and fraud audit are being performed by the Special Audits Office and Fraud Audit Office, respectively. Special audit and fraud audit are being conducted on selected government entities or subject matters, in consideration of COA's strategic thrusts and advocacy of stakeholders.

In the conduct of its audits, COA engages the technical expertise of its personnel in the fields of engineering, information technology, and others, particularly through the Technical Services Office and Information Technology Audit Office.



COA also exercises legal and adjudicatory functions on matters pertaining to audit disallowances/charge/suspension, money claims, relief from accountability, among others. COA also renders technical services involving consulting services.

On the basis of its mandates and functions, COA renders services which are generally not transactional or front-line in nature. Most COA services, such as those pertaining to audit and adjudication, follow timelines in accordance with the requirements provided by the Constitution, the Presidential Decree No. 1445 otherwise known as the Government Auditing Code of the Philippines, and its own policies such as the 2009 Revised Rules and Procedure of the Commission on Audit, auditing guidelines, among others.

II. Vision:

A trustworthy, respected and independent audit institution that is an enabling partner of government in ensuring a better life for every Filipino.

III. Mission:

To ensure accountability for public resources, promote transparency, and help improve government operations, in partnership with stakeholders, for the benefit of the Filipino people.

IV. Service Pledge:

We, the Officials and Employees of the Commission on Audit, profess our commitment to public service and as such we promise to:

- Discharge our duties with the highest degree of competence, excellence, independence, and professionalism;
- Abide and practice by heart the Code of Conduct and Ethical Standards for COA Officials and Employees;
- Advocate the true essence of public service by ensuring that all our actions and decisions are guided accordingly with the goal of serving solely the interest of the public and not our own;
- Continue to improve intellectually and morally and shall always strive to be an agent of change for the better;
- Work side by side with civil societies in enhancing transparency and enforcing accountability in government service;
- Integrate in our work the concept of social and environmental responsibility as an indispensable factor to efficient and effective delivery of public service;
- Create a healthy working relationship with agency people by inculcating in their minds that we are enablers and not deterrents in the development of our country;



- Be vigilant but not distrustful and uphold and practice courtesy, modesty and humility at all times;
- Value our jobs because it is God's natural gift to us, therefore, we will not betray His TRUST by using it other than for His Glory.



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COA Central Office

External Services



Audit Services

1. Conduct of Performance Audit

Section 2 (1), Article IX-D of the 1987 Constitution vested the Commission on Audit (COA) the authority to examine, audit, and settle all accounts pertaining to the revenue and receipts of, and expenditures or uses of funds and property, owned or held in trust by, or pertaining to, the Government, or any of its subdivisions, agencies, or instrumentalities.

Section 4, Article IX-D of the 1987 Constitution requires the Commission to recommend measures necessary to improve the effectiveness and efficiency of the operations of the Government.

In line with these mandates, and pursuant to COA 2016-2022 Strategic Plan, the Commission issued COA Resolution No. 2017-012 dated August 17, 2017, which established the Performance Audit Office under the Special Services Sector to promote economical, efficient, and effective governance through performance audits.

Office or Division:	<ul style="list-style-type: none"> • Performance Audit Office • Office of the Chairperson 			
Classification:	Highly Technical			
Type of Transaction:	G2G – Government to Government			
Who may avail:	Government agencies/officials, Legislators, and other stakeholders			
CHECKLIST OF REQUIREMENTS			WHERE TO SECURE	
Written request			Note: <i>Client forwards requirements to concerned agency or Auditee</i>	
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit request through: <ul style="list-style-type: none"> • Personal • Mail 	1. Receive request, either by: <ul style="list-style-type: none"> a. Office of the Chairperson b. Performance Audit Office (PAO) 	None	5 minutes	<i>Receiving staff</i> Performance Audit Office
	<i>For requests received by offices other than PAO:</i>	None	1 working day	<i>Action Officer</i> Performance



CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	1.1. Log the request and forward the request to the Action Officer 1.2. Forward the request to PAO <i>For requests received by PAO:</i> 1.3. Log the request and forward the request to the PAO Director			Audit Office
	1.4. Evaluate the request if it will be subjected for pre-study for consideration in the COA Performance Audit Portfolio	None	5 working days	<i>Director and staff</i> Performance Audit Office
	1.5. Issue the Performance Audit Portfolio	None	December	Commission Proper
	1.6. Issue letter notifying requester if the request has been included in the Performance Audit Portfolio or not	None	One week after the issuance of the Performance Audit Portfolio	<i>Director and staff</i> Performance Audit Office
	1.7. Create Performance Audit Teams	None		Concerned Sector Heads
	1.8. Conduct audit planning, which include the following activities: 1.8.1. Development of audit design matrix, work plan, audit program, budget, and indexing scheme; 1.8.2. Conduct of audit design summit; and 1.8.3. Planning and	None	Processing time depends on the complexity of the audit topic, scope, and the number of auditors available to conduct the audit	Concerned Performance Audit Team, Performance Audit Office



CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	scheduling of entrance conference			
	<p>1.9. Execute of the actual audit which include the following activities:</p> <p>1.9.1. Conduct of entrance conference;</p> <p>1.9.2. Gathering of evidences using applicable data collection methods;</p> <p>1.9.3. Preparation of audit finding matrices; and</p> <p>1.9.4. Conduct of message agreement</p>		Processing time depends on the complexity of the audit topic, scope, and the number of auditors available to conduct the audit	Concerned Performance Audit Team, Performance Audit Office
	<p>1.10. Proceed to reporting phase which include the following activities:</p> <p>1.10.1. Preparation of draft audit report with quality control review;</p> <p>1.10.2. Preparation of audit highlights;</p> <p>1.10.3. Conduct of exit conference; and</p> <p>1.10.4. Finalization and issuance of audit report</p>			
	1.11. Publish of audit report in the COA website and distribution to oversight bodies		Within 15 working days upon issuance of the report to the audited agencies	



2. Conduct of Regular Financial Audit

Sec. 2(1) Article IX-D of the 1987 Philippine Constitution vests COA “the power, authority, and duty to examine, audit, and settle all accounts pertaining to the revenue and receipts of, and expenditures or uses of funds and property, owned or held in trust by, or pertaining to, the Government, or any of its subdivisions, agencies, or instrumentalities, including government-owned or controlled corporations with original charters, xxx”. In line with this mandate, COA regularly conducts financial audit on national government agencies (NGAs), government corporations (GCs), and local government units (LGUs) within its jurisdiction. Hence, such agencies are required to submit their financial statements on deadlines prescribed by law or by policies set by COA.

Office or Division:	Audit Teams, Clusters/Regional Offices under: <ul style="list-style-type: none"> • National Government Sector • Corporate Government Sector • Local Government Sector 			
Classification:	Highly Technical			
Type of Transaction:	G2G – Government to Government			
Who may avail:	Auditees (Audited agencies)			
CHECKLIST OF REQUIREMENTS			WHERE TO SECURE	
<ul style="list-style-type: none"> • Complete set of financial statements • Statement of Management Responsibility (SMR) for Financial Statements signed by officials concerned Supporting Schedules (Other documents as may be required during the conduct of the audit)			Note: <i>Client forwards requirements to concerned agency or Auditee</i>	
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit financial statements and other requirements on or before: February 14 – for NGAs ¹ and	1. Receive the financial statements 1.1 Conduct ² the audit of financial statements <ul style="list-style-type: none"> • Examination, audit and 	The cost of auditing services rendered to LGUs shall be deducted from the		Audit Team concerned

¹ Per COA Accounting Circular Letter No. 2007-001 dated January 19, 2007

² The audit planning takes place at the last quarter of the prior year



CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
GOCCs ³ March 1 – for LGUs ⁴	<p>settlement of the accounts, funds, financial transactions, and resources of auditees</p> <ul style="list-style-type: none"> • Issuance of Notices of Disallowances, Suspensions and Charges (as necessary) 	<p>national internal revenue tax collections and recorded in the National Treasury as income of the General Fund in accordance with Section 24(3) of PD No. 1445.⁵</p> <p>The COA shall assess GOCCs for the cost of audit services rendered in accordance with the provisions of EO NO. 271, s. 1987.⁶</p> <p>Proceeds from such assessments, including receipts derived from other sources authorized under PD No.</p>		
	<p>1.2 Preparation of year-end audit reports [may be an Annual Audit Report (AAR), Management Letter (ML), Summary of Audit Observations (SAOR) and Recommendations, or Unified/Integrated Audit Report (UAR), as applicable]</p>			<i>Audit Team Leader</i>
	<p>1.3 Review and transmit yearend audit reports in accordance with the Unified Audit Approach</p>		<p>Deadline of submission/transmittal of AAR/ML*:</p> <p><u>GCs</u> March 31 – Small</p>	<p><i>Supervising Auditor</i></p> <p><i>Regional Supervising Auditor</i></p> <p><i>Assistant Regional</i></p>

³ Per COA Circular No. 2017-004 dated December 13, 2007

⁴ Per Section 346 of Republic Act No. 7160 otherwise known as Local Government Code of 1991 which states that: "In the case of the year-end statement of accounts, the period shall be sixty (60) days after the thirty-first (31st) of December."

⁵ Per special provisions annually reiterated on General Appropriations Act

⁶ Ibid

* Per COA Targets on General Appropriations Act FY 2017



CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
		1445 shall be deposited with the National Treasury as income of the General Fund in accordance with Section 44, Chapter 5, Book VI of EO No. 292, s. 1987.	agencies June 30 – Government Financial Institutions; Large agencies <u>NGAs</u> April 15 – MLs April 30 – Individual AARs June 30 – Consolidated AARs <u>LGUs</u> June 30	<i>Director and Regional Director</i> <i>Assistant Cluster Director and Cluster Director</i>



3. Request, Evaluation and Disposition of Complaints for Fraud Audit

The Fraud Audit Office (FAO) of the Commission is primarily tasked to conduct fraud audit. Fraud audit may be conducted based on the requests from other government agencies, private organizations and individuals.

Office or Division:	<ul style="list-style-type: none"> Office of the Chairperson, COA Central Office; COA Citizen's Desk at citizensdesk@coa.gov.ph; Fraud Audit Office, Special Services Sector, COA Central Office; Supervising Auditor, Audit team leaders Regional Director of COA Regional Office concerned, having jurisdiction over the agency subject of request. 			
Classification:	Highly technical			
Type of Transaction:	G2G – Government to Government, G2C – Government to Client			
Who may avail:	Private organizations/individuals, Government agencies/officials			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
Written complaint in three (3) copies containing the following: <ul style="list-style-type: none"> Name of the complainant (not necessary but preferable); Facts and circumstances (specify with particularity the area to be audited or the fraud committed); and Amount of transaction 		Note: <i>Client forwards requirements to the Commission</i>		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit the complaint through: <ol style="list-style-type: none"> Personal Email to the COA Citizen's desk (citizensdesk@coa.gov.ph) Open ticket through Citizen's Desk Reporting System (CDRS) 	1. Receive the written complaint/ e-mail/ ticket. <ol style="list-style-type: none"> For written complaints, browse the complaint and determine if: <ol style="list-style-type: none"> it complies with the requirements; it is signed by the complainant (only if the complainant indicate his name); and 	None	4 hours	<i>Receiving clerk/CDRS administrator</i> Office of the Chairperson



CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
d. Postal mail	<p>1.1.3. it has 3 copies.</p> <p>1.2. Acknowledge receipt of the email/ticket or stamp received in the written complaint.</p> <p>1.3. Log the complaint; encode in the internal document tracking system.</p> <p>1.4. Forward the complaint to the director of the receiving office.</p> <p>1.5. For complaint received thru the Citizen's Desk, send an email informing him/her of the process or procedure in taking action of the said complaint and the period during which the complainant can make the inquiry for the status of his/her complaint.</p> <p>1.6. For complaint received thru mail and with written address, send a letter informing him/her of the process or procedure in taking action of the said complaint and the period during which the complainant can make the inquiry for the status of his/her</p>			



CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	complaint.			
	1.7. Refer the complaint to the Audit Sector Head concerned.		Within 5 working days*	Head of the office which received the request
	1.8. Receive and endorse the complaint to the concerned Cluster/Regional Director (CD/RD)		2 working days**	<i>Assistant Commissioner or Audit Sector Head</i>
	1.9. Refer to Supervising Auditor (SA) competent to address the audit issues therein.		2 working days**	<i>CD/RD</i>
	1.10. Make an initial assessment or evaluation of the referral using the Complaint Assessment Form (CAF), attached as Annex A of COA memorandum no. 2015-007 and prepare evaluation report		24 working days**	<i>Supervising Auditor</i>
	1.11. Submit evaluation report to CD/RD		2 working days**	<i>Supervising Auditor</i>
	1.12. Review the results of evaluation and transmit the duly reviewed ER to the Sector Head		5 days**	<i>CD/RD</i>
	1.13. Review and approve the ER for proper disposition of the case including the need for the conduct of fraud audit as may		5 working days**	<i>Sector Head</i>



CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	be warranted			
	1.14. Forward ER and recommendations to Fraud Audit Office		3 working days**	Sector Head
	1.15. Evaluate the ER and supporting documents 1.15.1. prepare a Fraud Case Evaluation Report (FCER)		15 working days	Fraud Audit Office
	1.16. Submit FCER with draft memorandum to Commission Proper		1 working day	Fraud Audit Office
	1.17. Review the FCER and signs the memorandum to the Commission Proper		3 working days	Fraud Audit Office Office of the Assistant Commissioner, Special Services Sector
	1.18. Receive and evaluate whether it is necessary to conduct of fraud audit		Depending upon the schedule of CP meetings	Commission Proper
	<i>If the decision is not to conduct fraud audit,</i> 1.19. Forward the decision to the concerned Sector Head of the complained agency		1 working day	Commission Proper
	1.20. Inform the requesting party of the decision of the Commission Proper (unless the request is anonymously sent)		1 working day	Sector head of the concerned office



CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	<i>If the decision is to conduct fraud audit,</i> 1.21. Forward the decision to the offices which will conduct the fraud audit		1 working day	Commission Proper
	1.22. Receive the decision or instruction from the Commission Proper and conduct fraud audit		Depending upon the approved timeframe in the audit plan	Concerned office
	1.23. Submit fraud audit report to Sector Head		1 working day	Audit team
	1.24. Review and approve the fraud audit report		1 working day	Sector Head of the concerned office
	1.25. Transmit the fraud audit report to the audited agency		1 working day	Head of the concerned office
	1.26. Transmit the fraud audit report to Office of the Chairperson		1 working day	Head of the concerned office
	1.27. Transmit fraud audit report to the Office of the Ombudsman		1 working day	Office of the Chairperson

* Processing time is in accordance with the COA Memorandum 2015-007 dated April 16, 2015

** based on the streamlined process form entitled "Evaluation of Complaints/Requests for Fraud Audit"



4. Request for Authenticated Copies of Documents

All documents/records/reports/decisions or other information in the custody or possession of the Commission or its officials or employees by reason of their official functions are made accessible and available to every person in the manner provided in COA Circular No. 2013-006 dated 18 September 2013 during reasonable hours of working days and within the view of the custodian officer, subject to the limitations provided in the same COA Circular.

For documents/records/reports/decisions or other information known to be in the custody of a specific Audit Team, Central or Regional Office, the request shall be filed before the SA/Service Chief or ATL concerned.

This service does not cover the requests for original copies of documents and requests to probe the inventory of records held by COA units.

Office or Division:	Audit Clusters in Central Office	
Classification:	Complex	
Type of Transaction:	G2G – Government to Government, G2C – Government to Clients	
Who may avail:	Audited agencies, private citizens	
	CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
	<ol style="list-style-type: none"> 1. Request form (RF) for authentication of documents/reports with complete information (i.e., mailing address) <ol style="list-style-type: none"> 1.1. If submitted personally, the RF shall be subscribed and sworn to before any of the officials or employees who are authorized to administer an oath 1.2. If by mail, the RF shall be subscribed and sworn to before a notary public or any person authorized by law to administer an oath 1.3. If by electronic means (i.e., email), the original of the scanned copy of the duly notarized RF shall be presented before release of the documents/records/reports/decisions or other information requested 2. Photocopy of at least two (2) valid IDs of requesting party <ol style="list-style-type: none"> 2.1. If the request is submitted by mail or through electronic means, the requesting party shall attach to the RF a photostatic or electronically scanned copy of at least two (2) of the above IDs. 3. Authorization letter from the requesting party for the representative <p><i>Per COA Circular No. 2013-006 dated 18 September 2013</i></p>	RF can be downloaded from the COA website



CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit request form (RF) together with authorization or identification requirements through a. e-mail/ mail b. personal	1. Receive ⁷ and record the request, and determine compliance with the required IDs (accomplish Part B.1 of the RF)		15 days (per COA Circular No. 2013-00 dated 18 September 2013)	<i>Processor⁸</i> (in the concerned office)
	1.1 If compliant with the requirements, recommend for approval If the request is covered by any of the limitations indicated in COA Circular No. 2013-006, recommend denial of the request			<i>Processor</i>
	1.2 Forward the request to the SA/ ATL/ Service Chief			<i>Processor</i>
	1.3 Receive RF, evaluate the propriety of the request, validate the identity of the requesting party and/or his authorized representative, and administer the oath of the requesting party or his authorized representative (accomplish Parts C and D of the RF)			<i>SA/ATL or Service Chief</i>
	1.4 Forward the RF with			<i>SA/ATL or</i>

⁷ In the event that the documents/records/reports/decisions or other information requested is not held by the Office where the request is filed, the Processor thereat shall inform the requesting party or his authorized representative and advise the latter to file the request to the proper office in COA.

⁸ Processors may be the administrative staff or audit team member/leader in auditing units; administrative staff or legal staff concerned in the Offices of Cluster/Regional Director.



CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	<p>written comments and recommendations to the Cluster, Office or Regional Director concerned</p>			<i>Service Chief</i>
	<p>1.5 Evaluate compliance with the requirements (indicate in Part E of the RF his/her action)</p> <p>If found compliant and not covered by any of the limitations provided, approve request and return to SA/ATL or Service Chief for the release of the documents/ records/ reports/ decisions or other information requested</p> <p>Otherwise, state in the RF the reasons for disapproving the request and advise the requesting party through registered mail that the request may be appealed to the Sector Head within fifteen (15) calendar days from the receipt of the letter</p>			<p><i>Regional Director</i></p> <p>Cluster Office</p>
	<p><i>If request is approved</i></p> <p>1.6 Receive approved RF and forward to processor</p>			<i>SA/ATL or Service Chief</i>
	<p>1.7 Receive approved RF and inform the</p>			<i>Processor</i>



CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	requesting party or his authorized representative of the volume/number of pages of the documents requested			
	1.8 Authenticate copy (or copies) of requested documents			Authorized personnel ⁹
2. If approved, request Assessment of Fees Form for Order of Payment	2. Issue Assessment of Fees Form			Processor
	2.1 Issue Order of Payment			Accounting Office
3. Pay the necessary fees to Cashier of the agency concerned (for RF filed with the Audit Teams) or Accounting Office (for RF filed in Central Office or Regional Office)	3. Receive payment and issue Official Receipt	<p><i>Charge for actual expenses:</i></p> <p>a. P 5.00 per page for hard copy</p> <p>b. P 1.00 per page for authentication fee</p> <p>c. Cost of mailing by private courier or registered mail as determined by the processor</p>		<p>Cashier of the agency concerned (for RF filed with the Audit Teams)</p> <p>Accounting Office (for RF filed in Central Office or Regional Office)</p>
4. Present OR evidencing payment of prescribed fees and/or Postal Money	4. Receive OR evidencing payment of prescribed fees and/or Postal Money Order (if applicable)			Processor

⁹ Documents may be authenticated by the Chief Administrative Officer or by an authorized personnel.



CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Order, if applicable				
	4.1 Release copies of the documents/ records/ reports/ decisions or other information requested ¹⁰ 4.2 If Postal Money Order was received, release OR			<i>Processor</i>

¹⁰ Release through the means (personal, mail or private courier) stated in the RF.



5. Request for Special Audit of Government Agencies

The conduct of rate, subsidy, franchise, levy and other special audits contemplated under Sections 7, 29 and 38 of the Presidential Decree No. 1445, the Government Auditing Code of the Philippines, is being performed by the Special Audit Office.

Office or Division:	<ol style="list-style-type: none"> 1. Office of the Chairperson (CHO) 2. Special Audit Office (SAO) 3. Regional Offices (ROs) 4. Offices of the Cluster Director 5. Other Sectors 			
Classification:	Complex			
Type of Transaction:	G2G – Government to Government, G2C – Government to Clients			
Who may avail:	Government agencies/officials, private citizens/private organizations			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
Written request containing reasons for requesting audit		Respective office of the requesting agency		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
<ol style="list-style-type: none"> 1. Submit the written request through <ol style="list-style-type: none"> a. Personal b. Mail 	<ol style="list-style-type: none"> 1. Receive request for special audits, either by: <ol style="list-style-type: none"> a. Office of the Chairperson b. Office of the Commissioners c. Special Audits Office <ol style="list-style-type: none"> c.1 Directly to SAO c.2 Thru SSS-OAC d. Regional Offices e. Other Offices/Sectors 		5 minutes	<i>Receiving staff</i>
	<p><i>For requests received by offices other than SAO,</i></p> <ol style="list-style-type: none"> 1.1 Log the request and forward the request to the Action Officer 1.2 Forward the request to SAO 		1 working day	<i>Action Officer</i>



CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	1.3 Inform the endorsing office of the action taken 1.3.1 Prepare memorandum 1.3.2 Release to endorsing office		15 working days	<i>Director and staff</i> Special Audit Office
	1.4 Inform the requesting party of the action taken 1.4.1 Prepare letter 1.4.2 Release to requesting party		1 working day	Endorsing office
	<i>For requests received by SAO,</i> 1.5 Log the request and forward to SAO Director 1.5.1 Assigns the request to Action Officer 1.5.2 Evaluate the request received and decide whether to: 1.5.2.1 Conduct the audit 1.5.2.2 Not to conduct the audit 1.5.2.3 Forward the request to audit sectors		15 minutes 3 working days	<i>Admin Officer</i> <i>Director</i> Special Audit Office
	1.6 Inform the requesting party on the action taken by SAO 1.6.1 Prepare letter 1.6.2 Release to requesting party		10 working days	<i>Director and staff</i> Special Audit Office



6. Request for Write-off of Dormant Accounts Receivable and Fund Transfers

Heads of government entities may file a request for authority to write-off dormant receivable accounts and fund transfers.

COA Resolution No. 2016-022 dated 19 December 2016 authorizes Audit Team Leaders, Supervising Auditors, Cluster and Regional Directors, and Assistant Commissioners to approve requests for write-off of dormant accounts receivable, unliquidated cash advances, and fund transfers of national government agencies, local government units, and government-owned and controlled corporations.

Office or Division	<ul style="list-style-type: none"> • Audit Team Leaders (ATL) /Supervising Auditors (SA) in audit sectors for amounts not exceeding P100,000.00 per accountable officer/debtor/ government entity and by account • Cluster and Regional Directors (CD/RD) for amounts involving more than P100,000.00 but not exceeding P1,000,000.00 per accountable officer/ debtor/government entity and by account • Assistant Commissioners (AC) of the audit sectors who has jurisdiction over the government entity for amounts exceeding P1,000,000.00 per accountable officer/debtor/government entity and by account
Classification	Highly Technical
Type of Transaction	G2G – Government to Government
Who may avail	Head of the government entity
CHECKLIST OF REQUIREMENTS	
WHERE TO SECURE	
<ul style="list-style-type: none"> • Written request for authority to write-off dormant receivable accounts and fund transfers • Schedule of dormant accounts by accountable officer/debtor/ government entity and by account, certified by the accountant and approved by the Head of the government entity • Certified relevant documents validating the existence of the conditions, as applicable, such as: <ul style="list-style-type: none"> ○ Death Certificate issued by Philippine Statistics Authority (formerly National Statistics Office) ○ Proof of Insolvency ○ Certification from the Department of Trade and Industry that the debtor has no registered business ○ Certification from the Securities and Exchange Commission that the Corporation is no longer active ○ Certificate of no residence in the barangay of the municipality/city of last known address ○ Proof of exhaustion of all remedies to collect the receivables and demand to liquidate the cash advances and fund transfers, such as but not limited to copies of 	



<p>served or returned demand letters</p> <ul style="list-style-type: none"> ○ Certification by Legal Officer of the entity of no pending case relative to the account ○ Certification by the responsible officials of the entity to the effect that there are no records/documents available to validate claim ○ Other justifications, like in the case of request for write-off due to loss of documents, the circumstances of the loss should be stated in the letter-request ○ In case of fund transfer, the unliquidated amount after reconciliation shall be supported by certification by the Chief Accountants and approved by the Heads of the source and implementing entities that the fund was utilized for the purpose, and certification from the recipient that the project was partially or fully implemented, supported by pictures of the implemented projects <ul style="list-style-type: none"> ● Aging of dormant receivables, unliquidated cash advances, and fund transfers prepared by the Accountant on a quarterly basis 	
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CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit the written request for together with the supporting documents	1. Receive the request, and assign reference number	None	5 minutes	<i>Receiving staff</i>
	1.1 Verify the completeness of the supporting documents submitted 1.1.1. If incomplete (does not meet the conditions and requirements under paragraphs 7.4 and 8.3 of COA Circular No. 2016-005) ¹¹ , return the request to the requesting party. In such case the client may refile the request for write-off before the ATL and SA provided that the		15 working days	ATL/SA; CD/RD; or AC depending on the amount per the thresholds provided in COA Circular No. 2016-005

¹¹ See Checklist of Requirements



CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	basis for denial has been satisfactorily complied with/met.			
	1.1.2. If complete, decide on the request		5 minutes	<i>ATL/SA</i> ¹² <i>CD/RD</i> ¹³ <i>Assistant Commissioner</i> ¹⁴ <i>as applicable</i> <i>Releasing staff</i>
	1.2 Release the decision to the requesting party			

¹² The aggrieved party may appeal from the decision of the ATL and SA to the CD/RD who has jurisdiction over the government entity under audit within 15 working days from receipt of the decision. The decision of the CD/RD on appealed request is final and non-appealable.

¹³ The aggrieved party may appeal from the decision of the CD/RD to the AC who has jurisdiction over the government entity under audit within 15 working days from receipt of the decision. The decision of the AC on appealed request is final and non-appealable.

¹⁴ The aggrieved party may appeal from the decision of the AC to the CP who has jurisdiction over the government entity under audit within 15 working days from receipt of the decision. The decision of the CP is final and non-appealable.



7. Settlement of Notice of Disallowance/Charge

A transaction is disallowed in audit when it is disapproved either in whole or in part for being an illegal, irregular, unnecessary, excessive, extravagant or unconscionable expenditure. On the other hand, a transaction is charged in audit when the correct amount of revenue/receipt due to the government is not received by the agency as a result of under-appraisal/assessment/collection.

The Audit Team Leader (ATL) and Supervising Auditor (SA) may issue Notice of Disallowance (ND) or Notice of Charge (NC) to the persons liable for disallowed/charged transactions. After the disallowance/charge becomes final and executory, and after the corresponding issuance of the Notice of Finality of Decision (NFD) by the concerned COA official, the disallowance/charge shall be settled by the persons liable therefor through payment/restitution or by any of the modes of extinguishment of obligation provided by law.

Office or Division	Audit Teams of National, Corporate and Local Government Sectors			
Classification	Simple			
Type of Transaction	G2C – Government to Clients			
Who may avail	Private organizations/individuals or government agencies/officials who are determined to be liable for the issued audit disallowance			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
<ul style="list-style-type: none"> Official receipt (OR) of the payment for the amount disallowed 		Agency cashier		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Pay to the Agency Cashier and submit to COA an authenticated copy of the Official Receipt (OR)	1. Receive the OR and record in the logbook of documents received	None	5 minutes	<i>Receiving Staff</i>
	1.1. Verify against the Notice of Disallowance/Notice of Charge (ND/NC) issued on file. Attach to the ND/NC		1 working day	<i>Action Officer</i>
	1.2. Prepare Notice of Settlement of Suspensions/ Disallowances/ Charges (NSSDC)		1 working day	<i>ATL/SA</i>



CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	1.3. Release the NSSDC addressed to the agency head and accountant, copy furnished the persons liable. Record the issuance of the NSSDC to the Record of COA Decisions		4 hours (to the addressee only)	<i>Releasing Staff</i>



8. Settlement of Notice of Suspensions

A transaction is suspended in audit when it is temporarily disallowed/disapproved until the requirements on matters raised in the course of audit are complied with. The Audit Team Leader/Supervising Auditor may issue Notice of Suspension (NS) indicating the requirements to be complied with by the officers concerned.

The persons responsible are required to settle the NS through the submission of the justification/explanation and/or documentation required under an NS and after the ATL and SA become satisfied that the transaction is regular/legal/proper and that no loss was suffered by the government.

Office or Division	Audit Teams of National, Corporate and Local Government Sectors			
Classification	Highly Technical			
Type of Transaction	G2C – Government to Clients			
Who may avail	Private organizations/individuals or government agencies/officials who are determined to be responsible for the issued audit suspension			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
<ul style="list-style-type: none"> Justification/explanation and/or documentation required under and NS 				
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit the justification/explanation and/or documentation required under the NS	1. Receive and record in the logbook	None	5 minutes	<i>Receiving Staff</i>
	1.1. Verify against the NS issued. Evaluate as to compliance with the requirements, and if incomplete, require resubmission		3 working days	<i>Action Officer</i>
	1.2. If requirements are complete, issue Notice of Settlement of Suspensions/ Disallowances/ Charges (NSSDS) to the responsible officer		1 working day	<i>Action Officer ATL/SA</i>
	1.3. If requirements are incomplete, inform the responsible officer and request for the submission of additional			



CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	documents			
	1.4. Release the NSSDC to the responsible officer. Record the issuance of the NSSDC in the Record of Audit Suspensions		4 hours	<i>Releasing Staff</i>



Legal & Adjudication Services

9. Filing of Request for Concurrence of Retainer Contract of Private Lawyers (Legal Retainer Review)

Office or Division:	Legal Affairs Office			
Classification:	Highly Technical			
Type of Transaction:	G2G – Government to Government			
Who may avail:	Government agencies availing of the services of a private lawyer or law firm			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
<ul style="list-style-type: none"> Letter Request (No. of copies – at least three (3) copies) Notarized Retainers Contract between the concerned government agency and the private lawyer or law firm Office of the Solicitor General (OSG) or Office of the Government Corporate Counsel (OGCC) approval Board Resolution authorizing the hiring of a private lawyer or law firm of the concerned government agency Board Resolution authorizing the concerned government personnel/official to enter into a contract Certificate of availability of funds duly verified by the Audit Team Leader Latest Mandatory Continuing Legal Education (MCLE) Certificate of compliance of said private lawyer Comment and favorable recommendations of the Regional Director (RD)/Cluster Director (CD), Regional Supervising Auditor (RSA), Supervising Auditor (SA), and the Audit Team Leader (ATL) 		<p><i>Note: These requirements are only forwarded to LAO through Legal Services Sector from COA Field Offices. These are filed by the client through the concerned Audit Team/Cluster/Sector/Region</i></p>		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. The request/s shall be filed with the Office of the Auditor concerned	1. Receive documents from the Office of the General Counsel's (OGC) staff*	None	Exempted from the prescribed processing time under	<i>Administrative Support Staff</i> Legal Affairs Office



CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
<p>which request/s shall be forwarded to this Office together with the comments/recommendations of the RD/CD/RSA/SA/ATL, if necessary</p> <p>The request/s may also be filed directly to this Office which records are also transmitted/forwarded to the concerned Sectors/Offices/Regions for their comments and/or recommendations.</p>	<p>1.1 Initially evaluate or assess the documents and refer to the Division that will act on the request.**</p>		<p>Republic Act No. 11032¹⁵ pursuant to Section 49¹⁶ of Presidential Decree No. 1445 or the Government Accounting Code of the Philippines, and Section 4,¹⁷ Rule X, 2009 RRPC</p>	<p><i>Assistant Director</i> Legal Affairs Office</p>
	<p>1.2 Initially evaluate assess the documents and refer to the Action Officer (AO) who will specifically act on the request.</p>			<p><i>Division Chief/ Acting Division Chief</i> Legal Affairs Office</p>
	<p>1.3 Perform the following:</p> <p>1.3.1 Check the completeness of supporting documents using the Checklist of Requirements</p> <p>1.3.2 Conducts research and draft Legal Retainer Review (LRR)</p> <p>1.3.3 In case of Motion for Reconsideration (MR), checks if MR is filed within the 30-day reglementary period. If filed</p>			<p><i>Action Officer</i> Legal Affairs Office</p>

¹⁵ Otherwise known as Anti Red Tape Act

¹⁶ *Period for rendering decisions of the Commission.* The Commission shall decide any case brought before it within sixty days from the date of its submission for resolution. If the account or claim involved in the case needs reference to other persons or offices, or to a party interested, the period shall be counted from the time the last comment necessary to a proper decision is received by it.

¹⁷ *Period for Rendering Decision.* - Any case brought to the Commission Proper shall be decided within sixty (60) days from the date it is submitted for decision or resolution, in accordance with Section 4, Rule III hereof.

* *Legal Service Sector has centralized receiving function. OGC refers/forwards documents to LAO according to its function*

** a) *Requests are assigned sequentially among the Divisions/Division Chief; b) In case the request is a renewal or an appeal, the Director may assign the request to the previous Action Officer (AO) who handled the LRR for continuity and to fast track the required action; c) The Assistant Director (Director III) assigns the Division/Division Chief in the absence of the Director IV*



CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	<p>within the prescribed period, re-evaluate the request based on the merit of MR and supporting documents, if any</p> <p>1.3.4 Draft a proposed decision. If not, draft a proposed decision denying the MR due to filing beyond the prescribed period, unless the period for filing is relaxed due to substantial justice and meritorious circumstances</p>			
	<p>1.4 Examine the petition to determine the completeness of the required documents</p> <p>1.4.1 In cases wherein there are lacking documents or written queries, the AO shall draft a request for additional documents/requirements or inquire through phone or email with the Office of the Auditor of the Agency requesting LRR.</p> <p>1.4.2 In cases wherein the submitted documentary requirements does not contain comment/</p>			<p><i>Action Officer</i> Legal Affairs Office</p>



CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	<p>recommendations of the concerned ATL/ SA/RSA/RD/CD, the AO shall draft a request for submission of the necessary documents/requirements to be signed by Director IV addressed to the concerned Office/Sector/ Region</p>			
	<p>1.5 Review the proposed draft LRR/Decision***</p>			<p><i>Assistant Commissioner</i></p> <p><i>Director IV</i> <i>Director III</i></p> <p><i>Division Chief/ Acting Division Chief</i> Legal Affairs Office</p>
	<p>1.6 Print the final document in three copies</p> <p>1.6.1 In case of appeal, proposed draft decision will be forwarded to the Commission Secretary (ComSec) for deliberation of the Commission Proper (CP)</p> <p>1.6.2 The proposed draft decision shall be accompanied by a transmittal,</p>			<p><i>Action Officer</i> Legal Affairs Office</p>



CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	through a Memorandum to the CP			
	1.7 Sign and approve LRR			<i>General Counsel</i> <i>Assistant Commissioner</i> Legal Services Sector
	1.8 Release the documents to intended party/ ComSec and files the LAO file copy/ receiving copy.			<i>Administrative Support Staff</i> Legal Affairs Office

*** Note: The proposed draft legal opinion/advice is reviewed according to the following levels of management/order:

- a. Division Chief (DC)/ Acting Division Chief;
- b. Director III;
- c. Director IV; and
- d. Assistant Commissioner



10. Narrative Procedures on the Rendition of Legal Opinion and Advice

Office or Division:	Legal Affairs Office (LAO), Legal Services Sector
Classification:	Highly Technical
Type of Transaction:	G2C - Government to Citizen, G2G – Government to Government, and G2B - Government to Business
Who may avail:	Any person or Government Agency seeking guidance and information relative to government transaction or issues within the jurisdiction of the Commission

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
<p>Letter Request of the following types:</p> <ol style="list-style-type: none"> 1. Government transaction involving disbursement of public funds or issues 2. Legal Opinions 3. Legal Opinions for consideration of the General Counsel of this Commission/Assistant Commissioners' Group/Commission Proper/the Office of the Chairperson 4. Comments and/or recommendations on proposed COA issuances 5. Comments and/or recommendations on proposed COA issuances for consideration the General Counsel of this Commission/ Assistant Commissioners' Group/ Commission Proper/ the Office of the Chairperson 6. Position paper, comments and/or recommendations on proposed bills of Congress, and issuances of regulatory and other agencies 7. Position paper, comments and/or recommendations on proposed bills of Congress, and issuances of regulatory and other agencies for consideration of the Office of the Chairperson 8. Report on House of Representatives and Senate Committee Hearings 	<p><i>Note: These requirements are only forwarded to LAO through Legal Services Sector from COA Field Offices. These are filed by the client through the concerned Audit Team/Cluster/Sector/Region</i></p>

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit the request with sufficient identification or authorization	1. Receive documents from the Office of the General Counsel's (OGC) staff.*	None	Exempted from the prescribed processing time under Republic Act	<i>Administrative Support Staff</i> Legal Affairs Office



CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
to the Legal Services Sector			No. 11032 ¹⁸ pursuant to Section 49 ¹⁹ of Presidential Decree No. 1445 or the Government Accounting Code of the Philippines, and Section 4, ²⁰ Rule X, 2009 RRPC	
	1.1. Initially evaluate or assess the documents and refer to the Division that will act on the request**			<i>Director</i> <i>Assistant Director</i> Legal Affairs Office
	1.2. Initially evaluate assess the documents and refer to the Action Officer (AO) who will specifically act on the request			<i>Division Chief</i> <i>Acting Division Chief</i> Legal Affairs Office
	1.3. Conduct research and queries, and draft communications to concerned COA Sectors, if necessary			<i>Action Officer</i> Legal Affairs Office
	1.4. Prepare draft legal opinion/advice and submit the proposed draft to appropriate reviewer			<i>Action Officer</i> Legal Affairs Office
	1.5. Review the proposed draft legal opinion/advice***		<i>Assistant Commissioner</i> <i>Director IV</i> <i>Director III</i> <i>Division Chief</i> <i>Acting Division Chief</i>	

¹⁸ Otherwise known as the Anti Red Tape Act.

¹⁹ *Period for rendering decisions of the Commission.* The Commission shall decide any case brought before it within sixty days from the date of its submission for resolution. If the account or claim involved in the case needs reference to other persons or offices, or to a party interested, the period shall be counted from the time the last comment necessary to a proper decision is received by it.

²⁰ *Period for Rendering Decision.* - Any case brought to the Commission Proper shall be decided within sixty (60) days from the date it is submitted for decision or resolution, in accordance with Section 4, Rule III hereof.

* *Legal Service Sector has centralized receiving function. OGC refers/forwards documents to LAO according to its function.*

** a) *Requests are assigned sequentially among the Divisions/Division Chief; b) The Assistant Director (Director III) assigns the Division/Division Chief in the absence of the Director IV.*



CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
				Legal Affairs Office
	1.6. Print the final document in three copies			<i>Action Officer</i> Legal Affairs Office
	1.7. Release the documents to intended party and file the LAO file copy/receiving copy			<i>Administrative Support Staff</i> Legal Affairs Office

***Note: The proposed draft legal opinion/advice is reviewed according to the following levels of management/order:

- a. Division Chief (DC)/ Acting Division Chief;
- b. Director III;
- c. Director IV ; and
- d. Assistant Commissioner



11. Petition for Money Claims Against the Government

Petition for Money Claims

Office or Division:	Claims and Adjudication Office (CAO) – Corporate, National, and Local			
Classification:	Highly Technical			
Type of Transaction:	G2G – Government to Government			
Who may avail:	<ul style="list-style-type: none"> • A claimant for money against the Government, cognizable by the Commission Proper; or • Representative of the claimant 			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
<p>A Petition for Money Claim shall be filed in five (5) legible copies and contain the following details:</p> <ul style="list-style-type: none"> • Personal circumstances or juridical personality of the petitioner; • Statement/Narration of Facts constituting his cause of action; • A citation of the law and jurisprudence upon which the petition is based; • Relief sought; • Petitioner or Counsel’s signature; and • Verification; and • Proof of Service to concerned respondent agency of the Government (personal receipt or registered mail). <p>The Petition shall be accompanied by the following:</p> <ul style="list-style-type: none"> • Certified true copies of documents referred therein and other relevant supporting documents; • Five (5) legible copies • Proof of payment of filing fees as per Section 2(b), Rule VIII, 2009 Revised Rules of Procedure of the Commission on Audit [RRPC]²¹ 		<p>Petitioner/Claimant; appropriate government offices, in case of certified true copies of the documents</p>		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. File petition for money claim with sufficient	1. Ask for sufficient identification and inquire about:	1/10 of 1% of the amount	Exempted from the prescribed	<i>Receiving Clerk</i> Specific Office: Commission

²¹ Contents of Petition.- The petition shall contain the personal circumstances or juridical personality of the petitioner, a concise statement of the ultimate facts constituting his cause of action, a citation of the law and jurisprudence upon which the petition is based and the relief sought. The petition shall be accompanied by certified true copies of documents referred therein and other relevant supporting papers.



CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
<p>identification or authorization</p>	<ul style="list-style-type: none"> Agency/ Respondent Nature of the claim and/or transaction which led to the filing of the money claim 	<p>involved but not exceeding P10,000.00 except if claimant is a government agency²²</p>	<p>processing time under Republic Act No. 11032²³ pursuant to Section 49²⁴ of Presidential Decree No. 1445 or the Government Accounting Code of the Philippines.</p>	<p>Secretariat, COA Central Office</p>
	<p>1.1 Examine the petition to determine the completeness of the required documents</p>			<p><i>Audit Team Leader</i></p>
	<p>a. If the documents are incomplete, inform the petitioner/counsel/r representative to comply with the formalities and procedural requirements</p>			<p><i>Supervising Auditor</i></p> <p><i>Cluster/ Regional Director</i></p>
	<p>b. If the documents are complete, stamp "received" on at least one original petition for review and the petitioner's receiving copy, write down the date and time of receipt, affix the initial of the receiving clerk, then give a copy to the petitioner or his/her representative</p> <p>Inform the period during which an</p>			<p><i>Cluster/ Regional Director</i></p>

²² information as per COA Key Services, but not included in the submitted data from CPASS

²³ Otherwise known as Anti Red Tape Act

²⁴ *Period for rendering decisions of the Commission.* The Commission shall decide any case brought before it within sixty days from the date of its submission for resolution. If the account or claim involved in the case needs reference to other persons or offices, or to a party interested, the period shall be counted from the time the last comment necessary to a proper decision is received by it.



CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	<p style="text-align: center;">inquiry on the status of the petition for money claim can be made</p> <p>1.2 Issue Order of the Respondent (Government Agency, Department, Instrumentality, GOCC, SUC, LGU, etc.) to submit an answer and transmit documents and other supporting papers relevant to the case, to the Commission Secretary copy furnished the petitioner/s or petitioner/s' counsel with proof of service pursuant to Section 2 e), Rule VIII of RRPC²⁵.</p>			
<p>2. The petitioner may file a Reply to the Commission Secretary, copy furnished the Respondent, within 15 days from receipt of the Answer. [Section 2(f),</p>	<p>2. Receive reply from the Respondent</p> <p>2.1 Request comment and recommendation from the appropriate Cluster/COA Regional Office, if not court-adjudicated claim pursuant to Section 2 (g), Rule VIII and Section 2, Rule X of RRPC²⁶</p>			<p>Director concerned</p>

²⁵ Answer.- Within fifteen (15) days from receipt of the said Order, the respondent shall file with the Commission Secretary an Answer to the petition. The answer shall be accompanied by certified true copies of documents referred to therein together with other supporting papers. The answer shall (a) point out insufficiencies or inaccuracies in the petitioner's statement of facts and issues and (b) state the reasons why the petition should be denied or dismissed or granted. Copy of the answer shall be served on the petitioner and the proof of service thereof shall be attached to the answer.

²⁶ Section 2. Referral of Money Claim Filed Directly with the Commission Proper.- Within five (5) days from receipt of the complete records of the case including the Answer of the Respondent or other parties in interest, the Commission Secretary shall refer the said records to the Director of the appropriate office in the Central/Regional Office who shall, within fifteen (15) days from receipt thereof, submit his comment and recommendation to the Commission Secretary .recommendation to the Commission Secretary.



CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
<p>Rule VIII, 2009 RRPC]</p>	<p>2.2 Submit Comment to the Commission Secretary, pursuant to Section 2, Rule X of RRPC.</p> <p>2.3 Upon receipt of the Comment (if not court-adjudicated claim), or Reply or upon expiration of the period to Reply, refer the case with the complete records of the case to the Legal Services Sector for review, evaluation, preparation of draft Decision, pursuant to Section 2, Rule X of RRPC</p> <p>2.4 Submit Comment to the Commission Secretary, pursuant to Section 2, Rule X of RRPC.</p> <p>2.5 Upon receipt of the Comment (if not court-adjudicated claim), or Reply or upon expiration of the period to Reply, refer the case with the complete records of the case to the Legal Services Sector for review, evaluation, preparation of draft Decision, pursuant to Section 2, Rule X of RRPC</p> <p>2.6 Submit draft decision to the CP, pursuant</p>			



CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	<p>to Section 2, Rule X of RRPC</p> <p>2.7 Call for Oral Arguments or submission of Memoranda by the parties pursuant to Section 3, Rule X of the RRPC</p>			
<p>2. Submit respective memoranda, pursuant to Section 3, Rule X of the RRPC²⁷</p>	<p>3. Receive memoranda</p> <p>3.1 Conduct formal deliberation, submit concurring or dissenting opinion and finale decision, pursuant to Sections 4 and 5, Rule X of RRPC.</p> <p>3.2 Copies of the Decision or Resolution of the Commission shall be distributed as follows:</p> <ul style="list-style-type: none"> • first original copy to the permanent Book of Decisions which shall be maintained and kept by the Commission Secretary; • second original copy to the Central Office Records Division of the Commission; • third original copy to the <i>rollo</i> or folder containing the 			

²⁷ *Section 3. Oral Argument.*- Upon motion by a party, or motu proprio, the Commission Proper may call for oral arguments of the parties before the Commission Proper en banc subject to such limitation of time and issues as the Commission may prescribe. In lieu of oral arguments, the parties may be allowed to submit their respective memoranda within fifteen (15) days. from notice thereof.



CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	<p>original copies of the pleadings and other papers in the custody of the Commission Secretary;</p> <ul style="list-style-type: none"> • one copy each to the Legal Services Sector, Auditor and Director concerned; and • one copy each to the parties or their counsels in the case. (Section 8, Rule X, 2009 RRPC)²⁸ 			

²⁸ *Number of Copies and Distribution of Decision.*- Copies of the Decision or Resolution of the Commission shall be distributed as follows: (1) first original copy to the permanent Book of Decisions which shall be maintained and kept by the Commission Secretary; (2) second original copy to the Central Office Records Division of the Commission; (3) third original copy to the rollo or folder containing the original copies of the pleadings and other papers in the custody of the Commission Secretary; (4) one copy each to the Legal Services Sector, Auditor and Director concerned; (5) one copy each to the parties or their counsels in the case.



12. Petition for Review of the Decision of the Cluster/Regional Director; Appeal from Notice of Disallowance/Notice of Charge issued by the Fraud Audit Office, Special Audit Office, and Intelligence and Confidential Fund Audit Office

Petition for Review

Office or Division:	Claims and Adjudication Office (CAO) – Corporate, National, and Local
Classification:	Highly Technical
Type of Transaction:	G2G – Government to Government
Who may avail:	The party aggrieved by a decision of the Director, or by the Audit Team of the Fraud Audit Office, Special Audit Office or Intelligence and Confidential Fund Audit Office, may appeal to the Commission Proper. [Rule VII, Section 1, 2009 Revised Rules of COA (RRPC), as amended by COA Resolution No. 2015-015 dated April 13, 2015 ²⁹]
CHECKLIST OF REQUIREMENTS	
WHERE TO SECURE	
<p>The Appeal shall be filed in five (5) copies containing the following:</p> <ul style="list-style-type: none"> • Caption setting forth the name and address of the Commission on Audit, the title of the case, the docket number and the description of the Petition; • Statement of jurisdictional facts that the appeal was filed within the reglementary period of six (6) months from receipt of notice of disallowance or charge, or from receipt of the decision of the Director; • Statement/narration of facts; • Issue/s for resolution; • Arguments and discussions; • Appellant or counsel's signature • Verification and Certification of Non-forum Shopping <p>The Appeal shall be accompanied by the following:</p> <ul style="list-style-type: none"> • Certified true copy of the decision appealed from; • Certified true copies of such relevant portions of the record as referred to in the Appeal and other supporting documents; • Proof of service (Personal or registered mail) of such Appeal on the adverse party or 	<p>Appellant; Office of the Auditor or the Director of the Fraud Audit Office, Special Audit Office, and Intelligence and Confidential Fund Audit Office</p>

²⁹ Jurisdiction of the COA Commission Proper over Appeals from Notice of Disallowance/Notice of Charge Issued by the audit teams of the Fraud Audit Office, Special Audit Office, and Intelligence and Confidential Fund Audit Unit.



<p>Auditor, Director, or other parties having a direct interest in the case</p> <ul style="list-style-type: none"> • Proof of payment of the filing fee (Section 5, Rule IX, 2009 Revised Rules of Procedure of the COA (RRPC)) 	
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CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. File an Appeal	1. Examine the Petition for Review to determine if the documents are complete as prescribed in the 2009 RRPC	Pursuant to COA Resolution 2013-016 dated August 23, 2013, all appeals from notice of Disallowance or Charge shall be subject to payment of 1/10 of 1% of the amount involved but not exceeding P20,000.00. Payment shall be made at the Commission on Audit (COA) Central Office Cashier or	Exempted from the prescribed processing time under Republic Act No. 11032 ³⁰ pursuant to Section 49 ³¹ of Presidential Decree No. 1445 or the Government Accounting Code of the Philippines, and Section 4, ³² Rule X, 2009 RRPC	Commission Proper through the Commission Secretariat, COA Central Office
	1.1. If the documents are incomplete, inform the appellant or its representative to comply with formalities and procedural requirement.			
	1.2. If the documents are complete, stamp "received" on at least one copy of the petition and the petitioner's receiving copy, write down the date, time of receipt, affix the initials of the receiving clerk; then give a copy to the petitioner/representative/counsel			1.3. Within five (5) days from receipt of the petition for review, the Commission Secretary shall issue an Order requiring the Director

³⁰ Otherwise known as the Anti Red Tape Act.

³¹ Period for rendering decisions of the Commission. The Commission shall decide any case brought before it within sixty days from the date of its submission for resolution. If the account or claim involved in the case needs reference to other persons or offices, or to a party interested, the period shall be counted from the time the last comment necessary to a proper decision is received by it.

³² Period for Rendering Decision. - Any case brought to the Commission Proper shall be decided within sixty (60) days from the date it is submitted for decision or resolution, in accordance with Section 4, Rule III hereof.



CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	concerned to file his Answer to the Petition and transmit the entire records of the case to the Commission Secretary. (Section 6, Rule VII, 2009 RRPC)	at the Cashier of the COA Regional Finance Office. If not practicable, payment may be remitted through postal money order to the COA (Section 5, Rule IX, 2009 RRPC)		
	1.4. Within fifteen (15) days from receipt of the Order to Answer, the Director concerned shall submit his Answer to the petition to the Commission Secretary together with the records of the case. A copy of the Answer shall be served on the petitioner by the Director. (Section 7, Rule VII, 2009 RRPC)			Director concerned
2. Appellant may file a reply with the Commission Secretary, copy furnished the Director concerned within fifteen (15) days from receipt of the Answer. The Commission Proper, however, may direct any or all	2. The Commission Proper shall review the case and render a decision.			Commission Proper
	2.1 Copies of the Decision or Resolution of the Commission shall be distributed as follows: <ul style="list-style-type: none"> • first original copy to the permanent Book of Decisions which shall be maintained and kept by the Commission Secretary; • second original copy to the Central Office Records Division of the Commission; • third original copy to the <i>rollo</i> or folder 	Commission Proper through the Commission Secretary		



CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
<p>the parties to submit additional pleadings or documents which it may deem necessary in the proper adjudication of the case. (Section 8, Rule VII, 2009 RRPC)</p>	<p>containing the original copies of the pleadings and other papers in the custody of the Commission Secretary;</p> <ul style="list-style-type: none"> • one copy each to the Legal Services Sector, Auditor and Director concerned; and • one copy each to the parties or their counsels in the case. (Section 8, Rule X, 2009 RRPC) 			
	<p>2.2 <i>Finality of Decisions or Resolutions.</i> - A decision or resolution of the Commission upon any matter within its jurisdiction shall become final and executory after the lapse of thirty (30) days from notice of the decision or resolution, unless a motion for reconsideration is seasonably made or an appeal to the Supreme Court is filed. (Section 9, Rule X, 2009 RRPC)</p>			<p>Commission Proper through the Commission Secretary</p>
	<p>2.3 A Motion for Reconsideration may be filed within 30 days from notice of the decision or resolution, on the grounds that the evidence is insufficient to justify the decision; or that the said decision of the Commission is contrary to law. (Section 10, Rule X,</p>			<p>Petitioner</p>



CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	<p>2009 RRPC, as amended by COA Resolution No. 2011-006 dated August 17, 2011)</p> <p>2.4 <i>Entry of Decision.</i> - If no appeal is filed within the time provided in these rules, the decision of the Commission shall be entered by the Commission Secretary in the Docket which contain the dispositive part of the decision and shall be signed by the Secretary with a certificate that such decision has become final and executory. Such recording of the decisions shall constitute the entry. (Section 13, Rule 10, 2009 RRPC)</p>			Commission Secretary
	<p>2.5 Any decision, order or resolution of the Commission may be brought to the Supreme Court on certiorari by the aggrieved party within (30) days from receipt of a copy thereof in the manner provided by law and Rules of Court. (Section 1, Rule XII, 2009 RRPC)</p>			Aggrieved party



13. Request for Approval of Negotiated Sale/Disposal of Real Property pursuant to Section 380 of the Local Government Code; Section 4, Rule VIII of the 2009 RRPC; and COA Circular No. 2017-003 dated October 25, 2017

Request for Approval of Negotiated Sale of Real Property

Office or Division:	Commission Secretary
Classification:	Highly Technical
Type of Transaction:	G2G – Government to Government
Who may avail:	Local Government Unit Authorized Representative where real property is located

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
<p>All requests for approval, prior to the perfection of the contract of sale, shall be accompanied by the following documents:</p> <ol style="list-style-type: none"> a. Letter request by the Local Chief Executive (LCE) of Local Government (LGU) concerned; b. Copy of Sanggunian resolution/ordinance authorizing the LC to enter into negotiated price of the property to be sold/disposed of; c. Certification issued by the Zoning Administrator of the LGU, declaring that the real property sought to be sold is no longer needed for any project or program by the LGU; d. Certification issued by the LGU's Committee on Awards, attesting that two (2) sealed bids had failed as defined in COA Circular No. 92-386, and verified by the Audit Team Leader (ATL) of the COA Auditing Unit in the LGU concerned. In the event that the forgoing requirement is not applicable due to impracticability of public bidding, as in the case where there are already longtime occupants inhabiting the particular property of the LGU and the intent of the latter is to sell said property through negotiation, a separate certification and/or resolution should be issued by the proper authority to such effect. e. Sufficient proof of ownership over the 	<p>Local Government Unit concerned; Auditors and Cluster/Regional Director concerned</p>



real property for negotiated sale/disposal, such as certified copy of the Certificate of Title/Transfer Certificate of Title, Tax Declaration of the Property, and the like;

- f. Copy of the vicinity map of the portion of the lot or real property subject of the disposition;
- g. Copy of the proposed Contract of Conveyance (Deed of Sale), which shall be in accordance with the formalities required by law;
- h. Real Estate Inspection Report issued by the qualified COA Technical Audit Specialist (TAS);
- i. Appraisal Report of the LGY's Appraisal Committee, stating the Fair Market Value (FMV) of the real property;
- j. Appraisal/Valuation Review Report conducted by the concerned Technical Service Office (TSO) on the reasonableness of the negotiated selling price. The report shall be for COA's reference;
- k. Documents showing the FMV of the real property as determined by the Committee on Awards;
- l. Documents showing the zonal valuation and assessed value of the real property;
- m. List of the names of the homeowners/beneficiaries, the respective lot areas awarded, and the selling price or price of sale for each lot granted to said homeowners/beneficiaries, if the negotiated sale was resorted to without conducting an auction pursuant to Item (d) above;
- n. Comments and/or recommendations of the ATL, Supervising Auditor (SA) and Regional Director (RD) on the legality and propriety of the transaction and the reasonableness of the selling price in accordance with existing rules and regulations; and
- o. Copy of the Official Receipt showing payment of filing fee.



CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. File request for approval of negotiated sale/disposal of government real property	1. Examine request for approval of negotiated sale/disposal of government real property to determine if the documents are complete in accordance with Sections 379-380 the Local Government Code of 1991 (RA 7160) Sections 379-380; and the pertinent provisions of COA Circular No. 92-386 dated October 20, 1992, COA Circular No. 2017-003 dated October 25, 2017, and COA Circular 2019-003 dated June 25, 2019.	Pursuant to COA Resolution No. 2013-016 dated August 23, 2013, all requests for approval of sale shall be subject to payment of 1/10 of 1% of the amount involved, provided that the total filing fee shall not exceed 50,000, subject to certain exceptions as may be approved by the CP. <i>(Reiterated in COA Circular 2019-003 dated June 25, 2019)</i>	Exempted from the prescribed processing time under RA 11032 ³³ pursuant to Section 49 ³⁴ of the PD 1445 or the Government Accounting Code of the Philippines	Commission Secretariat, COA Central Office
	1.1 If the documents are incomplete, inform the representative to comply with the formalities and procedural requirements.			
	1.2 If the documents are complete, stamp "received" on at least one request for relief and the requesting party's receiving copy, write down the date, time of receipt,			

³³ Otherwise known as the Anti Red Tape Act.

³⁴ *Period for rendering decision of the Commission.* The Commission shall decide any case brought before it within 60 days from the date of its submission for resolution. If the account or claim involved in the case needs reference to other persons or offices, or to the party interested, the period shall be counted from the time the last comment necessary to a proper decision is received by it.)



CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	affix the initial of the receiving clerk then give a copy to the said accountable officer/ counsel/ representative			
	1.3 Referral of the case to the Audit Team Leader/State Auditor/Cluster/Regional Office concerned for comment and recommendation, and thereafter, to the Commission Proper Adjudication and Secretariat Support Services Sector (CPASSS).			
	1.4 Review of Draft Decision from CPASSS.			
	1.5 Deliberation by the Commission Proper of the Draft Decision from CPASSS			
	1.6 Issue Decision pursuant to Section 8, Rule IV of RRPC			
	1.7 Distribute the Decision to the Local Government Unit Authorized Representative where real property is located, the Auditors, Cluster/Regional Director concerned			



14. Request for Relief from Accountability for Losses of Government Funds and Property due to Acts of Man (i.e., theft, robbery, arson, etc.)

Request for Relief from Money/Property Accountability

Office or Division:	Auditor, Cluster/Regional Director concerned or Commission Secretary
Classification:	Highly Technical
Type of Transaction:	G2G – Government to Government
Who may avail:	<ul style="list-style-type: none"> Persons who are accountable for government funds and property which were lost and/or damaged without negligence on their part in the custody thereof Audit Team assigned at the government agency where the accountable officer filing the request is assigned <p><i>(Note: Under the 2009 RRPC, request for relief involving an amount of P100,000 and below is within the jurisdiction of the Auditor;³⁵ that which exceeds P100,000 but not more than P500,000 is with the Director/Regional Director concerned;³⁶ and the amount exceeding P500,000 is within the jurisdiction of the Commission Proper³⁷)</i></p>
CHECKLIST OF REQUIREMENTS	
<ul style="list-style-type: none"> Notice of loss of government supplies and property to the head of the agency and the auditor assigned thereat; Request for relief from accountability of the person accountable for government funds and property filed within thirty (30) days or of such longer period as may be allowed by the Commission accompanied by the following documents: <ul style="list-style-type: none"> The basic notice of loss showing the exact date of filing and receipt in the Office of the Auditor concerned; Affidavit of the accountable officer containing a statement of facts and circumstances of the loss, i.e. property lost and its valuation, actual date in which the absence was first noted, manner of disappearance, efforts exerted to recover the same, provisions made to safeguard the property, date when the loss was reported to the auditor and police authorities, etc.; 	WHERE TO SECURE
	Accountable officer and/or Head of the Agency; appropriate government offices, i.e., PNP, BFP, NBI, etc.; Auditor; Cluster/Regional Director concerned

³⁵ Section 5, Rule IV, 2009 Revised Rules of Procedure of the Commission on Audit (RRPC).

³⁶ Section 8, Rule V, 2009 RRPC.

³⁷ Section 1(d), Rule VIII, 2009 RRPC; and COA Resolution No. 2012-001 dated March 22, 2012.



- Affidavits of two (2) disinterested persons cognizant of the facts and circumstances of the loss;
- Final investigation report of the office or department head, proper government investigating agency (PNP, BFP, NBI, etc.);
- Comment/s and/or recommendation of the agency head;
- List and description including book value, date of acquisition, property number, account classification, condition of the property, and other additional relevant information of the properties lost as attested by the concerned officials, as the case may be;
- Latest inventory and inspection report preceding the loss and inspection report on the extent of damage/loss;
- Exact or accurate amount of government cash or book value of the property, subject of the request for relief;
- Memorandum Receipt, if any, covering the properties subject of the request;
- Certification from Police/Fire Chief/Provincial Governor/Mayor or other competent authority as the destruction brought by natural calamity and/or insurgency;
- Report on Cash Examination conducted immediately after the loss (for cash losses)
- Certificate by the veterinarian as to the case of death with a description of the animal, if the property is a governmental animal under the case of a veterinarian, and autopsy report;
- Authenticated pictures of the site (loss through fire and theft or robbery/hold-up);
- Fire insurance policy;
- Certification of the proper official on the actual occurrence of calamity specifying therein the approximate or exact time of occurrence and the affected areas;
- Insurance policy, if any, and the fact of receipt of the insurance proceeds;
- Affidavits of security guards pertaining to the incident, if manned by them, and the contract of security services;
- Information on whether or not the accountable officer was accompanied by police/security escorts during theft or robbery/hold-up of cash (going to and fro the bank, office break-in, etc.)



<p>and the appropriate explanation if none; and</p> <ul style="list-style-type: none"> ○ Comments and/or recommendation of the auditor. 				
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
<p>1. File request for relief with sufficient identification or authorization.</p>	<p>1. Ask for sufficient identification and inquire about:</p> <ul style="list-style-type: none"> • Properties lost or damaged and their corresponding value; • Name of accountable officer and the agency from which he/she belongs. 	<p>1/10 of 1% of the amount involved but not exceeding P10,000.00</p>	<p>Exempted from the prescribed processing time under RA 11032³⁸ pursuant to Section 49³⁹ of the PD 1445 or the Government Accounting Code of the Philippines</p>	<p>Commission Secretariat, COA Central Office</p>
	<p>1.1 Examine request for relief from accountability to determine if the documents in support of the relief are complete (Sections 498 and 499 of the Government Accounting and Auditing Manual Volume I and Sections 151 and 152 of COA Circular No. 92-386 dated October 20, 1992, for LGUs)</p>			
	<p>1.2 If the documents are incomplete, inform the accountable officer/counsel/ representative to comply with the formalities and procedural requirements.</p>			
	<p>1.3 If the documents are complete, stamp "received" on at least</p>			

³⁸ Otherwise known as the Anti Red Tape Act.

³⁹ *Period for rendering decision of the Commission.* The Commission shall decide any case brought before it within 60 days from the date of its submission for resolution. If the account or claim involved in the case needs reference to other persons or offices, or to the party interested, the period shall be counted from the time the last comment necessary to a proper decision is received by it.)



CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	<p>one request for relief and the requesting party's receiving copy, write down the date, time of receipt, affix the initial of the receiving clerk then give a copy to the said accountable officer/counsel/representative</p> <p>1.4 Inform the accountable officer/counsel/representative of the proceedings before the Auditor (Sections 5 to 9 of Rule IV of the RRPC)</p> <p>Inform also the period during which an inquiry on the status of the request can be made.</p> <p>1.5 Issue Decision pursuant to Section 5, Rule IV of RRPC</p>			
	<p>1.6 Distribute the Decision to the head of the agency, auditor and agency officials affected by the decision through personal service, or if not practicable through registered mail pursuant to Sections 6 and 7, Rule IV of RRPC</p>			



Technical Services

15. Request for Assistance in the Design, Installation, and Improvement of Internal Control Systems (ICS) of Government Agencies

Section 2(1), Article IX-D of the 1987 Constitution vests upon the Commission on Audit the “power, authority and duty to examine, audit, and settle all accounts pertaining to the revenue and receipts of, and expenditures for uses of funds and property, owned or held in trust by, or pertaining to, the government, or any of its subdivision, agencies, or instrumentalities, including government-owned or controlled corporations with original charter.....”.

In keeping with Constitutional mandate, one of the primary objectives of COA is “to determine whether or not the fiscal responsibility that rests directly with the head of the government agency has been properly and effectively discharge.” (Section 25 of PD No. 1445).

Anent to this provision, Section 55 of PD No. 1445 (examination and evaluation standards in government auditing) provides that “an evaluation shall be made of the system of internal control and related administrative practices to determine the extent they can be relied upon to ensure compliance with laws and regulations and to provide for efficient, economical and effective operations”.

Further, Section 2(1), Article IX-D of the 1987 Constitution provides that where the internal control system of the audited agency is inadequate, the Commission may adopt such measures, including temporary or special pre-audit as are necessary to correct deficiencies.

Thus, the Commission created the Systems Consultancy Services Office (SCSO) to render advisory services to government agencies relative to the design, installation and improvement of internal control systems of government agencies.

Office or Division:	<ul style="list-style-type: none"> Office of the Chairperson (CHO) Audit Teams/Audit Groups assigned at the requesting Agency Offices of the Cluster Director concerned, COA Central Office, or the Office of the Regional Director of COA Regional Office concerned, having jurisdiction over the requesting agency; and Office of the Director, Systems Consultancy Services Office, Systems and Technical Services Sector
Classification:	Highly Technical
Type of Transaction:	G2G – Government to Government
Who may avail:	Government agencies/officials



CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
Written request containing the reasons for availing the SCSO services, and the particular scope of work such as selected critical process/es or functions; and/or the entire internal control systems.		Not applicable/No standard forms		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit written requests	1. Receive request for advisory services either by: a. Office of the CHO b. Audit Teams/ Audit Groups assigned at the Agency subject of the request; c. Offices of the Cluster Director concerned d. Office of the Regional Director of COA Regional Office concerned; and e. Office of the Director, Systems Consultancy Services Office, Systems and Technical Services Sector	None	5 minutes	<i>Admin Unit Staff/Receiving Clerk</i>
	For request received by Offices other than SCSO: 1.1. Log the request and forward the request to the action officer; and 1.2. Forward the request to SCSO	None	1 working day	<i>Action Officer</i>
	For endorsement/request received by SCSO:	Not applicable		



CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	<p>1.3. The Admin Unit logs and prepares routing slip (RS) and forwards to the Director</p> <p>1.4. The Director assigns the request to the concerned SCSO division</p> <p>1.5. The concerned division assesses/evaluates the request and decides on matter to be considered on the draft letter-reply</p> <p>Notes:</p> <p>a. The letter-reply may contain request for a brief meeting with the requesting agency to clarify some related issues; or a request for initial documents necessary in the project.</p> <p>b. If the request is received and endorsed by Offices other than SCSO, informs the endorsing office of the action taken through a Memorandum.</p>		<p>5 minutes</p> <p>5 minutes</p> <p>2 working days</p>	<p><i>Admin Staff</i></p> <p><i>Director IV</i> Systems Consultancy Services Office</p> <p>SCSO Division concerned</p>



CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
2. Act on the comments/ reply and recommendations received from SCSO either by: <ul style="list-style-type: none"> • Arrangement of a meeting with the SCSO officers for some clarification, or • Preparation and submission of draft engagement letter/terms of reference and other necessary documents 	2. Conduct initial meeting, and decides on the next step to be done by the requesting agency; or	None	1 working day	<i>Directors</i> <i>Division Chiefs</i> Systems Consultancy Services Office
	2.1. Receive and review the draft Engagement Letter or Terms of Reference to include out-of-pocket fees, and returns to the agency for confirmation and/or signature	Out-of-pocket expenses will depend on the scope of engagement.	2 working days	<i>Admin Staff/</i> Concerned SCSO Division <i>Directors</i> Systems Consultancy Services Office
3. The Agency reviews and confirms on the draft engagement letter/terms of reference by signing on these documents, and forward to the SCSO for signature	3. The SCSO creates, through an Office Order, a Project Team for the implementation of the engagement contracts.	None	2 working days	SCSO concerned Division
	3.1. The Project Team arranges an initial conference with the agency to discuss the scope, timing of the engagement and the necessary documents/ information needed. 3.2. Review the agency's ICS design and its installation,		1 working day	<i>Directors/</i> Project Team Systems Consultancy Services Office



CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	<p>in close coordination with the concerned agency personnel, that includes the following steps:</p> <p>Step 1: Identify agencies objectives</p> <p>Step 2: Walk-through tests to learn the key business processes and controls</p> <p>Step 3: Document key processes and controls narratives</p> <p>Step 4: Identify key control points</p> <p>Step 5: Test the design effectiveness of key control points</p> <p>Step 6: Analyze control deficiencies and assess corresponding risk</p>			
	3.1 Generate Internal Control Systems Report (ICSR) and set-up a meeting with the agency head to discuss the contents of the ICSR		5 working days	<i>Directors/</i> Project Team Systems Consultancy Services Office
4. The Agency meets with the SCSO Director to discuss the contents of the ICSRs	4. Finalize the ICSR and transmit to the Agency.	Depends on the scope of engagement	2 working days	<i>Directors/</i> Project Team Systems Consultancy Services Office
5. The Agency accepts the				



CLIENT STEPS	AGENCY ACTIONS	FEEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
ICSR, monitors its implementation and regularly reviews the ICS for maximum benefit				



Training Services

16. Request for Capacity Building/Training on the Enhanced eNGAS/eBudget Systems (Prior to Agency Implementation of the Systems)

Government agencies may request assistance from the Commission to conduct capacity building/training efforts prior to the implementation of the eNGAS/eBudget Systems in the workplace.

Office or Division:	Accounting Systems Development and Other Services Office (ASDOSO), Government Accountancy Sector (GAS)			
Classification:	Highly technical			
Type of Transaction:	G2G – Government to Government			
Who may avail:	Head of Agency/Head of Financial Management Service/Chief Accountant of NSGAs/LGUs			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
1. Written request addressed to Director IV, ASDOSO, GAS 2. Filled-up Technical Requirements Checklist form		Respective office of the applicant COA-GAS website (http://gas.coa.gov.ph/)		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit/Mail written request	1. Receive the letter request and forward to the ASDOSO Director.	None	10 minutes	<i>Receiving Clerk</i> ASDOSO, Government Accountancy Sector
	1.1 Evaluate the request. Forward to Service Chief, Technical Assistance and Helpdesk Services (TAHDS) for appropriate action	None	1 working day	<i>Director III and IV,</i> General Services Office
	1.2 Designate Action Officer and provide corresponding instructions.	None	5 minutes	<i>Service Chief,</i> ASDOSO, Government Accountancy Sector
	1.3 <i>If the letter-request lacks an attached TRC:</i> Contact requesting	None	4 hours	<i>Action Officer,</i> Technical Assistance and Helpdesk



CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	party to accomplish TRC and submit through e-mail			Services, ASDOSO, Government Accountancy Sector
	<p>1.4 If the requesting party is compliant with the TRC: Evaluate the TRC and draft written reply to requesting party regarding their compliance with the requirements, and the contact details for the designated TAHDS personnel for succeeding arrangements.</p>		3 working days	Action Officer, Technical Assistance and Helpdesk Services, ASDOSO, Government Accountancy Sector
	1.5 Review evaluated TRC and written reply to requesting agency.	None	5 working days	Service Chief, Directors ASDOSO, Government Accountancy Sector
2. Receive written reply	2. Release written reply and forward to Records Management Services, AS for releasing (via post)	None	4 hours	Secretary ASDOSO, Government Accountancy Sector

Upon receipt of the confirmation of TRC-compliant agency on the availability with the training schedule provided and final count of attendees:

1. Send confirmation on the availability with the training schedule provided and final count of attendees	<p>1. Prepare invitation letter containing the following details, and submit to Service Chief, TAHDS, ASDOSO, GAS:</p> <ul style="list-style-type: none"> • Final training schedule • Final count of participants/ 	None	1 hour	Action Officer, Technical Assistance and Helpdesk Services, ASDOSO, Government Accountancy Sector
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CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	attendees <ul style="list-style-type: none"> • Training fee per participant • Laptop specifications that will be brought during the training • Data required during the conduct of the training 			
	1.1 Review and approve invitation letter	None	2 working days	<i>Service Chief</i> Technical Assistance and Helpdesk Services <i>Directors</i> ASDOSO, Government Accountancy Sector
2. Receive invitation letter	2. Release signed invitation letter to requesting party (via e-mail)	None	1 working day	<i>Action Officer</i> Technical Assistance and Helpdesk Services, ASDOSO, Government Accountancy Sector



17. Request for Exclusive Seminar/s by Government Agencies

Office or Division:	Local Training and Consultancy Services (LTCS), Professional Development Office (PDO)			
Classification:	Highly Technical			
Type of Transaction:	G2G – Government to Government			
Who may avail:	Government agencies			
CHECKLIST OF REQUIREMENTS			WHERE TO SECURE	
Letter request				
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Send letter request to COA	1. Contact the designated agency focal person and clarify the request	None	3 working days	Personnel Local Training and Consultancy Services PDO, Professional and Institutional Development Sector
	1.1. Prepare letter-reply requesting for the issues and concerns, and confirm the agency's availability for a pre-seminar briefing			
	1.2. Conduct pre-seminar briefing		4 hours	
	1.3. Prepare proposed Training Agreement and final Course Agenda		3 working days	
2. Sign Training Agreement and submit to PDO with the Certificate of Availability of Fund (CAF)	2. Prepare Memo Clearance for the Resource Persons	None	6 working days	Personnel Local Training and Consultancy Services PDO, Professional and Institutional Development Sector
	2.1. Prepare Office Order for the authority to conduct seminar and designation of the Training Management Team	None		



CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
3. Pay training fees <i>Note: Deadline is on the first day of the seminar</i>	3. Conduct seminar	None	3 to 5 working days	Personnel Local Training and Consultancy Services PDO, Professional and Institutional Development Sector
	3.1. Prepare and issue the Certificate of Appearance and Certificates of Training	None		



18. Requests for Resource Person/s by Government Agencies

Office or Division:	Local Training and Consultancy Services (LTCS), Professional Development Office (PDO)			
Classification:	Simple			
Type of Transaction:	G2G – Government to Government			
Who may avail:	Government agencies			
CHECKLIST OF REQUIREMENTS			WHERE TO SECURE	
Letter request			From the concerned agency	
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Send letter request to COA	1. Receive letter request and evaluate nature of request for Resource Person (RP)	None	1 working day	Personnel Local Training and Consultancy Services PDO, Professional and Institutional Development Sector
	1.1. Prepare endorsement memo forwarding the letter request to the concerned offices for appropriate action	None	2 working days	
	1.2. Prepare letter/memo reply informing the requesting office on the actions taken by the PDO			
	1.3. Make initial arrangement with the concerned Regional Office if the request is to be indorsed/forwarded to the same			



Other Services

19. Request for Clarification on Accounting Standards, Policy, Accounting Guidelines, Rules and Regulations, and Accounting Issues/Matters

Inquiries on accounting standards, policies, accounting guidelines, rules and regulations, and accounting issues/matters may be addressed to the Commission for proper clarification.

Office or Division:	Accounting Systems Development and Other Services Office (ASDOSO), Government Accountancy Sector (GAS)
Classification:	Highly technical
Type of Transaction:	G2G – Government to Government
Who may avail:	Head of Agency/Head of Financial Management Services/Chief Accountant of the National Government Agency, Local Government Unit, and Government Corporation, COA Delivery Units

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Written request addressed to Director IV, ASDOSO, GAS	Respective office of the applicant COA-GAS website (http://gas.coa.gov.ph/)

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit/Mail letter request/query addressed to the Director IV, ASDOSO, GAS	1. Receive the letter request/query and forward to the Assistant Commissioner, GAS for instruction	None	10 minutes	<i>Receiving Clerk</i> ASDOSO, Government Accountancy Sector
	1.1. Evaluate the letter request. Delineate to appropriate ASDOS Service (Local, National, or Corporate) concerned	None	4 hours	<i>Directors</i> ASDOSO, Government Accountancy Sector
	1.2. Perform initial evaluation, designate Action Officer, and provide specific instruction	None	4 hours	<i>Service Chief,</i> ASDOS Services, ASDOSO, Government Accountancy Sector



CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	1.3. Evaluate the query. If necessary, contact the requesting party for additional documents and/or information, or conduct meeting with agency personnel and the COA resident auditor.	None	2 working days	<i>Action Officer, ASDOS Services, ASDOSO, Government Accountancy Sector</i> <i>Note: in case conduct of meeting, the Service Chief/Director will accompany the Action Officer</i>
	1.4. Prepare letter-reply with recommendations on the accounting issues/concerns for review of the Assistant Commissioner, GAS.		10 working days	<i>Action Officer Section Chief, Service Chief ASDOS Services,</i> <i>Directors ASDOSO, Government Accountancy Sector</i>
	1.5. Review and approve written reply.	None	5 working days	<i>Assistant Commissioner Government Accountancy Sector</i>
2. Receive letter-reply to request/query	2. Release the written letter-reply to the requesting party/agency.	None	4 hours	<i>Releasing Clerk, Office of the Assistant Commissioner, Government Accountancy Sector</i>



20. Request for Copy(ies) of Annual Financial Report (AFR)

Government agencies or officials may request printed copy(ies) of the Annual Financial Report from the Commission.

Office or Division:	1. COA Chairperson's Office 2. Office of the Assistant Commissioner (OAC), Government Accountancy Sector (GAS) 3. Government Accountancy Office (GAO), GAS			
Classification:	Simple			
Type of Transaction:	G2G – Government to Government			
Who may avail:	Senators, Congressmen, Oversight Agencies, Heads of other Government Agencies			
CHECKLIST OF REQUIREMENTS			WHERE TO SECURE	
1. Written request (sent via mail or e-mail) addressed to the COA Chairperson			Respective office of the requesting agency	
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Send (via mail or e-mail) letter request addressed to the COA Chairperson	1. Receive and log the letter request. Forward to the Chief Executive Staff.	None	30 minutes	<i>Receiving Clerk</i> Chairperson's Office
	1.1. Review the content of the letter request, and provide appropriate instruction/s	None	1 hour	<i>Chief Executive Staff</i> Chairperson's Office
	1.2. Log and forward to the GAS for appropriate action.	None	30 minutes	<i>Releasing Clerk</i> Chairperson's Office
	1.3. Review the letter request and provide instructions. Forward letter-request to the designated Office.	None	2 hours	<i>Assistant Commissioner</i> Government Accountancy Sector <i>Releasing Clerk</i> Office of the Assistant Commissioner, Government Accountancy Sector



CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	1.4. Study the letter request and forward to the Service concerned.	None	1 hour	<i>Directors</i> Government Accountancy Office <i>Secretary</i> Office of the Director, Government Accountancy Office
	1.5. Study the letter request and determine the availability of the copy of the AFR being requested.	None	1 hour	<i>Service Chiefs</i> Staff Concerned GAO, Government Accountancy Sector
	1.6. If the copy(ies) of the AFRs are in stock: Contact the requesting party and inform that the electronic and printed copies of the AFRs are available for pick-up or delivery.	None	4 hours	Staff Concerned GAO, Government Accountancy Sector
	1.7. If the copy(ies) of the AFRs are not in stock: Contact the requesting party that the printed copy is not yet available and advise that they will be informed on the availability, the soonest			
	1.8. Prepare written reply to requesting party	None	1 hour	Staff Concerned GAO, Government Accountancy Sector
	1.9. Review, finalize and approve written reply to requesting party	None	4 hours	<i>Service Chief</i> GAO <i>Directors</i>



CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	1.10. Release written reply to the Service Chief concerned. Furnish copies to the <i>OAC</i> , <i>GAS</i> and <i>ChO</i>	None	30 minutes	GAO, Government Accountancy Sector <i>Secretary</i> Office of the Director, GAO
2. Proceed to GAO, GAS to pick-up copies of AFR.	2. Release the approved written reply with the copy of the AFR to the requesting party or authorized representative.	None	1 hour	Staff Concerned GAO, Government Accountancy Sector



21. Request for Documents/Records/Reports/Decisions, and Other Information in the Possession and/or Custody of the Records Management Services

Process of issuances of copies of official documents.

Office or Division:	<ul style="list-style-type: none"> Records Management Services (RMS), General Services Office (GSO), Administration Sector (AS) Filing, Retrieval, and Disposal Section (FRDS), RMS, GSO, COA 			
Classification:	Simple			
Type of Transaction:	G2G – Government to Government, G2C – Government to Client			
Who may avail:	All government agencies and private firms (e.g. law firms)			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
<ol style="list-style-type: none"> Written request to documents Accomplished Request Form Two (2) valid Identification Cards (e.g. government issued IDs and company ID) 		Respective office of the applicant RMS, GSO, COA		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit letter request to the Records Management Services (RMS).	1. Receive the letter request.	None	15 minutes	<i>Receiving clerk,</i> RMS General Services Office
	<ol style="list-style-type: none"> 1.1. Verify the requested documents if it is under the custody of the RMS. Retrieve the requested document in the storage room and confirm to the requesting party if the retrieved document is the one requested. 1.2. If the requested documents are not held by the RMS, return the letter request and refer the applicant to the proper Office of the Commission. 		45 minutes	<i>Section Chief</i> <i>Staff</i> FRDS General Services Office



CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
2. Fill out the request form and submit two valid IDs by the requesting party.	2. If the requesting party has complied with all the requirements, the Section Chief will endorse the request form together with the pertinent documents to the Service Chief for review, administration of oath and recommendation to the Office of the Director for approval.		1 hour	<i>Director II</i> <i>Section Chief</i> <i>Staff</i> FRDS General Services Office
3. Forward the Request Form to the Office of the Director, GSO, for signature	3. Review and approve the request form	None	1 working day	<i>Director III</i> <i>Director IV</i> General Services Office
4. Return the approved Request Form to the Records Management Services	4.1. Return the approved request form for reproduction, certification of requested documents, and release of assessment form 4.2. Indicat the amount to be paid at the Treasury Office	None	3 hours	<i>Director II</i> <i>Section Chief</i> <i>Staff</i> FRDS General Services Office
5. Go to the Accounting Office to get the Order of Payment and pay the amount fee at the Treasury Services		a. 5.00 pesos per page for hard copy b. 1.00 pesos per page authenticat ion fee c. Cost of mailing by		Treasury Services, General Services Office



CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
		private courier or registered mail as determined by the processor		
6. Claim the requested document at RMS, GSO	6. Upon payment and presentation of Official Receipt, the processor will: <ul style="list-style-type: none"> a. photocopy the Official Receipt and let the requesting party to sign the Acknowledgement Receipt b. Release the requested document and the Official Receipt to requesting party 	None	15 minutes	<i>Section Chief</i> Staff FRDS General Services Office



22. Request for Technical Assistance (thru e-Ticket System) in the use of eNGAS/eBudget Systems

Office or Division:	Technical Assistance and Helpdesk Services (TAHDS), Accounting Systems Development and Other Services Office (ASDOSO), GAS			
Classification:	Complex			
Type of Transaction:	G2G – Government to Government			
Who may avail:	Head of Agency/Head of Financial Management Services/Chief Accountant/Technical Representative of the National Government Agency (NGA), Local Government Unit (LGU), and Government Corporation (GC)			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
1. Accomplished e-Ticket online form		COA GAS e-Ticketing System (https://gas.coa.gov.ph/eticket)		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Prepare e-Ticket online form	1. Assess the submitted concern and tag as one of the following classifications: <ul style="list-style-type: none"> • Level I – frequently asked questions • Level II – complicated concerns 	None	1 working day	Level I Action Officers TAHDS, ASDOSO General Services Office
	1.1 For Level I concerns: Answer query and wait for client feedback.			
	1.2 For Level II concerns Evaluate question and develop solution. Answer query. <i>Note: For queries regarding accounting issues, elevate concern to Service Chief, TAHDS, ASDOSO, GAS</i>	None	3 working days	Level II Action Officers Service Chief TAHDS, ASDOSO, General Services Office



CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
2. Submit feedback on technical assistance received	2. Tag the e-Ticket as "resolved" in the System	None	5 minutes	<i>Level I or II</i> Action Officers TAHDS, ASDOSO General Services Office



23. Request for Technical Assistance (thru on-site visit/inspection) in the use of eNGAS/eBudget Systems

Office or Division:	Technical Assistance and Helpdesk Services, Accounting Systems Development and Other Services Office (ASDOSO), GAS			
Classification:	Highly Technical			
Type of Transaction:	G2G – Government to Government			
Who may avail:	Head of Agency/Head of Financial Management Services/Chief Accountant/Technical Representative of the National Government Agency (NGA), Local Government Unit (LGU), and Government Corporation (GC)			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
Written request for on-site inspection/visit addressed to Director IV, ASDOSO, GAS		Respective office of the requesting agency		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit letter request addressed to the Director IV, ASDOSO, GAS	1. Receive the letter request and forward to the ASDOSO Director	None	10 minutes	<i>Receiving Clerk</i> ODir, ASDOSO, General Services Office
2. Submit feedback on technical assistance received	2. Evaluate the request and forward to Service Chief, TAHDS for appropriate action	None	4 hours	<i>Director IV</i> ASDOSO, General Services Office
	2.1. Assign Action Officer and provide specific instruction	None	5 minutes	<i>Service Chief,</i> ASDOSO, GAS
	2.2. Evaluate request. Contact agency to verify/substantiate the issue/query, request additional documents, if necessary, and determine availability for on-site inspection/visit.	None	3 working days	<i>Action Officer,</i> <i>Service Chief,</i> TAHDS <i>Director,</i> ASDOSO, General Services Office
	2.3. Prepare letter-reply for requesting party and Office Order for	None	4 working days	<i>Action Officer,</i> <i>Service Chief,</i> TAHDS



CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	TAHDS personnel.			<i>Director, ASDOSO, General Services Office</i>
3. Receive letter-reply to request/query	3. Release the letter-reply to the requesting party/agency	None	1 working day	<i>Action Officers, TAHDS, ASDOSO, GAS</i>
4. Facilitate TAHDS' personnel on-site visit/inspection	4. Conduct on-site visit/inspection	<i>See notes</i>	3 working days	<i>Action Officers, TAHDS, ASDOSO, General Services Office</i>

Notes:







- a. Agency shall shoulder travelling expenses and other incidental expenses [e.g. meals, snacks, lodging (if outside Metro Manila); etc.]*
- b. Honorarium of COA personnel shall be based on DBM Budget Circular No. 2007-1 dated April 23, 2007.*



The Commission on Audit (COA) shall establish and implement feedback and complaints mechanisms which include the following:

FEEDBACK MECHANISMS	
How to send a feedback	<p>Accomplish the online feedback form of the COA Citizen's Desk Reporting System (cdrs.coa.gov.ph).</p> <p>Contact info: 0917-320-6543 or citizensdesk@coa.gov.ph.</p>
How feedback is processed	<p>The Admin verifies the nature of queries, complaints, or requests (QCR) within one working day. The same will be referred to the Office concerned through a system-generated letter via e-mail. Upon receiving the reply from the concerned Office, inform the client through e-mail.</p> <p>For follow ups or queries, the contact information are as follows – 0917-320-6543 or citizensdesk@coa.gov.ph.</p>
How to file a complaint	<p>To file a complaint, in the Support Ticket System (cdrs.coa.gov.ph), provide the following details:</p> <ul style="list-style-type: none"> – Full name, email address, and contact number of the complainant; – Nature of concern such as complaint, commendation and appreciation, query, request for assistance, and suggestions; – Subject of the concern; – Content of the concern; and – Attachments (if any) <p>Contact info: 0917-320-6543 or citizensdesk@coa.gov.ph.</p>
How complaints are processed	<p>All the complaints are being received in the Office of the Chairperson.</p> <p>The Action Officer (AO) browses the complaints on a daily basis; evaluates and determines the complaint. Upon evaluation, AO forwards the complaint to the concerned Office for further review. The concerned Office will address the complaint. After the concern has been addressed, concerned Office will draft memorandum for the Chairperson.</p> <p>The Action Officer will give the feedback to the clients thru email.</p>



FEEDBACK MECHANISMS	
	For follow ups or queries, the contact information are as follows – 0917-320-6543 or citizensdesk@coa.gov.ph .
Contact information of Contact Center ng Bayan (CCB), Presidential Complaint Center (PCC), and Anti-Red Tape Authority (ARTA)	<p>Get in touch at:</p> <p><u>ARTA:</u></p> <p> complaints@arta.gov.ph</p> <p> 1-ARTA (2782)</p> <p><u>PCC:</u></p> <p> pcc@malacanang.gov.ph</p> <p> 8888</p> <p><u>CCB:</u></p> <p> email@contactcenterngbayan.gov.ph</p> <p> 0908-881-6565</p>



LIST OF OFFICES

Office	Address	Contact Information
Office of the Chairperson	Commission on Audit, Commonwealth Avenue, Quezon City	Tel. No. 8952-5700 Local Ext. Nos. 1011; 1012; 1027; 1028; and 1030
Administration Sector		
General Services Office		Tel. Nos. 8931-5121; 8931-9230; 8932-8046 Tel No. 8952-5700 Local Ext. Nos. 2001; 2003; 2006; 2008
Records Management Services, General Services Office		Tel No. 8951-0932; 8952-5700 Local Ext. No. 2009
Commission Proper Adjudication and Secretariat Support Services Sector		
Office of the Assistant Commissioner		Tel. No. 8931-9218 8952-5700 Local Ext. Nos. 1005; 1008
Corporate Government Sector		
Office of the Assistant Commissioner		Tel. Nos. 8951-0459; 8931-9215 8952-5700 Local Ext. Nos. 7000; 7013
Cluster 1 – Banking and Credit		Tel. No. 8952-4958 8952-5700 Local Ext. Nos. 7001; 7007; 7014
Cluster 2 – Social Security Services and Housing		Tel. No. 8952-4960; 8931-7514 8952-5700 Local Ext. Nos. 7002; 7008; 7015
Cluster 3 – Public Utilities		Tel. No. 8952-4966 8952-5700 Local Ext. Nos. 7003; 7009; 7016
Cluster 4 - Industrial and Area Development		Tel. Nos. 8952-4967; 8931-9262 8952-5700



		Local Ext. Nos. 7004; 7010; 7017
Cluster 5 - Agricultural and Natural Resources		Tel. No. 8952-4969 8952-5700 Local Ext. Nos. 7005; 7011; 7018
Cluster 6 - Social, Cultural, Trading, Promotional and Other Services		Tel. Nos. 8952-4957; 8932-8033
Government Accountancy Sector		
Accounting Systems Development and Other Services Office		Tel No. 8952-5700 Local Ext. Nos. 4028; 4006; and 4030
Government Accountancy Office		Tel. Nos. 8931-9228; 8952-2289; 8931-7577 8952-7500 Local Ext. Nos. 4006; 4021; 4022; 4023; and 4024
Legal Services Sector		
Legal Affairs Office		Tel Nos. 8931-5174; 8931-9218 8952-5700 Local Ext. Nos. 8008; 8012; 1005; and 1008
Local Government Sector		
Office of the Assistant Commissioner		Tel. Nos. 8931-7550; 8951-0478 Tel No. 8952-5700 Local Ext. Nos. 3100; 3102; 3103; 3108; 3111
LGS - National Capital Region		Tel. Nos. 8931-7598; 8951-0445 Tel No. 8952-5700 Local Ext. Nos. 5000; 5017; 5027
National Government Sector		
Cluster 1 – Executive Offices		Tel. Nos. 8952-4973; 8951-4262 Tel No. 8952-5700



		Local Ext. Nos. 5001; 5009; 5018
Cluster 2 - Oversight and Public Debt Management Agencies		Tel. No. 8952-4970 Tel No. 8952-5700 Local Ext. Nos. 5002; 5010; 5019
Cluster 3 - Legislative, Judiciary and Constitutional Offices		Tel. No. 8952-4974 Tel No. 8952-5700 Local Ext. Nos. 5003; 5011; 5020
Cluster 4 - Defense and Security		Tel. Nos. 8952-4975; 8931-5125 Tel No. 8952-5700 Local Ext. Nos. 5004; 5012; 5021
Cluster 5 - Education and Employment		Tel. No. 8952-4976 Tel No. 8952-5700 Local Ext. Nos. 5005; 5013; 5022
Cluster 6 - Health and Science		Tel. No. 8952-4978 Tel No. 8952-5700 Local Ext. Nos. 5006; 5014; 5023
Cluster 7 - Public Works, Transport and Energy		Tel. No. 8952-4979 Tel No. 8952-5700 Local Ext. Nos. 5007; 5015; 5024
Cluster 8 - Agriculture and Environment		Tel. No. 8952-4596; 8931-9211 Tel No. 8952-5700 Local Ext. Nos. 5008; 5016; 5025
Professional and Institutional Development Sector		
Professional Development Office		Tel No. 8931-7586
Special Services Sector		
Fraud Audit Office		Tel. No. 8931-9295 8952-7500 Local Ext. Nos. 8002; 8006; 8010; 8014; 5033



Special Audit Office		Tel Nos. 8931-7455; 8931-9235 8952-7500 Local Ext. Nos. 3002; 3004; 3010; 3011
COA Regional Offices		
COA Cordillera Administrative Region	La Trinidad, Benguet 2601	Tel. Nos. (074) 422-1327; 422-5585
COA Regional Office No. I	Sevilla, City of San Fernando, La Union 2500	Tel. Nos. (072) 888-0347 (ORD); (072) 888-0984 (OARD); (072) 888-6780; (072) 888-6781 (Admin); (072) 888-0942 (RITS)
COA Regional Office No. II	Tuguegarao, Cagayan 3500	Trunkline Numbers: (078) 375-2620 to 24 Tel. No. (078) 396-9753 Fax No. (078) 396-0765
COA Regional Office No. III	City of San Fernando, Pampanga 2000	Tel. Nos. (045) 455-4266; 455-4267; 455-4268; 455-4269; 455-4270; 455-4271; 455-4273 Fax No. (045) 455-4272
COA Regional Office No. IV-A (CALABARZON)	Commonwealth Ave., Quezon City	Tel. Nos. 8951-1341; 8951-1351; 8951-1382; 8951-3810; Fax No. 931-9304
COA Regional Office No. IV-B (MIMAROPA)	Commonwealth Ave., Quezon City	Tel. Nos. 8951-3815; 8951-1346; 8931-9304; 8951-3798; 8931-7592
COA Regional Office No. V	Rawis, Legazpi City 4500	Tel. No. (052) 482-0547; 482- 0256; 482-0761; 482-0762 Fax No. (052) 482-0548
COA Regional Office No. VI	Ungka I, Pavia, Iloilo 5001	Tel. Nos. (033) 329-7140; 329-2353 Fax No. (033) 329-7140
COA Regional Office No. VII	Cebu City 6000	Trunkline Nos. (032) 254- 2210, 255-5314, 255-5315 Tel. No. (032) 255-2031 Fax Nos. (032) 253-3396, 253-8181, 255-5307
COA Regional Office No. VIII	Candahug, Palo, Leyte 6501	Tel. Nos. (053) 323-7768; (053) 323-6886; (053) 323-



		6889; Fax No. (053) 323-3066
COA Regional Office No. IX	Cabatangan, Zamboanga City 7000	Tel. No. (062) 955-8030; 926-1996 Fax No. (062) 985-0197; 955-1168
COA Regional Office No. X	Cagayan de Oro City 9000	Tel. Nos. (088) 858-7273; 858-1132; 858-2174 Fax No. (088) 858-2994
COA Regional Office No. XI	Davao City 8000	Tel. Nos. (082) 241-2948; 241-2944; 241-2921
COA Regional Office No. XII	Purok Pag-Asa, Barangay Paraiso, Koronadal City	Cel. No. 09173086508
COA Regional Office No. XIII	South Montilla Boulevard, Butuan City 8600	Tel. Nos. (085) 342-5637; 815-2534 Fax No. (085) 815-1694
COA Regional Satellite Audit Office for Negros Island and Siquijor	Gatuslao Street, Bacolod City 034	Tel. Fax Nos. 433-9930, 709-0792
COA Autonomous Region in Muslim Mindanao	Cotabato City 9600	Tel. No. (064) 421-7738 Fax No. (064) 421-1233