

AGENCY INFORMATION INVENTORY 2017

AGENCY NAME: COMMISSION ON AUDIT (COA)

Data Name	Description of Data	Online Publication	File Format	Location or Download URL	Disclosure	Original Data Owner	Data Maintainer	Date Released	Frequency of Update
COA Circulars	Prescribes guidelines on accounting and auditing matters	Yes	PDF	https://www.coa.gov.ph/	Public or General Circulation	COA	COA-ITO	Various dates	Upon release
COA Resolutions	Prescribes policy guidelines on accounting, auditing and other matters	Yes	PDF	https://www.coa.gov.ph/	Public or General Circulation	COA	COA-ITO	Various dates	Upon release
COA Memoranda	Addressed to COA officials and employees and prescribes guidelines on various topics for guidance and implementation	Yes	PDF	https://www.coa.gov.ph/	Employees only; Intranet	COA	COA-ITO	Various dates	Upon release
2009 Revised Rules of Procedures	The Rules shall govern the pleadings and practice in COA in all matters, actions and proceedings originally acted upon by or appealed to it in the exercise of its quasi-judicial function, including administrative cases	Yes	PDF	https://www.coa.gov.ph/	Public or General Circulation	COA	COA-ITO	Various dates	After revisions have been made
Annual Financial Report	Report covering the financial condition and operation of the Government, its subdivisions, agencies and instrumentalities, including government corporations, and non-government entities subject to its audit and recommend measures necessary to improve their effectiveness and efficiency	Yes	PDF	https://www.coa.gov.ph/	Public or General Circulation	COA	COA-ITO	Various dates	Annual; after transmittal to the Office of the President, Senate and House of Representatives
Annual Report on Appropriations, Allotments, Obligations and Disbursements	Report on the amounts obligated, treasury and funding warrants issued, and expenditures made every quarter during the fiscal year for each municipality, city and province by all agencies and instrumentalities of the National Government, including	Yes	PDF	https://www.coa.gov.ph/	Public or General Circulation	COA	COA-ITO	Various dates	Annual; after transmittal to the Office of the President, Senate and House of

	government corporations.								Representatives
Annual Audit Reports	Examination of the accounts and operations of national government agencies, local government units and government corporations. Audit was aimed at determining the fairness of presentation of the financial statements and ascertaining the propriety of financial transactions and compliance with laws, rules and regulations.	Yes	PDF	https://www.coa.gov.ph/	Public or General Circulation	COA	COA-ITO	Various dates	Annual; after transmittal to heads of agencies
Performance/ GWSPA Audit Reports	Reports on the audit of agencies/programs/projects/activities and is aimed at ascertaining its economy, efficiency and effectiveness as well as propriety of transactions and compliance with laws, rules and regulations.	Yes	PDF	https://www.coa.gov.ph/	Public or General Circulation	COA	COA-ITO	Various dates	After transmittal to the concerned government agency/ies
Citizen Participatory Audit (CPA) Reports	Reports on the audit of agencies/programs/projects/activities and is aimed at ascertaining its economy, efficiency and effectiveness as well as propriety of transactions and compliance with laws, rules and regulations.	Yes	PDF	https://www.coa.gov.ph/	Public or General Circulation	COA	COA-ITO	Various dates	After transmittal to the concerned government agency/ies
Fraud Audit Reports	Reports on the fraud audit of agencies/programs/projects/activities	No	PDF		Audit client; Office of the Ombudsman	COA	COA-FAO Ombudsman	Various dates	
Report on Salaries and Allowances	The report reflects the total annual compensation/remuneration, including extraordinary and miscellaneous expenses and indirect benefits, received by the top three officials and members of the governing boards of government corporations and their subsidiaries and of Water Districts	Yes	PDF	https://www.coa.gov.ph/	Public or General Circulation	COA	COA-ITO	Various dates	Annual; after transmittal to the Office of the President, Senate and House of Representatives

	in the regions as well as by the national government agencies, state universities and colleges and other stand-alone government agencies.								
Official Development Assistance (ODA) Projects Report	Report contains data on ODA loans contracted and guaranteed by the National Government	Yes	PDF	https://www.coa.gov.ph/	Public or General Circulation	COA	COA-ITO	Various dates	Upon release
COA Decisions	Decisions on appeals, money claims and other issues decided by the COA Commission Proper	Yes	PDF	https://lia.coa.gov.ph/	Public or General Circulation	COA	COA-ITO	Various dates	Upon release
Manuals	Include manuals on government accounting, auditing and other fiscal issues/concerns	Yes	PDF	https://www.coa.gov.ph/	Public or General Circulation	COA	COA-ITO	Various dates	Upon release