



Republic of the Philippines
COMMISSION ON AUDIT
Office of the Regional Director
 Region XI, Davao City

List of Criteria in the Audit of COVID-19 Funds

Name	Date Issued	Title	Annex	Applicable Sector		
				LGS	NGS	CGS
COA Circular No. 2012-002	September 12, 2012	Accounting and Reporting Guidelines for the Local Disaster Risk Reduction and Management Fund (LDRRMF) of Local Government Units (LGUs), National Disaster Risk Reduction and Management Fund (NDRRMF) given to LGUs and Receipts from Other Sources	A	✓	✓	
GPPB Resolution No. 03-2020 dated March 09, 2020	March 09, 2020	Approving the Adoption of Efficient, Effective and Expedient Procurement Procedures During a State of Public Health Emergency	B	✓	✓	✓
COA DBM Joint Circular No. 1 s. 2020	March 19, 2020	Interim Guidelines Governing Contract of Service (COS) and Job Order (JO) Workers in Government for the Duration of the State of Calamity and Community Quarantine Due to the Corona Virus Disease (COVID-19)	C	✓	✓	✓
GPPB Resolution No. 05-2020 dated March 20, 2020	March 20, 2020	Approving the Acceptance of an Expired Mayor's Permit with Official Receipt for the Renewal Application and Unnotarized Omnibus Sworn Statement as Basis for Award Under the Negotiated Procurement (Emergency Cases) Modality	D	✓	✓	✓
Administrative Order No. 26 dated March 23, 2020	March 23, 2020	Authorizing the Grant of Hazard Pay to Government Personnel Who Physically Report for Work During the Period of an Enhanced Community Quarantine Relative to the COVID-19 Outbreak	E	✓	✓	✓
DBM Budget Circular No. 2020-1 dated March 24, 2020	March 24, 2020	Guidelines on the Grant of the COVID-19 Hazard Pay	F	✓	✓	✓

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NDRRMC DBM and DILG Joint Memorandum Circular No. 2013-1	March 25, 2020	Allocation and Utilization of the Local Disaster Risk Reduction and Management Fund (LDRRMF)	G	✓		
COA GPPB Joint Memorandum Circular No. 1 dated March 26, 2020	March 26, 2020	Emergency Procurement by the Government During a State of Public Health Emergency Arising from the Coronavirus Disease 2019 (COVID-19)	H	✓	✓	✓
DBM Local Budget Circular No. 124 dated March 26, 2020	March 26, 2020	Policy Guidelines on the Provision of Funds by Local Government	I	✓		
DILG DBM Joint Memorandum Circular No. 01 dated March 27, 2020	March 27, 2020	Additional Guidelines on the Utilization of the Twenty Percent (20%) of the Annual Internal Revenue Allotment for Development Projects in View of the Coronavirus Disease 2019 (COVID-19) Situation	J	✓	✓	
DILG Memorandum Circular 2020-063 dated March 27, 2020	March 27, 2020	Interim Guidelines on the Management of Human Remains for Patient Under Investigation (PUI) and Confirmed Coronavirus Disease 2019 (COVID-19) Cases	K	✓	✓	
DILG Memorandum Circular No. 2020-064 dated March 29, 2020	March 29, 2020	Provincial/ City/ Municipal Special Care Facilities and Isolation Units Amid the COVID-19 Pandemic	L	✓	✓	
DOF DBM Joint Circular No. 1 dated March 30, 2020	March 30, 2020	Guidelines and Procedures in the Collection and Utilization of the Pooled Resources to Fund Social Amelioration Measures under Republic Act. No. 11469 "Bayanihan To Heal as One Act"	M	✓	✓	✓
DILG DBM Joint Memorandum Circular No. 02 dated March 30, 2020	March 30, 2020	Provisional Guidelines on the Preparation and Approval of the Annual Investment Programs of Local Government Units in View of the Coronavirus Disease 2019 (COVID-19) Situation	N	✓	✓	
DILG Memorandum Circular No. 2020-066 dated March 31, 2020	March 31, 2020	Guidelines on Providing Proper Welfare of Persons with Disabilities During the Enhanced Community Quarantine Due to the Corona Virus 2019 (COVID-19) Pandemic	O	✓	✓	

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Administrative Order No. 27	March 31, 2020	Establishing a Framework for the Acceptance, Management, Distribution and Delivery of All Medicines, Medical Equipment and Supplies, and Other Health Products Donated to the Nation				
DSWD-DOLE-DTI-DA-DOF- DBM-DILG Joint Memorandum Circular No. 1 series of 2020	April 03, 2020	Special Guidelines on the Provision of Social Amelioration Measures by the DSWD, DOLE, DTI, DA, DOF, DBM and DILG to the Most Affected Residents of the Areas Under Enhanced Community Quarantine	P	✓	✓	
Administrative Order No. 28 dated April 6, 2020	April 06, 2020	Authorizing the Grant of Special Risk Allowance to Frontline Public Health Workers During the Period of Enhanced Community Quarantine Relative to the COVID-19 Outbreak	Q	✓	✓	✓
GPPB Resolution No. 06-2020 dated April 06, 2020	April 06, 2020	Approving the Recommendation to Increase the Allowable Amount of Advance Payment and Issuance of a Circular on the Guidelines for Emergency Procurement under RA No. 11469 or the Bayanihan to Heal as One Act	R	✓	✓	✓
GPPB Circular 01-2020 dated April 6, 2020	April 6, 2020	Guidelines for Emergency Procurement under Republic Act No. 11469 or the Bayanihan to Heal as One Act		✓	✓	✓
DBM Budget Circular No. 2020-2 dated April 7, 2020	April 07, 2020	Guidelines on the Grant of Special Risk Allowance to Frontline Public Health Workers During the Period of Enhanced Community Quarantine Relative to the COVID-19 Outbreak	S	✓	✓	✓
DBM Local Budget Circular No. 125 dated April 07, 2020	April 07, 2020	Guidelines on the Release and Utilization of the Bayanihan Grant to Cities and Municipalities	T	✓		
DILG Memorandum Circular No. 2020-071 dated April 09, 2020	April 09, 2020	Mandatory Wearing of Face Masks of Other Protective Equipment in Public Areas	U	✓	✓	
DILG Memorandum Circular 2020-072 dated April 11, 2020	April 11, 2020	Temporary Shelter/ Accommodation for the Safety and Protection Against Discrimination of Health Workers in Provincial/City Hospitals and Other Public Health Facilities Catering to COVID-19 Patients	V	✓	✓	

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DBM Local Budget Circular No. 126 dated April 13, 2020	April 13, 2020	Guidelines on the Release and Utilization of the Bayanihan Grant to Provinces	W	✓		
DILG Memorandum Circular 2020-073 dated April 13, 2020	April 13, 2020	Guidelines for the Conduct of the Expanded Testing Procedures for COVID-19	X	✓	✓	
DILG Memorandum Circular 2020-074 dated April 14, 2020	April 14, 2020	Realignment and Augmentation of SK Budgets to Provide Funds for Programs, Projects and Activities (PPAs) Related to Coronavirus Disease 2019 (COVID-19)	Y	✓	✓	
NPM No. 004-2020 dated April 16, 2020	April 16, 2020	Emergency Procurement under Republic Act No. 11469 or the Bayanihan to Heal as One Act		✓	✓	✓
Memorandum Order No. 48 dated April 20, 2020	April 20, 2020	Increasing the Allowable Amount of Advance Payment for Procurement Activities Under Republic Act No. 11469 or the "Bayanihan To Heal as One Act"	Z	✓	✓	✓
COA Circular No. 2020-009	April 21, 2020	Temporary relaxation in the application of certain provisions of COA Circular No. 2014-002 dated April 15, 2014 and COA Memorandum No. 2014-009 dated August 28, 2014 in areas subject to quarantine during the period of the State of Calamity declared under Proclamation No. 929, dated March 16, 2020	AA	✓	✓	✓
Administrative Order No. 30 dated April 21, 2020	April 21, 2020	Directing All Government Offices to Formulate and Issue Guidelines on the Interruption of Periods for the Filing of Documents, Payment of Taxes, Charges and Other Fees, and Cancellation of Proceedings Before their Respective Offices, and on the Movement of Timelines for the Release of Benefits	AB	✓	✓	✓
DBM National Budget Circular No. 580 dated April 22, 2020	April 22, 2020	Adoption of Economy Measures in the Government Due to the Emergency Health Situation	AC		✓	✓
DILG Memorandum Circular 2020-077 dated April 24, 2020	April 24, 2020	Rationalizing the Establishment of a Local Government Unit Task Force Against COVID-19	AD	✓	✓	

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DILG Memorandum Circular No. 2020-079 dated May 01, 2020	May 01, 2020	Clarificatory Guidelines on the Use of Peace and Order Council (POC) Funds for COVID-19-Related Programs, Projects, Services and Activities (PPSAs)	AE	✓		
DILG Memorandum Circular No. 2020-080 dated May 05, 2020	May 05, 2020	Implementing Guidelines for the Rice Resiliency Project of the Department of Agriculture	AF	✓	✓	
GPPB Resolution No. 09-2020 dated May 7, 2020	May 07, 2020	Approving Measures for the Efficient Conduct of Procurement Activities During a State of Calamity, or Implementation of Community Quarantine or Similar Restrictions	AG	✓	✓	✓
GPPB Resolution No. 10-2020 dated May 7, 2020	May 07, 2020	Approving the Proposed Bidding Documents for the Procurement of Consulting Services for the National Indemnity Insurance Program of the Government	AH	✓	✓	✓
DILG Memorandum Circular 2020-081 dated May 08, 2020	May 08, 2020	Enjoining the Use of StaySafePH Application System for the Management of Corona Virus Situation	AI	✓		
DILG Memorandum Circular No. 2020-083 dated May 18, 2020	May 18, 2020	Guidelines for Local Government Units on the Regulation of Public Transportation in Areas Under General Community Quarantine and Interzonal Transportation	AJ	✓	✓	
GPPB Resolution No. 11-2020 dated May 20, 2020	May 20, 2020	Approving the Electronic Submission of Annual Procurement Plans, Procurement Monitoring Reports and Agency Procurement Compliance and Performance Indicator Results, and Posting and Extension of Deadline for Submission of Annual Procurement Plans and Procurement Monitoring Reports	AK	✓	✓	✓
GPPB Resolution No. 12-2020 dated May 20, 2020	May 20, 2020	Approving the Prescribed Form of the Certification Required for the Conduct of Electronic Submission and Receipt of Bids by the Procuring Entities	AL	✓	✓	✓
GPPB Circular 02-2020 dated May 20, 2020	May 20, 2020	Guidelines in the Posting and Submission of Annual Procurement Plans, Procurement Monitoring Reports and Agency Procurement Compliance and Performance Indicator Results		✓	✓	✓

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DILG Memorandum Circular No. 2020-084 dated May 20, 2020	May 20, 2020	Provision of Grace Period and/or Other Related Mechanisms on the Collection of Applicable Taxes, Fees and Dues from Energy Facilities Relative to the Extended Imposition of the Enhanced Community Quarantine	AM	✓	✓	
DILG Memorandum Circular No. 2020-085 dated May 20, 2020	May 20, 2020	Adoption of Administrative Order 30 on the Interruption of Periods for Filing and Submission of Documents, Cancellation of Proceedings, Suspension of Deadlines for Payment of Taxes, Fees and other Charges, and on the Movement of Timelines for the Grant and Release of Benefits	AN	✓	✓	
DILG Memorandum Circular No. 2020-086 dated May 21, 2020	May 21, 2020	Immediate Submission of the List of Waitlisted/ Left-out Families to the DSWD Field Offices in the Respective Areas of Jurisdiction	AO	✓	✓	
DILG Memorandum Circular No. 2020-087 dated May 21, 2020	May 21, 2020	Duties and Responsibilities of Local Government Officials, DILG Regional Directors and Field Officers, Philippine National Police, and Others Concerned on the Management of Returning Overseas Filipinos and Locally Stranded Individuals	AP	✓	✓	
DILG Memorandum Circular No. 2020-090 dated May 29, 2020	May 29, 2020	Provision of Assistance to the Relocated Informal Settler Families (ISFs) in Resettlement Communities in Response to the Coronavirus Disease 2019 (COVID-19) Emergency	AQ	✓	✓	