Republic of the Philippines
Department of Education
REGION VII – CENTRAL VISAYAS
Schools Division of Bohol

Office of the Schools Division Superintendent

August 30, 2024

DIVISION MEMORANDUM
No. 399, s. 2024

DISSEMINATING COMMISSION ON AUDIT CIRCULAR NO. 2024 - 010

To: Public Schools District Supervisors
School Principals/School Heads / Accountable Officers
Administrative Officers II
Senior Bookkeepers
Disbursing Officers
All Others Concerned

1. Disseminating herein the **Commission on Audit Circular No. 2024 - 010 (Annex A) dated July 31, 2024 – Amendment to Item 9.1.3.1 of the Documentary Requirements for Common Government Transactions Prescribed Under COA Circular No. 2012 – 001 dated 14, 2012, Specifically on the Procurement of Drugs and Medicines**, for the information and guidance to all concerned personnel.

2. Above circular is issued to amend Item 9.1.3.1 of COA Circular No. 2012 – 001 specifically on the documentary requirements on the procurement of drugs and medicines.

3. Immediate and wide dissemination of this memorandum is hereby directed.

CASIANA P. CABERTE PhD, CESO VI
Assistant Schools Division Superintendent
Officer-in-Charge
Office of the Schools Division Superintendent

EML/ASDS/OFFICE/INITIALS OF THE HEAD/initials of the encoder

REPUBLIC OF THE PHILIPPINES
COMMISSION ON AUDIT
Commonwealth Avenue, Quezon City

COMMISSION ON AUDIT RECEIVED RHODORA D. JEGIRA

CIRCULAR

NO: 2024-010
DATE: JUL 31 2024

TO: All Heads of the National Government Agencies (NGAs) including State Universities and Colleges (SUCs); Heads of Government Corporations (GCs); Local Chief Executives of Local Government Units (LGUs); Heads of Finance / Comptrollership / Financial Management Services; Chief Accountants / Heads of Accounting Unit; Commission on Audit (COA) Assistant Commissioners, Directors, Auditors; and All Others Concerned

SUBJECT: Amendment to Item 9.1.3.1 of the Documentary Requirements for Common Government Transactions Prescribed Under COA Circular No. 2012-001 dated June 14, 2012, Specifically on the Procurement of Drugs and Medicines.

1.0 BACKGROUND

This Commission issued COA Circular No. 2023-004 dated June 14, 2023 prescribing the updated documentary requirement for Common Government Transactions and amending COA Circular No. 2012-001 dated June 14, 2012. During its initial implementation, however, several issues and concerns were raised by various stakeholders. Thus, this Commission suspended the implementation of the COA Circular No. 2023-004 and reverted to the COA Circular No. 2012-001 until the Permanent Review Committee created to address the issues and concerns on COA Circular No. 2023-004 is able to complete its task and come up with a revised/updated Circular.

On the procurement of drugs and medicines, Item 9.1.3.1 of COA Circular 2012-001 provides:

"For the procurement of drugs and medicines

- *Certificate of product registration from Food and Drug Administration (FDA)*
- *Certificate of good manufacturing practice from FDA*
- *Batch Release Certificate from FDA*
- *If the supplier is not the manufacturer, certification from the manufacturer that the supplier is an authorized distributor/dealer of the products/items"*

However, as early as 2019, the Department of Health (DOH) issued Administrative Order No. 2019-0041 requiring only the following documents:

> *"4. The following documents shall be submitted during the bidding of drugs and medicines:*
>
> 1. *Certificate of Product Registration (CPR) - Valid and current Certificate of Product Registration (CPR) issued by the Philippine Food and Drug Administration.*
> 2. *License to Operate (LTO) issued by the FDA for Suppliers, Distributors and Traders."*

Moreover, subsisting FDA regulations require Lot or Batch Release Certification for selected drugs and medicines (e.g. vaccines, toxoids, immunoglobulins)[1] and Batch Notifications for Antibiotics.[2]

2.0 PURPOSE

This Circular is issued to amend Item 9.1.3.1 of COA Circular No. 2012-001 specifically on the documentary requirements on the procurement of drugs and medicines.

3.0 SPECIFIC GUIDELINES

Item 9.1.3.1- Supplies, Materials, Equipment of Annex A of COA Circular No.2012-001 is amended to read as follows:

Item 9.1.3.1- Supplies, Materials, Equipment and Motor Vehicles

x x x

For procurement of locally manufactured and imported drugs and medicines:

- Valid Certificate of Product Registration (CPR) issued by the Food and Drug Administration (FDA)
- Batch Notification, Lot Release Certification from FDA or its equivalent, as required by FDA for specific drugs and medicines
- Valid License to Operate (LTO) issued by the FDA for Suppliers, Distributors and Traders

x x x

4.0 REPEALING/SEPARABILITY CLAUSE

All provisions of COA Circulars, Resolutions, Memoranda, and issuances inconsistent therewith shall be deemed superseded. In the event that any of the provisions of this Circular is declared invalid or unconstitutional, all the provisions not affected thereby shall remain valid and subsisting.

5.0 EFFECTIVITY

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

GAMALIEL A. CORDOBA
Chairperson

ROLAND CAFÉ PONDOC
Commissioner

MARIO G. LIPANA
Commissioner

[1] e.g. FDA Advisory No. 2021-2037
[2] e.g. FDA Circular No. 2017-011