

**[ COA CIRCULAR NO. 2013-004, January 30, 2013 ]**

**INFORMATION AND PUBLICITY ON  
PROGRAMS/PROJECTS/ACTIVITIES OF GOVERNMENT AGENCIES**

**1.0 Rationale**

1.1 Subject to reasonable conditions prescribed by law, the State adopts and implements a policy of full disclosure of all transactions involving public interest (Section 28, Article II, 1987 Philippine Constitution) and recognizes the right of the people to information on matters of public concern (Section 7, Article III, 1987 Philippine Constitution).

1.2 It is also the declared policy of the State that all resources of the government shall be managed, expended or utilized in accordance with law and regulations, and safeguarded against loss or wastage through illegal or improper disposition, with a view to ensuring efficiency, economy and effectiveness in the operations of government. The responsibility to take care that such policy is faithfully adhered to rests directly with the chief or head of the government agency concerned (Section 2, Presidential Decree No. 1445).

1.3 The Commission on Audit has the exclusive authority to 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], Article IX-D, 1987 Philippine Constitution).

**2.0 General Guidelines**

Consistent with the constitutional and legal mandate of the Commission on Audit to promote good governance through transparency and accountability; to encourage public participation therein; and to secure the right of the people to information on matters of public concern at the least possible cost on public funds or most economically effective means, the following guidelines are hereby restated with amendments and updated to cover all government projects/programs/activities:

2.1 At the beginning of the year, all government agencies shall provide their respective assigned Supervising Auditors (SAs) and Audit Team Leaders (ATLs) with a list of all on-going government projects/programs/activities ("PPA") and those that are to be implemented during the year. The list shall include the project name; implementing unit, office or division if it is not the agency as a whole; brief description of the PPA; contractor or supplier, if any; mode of procurement; funding source; cost or approved budget; project duration including start and completion dates; and location. Other information on the PPA may be requested by the SA or ATL anytime for audit purposes.

2.2 Notification to the public and other forms of announcement and/or publicity for or otherwise relating to the PPA shall be made at the least possible cost, taking into

account that the nature of and purposes of such notification, announcement and/or publicity, is to inform the public of the essential features/elements of the PPA. Accordingly,

2.2.1 All government agencies, or the implementing unit, office or division as the case may be, shall notify the public of their PPA through the posting of relevant information detailed in Item 2.1 above on signboards, blackboards, whiteboards, posters, tarpaulins, streamers, electronic boards or similar materials (collectively, "Signboards") not exceeding 3 feet by 2 feet, in conspicuous places within the agency premises, and in the venue where the PPA is located or carried out. This requirement applies to all government PPAs, regardless of amount or source of funds.

2.2.2 If the PPAs are implemented through the assistance of foreign development agencies, the name and logo of such development agency/ies shall be prominently printed in the signboards and public notices.

2.2.3 For infrastructure projects, a tarpaulin signboard must be suitably framed for outdoor display at the project location, and shall be posted as soon as the award has been made. The design and format of the tarpaulin, as shown in Annex "A," shall have the following specifications:

Tarpaulin, White, 8 ft x  
8 ft  
Resolution: 70 dpi  
Font: Helvetica  
Font Main Information –  
Size: 3"  
Sub-Information –  
1"  
Font Color: Black

2.2.4 For non-infrastructure PPAs, such as but not limited to medical and dental missions; distribution of relief goods and services; feeding programs; sports, athletic, and cultural/social events; employment and livelihood fairs and training; workshops and seminars; office anniversary celebrations, a tarpaulin signboard similar to Item 2.2.3 above may be displayed at the project site, but not to exceed 3 ft by 4 ft. Project Details may be omitted for PPA not exceeding 5 days; however, the start and end dates must be specified.

2.2.5 The cost of the public notices referred to above shall be charged against the project cost, provided such notices conform to the specifications set forth herein.

2.2.6 The display and/or affixture of the picture, image, motto, logo, color motif, initials or other symbol or graphic representation associated with the top leadership of the project proponent or implementing agency/unit/office, on Signboards, is considered unnecessary. This rule shall also apply to Signboards displaying and/or affixed with the picture, image, motto, logo, color motif, initials or other symbol or representation associated with Members of the Congress, Executive Officials or Local Officials where the PPA is implemented wholly or partially through the Priority Development Assistance Fund (PDAF) of Congress or through other forms of government fund transfers from the Executive Department or LGUs.