



COMMISSION ON AUDIT

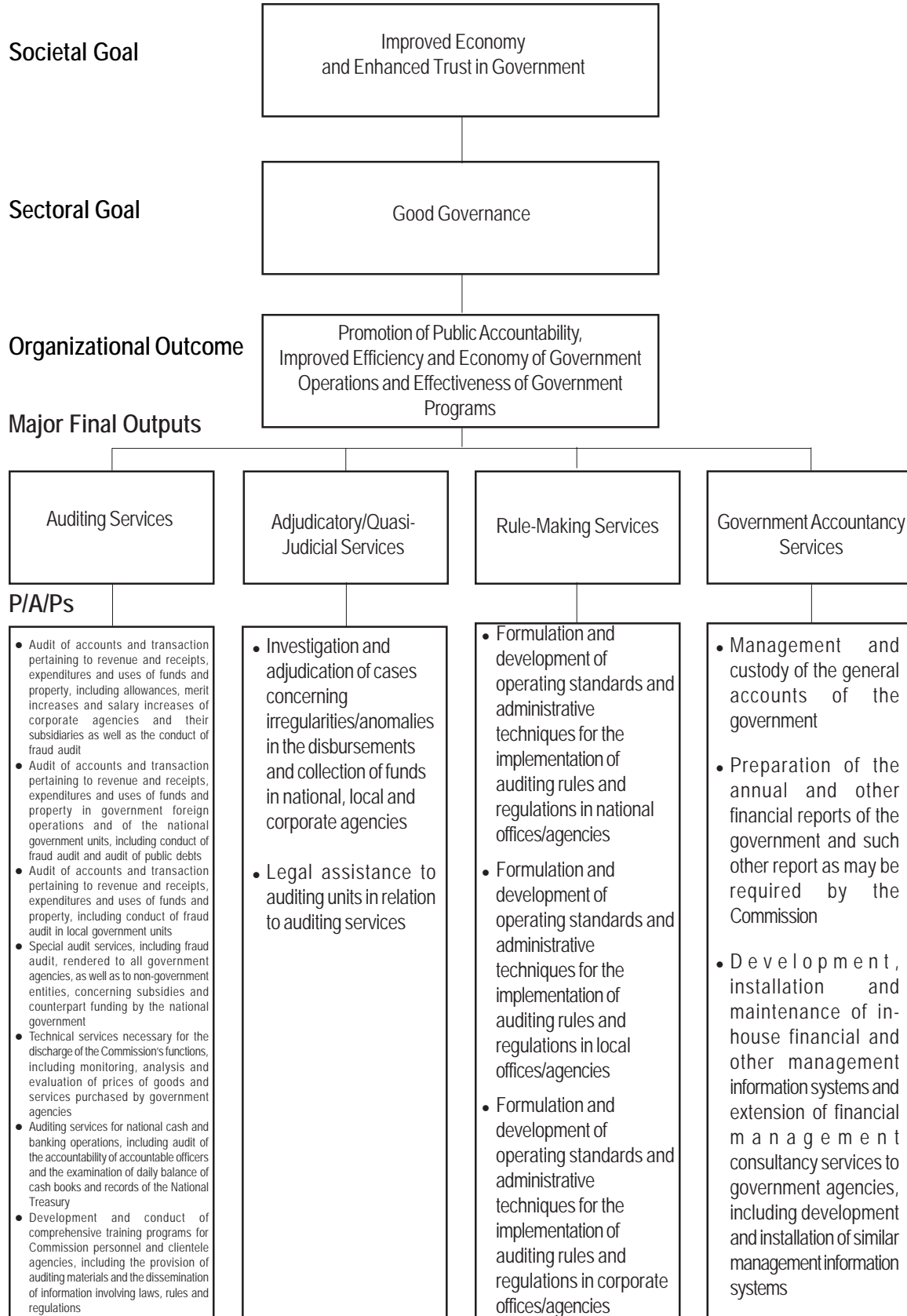
Legal Basis

- **Executive Order by the President of the United States** (May 5, 1899) created the Commission on Audit as the Office of the Auditor of the Philippine Islands.
- **The Philippine Constitution of 1935** renamed the Bureau of Audit as the General Auditing Office (GAO) under the direction and control of an Auditor General.
- **The Philippine Constitution of 1973** reestablished the GAO which became the present Commission on Audit under the collegial leadership of a Chairman and two Commissioners.
- **The Philippine Constitution of 1987** reaffirmed the Commission on Audit as the Supreme Audit Institution composed of a Chairman and two Commissioners appointed by the President, declaring its independence as a constitutional office.

Mandate

The Commission on Audit shall have 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, and on a post-audit basis: (a) constitutional bodies, commissions and offices that have been granted fiscal autonomy under the Constitution; (b) autonomous state colleges and universities; (c) other government-owned or controlled corporations and their subsidiaries; and (d) such 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 such audit as a condition of subsidy or equity. However, where the internal control system of the audited agencies is inadequate, the Commission may adopt such measures, including temporary or special pre-audit, as are necessary and appropriate to correct the deficiencies. It shall keep the general accounts of the Government and, for such period as may be provided by law, preserve the vouchers and other supporting papers pertaining thereto.

LOGICAL FRAMEWORK (COA)



PERFORMANCE MEASURES AND TARGETS
(Amounts in Thousand Pesos)

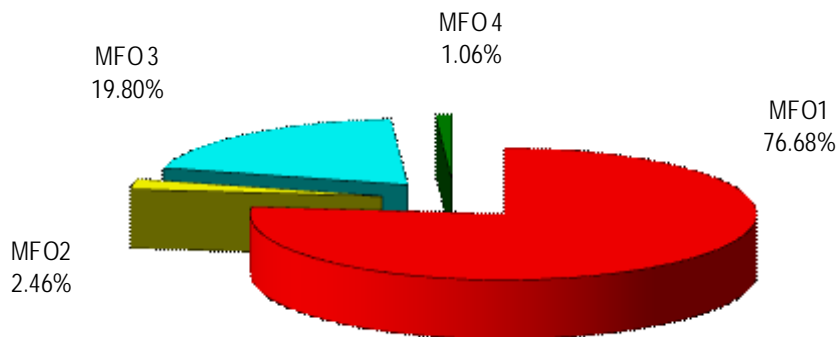
Particulars	FY 2009	FY 2010	FY 2011
	Actual/Amount	Target/Amount	Target/Amount
MFO 1			
Auditing Services	2,978,021	3,320,748	3,445,365
Annual Audit Reports (AARs)	10,905	2,631	13,626
Audit Reports of Barangays	34,258	18,645	34,332
GWASPA Audit Reports	53	5	38
Courses Designed and Developed	-	5	6
Training Conducted	186	141	369
<i>Technical</i>			
Contracts Reviewed	118,846	86,282	74,409
Inspections Conducted	270,045	119,450	62,226
Appraisals Conducted	3,097	6,795	4,942
Price Referrals Evaluated	7,808	1,633	3,395
MFO 2			
Adjudicatory / Quasi-Judicial Services	93,488	104,521	110,532
Opinions Rendered	437	1,274	5,050
Criminal Cases Evaluated/Monitored	37	3	510
Malversation Cases Filed with OMB	90	219	302
Appeals acted upon	386	51	1,496
Decisions rendered	137	16	1,915
MFO 3			
Rule-Making Services	1,321,630	655,836	889,648
Policies/Guidelines/Standards Issued			
No. of Resolutions Issued	23	15	20
No. of Circulars Issued	8	5	4
No. of Memoranda Issued	112	125	106
MFO 4			
Government Accountancy Services	26,931	44,479	47,628
ABM/SARO/e-Budget Listings Reviewed and Posted in Schedule of Appropriations and Allotments	61,857	35,180	47,473
Reports required under RA 7226 and GAA submitted to Congress and OP			
Quarterly Reports on Cumulative Allotments, Obligations and Disbursements	26,428	23,698	27,308
Annual Financial Report Submitted	3	3	3
TOTAL	4,420,070	4,125,584	4,493,173

FY 2011 MFO Budget

By MFO/By Expense Class (In Thousand Pesos)

Particulars	PS	MOOE	Total	%Share
MFO 1				
Auditing Services	3,306,353	139,012	3,445,365	76.68%
MFO 2				
Adjudicatory/Quasi-Judicial Services	106,072	4,460	110,532	2.46%
MFO 3				
Rule-Making Services	853,753	35,895	889,648	19.80%
MFO 4				
Government Accountancy Services	45,706	1,922	47,628	1.06%
Total	4,311,884	181,289	4,493,173	
% Share	95.97%	4.03%		100.00%

By MFO
(Total Budget = P4,493,173,000)



By Expense Class
(Total Budget = P4,493,173,000)

