



## COMMISSION ON AUDIT

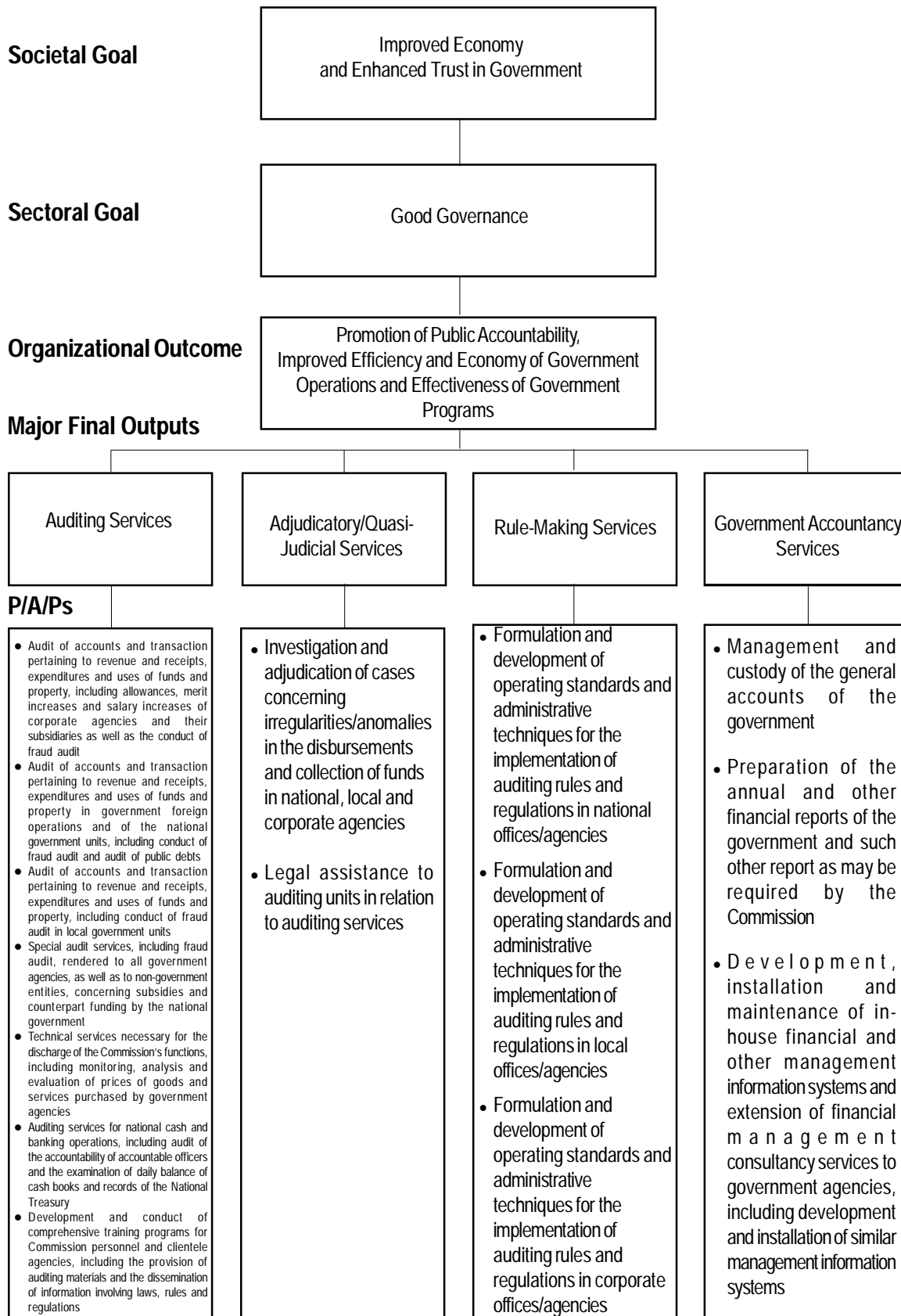
### Legal Basis

- **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)

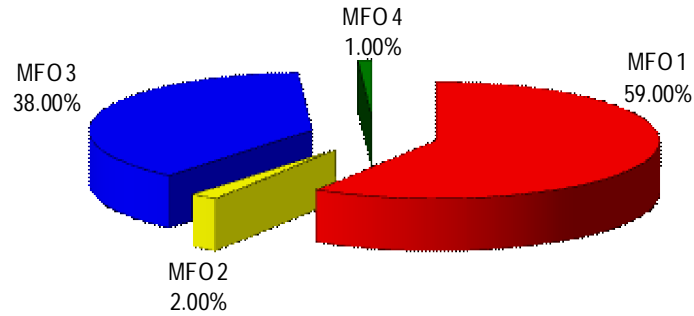
Particulars	FY 2010		FY 2011	FY 2012
	Target/Amount	Actual/Amount	Target/Amount	Target/Amount
<b>MFO 1</b>				
<b>Auditing Services</b>	<b>3,949,888</b>	<b>2,967,397</b>	<b>3,445,365</b>	<b>3,039,059</b>
Annual Audit Reports (AARs)	2,631	11,925	13,626	4,399
Audit Reports of Barangays	18,645	19,452	34,332	17,546
GWASPA Audit Reports	5	62	38	27
Courses Designed and Developed	5	1	6	2
Training Conducted	141	387	369	411
Technical				
Contracts Reviewed	86,282	214,351	74,409	114,172
Inspections Conducted	119,450	728,247	62,226	112,135
Appraisals Conducted	6,795	7,922	4,942	3,507
Price Referrals Evaluated	1,633	9,406	3,395	1,729
<b>MFO 2</b>				
<b>Adjudicatory / Quasi-Judicial Services</b>	<b>124,323</b>	<b>97,292</b>	<b>110,532</b>	<b>103,019</b>
Opinions Rendered	1,274	440	5,050	1,546
Criminal Cases Evaluated/Monitored	3	367	510	1,215
Malversation Cases Filed with OMB	219	69	302	439
Appeals acted upon	51	1,265	1,496	1,178
Decisions rendered	16	1,104	1,915	910
<b>MFO 3</b>				
<b>Rule-Making Services</b>	<b>780,089</b>	<b>1,751,251</b>	<b>889,648</b>	<b>1,957,360</b>
Policies/Guidelines/Standards Issued				
No. of Resolutions Issued	15	13	20	17
No. of Circulars Issued	5	1	4	4
No. of Memoranda Issued	125	31	106	25
<b>MFO 4</b>				
<b>Government Accountancy Services</b>	<b>52,906</b>	<b>48,646</b>	<b>47,628</b>	<b>51,510</b>
ABM/SARO/e-Budget Listings Reviewed and Posted in Schedule of Appropriations and Allotments	35,180	67,425	47,473	36,050
Reports required under RA 7226 and GAA submitted to Congress and OP				
Quarterly Reports on Cumulative Allotments, Obligations and Disbursements	23,698	37,454	27,308	25,802
Annual Financial Report Submitted	3	3	3	3
<b>TOTAL</b>	<b>4,907,206</b>	<b>4,864,586</b>	<b>4,493,173</b>	<b>5,150,948</b>

**FY 2012 MFO BUDGET**

**By MFO/By Expense Class**  
(In Thousand Pesos)

Particulars	PS	MOOE	CO	TOTAL	% SHARE
<b>MFO 1</b>					
Auditing Services	2,695,387	184,504	159,168	3,039,059	59.00%
<b>MFO 2</b>					
Adjudatory/Quasi-Judicial Services	91,369	6,254	5,396	103,019	2.00%
<b>MFO 3</b>					
Rule-Making Services	1,736,012	118,833	102,515	1,957,360	38.00%
<b>MFO 4</b>					
Government Accountancy Services	45,685	3,127	2,698	51,510	1.00%
<b>Total</b>	<b>4,568,453</b>	<b>312,718</b>	<b>269,777</b>	<b>5,150,948</b>	<b>100.00%</b>
<b>% Share</b>	<b>88.69%</b>	<b>6.07%</b>	<b>5.24%</b>	<b>100.00%</b>	

**By MFO**  
(Total Budget = P5,150,948,000)



**By Expense Class**  
(Total Budget=P5,150,948,000)

