



COMMISSION ON AUDIT

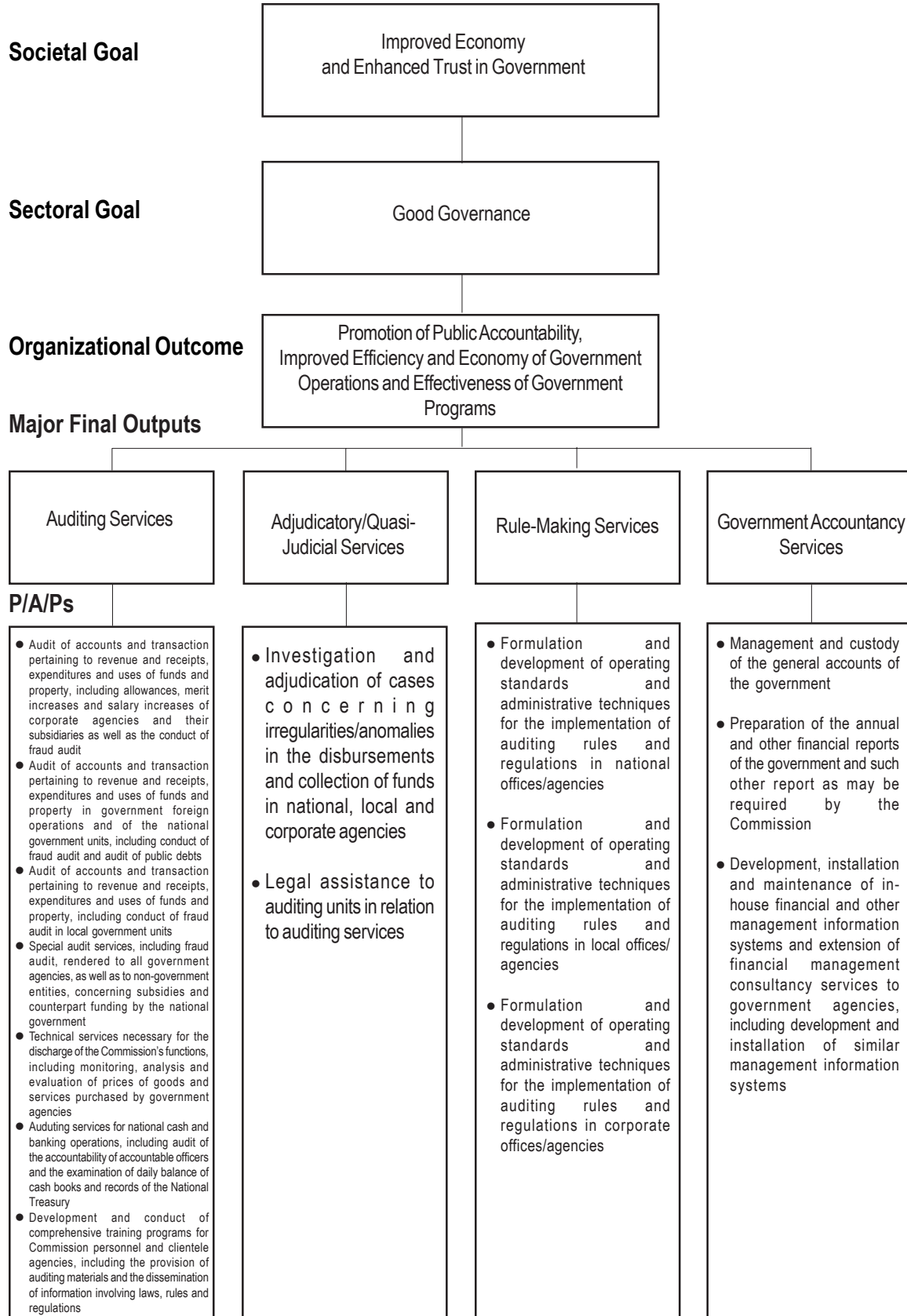
Legal Basis

- **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 Island.
- **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 by 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)

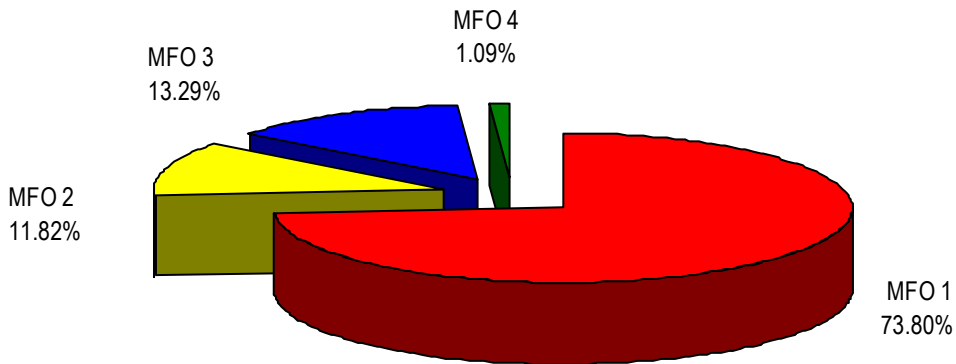
Particulars	FY 2007	FY 2008	FY 2009
	Actual/Amount	Target/Amount	Target/Amount
MFO 1			
Auditing Services	3,698,386	3,522,044	3,472,984
Annual Audit Reports (AARs)	2,242	2,631	2,631
Audit Reports of Barangays	17,929	6,275	18,645
GWASPA Audit Reports	5	5	5
Courses Designed and Developed	2	8	5
Training Conducted	89	104	141
MFO 2			
Adjudicatory / Quasi-Judicial Services	254,230	241,598	238,735
Opinions Rendered	818	1,274	1,274
Criminal Cases Evaluated/Monitored	-	3	3
Malversation Cases Filed with OMB	43	219	219
<i>Technical</i>			
Contracts Reviewed	50,481	69,556	86,282
Inspections Conducted	66,495	114,208	119,450
Appraisals Conducted	5,593	6,938	6,795
Price Referrals Evaluated	244	1,729	1,633
Appeals acted upon	95	51	51
Decisions rendered	1,199	16	16
MFO 3			
Rule-Making Services	259,399	247,478	243,590
Policies/Guidelines/Standards Issued			
No. of Resolutions Issued	10	15	15
No. of Circulars Issued	1	5	5
No. of Memoranda Issued	122	130	125
MFO 4			
Government Accountancy Services	96,951	92,482	91,043
ABM/SARO/e-Budget Listings Reviewed and Posted in Schedule of Appropriations and Allotments	35,180	35,180	35,180
Reports required under RA 7226 and GAA submitted to Congress and OP			
Quarterly Reports on Cumulative Allotments, Obligations and Disbursements	15,769	23,698	23,698
TOTAL	4,308,966	4,103,602	4,046,352

FY 2009 MFO Budget

By MFO/By Expense Class (In thousand pesos)

Particulars	PS	MOOE	Total	%Share
MFO 1				
Auditing Services	2,942,721	43,588	2,986,309	73.80%
MFO 2				
Adjudicatory/Quasi-Judicial Services	425,920	52,305	478,225	11.82%
MFO 3				
Rule-Making Services	464,640	73,227	537,867	13.29%
MFO 4				
Government Accountancy Services	38,720	5,231	43,951	1.09%
Total	3,872,001	174,351	4,046,352	
% Share	95.69%	4.31%		100.00%

By MFO
(Total Budget = P4,046,352,000)



By Expense Class
(Total Budget = P4,046,352,000)

