EIGHTEENTH CONGRESS  
REPUBLIC OF THE PHILIPPINES  
Second Regular Session  

HOUSE OF REPRESENTATIVES  

Introduced by Representative Rufus B. Rodriguez

House Reso No. 1275

A RESOLUTION
URGING THE HOUSE OF REPRESENTATIVES TO INCREASE THE FUNDS TO BE APPROPRIATED TO THE COMMISSION ON AUDIT

WHEREAS, Article IX, D. Commission on Audit, Section 2 of the 1987 Constitution provides:

SECTION 2. (1) 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 this 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.

WHEREAS, Article IX, A. Common Provisions, Section 5 of the 1987 Constitution provides:

SECTION 5. The Commission shall enjoy fiscal autonomy. Their approved annual appropriations shall be automatically and regularly released.

WHEREAS, for 2020, the Commission on Audit was allocated a Php 13,086,108,000 budget;

WHEREAS, for 2021, the Commission on Audit had initially proposed a Php 13,574,740,000 budget;

WHEREAS, unfortunately, the Department of Budget and Management (DBM) approved a budget for 2021 of only Php 13,567,536,000 which is an increase of only 3.55% from their 2020 budget;

WHEREAS, while at first glance, it looks like the Commission on Audit was given what they requested, a closer look would show that they were indeed given an increase in their Personnel Services of Php 667,404,000, but their MOOE and Capital Outlay were both drastically decreased;
WHEREAS, their MOOE was decreased from their proposal of Php 651,452,000 to only Php 573,422,000 or a decrease of 13.61%;

WHEREAS, their Capital Outlay was decreased from their proposal of Php 683,494,000 to only 86,916,000 or a decrease of 88.38%;

WHEREAS, these decreases will seriously hamper the operations of the Commission on Audit;

WHEREAS, the proposed increase in local travel and additional operational cost for 48 completed Provincial Satellite Auditing Offices (PSAOs) were not considered and for their Capital Outlay, only their ICTE was approved;

WHEREAS, further, due to the provisions of Republic Act. No. 11469 (The Bayanihan to Heal as One Act) and under National Budget Circular 580, a huge portion of their 2020 budget was categorized as For Later Release;

WHEREAS, Php 50,000,000 of their MOOE and Php 123,000,000 of their Capital Outlay, for a total of Php 173,000,000 was categorized as For Later Release;

WHEREAS, this categorization is unconstitutional because it is clear in the 1987 Constitution that, "Their approved annual appropriations shall be automatically and regularly released";

WHEREAS, a law cannot contravene provisions of the Constitution;

WHEREAS, considering the very vital role that the Commission on Audit plays in the fight against corruption, it is important that they are given the proper appropriations in their budget.

NOW THEREFORE BE IT RESOLVED, by the House of Representatives to increase the funds to be appropriated to the Commission on Audit by an additional amount of Php 1,334,846,000 representing the amounts slashed from their MOOE and their Capital Outlay.

Adopted,

RUFUS B. RODRIGUEZ