

[COA CIRCULAR NO. 2011-001, July 05, 2011]

REITERATION OF ITEMS CONSTITUTING SUPPORT TO AUDIT GROUPS/TEAMS AND OF THE PROHIBITION AGAINST RECEIPT BY PERSONNEL OF THE COMMISSION ON AUDIT OF HONORARIUM, ALLOWANCE, BONUS OR OTHER EMOLUMENTS AS A FORM OF FRINGE BENEFIT OR ADDITIONAL COMPENSATION

1.0 RATIONALE

In view of the lapse of more than three (3) decades since the promulgation of Presidential Decree No. 1445 (The Government Auditing Code of the Philippines) and of more than two (2) decades since the promulgation of Republic Act No. 6758 (The Compensation and Position Classification Act of 1989), to remind all those concerned of the relevant provisions of these laws as applicable to officials and employees of the Commission on Audit (COA), this Circular is being issued.

2.0. COVERAGE

This Circular shall cover all officials and employees of the COA, whether holding office at the premises of auditees or at the offices of the COA. Exceptions are those who are detailed in other Government offices who are performing work no longer of the COA but of the Offices to which they are detailed.

This Circular will not also cover honoraria granted to COA officials and employees who act as resource persons (as lecturers/facilitators, coordinators, training program/materials designers and other involvements in training-related activities) of the COA's auditees.

3.0 GUIDANCE

3.1 Support to Audit Groups/Teams

3.1.1 As provided in Presidential Decree No. 1445 (The Government Auditing Code of the Philippines), relevant joint circulars with the Department of Budget and Management and Issuances of the COA, auditees shall provide audit groups/teams assigned to augment and/or provide technical, legal, IT support to the audit group/ team for specific durations, with the following:

- a. adequate office space as befits the representative(s) of the COA, well-ventilated and properly maintained in terms of aesthetics, security, safety and cleanliness;

b. storeroom for the vouchers and documents over which the COA has legal custody, which is adequate in size and property secured from the elements, including from individuals/groups with malicious/evil intentions;

c facilities such as electric power, water, communication (land telephones, mobile telephones, telefax, internet connection, messengerial services), security services and janitorial services;

d. reference materials, supplies and materials, furniture and equipment as are necessary in the proper operation of the audit group/team;

e. conference and training expenses including those organized and offered by relevant professional organizations;

f. travel and transportation expenses as are needed for audit activities, trainings, consultations and conferences.

For the purpose, the auditees concerned shall include the financial requirements 1 for the above-mentioned audit support items in their respective budgets for maintenance and other operating expenses (MOOE) and capital outlay pertaining to the COA/Auditing Services.

3.1.2 The property and supply management activities and the audit to be performed in regard to the above-mentioned support items shall comply with relevant laws and rules and regulations, especially those pertaining to illegal, irregular, unnecessary, excessive, extravagant and unconscionable expenditures;

3.1.3 Auditors shall therefore, be provided with only one (1) mobile telephone of a model that shall not be better than those provided by the COA to auditors of the same position/designation who are assigned at the COA Central Office.

3.1.4 Auditors shall be provided with no more than one (1) laptop, computer notebook or computer netbook.

3.1.5 All equipment and furniture to be provided the audit group/team shall be receipted as under the accountability to the Supervising Auditor, Audit Team Leader or an Audit Team Member.

3.1.6 Immediately upon assumption to office in another Audit Group/Team, the COA official or employee concerned shall return all equipment issued by the auditee to which he/she was previously assigned and shall obtain a clearance thereon.

3.2 Prohibition Against Receipt by COA Personnel of Honorarium, Allowance, Bonus or Other Emolument as a Form of fringe benefit or additional compensation.