

SIXTEENTH CONGRESS OF THE REPUBLIC)
OF THE PHILIPPINES)
Third Regular Session)



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SENATE
P. S. R. No. 1475

RECEIVED BY: _____

Introduced by Senator Miriam Defensor Santiago

RESOLUTION
DIRECTING THE PROPER SENATE COMMITTEE
TO CONDUCT AN INQUIRY, IN AID OF LEGISLATION,
ON THE 2014 COMMISSION ON AUDIT (COA) ANNUAL AUDIT REPORT
THAT THERE WAS SUBSTANTIAL DELAY IN THE KALINGA-APAYAO STATE
COLLEGE'S SUBMISSION OF FINANCIAL REPORTS
AMOUNTING TO ₱88.650 MILLION

- 1 WHEREAS, the Constitution, Article 2, Sections 27 and 28 provide:
- 2 Section 27. The State shall maintain honesty and integrity in the public
3 service and take positive and effective measures against graft and corruption;
- 4 Section 28. Subject to reasonable conditions prescribed by law, the State
5 adopts and implements a policy of full public disclosure of all its transactions
6 involving public interest;
- 7 WHEREAS, the Commission on Audit (COA) in its 2014 Annual Audit Report on the
8 Kalinga-Apayao State College observed that there was substantial delay in the submission of
9 financial reports and supporting documents for disbursements amounting to ₱88.650 million;
- 10 WHEREAS, the COA emphasized that the delay in the submission of financial reports
11 had been repeatedly raised as one of the issues in the State College's previous annual reports;
- 12 WHEREAS, the state auditors noted that the lack of signatures and documentation after
13 disbursements is one of the causes of the delay;
- 14 WHEREAS, the COA reiterated its audit recommendation last year to initiate appropriate
15 action and to suspend payment of salaries of officials and employees who cause delay in the
16 submission of required reports;

1 WHEREAS, it is imperative that government agencies abide by the requirements of the
2 COA for the audit and settlement of accounts including the submission of financial reports and
3 statements within the period prescribed;

4 WHEREAS, it is the duty of the government to ensure that rules and regulations
5 guaranteeing transparency in the use of public funds are strictly complied with;

6 WHEREFORE, BE IT HEREBY RESOLVED BY THE PHILIPPINE SENATE to direct
7 the proper Senate committee to conduct an inquiry, in aid of legislation, on the 2014
8 Commission on Audit (COA) Annual Audit Report that there was substantial delay in the
9 Kalinga-Apayao State College's submission of financial reports amounting to ₱88.650 million.

Adopted,


MIRIAM DEFENSOR SANTIAGO
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/tmdp