



Republic of the Philippines  
**COMMISSION ON AUDIT**  
Commonwealth Avenue, Quezon City

**MEMORANDUM**

**No.:** 2010-012

**Date:** April 6, 2010

**TO :** The Assistant Commissioners, Directors of Central and Regional Offices, Supervising Auditors, Heads of Auditing Units/Team Leaders of Government-owned and/or Controlled Corporations (GOCCs) and of National Government Agencies headed by government officials with the rank of Cabinet Secretaries, Undersecretaries and Assistant Secretaries, and all Others Concerned

**SUBJECT:** Revised Guidelines on the Preparation and Submission of Report on the Salaries and Allowances Received by Principal Officers and Members of Governing Boards of GOCCs and their Subsidiaries, and Secretaries, Undersecretaries and Assistant Secretaries of Various Government Departments/Agencies

**DATE :** 15 March 2010

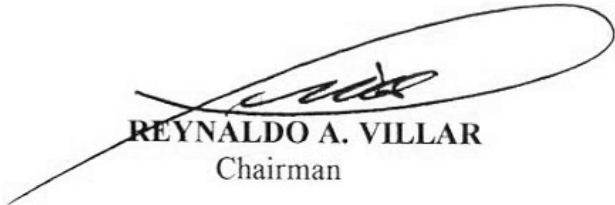
The responsibility of preparing and submitting the Report on the Salaries and Allowances Received by Principal Officers and Members of Governing Boards of GOCCs and their Subsidiaries, and Secretaries, Undersecretaries and Assistant Secretaries of various Government Departments/Agencies is properly lodged with the Corporate Government Sector (CGS) under COA Memorandum No. 92-780 dated September 21, 1992. However, said function was assumed by the then Government Accounting and Financial Management information Sector (GAFMIS) during the administration of former COA Chairman Guillermo N. Carague sans any Office Order/Memorandum. Said responsibility is thus returned to the CGS effective immediately.

In this connection, the following guidelines are hereby issued in addition to those set forth under COA Memorandum No. 92-780 dated September 21, 1992:

1. All auditors concerned are hereby directed to submit to their respective Cluster/Regional Directors a complete and duly verified report on the subject on or before February 15 of the following year using the formats prescribed in COA Memorandum No. 92-780 dated September 21, 1992 for consolidation.

2. The Cluster/Regional Directors shall submit the consolidated reports to the CGS on or before March 31 for overall consolidation.
3. To account for the complete submission of these reports, the Cluster and Regional Directors shall furnish the CGS a complete list of agencies under their jurisdiction including the names of secretaries, undersecretaries and assistant secretaries. The list shall include the period of incumbency, the number of months served by them during the year and the amount of salaries and allowances received during that year.
4. The CGS shall submit to the Office of the President and the Congress of the Philippines the Consolidated Report on or before April 30 of each year.

Strict compliance is hereby enjoined.



**REYNALDO A. VILLAR**  
Chairman