

# Republic of the Philippines

## COMMISSION ON AUDIT

Commonwealth Anemie, Quezon City, Philippines

MUMICASION

No.: **2016-025** Date: **DEU 2** 3 3988

171 : All Assistant Commissioners, Directors and Officers-in-Charge, and Other Concerned Personnel

St(BJECT: 2017 Sports Guidelines of the COA Gender and Development (GAD) Focal Point (GFP) System for the 118th COA Anniversary Celebration

Pursuant to COA Resolution No. 2015-039 dated December 1, 2015, the Revised Guidelines on Mainstreaming Gender and Development (GAD), and COA Office Order No. 2016-434 dated May 30, 2016, the Committee on Sports and Physical Fitness is included among the programs of the COA GFP System. This is in support of the gender mandate that: "All government agencies and LGUs are enjoined to increase women's participation by forming women's and girls' teams in various sporting events that they organize or sponsor."

The Sports and Physical Fitness Program of the COA GFP System addresses the gender issue of lack of organized sports events to ensure equal participation of women and men of COA in different sports competitions. The sports competition is one of the major organization-focused GAD programs for its personnel held annually during COA Anniversary.

The 2017 Sports Guidelines ensure that the sports events are well-organized to increase women's participation in the different sports competitions as players, coordinators, managers and supporters during the 118<sup>th</sup> COA Anniversary Celebration. Opening of the sports competitions commences in March 2017 coinciding with the celebration of the National Women's Month.

### 4. Term Composition

There shall be an Inter-Sector/Office Sports Competition in the Central Office/ National Capital Region (CO/NCR), and Inter-Regional Sports Competitions major geographical regions of Luzon, Visayas and Mindanao. The winners in these sports competitions shall compete in the Nationwide Sports Competition.

## a. CO/NCR Sports Competition

. There shall be four teams competing in the CO/NCR Sports Competition. The Sectors/Offices composing each team shall be determined by the Assistant Commissioners'

Section 17(G), Rule IV, Implementing Rules and Regulations of Republic Act No. 9710, the Magna Carta of Women

Hroup. The COA Chairperson shall issue the appropriate office for the purpose.

Each team of the CO/NCR Sports Competition shall designate their respective Team identification and Team Coordinator. The overall winning team in the CO/NCR Sports Competition shall lead the CO/NCR Team during Nationwide Sports Competition, including their designated the Team Manager/s and Team/Event Coordinator/s.

### b. Inter-Regional Sports Competition

There shall also be Inter-Regional Sports Competitions in Luzon. Visayas and Mindanao constituting the COA Regional Offices geographically located in the area. The concerned Regional Office shall choose its own Team Color. Team Manager and Team Constitution. In case a Regional Office does not have enough players to compete for the 10 sports events, it shall be allowed to participate only on those events which they have enough players to compete.

The bost regions for the Inter-Regional Sports Competitions are: COA RO No. V (Luzon), COA RO No. VIII (Visayas), and COA RO No. IX (Mindanao). The Regional Directors of the host regions shall choose the venue and manage the conduct of the interregional sports competition.

### c. Palionwide Sports Competition

The Nationwide Sports Competition shall be held in Baguio City to be hosted by "OA-CAR. There shall be four competing teams with assigned Team Color, as follows:

'A'sesinda	Sector/Office		
L Red	◆ CO/NCR  · · · · · · · · · · · · · · · · · ·		
2. Blue	• Luzon: CAR, I, II, III, IV-A, IV-B and V		
3. Yellow	Visayas: VI, VII, VIII and XVI		
4. Green	<ul> <li>Mindanao: IX, X, XI, XII, XIII and ARMM</li> </ul>		

The concerned Regional Directors of the Luzon, Visayas and Mindanao Teams shall designate their respective Team Managers and Team Coordinators.

#### 11. Sports Events and Other Activities

The following sports events shall be played in all sports competitions (CO/NCR, Inter-Regional, and Nationwide) and included in the computation of points in item IIII for purposes of determining the overall standing of the teams:

Event/Activity	Category	No. of Players
I. Basketball	* Men	56 (14/team)
2. Volleyball	• Men	48 (12/team)
	• Women	48 (12/team)
3. Badminton	Men's Double	8 (2/team)
		8 (2/team)
	<ul> <li>Mixed Double</li> </ul>	\$ (2/team)
4. Chess	* Individual	20 (5/team)
	⇒ Team	20 (5/team)
5. Dart	Men's Single	4 (1/team)
	* Women's Single	4 (1/team)



Event/Activity	Category	No. of Players
	⇒ Men's Double	8 (2/team)
	<ul><li>Women's Double</li></ul>	8 (2/team)
	Mixed Double	8 (2/team)
5. Lawn Tennis	Men's Single	4 (1/team)
	→ Women's Single	4 (1/team)
	Men's Double	8 (2/team)
	Women's Double	8 (2/team)
	Mixed Double	8 (2/ <b>tea</b> m)
7. Table Tennis	» Men's Single	4 (1/team)
	⇒ Women's Single	4 (1/team)
	• Men's Double	8 (2/team)
	Women's Double	8 (2/team)
	Mixed Double	8 (2/team)
8. Precision Shooting	* Team-Executive (3 Men, 2 Women)	20 (5/team)
for Beginners	• Team-Staff (3 Men, 2 Women)	20 (5/team)
9. Billiards	Men's Single	4 (1/team)
	⇒ Women's Single	4 (1/team)
	Men's Double	8 (2/team)
	* Women's Double	8 (2/team)
	Mixed Double	8 (2/team)
10. Bowling (ten-pin)	• Men's Single	4 (1/team)
9 ( 1 /	* Women's Single	4 (1/team)
	• Mixed Double	8 (2/team)
	* Team (2 Men, 3 Women)	20 (5/team)

The following sports and other activities shall also be played or held but shall not be included in the computation of points in item III for purposes of determining the overall standing of the teams. However, special prizes shall be awarded to the winners:

Event/Activity	Event/Activity Category	
1. Basketball	Women	12 (3/team)
·	(CO/NCR and Inter-Regional	
	Sports Competition only)	
12. Track and Field:		
a. 50 Meter Dash		4 (1/team)
b. 100 Meter Dash	Women's Single	4 (1/team)
	Men's Single	4 (1/team)
c. 200 Meter Dash	<ul> <li>Women's Single</li> </ul>	4 (1/team)
	Men's Single	4 (1/team)
d. 400 Meter Dash	Men's Single	4 (1/team)
e. Relay (4 x 50)	» Women's Team	16 (4/team)
f. Relay (4 x 100)	Men's Team	16 (4/team)
13. Mr. and Mrs. COA	Husband and Wife in COA	4 (1/team)
14. Dance Sport (Folk Dance)	One pair per team	4 (1/team)
15. Choir Competition	■ Women and Men     ■ Women and Men	Max 60 (10-15/team)
16. Executive Walk	• Men	Members of the CP,
(SG 27 and up)	* Women	Assist. Commissioners
	(Nationwide Sports Competition only)	Directors III and IV
17. Fun Ruu	<ul> <li>Men's Category</li> </ul>	
(SG 26 and below)	o Up to 35 years old	120 (30/team)
	o 36 to 59 years old	-



	o 60 to 65 years old	
	● 'Women's Category	
	O Up to 35 years old	
	o 36 to 59 years old	
	o 60 to 65 years old	
<u>.</u>	(CO/NCR Sports Competition only)	
18. Zumba Exhibition	* Open	Max 100 participants
	(CO/NCR and Inter-Regional Sports	
1	Competitions only)	

Messis, Bagamel J. Viana and Daniel B. Delgado shall be the Overall Sports Coordinator and Assistant Overall Sports Coordinator for the CO/NCR Sports Competition. The Event Coordinators shall be properly designated upon approval of the sports guidelines.

For the Nationwide Sports Competition, Director Joseph B. Anacay and Director Fortunata M. Rubico shall be Overall Sports Coordinator and Co-Overall Sports Coordinator, respectively. They shall be assisted by the regional personnel of COA-CAR for logistical support to ensure smooth flow of the sports competitions.

The Committee on Sports and Physical Fitness of the COA GFP System shall be designated as the Committee on Sports for the 118<sup>th</sup> COA Anniversary. The Members of the Committee on Sports shall be present during the conduct of the Nationwide Sports Competition to supervise the conduct of the sports events and handle protests, if there be any.

The Schedule and Rules of Games shall be issued after approval of the sports guidelines.

#### 181. Point System

The following Point System shall apply to the CO/NCR, Inter-Regional and Nationwide Sports Competitions in determining the overall standing of the competing teams:

Event/Activity		Designated Point for Event Winner		
	Category	First	Second	L'hird
I. Basketball	Men	15	10	5
2. Volleyball	« Men	15	10	5
	Women	15	10	5
3. Badminton	Men's Double	5	3	l
	* Women's Double	5	3	1
	<ul> <li>Mixed Double</li> </ul>	5	3	1
4. Chess	≈ Individual	5	3	T.
	• Team	10	7	5
5. Dark	• Men's Single	5	3	Į.
	Women's Single	5	3	Ī
	Men's Double	5	3	1
	* Women's Double	5	3	1
	□ Mixed Double	5	3	militar),
6. Layen Tennis		5	3	l
	<ul> <li>Women's Single</li> </ul>	5	3	l l
	• Men's Double	5	3	1
	<ul> <li>Women's Double</li> </ul>	5	3	•
	<ul> <li>Mixed Double</li> </ul>	5	3	1
7. Table Tennis	▶ Men's Single	5	3	1



Event/Activity	Cataman	Designated Point for Event Winner		
	Category	First	Second	Thinet
	<ul> <li>Women's Single</li> </ul>	5	3	1
	<ul> <li>Men's Double</li> </ul>	5	3	ĝ
	<ul> <li>Women's Double</li> </ul>	5	3	j
	<ul> <li>Mixed Double</li> </ul>	5	3	Į
8. Precision Shooting	↑ Team-Executive	10	7	5
for Beginners	● Team-Staff	10	7	5
9. Billiards	Men's Single	5	3	i
•	* Women's Single	5	3	***
	* Men's Double	5	3	1
	⇒ Women's Double	5	3	Į
	* Mixed Double	5	3	Amen
10. Dowling	Men's Single	5	.3	······
	* Women's Single	5	3	1
	Mixed Double	5	3	1
	* Team	10	7	5

# 1V. Schedule of Activities

In order facilitate the preparation for the sports and other activities, and to ensure the smooth conduct of the different sports competitions, the following schedule of activities shall be observed:

Activity	Date
1. Submission and approval of 2017 Sports Guidelines	On or before November 30, 2016
2. Submission and approval of budget; and Rules of Games	On or before January 31, 2017
<ol> <li>Try-out and selection of players and assignment of Team Managers and Team/Event Coordinators of the individual teams of the CO/NCR and the inter-regional sports competition</li> </ol>	On or before January 31, 2017
1. Practice games	2 <sup>nd</sup> and 3 <sup>rd</sup> Week of February 2017 (5 days at 4 hours max per day)
5. Start of sports competition:	
• CO/NCR	March 1 to 10, 2017
Inter-regional: Luzon, Visayas, Mindanao	4 days within March 2017
6. Dance Sport Competition, Mr. and Mrs. COA, Choir	
Competition; and awarding of prizes of winners in the	
sports competition	
* CO/NCR	March 10, 2017
* Inter-regional: Luzon, Visayas, Mindanao	Last day of the 4 days in March 2017
7. Submission of list of players, Mr. and Mrs. COA candidate, Team Managers and Team/Event Coordinators of the Luzon, Visayas and Mindanao Teams	On or before March 31, 2017
8. Arrival and check-in of players, Team Managers and Team Coordinators of the CO/NCR, Luzon, Visayas and Mindanao Teams in Baguio City	May 1, 2017
<ol> <li>Formal opening of the Nationwide Sports Competition,</li> <li>Dance Sports and Choir Competition</li> </ol>	May 2, 2017
10. Fellowship Night, Mr. and Mrs. COA	May 3, 2017
11. Start of Nationwide Sports Competition	May 2 to 5, 2017
12. Closing program and awarding of prizes for the winners of the Nationwide Sports Competition	May 5, 2017



## V. Selection of Players and Participants of Other Activities

- 1. The players shall be selected based on their competence and fitness to play in the chosen sports events, underscoring utmost priority attention on camaraderie, sportsmanship, inclusiveness, and equal opportunity for women's participation.
- 2. For the CO/NCR, the Team Managers and Team Coordinators shall be responsible in selecting the players of their teams for each event and category. The concerned Sector Heads shall issue a joint office order authorizing the players of their respective teams to compete in the sports events, Mr. and Mrs. COA and Dance Sports, copy furnished the Chair of the Committee on Sports of the 118th COA Anniversary Celebration. The CO/NCR Team Managers may agree not to hold a choir competition in the CO/NCR and simply select the choir members for the CO/NCR Team who shall compete in the Nationwide Sports Competition, based on rigid selection criteria.
- 3. For the regional players joining the Inter-Regional Sports Competition, the Team Manager and the Team Coordinator designated by the Regional Director shall submit the list of players for the latter's approval. The Assistant Commissioner of the Local Government Sector or the designated approving authority shall approve the office order of the participants to the Inter-Regional Sports Competition.
- 4. For the players of Basketball and Volleyball events competing in the Nationwide Sports Competition, the selection shall be as follows:
  - For the CO/NCR Team, at least 50% of the total players shall come from the winning Basketball and Volleyball teams. The Team Managers of the winning teams shall select the remaining players from among the best players of the losing teams, preferably, each team being represented. In no case shall the number of players of each team exceed the allowable number as determined in item II.
  - For the Luzon, Visayas and Mindanao Teams, at least 50% of the total players shall come from the winning Basketball and Volleyball teams. The concerned Regional Directors shall select the remaining players from among the best players of the losing teams, preferably, each region being represented. In no case shall the number of players of each team exceed the allowable number as determined in item II.

For other sports events other than Basketball and Volleyball, the champions in respective events/categories during the CO/NCR and Inter-Regional Sports Competitions shall play in the Nationwide Sports Competition. If these champions are not available to play in the Nationwide Sports Competition for whatever reason, substitution of players may only be allowed upon agreement among the concerned Directors and prior to issuance of office order to be signed by the COA Chairperson authorizing the players to participate therein.

- 5. For other sports and other activities, the participants shall be as follows:
  - Women's Basketball. The Women's Basketball shall be an exhibition game only to be played during half-time game of the Men's Basketball. Each team shall be composed of 3 players per team using half court only. This sports event shall be played during the CO/NCR and Inter-Regional Sports

Competitions only, and excluded in the Nationwide Sports Competition.

- \* Track and Field. The Track and Field events shall be held during the respective CO/NCR, Inter-Regional and Nationwide Sports Competitions.
- Mr. and Mrs. COA. The Mr. and Mrs. COA contest shall be held on May 3, 2017 during the Fellowship Night. There shall be four candidates representing each team from CO/NCR, Luzon, Visayas and Mindanao whose selection shall be done during the conduct of the CO/NCR and Inter-Regional Sports Competitions. The candidates must be able to articulate GAD programs, projects and activities of COA, and gender sensitivity; and epitomizes family values and gender role models both at home and work.
- Dance Sport. The Dance Sport competition shall be held on May 2, 2017 during the opening ceremony of the Nationvide Sports Competition. Each team shall interpret a folk dance of other regions from other teams through draw lots, i.e. the Luzon Group interpreting a Visayan dance. The drawing of lots shall be done after the conduct of the CO/NCR and Inter-Regional sports Competitions and the competing pairs in the Nationwide Sports Competition are known.
- \* Choir Competition. The Choir Competition shall be held on May 2, 2017 during the opening ceremony of the Nationwide Sports Competition. There shall be at least 10 to 15 maximum choir members of mix women and men. The Team Managers of the CO/NCR may agree to select the choir members instead of Inter-Sector/Office competition, subject to rigid selection criteria.
- Executive Walk: The Executive Walk shall be held in Baguio City during the Nationwide Sports Competition to be participated in by the CP Members, Assistant Commissioners, and Directors III and IV of the Central and Regional Offices.
- Fun Run: The Fun Run shall be held during the CO/NCR Sports Competition for 120 participants up to Salary Grade 26. Each team of the CO/NCR shall have a maximum of 30 participants to be distributed by the Team Manager from among the Sectors/Offices to ensure equal representation of both women and men in COA under the following age categories: up to 35 years old. 36 to 59 years old, and 60 to 65 years old. Fun Run may also be held by the COA Regional Offices during their respective celebration of the 118<sup>th</sup> COA Anniversary.
- Zumba Exhibition: The Zumba dancers/participants of the CO/NCR shall perform during the Opening Ceremony of the CO/NCR Sports Competition. The Zumba dancers/participants of the host regions during their respective Inter-Regional Sports Competitions may perform during their respective Opening Ceremonies as well.
- 6. The Chairperson, this Commission, shall issue office orders for the participating officials, employees and job orders in the CO/NCR Sports Competition and the Nationwide Sports Competition.



# VI. Responsibilities of Team Managers and Team Coordinators

- 1. Recommend the players and coaches of the team after proper try-out and selection process.
- 2. Act as contact persons of the Event Coordinators and the Sports Coordinators on matters involving the teams.
- 3. Ensure the attendance of the players and coaches during practice sessions and actual games through locator slips duly approved per existing administrative guidelines.
- 4. Monitor the submission of medical certificates of all players before allowing them to participate in the events. The medical clearance can be forwarded to the Committee on Sports for further monitoring and records purposes.
- For the winning team in specific team event, the Team Manager shall select the players to compete in the nationwide sports competition in accordance with item V above.
- 6. Handle legitimate complaints of their respective players and refer the same to the Committee on Sports for proper disposition, if appropriate, through the Event Coordinators and the Sports Coordinators.
- 7. Perform such other functions as may be deemed necessary to ensure the full participation of their players.

# VII. Responsibilities of Event Coordinators

- 1. Validate, screen and recommend approval of the list of players submitted by the concerned Team Manager and Team Coordinator for the CO/NCR.
- 2. Be responsible in the conduct of the Nationwide Sports Competition in the 10 sports events mentioned in item II above.
- 3. Submit to the Committee on Sports for approval the "Rules of Games" on or before November 30, 2016 for each sports event. Such rules must be in accordance with the approved rules of the games for the amateur sports competition for the respective sports events. Supplemental rules may be submitted to the Committee on Sports for approval prior to the actual start of the sports competition.
- 4. Prepare and submit for review and consolidation of the Chair of the Committee on Sports the schedule of their respective events as well as the venue, equipment and other requirements, and the proposed budget for the CO/NCR Sports Competition and that of the CO/NCR Team competing in the Nationwide Sports Competition on or before December 31, 2016.
- 5. Select the referees/umpires and table officials, including their recommended honoraria for inclusion in the proposed budget.
- 6. Take charge of all sports equipment and supplies used in the different sports events, and turn over/return the same to the General Services Office after the sports competitions, duly acknowledged by the property officer.



- 7. Receive the cash advance approved for their respective events, and be responsible for the documentation and liquidation of the same, including the acknowledgment receipt of returned sports equipment and supplies to the property officer.
- 8. Submit a written report to the Chair of the Committee on Sports the winners in the respective sports events in the CO/NCR and that of the Nationwide Sports Competition for proper coordination with the Committee on Prizes.

## VIII. Responsibilities of Players

- 1. Accomplish the necessary locator slips and secure prior approval of the concerned Director/Division Chief/Supervising Auditor or, in their absence, the next-in-rank official, before going out of the office for practice sessions and actual games.
- 2. Get a medical certificate to ensure that they are physically fit to compete in the chosen sports events. Submit the medical certificate or clearance to their respective Team Manager or Team Coordinator before the start of the competition. For players who will participate in a running event (i.e. basketball, meter dash, etc.) are advised to have an ECG or cardio clearance done as part of securing a medical certificate.
- 3. Accomplish and sign the Property Acknowledgement Receipt for all sports equipment and supplies entrusted to him/her; take good care of them before, during and after the games; and turn-over/return the same and duly acknowledged by the Event Coordinator.
- 4. Observe the highest degree of camaraderie, sportsmanship and respect especially for women players.

## TX. Resolution of Protests

- 1. The protest must be in writing, stating the facts constituting the protest, and must be resolved first at the level of the concerned Team Manager, Team Coordinator and Coach of the sports event.
- 2. Protest on player's eligibility should be made immediately within 24 hours upon discovery.
- 3. In case the protest in item 1 above cannot be resolved at their level, the Team Manager shall endorse it with recommendation to the Committee on Sports through the concerned Event Coordinator and the Sports Coordinators on the same day of the occurrence of the protest. If the incident involving the protest falls on a Friday, it shall be submitted on the next working day after the filing of the protest.
- 4. The Chair of the Committee on Sports shall convene the body immediately and summon the concerned player/s, team/s and coordinators to resolve the protest during that meeting. The decision of the Committee on Sports shall be final and executory and non-appealable.

# X. Specific Guidelines

1. The concerned Sector Heads or Directors shall ensure that no solicitation in any form



is made by any of their personnel from auditees, suppliers or contractors to support their players.

- The concerned Sector Heads or Directors shall ensure that their players are in good health/physical conditions to play in the sports events.
- 3. There shall be no substitution of players during the course of the event. A player can only be substituted in case of injury which shall be certified by the Medical Team Leader/Medical Practitioner.
- 4. The standard rules of the games adopted for the amateur sports competition shall be observed.
- Reservation for the use of the COA Sports Complex for practice sessions shall be made with the General Service Office.
- 6. All officials and employees participating in the sports events shall observe the herein guidelines, follow the rules of the games, and maintain the spirit of camaraderie, sportsmanship, respect and proper decorum at all times.
- 7. For the CO/NCR, all practice sessions shall be limited a maximum of four (4) hours per practice day for five days within the 2<sup>nd</sup> and 3<sup>rd</sup> week of February 2017 only, as may be arranged/authorized by the respective Team Manager and Team Coordinator, in coordination with the Event Coordinator. For the Regional Offices, the concerned Regional Directors may allow longer practice hours within those weeks for practical considerations.
- 3. Participation in the practice sessions and actual games shall be covered at all times by duly approved office order/locator slip.
- 9. A player shall be allowed to play in one event only. However, he/she shall be allowed to play in two categories only for such event.
- 10. All permanent/regular employees are qualified to play. For job orders, they shall: (a) be allowed to play provided they have been in the service for at least one year as of February 28, 2017 as certified by the concerned Directors; and (b) play for the team of the Sector/Office where they are assigned.
- 11. For the Inter-Regional Sports Competition, the concerned Regional Directors shall designate their respective Regional Sports Coordinator.
- 12. In case the above guidelines are impracticable in the conduct of the Inter-regional Sports Competition, the concerned Regional Directors may revise them accordingly or adopt their own set of guidelines as they may deem appropriate.
- 13. The designated Regional Team Managers and Team Coordinators shall be the contact person of the Event Coordinators for the Nationwide Sports Competition.
- 14. The concerned Regional Directors of the host regions, in coordination with the competing regions, shall submit on or before March 31, 2017 their list of players competing for all sports events; and the participants to the Mr. and Mrs. COA, Dance Sport, and Choir Competition for the preparation of the program and scheduling of

games on May 2 to 5, 2017.

- 15. The permanent/regular regional players who belong to the Corporate Government Sector and the National Government Sector shall play in the regional offices of assignment. They shall be included in the office orders for regional officials and players, including job orders, to be signed by the Assistant Commissioner of the Local Government Sector for this purpose.
- 16. The Chair of the Committee on Sports shall submit the list of players to the Human Resource Management Office for validation.
- 17. The Risk Management and Budget Office (RMBO) of the Planning, Finance and Management Sector (PFMS) shall require all COA Regional Offices to submit their respective budgets for their participation in the Inter-Regional Sports Competitions and the Nationwide Sports Competition. The host regions of the Inter-Regional and Nationwide Sports Competitions shall include in their budgets the cost of hosting the sports competitions. The budget for the different sports competitions shall be charged against the appropriate funds of the Commission for attribution to the COA GAD as one of its organization-focused personnel programs. Funds shall be released or earmarked to the Regional Offices by January 2017 for appropriate planning and logistical requirements.
- 18. The concerned Regional Offices shall be responsible for arranging the travel, board and lodging of their respective players competing in the 10 sports events and track and field, Mr. and Mrs. COA, Dance Sport and Choir Competition for the Nationwide Sports Competition in Baguio City. The COA CAR shall take charge of the board and lodging of the COA officials participating in the Nationwide Sports Competition.
- 19. All other concerns or matters of the Regional Offices pertaining to the conduct of the Nationwide Sports Competition in Baguio City not addressed in the herein guidelines shall be brought to the attention of the Chair of the Committee on Sports for appropriate action.

The Chairperson of the Technical Working Group of the COA GPF System and the Chairperson of the Committee on Sports and Physical Fitness shall be responsible for the proper implementation of these guidelines. Supplementary guidelines may be issued as the need arises.

For the guidance of all concerned.

MICHAEL G. AGUINALDO
Chairperson

COMMISSION ON AUDIT
OFFICE OF THE CHAIRPERSON

2016-240112211006