

Part I

Executive Summary

INTRODUCTION

The fundings for the priority development programs and projects identified by the legislators are included in the General Appropriations Act (GAA) as a lump sum appropriation under the Priority Development Assistance Fund (PDAF) for soft projects and under Locally-Funded Projects - Various Infrastructure including Local Projects (VILP) of the Department of Public Works and Highways (DPWH) for hard projects.

The practice of providing certain amount for the projects of the legislators started in 1989, upon the creation of the Mindanao Development Fund and Visayas Development Fund, with lump sum appropriations of **₱480.0 Million** and **₱240.0 Million**, respectively. These funds were intended to support development projects identified by Representatives from the Visayas and Mindanao areas. Subsequently, in 1990, the Countrywide Development Fund (CDF) was created with an initial funding of **₱2.3 Billion** to cover the implementation of projects identified by the Senators and Representatives including those from the Luzon area. In 2000, the CDF was renamed as PDAF.

For CYs 2007 to 2009, the projects eligible for funding under PDAF are described as soft projects under the category of education, health, livelihood, comprehensive integrated delivery of social services, financial assistance to address specific pro-poor programs of the government, historical, arts and culture, peace and order; and small infrastructure projects such as irrigation, rural electrification, water supply, housing and forest management. Those under VILP are described as hard projects under the category of public works. The implementing agencies (IAs) for each category of project are also defined in the GAA for those years.

The total appropriations included in CYs 2007 to 2009 GAAs for PDAF and VILP amounted to **₱79.878 Billion**, as tabulated below:

Year	In Billion		
	PDAF (Soft)	VILP (Hard)	Total
2007	₱ 11.446	₱ 12.040	₱ 23.486
2008	7.893	15.630	23.523
2009	9.665	23.204	32.869
Total	₱ 29.004	₱ 50.874	₱ 79.878

These funds were allocated for the priority programs and projects of the legislators in the amount of **₱70.0 Million** for each congressional district and partylist

EXECUTIVE SUMMARY

Representative, and **₱200.0 Million** for each Senator. These allocations are broken down into soft and hard projects in the following amounts:

Legislator	Amount (in Million)		
	Soft	Hard	Total
Congressional District and Partylist Representative	₱ 30.0	₱ 40.0	₱ 70.0
Senator	100.0	100.0	200.0

AUDIT OBJECTIVES

The Audit was conducted to determine:

1. the propriety of releases of PDAF and VILP by the Department of Budget and Management (DBM), and
2. the efficient utilization of funds and effective implementation of projects by the IAs,

taking into consideration the menu of programs defined in the GAA and pertinent laws, rules and regulations.

AUDIT SCOPE AND METHODOLOGY

1. Scope

The Audit covered releases by the DBM Central Office (CO) and Regional Offices (ROs) Nos. III, V, XI and National Capital Region (NCR); and utilization of funds and implementation of projects during CYs 2007 to 2009 by the following IAs:

National Government Agencies (NGAs)	
Department of Agriculture (DA)	CO; Regional Field Units (RFUs) Nos. III, V and XI
	CO; NCR; ROs Nos. V and XI
Department of Public Works and Highways (DPWH)	District Engineering Offices (DEOs) – First Metro Manila DEO (FMMDEO), Second Metro Manila DEO (SMMDEO), Third Metro Manila DEO (TMMDEO); Tarlac 1 st ; Nueva Ecija 2 nd ; Albay 1 st ; Camarines Sur 1 st ; Davao City; and Davao del Norte

Table 3. Implementing Agencies Covered in the Audit	
Department of Social Welfare and Development (DSWD)	CO, NCR, Regional Field Offices (RFOs) Nos. III, V, XI
Government-Owned and Controlled Corporations (GOCCs)	
Technology and Livelihood Resource Center (TLRC) / Technology Resource Center (TRC)	
National Livelihood Development Corporation (NLDC)	
National Agribusiness Corporation (NABCOR)	
Zamboanga del Norte Agricultural College (ZNAC) Rubber Estate Corporation [ZREC]	
Local Government Units (LGUs)	
City Governments of Mandaluyong; Manila including 12 barangays; Quezon including 94 barangays; Taguig including 3 barangays; Las Piñas; Tabaco; Iriga; Naga; and Panabo	
Provincial Governments of Tarlac, Bataan, Nueva Ecija, Compostela Valley, and Davao Oriental	

The foregoing IAs were selected for the Audit based on materiality of amounts released to them using the National Expenditures Program (NEP) as the basis. The DA, DPWH and DSWD are the top three NGAs as to amounts released to them by the DBM. TLRC and NLDC are the top two GOCCs while NABCOR and ZREC are both wholly owned subsidiaries of DA. As for the LGUs, those covered in audit are the top five cities within Metro Manila and three LGUs located within the top three ROs of the NGA-IAs.

The Audit focused on the following audit areas:

- Allocation and Transfer of Funds and Monitoring of Releases
- Implementation of Livelihood and Other Projects
- Implementation of Infrastructure Projects
- Financial Assistance and Other Charges by the LGUs

2. Methodology

To achieve the Audit Objectives, the Team performed the following audit procedures, among others:

- Obtained and studied relevant laws, rules, regulations, policies and procedures pertinent to the allocation, releases, and utilization of funds and implementation of identified priority development programs and projects, including the roles and responsibilities of the DBM, and the IAs;
- Gathered from the DBM-CO and selected ROs, and DPWH-CO and ROs, schedule of releases to selected IAs and copy of Special Allotment Release Order (SAROs) issued for soft and hard projects and summarized releases by IAs;

- Obtained and reviewed selected transactions charged against PDAF, VILP and other sources, and assessed whether the funds were used for the purpose/s intended and disbursed in accordance with existing laws, rules and regulations;
- Interviewed concerned officials and staff of the auditees, administered questionnaires to selected beneficiaries, and confirmed authenticity of documents from concerned parties such as beneficiaries, suppliers, legislators and Regulatory Offices to determine the validity of reported transactions; and
- Inspected selected infrastructure projects and equipment, and conducted ocular inspection of selected Non-Government Organizations (NGOs) and suppliers to determine their existence, condition and status.

3. The Audit Team

The Audit was conducted by a Team composed of 18 members from the Special Audits Office, and one (1) Technical Audit Specialist from the Technical Services Office, both under the Special Services Sector, Commission on Audit (COA). The Audit was conducted pursuant to COA Office Order No. 2010-309 dated May 13, 2010 and subsequent issuances.

AUDIT FINDINGS

The Audit disclosed that PDAF and VILP were not properly released by the DBM and not appropriately, efficiently and effectively utilized by the IAs.

1. DBM

- a. The DBM could not provide the Team, despite repeated requests, with complete schedule of releases per legislator from PDAF for soft projects and VILP for hard projects. Only the schedule of releases from VILP for hard projects identified by the legislators named therein was provided, covering releases of **₱32.347 Billion** (See Table 9) during CYs 2007 to 2009 which was found deficient.
- b. From data gathered by the Team from the different Offices of the DPWH, such schedule excluded around **₱69.261 Billion** (See Table 9), released to different DPWH ROs and DEOs. The concerned legislators of such releases cannot, however, be identified. This manifests that total releases from VILP

for hard projects, amounted to at least **₱101.608 Billion** (See Table 9), thus, exceeding the DBM report by **₱69.261 Billion** and exceeded combined appropriation for the same period of **₱50.874 Billion** (See Table 1) by **₱50.734 Billion**.

- c. As gathered by the Team from the records of the audited agencies and the DBM-CO, ROs Nos. III, V, XI and NCR, total releases from PDAF to LGUs within the ROs covered in the audit, and to DA, DSWD, NLDC and TRC amounted to **₱12.018 Billion** (See Table 4) while that of the VILP amounted to **₱101.608 Billion**. In addition to releases out of PDAF and VILP, there were also releases of around **₱2.362 Billion** (See Table 4) from “Other Sources” such as Financial Assistance (FAs) to LGUs and Budgetary Support to GOCCs, also for the implementation of projects identified by the legislators. These brought the total releases for the legislators’ programs and projects to **₱115.988 Billion** (See Table 4).
- d. As reflected in the summary of the releases from VILP provided to the team by the DBM, the **₱32.347 Billion** were released out of the allocation of 356 legislators **and of a certain Luis Abalos who is not, however, a member of the 13th and 14th Congress**. On the other hand, releases from PDAF gathered by the Team were released out of the allocation from the same legislators and from 15 other legislators, tabulated below:

Legislator	Legislative District	Region	Hard VILP (in M ₱)	Soft (in M ₱)			Total Hard and Soft (in M ₱)
				PDAF	Other Sources	Total Soft	
REPRESENTATIVES							
Abad, Henedina R.	Batanes - Lone	II	-	-	2.000	2.000	2.000
Abalos, Benjamin, Jr. C.	Mandaluyong - Lone	NCR	2.000	15.000	10.000	25.000	27.000
Abalos, Luis	Not included in the List of 13 th & 14 th Congress	NCR	20.000	-	-	-	20.000
Abante, Bienvenido, Jr. M.	Manila - 6 th	NCR	110.000	75.580	4.000	79.580	189.580
Abaya, Joseph Emilio A.	Cavite - 1 st	IV-A	100.000	-	-	-	100.000
Abayon, Daryl Grace J.	Aangat Tayo Partylist		-	-	20.000	20.000	20.000
Abayon, Harlin C.	Northern Samar - 1 st	VIII	20.000	-	-	-	20.000
Ablan, Roque, Jr., R.	Ilocos Norte - 1 st	I	120.000	10.000	-	10.000	130.000
Agarao, Benjamin, Jr. C.	Laguna - 4 th	IV-A	20.000	-	-	-	20.000
Agbayani, Rodolfo O.	N. Vizcaya - Lone	II	30.000	0.500	1.300	1.800	31.800
Agbayani, Victor Aguedo E.	Pangasinan - 2 nd	I	90.000	-	-	-	90.000
Aggabao, Giorgidi B.	Isabela - 4 th	II	100.000	-	6.000	6.000	106.000
Agyao, Manuel S.	Kalinga - Lone	CAR	100.000	20.500	-	20.500	120.500
Akbar, Wahab M.	Basilan - Lone	ARMM	81.000	-	-	-	81.000
Albano, Rodolfo III T.	Isabela - 1 st	II	40.000	-	-	-	40.000
Alcala, Proceso J.	Quezon - 2 nd	IV-A	110.000	16.334	6.500	22.834	132.834
Alfelor, Felix Jr. R.	Camarines Sur - 4 th	V	120.000	100.300	-	100.300	220.300
Almario, Joel Mayo Z.	Davao Oriental - 2 nd	XI	20.000	22.900	-	22.900	42.900
Almario, Thelma Z.			90.100	65.500	11.000	76.500	166.600

EXECUTIVE SUMMARY

Legislator	Legislative District	Region	Hard VILP (in M ₱)	Soft (in M ₱)			Total Hard and Soft (in M ₱)
				PDAF	Other Sources	Total Soft	
Alvarado, Wilhelmino Sy	Bulacan - 1 st	III	20.000	10.000	-	10.000	30.000
Alvarez, Antonio C.	Palawan - 1 st	IV-B	119.250	12.000	5.000	17.000	136.250
Alvarez, Genaro Jr. M.	Negros Occ. - 6 th	VI	90.000	0.250	-	0.250	90.250
Alvarez, Genaro Rafael III K.		VI	30.000	-	-	-	30.000
Amante, Edelmiro A.	Agusan del N. - 2 nd	CARAGA	100.000	0.200	-	0.200	100.200
Amante, Ma. Angelica Rosedell			15.000	-	-	-	15.000
Amatong, Prospero S.	Compo. Valley - 2 nd	XI	20.000	20.600	10.000	30.600	50.600
Amatong, Rommel C.			95.000	61.300	6.000	67.300	162.300
Amin, Hussin U.	Sulu - 1 st	ARMM	15.000	5.000	-	5.000	20.000
Andaya, Rolando Jr. G.	Camarines Sur - 1 st	V	20.000	-	-	-	20.000
Angara, Juan Edgardo M.	Aurora - Lone	III	110.000	31.250	-	31.250	141.250
Angping, Maria Zenaida B.	Manila - 3 rd	NCR	80.000	56.040	4.400	60.440	140.440
Antonino, Rodolfo W.	Nueva Ecija - 4 th	III	120.000	90.000	10.000	100.000	220.000
Antonino-Custodio, Darlene R.	So. Cotabato - 1 st	XII	105.000	2.000	-	2.000	107.000
Apostol, Trinidad G.	Leyte - 2 nd	VIII	120.000	-	-	-	120.000
Aquino, Jesus Reynaldo B.	Pampanga - 3 rd	III	20.000	23.200	-	23.200	43.200
Aquino, Jose II S.	Agusan del N. - 1 st	CARAGA	95.000	1.400	2.000	3.400	98.400
Arago, Ma. Evita R.	Laguna - 3 rd	IV-A	66.100	1.120	-	1.120	67.220
Arbison, Munir M.	Sulu - 2 nd	ARMM	45.000	-	-	-	45.000
Arenas, Ma. Rachel J.	Pangasinan - 3 rd	I	80.000	28.550	-	28.550	108.550
Arnaiz, George P.	Negros Oriental - 2 nd	VII	100.000	3.200	1.200	4.400	104.400
Arroyo, Diosdado M.	Camarines Sur - 1 st	V	80.000	11.200	-	11.200	91.200
Arroyo, Ignacio Jr. T.	Negros Occ. - 5 th	VI	119.700	49.620	10.000	59.620	179.320
Arroyo, Juan Miguel M.	Pampanga - 2 nd	III	115.000	105.500	-	105.500	220.500
Asilo, Benjamin D.	Manila - 1 st	NCR	84.000	44.500	21.421	65.921	149.921
Assistio, Luis A.	Caloocan - 2 nd	NCR	20.000	15.000	10.000	25.000	45.000
Bacani, Rodolfo C.	Manila - 4 th	NCR	-	15.000	-	15.000	15.000
Baculio, Augusto H.	Misamis Or. - 2 nd	X	15.000	0.100	-	0.100	15.100
Badelles, Alipio Cirilo V.	Lanao del Norte - 1 st	X	15.000	11.300	0.450	11.750	26.750
Bagatsing, Amado S.	Manila - 5 th	NCR	100.000	31.800	25.000	56.800	156.800
Balindong, Pangalilan M.	Lanao del Sur - 2 nd	ARMM	60.000	-	-	-	60.000
Banaag, Leovigildo B.	Agusan del N. - 1 st	CARAGA	20.000	19.000	-	19.000	39.000
Barbers, Robert Ace S.	Sur. del Norte - 2 nd	CARAGA	20.000	25.000	-	25.000	45.000
Barinaga, Roseller L.	Zambo. del Norte - 2 nd	IX	20.000	1.000	-	1.000	21.000
Barzaga, Eldidio Jr., F.	Cavite - 2 nd	IV-A	100.000	1.000	-	1.000	101.000
Baterina, Salacnib F.	Ilocos Sur - 1 st	I	20.000	25.000	10.000	35.000	55.000
Bautista, Claude P.	Davao del Sur - 2 nd	XI	25.000	0.550	-	0.550	25.550
Bautista, Franklin P.		XI	90.000	9.850	-	9.850	99.850
Belmonte, Vicente Jr. F.	Lanao del Norte - 1 st	X	99.620	15.000	3.500	18.500	118.120
Biazon, Rozzano Rufino B.	Muntinlupa City-Lone	NCR	115.000	60.150	27.000	87.150	202.150
Bichara, Al Francis C.	Albay - 2 nd	V	85.000	32.806	-	32.806	117.806
Binay, Mar-Len Abigail S.	Makati City - 2 nd	NCR	115.000	42.000	-	42.000	157.000
Biron, Ferjnel G.	Iloilo - 4 th	VI	120.000	1.950	-	1.950	121.950
Bondoc, Anna York P.	Pampanga - 4 th	III	106.600	28.800	-	28.800	135.400
Bonoan-David, Ma. Theresa B.	Manila - 4 th	NCR	90.000	52.940	-	52.940	142.940
Bravo, Narciso Jr. R.	Masbate - 1 st	V	120.000	99.100	11.500	110.600	230.600
Briones, Nicanor M.	AGAP Partylist		71.000	-	-	-	71.000
Bueser, Danton Q.	Laguna - 3 rd	IV-A	20.000	10.000	10.000	20.000	40.000

**Table 4. Releases from PDAF, VILP and Other Sources from CYs 2007 to 2009
Per Legislator as Provided by the DBM and Gathered by the Team**

Legislator	Legislative District	Region	Hard VILP (in M ₱)	Soft (in M ₱)			Total Hard and Soft (in M ₱)
				PDAF	Other Sources	Total Soft	
Butut, Elias Jr. C.	Apayao - Lone	CAR	100.000	20.000	8.000	28.000	128.000
Cabilao, Belma A.	Zambo. Sibugay – Lone 13 th Congress, 1 st , 14 th Congress	IX	115.000	18.850	6.000	24.850	139.850
Cagas, Douglas R.A.	Davao del Sur - 1 st	XI	30.000	16.000	-	16.000	46.000
Cagas, Marc Douglas IV C.			85.000	53.700	26.500	80.200	165.200
Cajayon, Mary Miltz L.	Caloocan - 2 nd	NCR	100.000	53.820	3.500	57.320	157.320
Cajes, Roberto C.	Bohol - 2 nd	VII	100.000	46.815	21.300	68.115	168.115
Cari, Carmen L.	Leyte - 5 th	VIII	120.000	-	-	-	120.000
Carlos, Jose Emmanuel Bobbit	Valenzuela City - 1 st	NCR	20.000	25.000	-	25.000	45.000
Carmona, Tranquilino B.	Negros Occ. - 1 st	VI	20.000	-	-	0.000	20.000
Castelo-Daza, Nanelle C.	Quezon City - 4 th	NCR	97.400	34.950	23.100	58.050	155.450
Castro, Fredenil H.	Capiz - 2 nd	VI	120.000	-	-	-	120.000
Cayetano, Ma. Laarni L.	Taguig City - Lone	NCR	88.500	30.500	5.500	36.000	124.500
Celeste, Arthur F.	Pangasinan - 1 st	I	120.000	3.000	-	3.000	123.000
Cerilles, Antonio H.	Zambo. del Sur - 2 nd	IX	115.000	-	-	-	115.000
Chatto, Edgardo M.	Bohol - 1 st	VII	119.884	45.300	9.000	54.300	174.184
Chavez, Leonila V.	BUTIL Partylist		103.010	59.500	8.000	67.500	170.510
Chiongblan, Erwin L.	Sarangani - Lone	XII	115.000	77.050	30.950	108.000	223.000
Chipeco, Justin Marc S.	Laguna - 2 nd	IV-A	100.000	6.000	5.000	11.000	111.000
Chong, Glenn A.	Biliran – Lone	VIII	80.000	6.400	0.420	6.820	86.820
Chungalao, Solomon R.	Ifugao – Lone	CAR	130.000	-	-	-	130.000
Clarete, Ernie Dulalas	Misamis Occ. - 1 st	X	20.000	13.000	2.100	15.100	35.100
Clarete, Marina P.		X	95.000	47.200	18.000	65.200	160.200
Climaco, Maria Isabele G.	Zambo. City - 1 st	IX	89.000	17.350	11.100	28.450	117.450
Codilla, Eufrocino Sr. M	Leyte - 4 th	VIII	120.000	35.000	14.500	49.500	169.500
Cojuangco, Carlos O.	Negros Occ.- 4 th	VI	20.000	-	-	-	20.000
Cojuangco, Mark O.	Pangasinan - 5 th	I	101.273	6.000	-	6.000	107.273
Coquilla, Teodolo M.	E. Samar - Lone	VIII	100.000	5.400	-	5.400	105.400
Coscolluela, Ma. Carissa O.	BUHAY Partylist		78.690	41.450	-	41.450	120.140
Crisologo, Vincent P.	Quezon City - 1 st	NCR	120.000	49.234	9.016	58.250	178.250
Cruz-Gonzales, Cinchona C.	CIBAC Partylist		47.500	12.550	1.850	14.400	61.900
Cua, Guillermo P.	Coop-NATCCO		65.650	42.325	9.000	51.325	116.975
Cua, Junie E.	Quirino – Lone	II	88.500	131.810	28.600	160.410	248.910
Cuenco, Antonio V.	Cebu City - 2 nd	VII	120.000	58.000	11.000	69.000	189.000
Dadivas, Rodriguez D.	Capiz - 1 st	VI	20.000	-	-	-	20.000
Dangwa, Samuel M.	Benguet – Lone	CAR	119.750	47.000	-	47.000	166.750
Datumanong, Simeon A.	Maguindanao - 2 nd	ARMM	115.000	-	-	-	115.000
Dayanghirang, Nelson L.	Davao Oriental - 1 st	XI	140.000	48.640	6.000	54.640	194.640
Daza, Paul R.	Northern Samar - 1 st	VIII	100.000	11.650	-	11.650	111.650
De Guzman, Del R.	Marikina City - 2 nd	NCR	100.000	48.900	13.300	62.200	162.200
De Venecia, Jose Jr. C.	Pangasinan - 4 th	I	98.000	25.000	7.000	32.000	130.000
Defensor, Arthur Sr. D.	Iloilo - 3 rd	VI	110.000	-	1.300	1.300	111.300
Defensor, Matias Jr. V.	Quezon City - 3 rd	NCR	110.000	77.000	38.000	115.000	225.000
Del Mar, Raul V.	Cebu City - 1 st	VII	120.000	72.500	10.000	82.500	202.500
Del Rosario, Antonio A.	Capiz - 1 st	VI	100.000	-	-	-	100.000
Diasnes, Carlo Oliver D.	Batanes – Lone	II	120.000	28.600	-	28.600	148.600
Diaz, Antonio M.	Zambales - 2 nd	III	-	32.350	-	32.350	32.350
Dilangalen, Baisendig G.	Maguindanao - 1 st	ARMM	15.000	-	-	-	15.000

EXECUTIVE SUMMARY

Legislator	Legislative District	Region	Hard VILP (in M ₱)	Soft (in M ₱)			Total Hard and Soft (in M ₱)
				PDAF	Other Sources	Total Soft	
Dilangalen, Didagen P.			80.000	42.500	-	42.500	122.500
Dimaporo, Abdullah D.	Lanao del Norte - 2 nd	X	95.000	-	-	-	95.000
Dominguez, Victor S.	Mt. Province - Lone	CAR	120.000	-	-	-	120.000
Domogan, Mauricio G.	Mt. Province - Lone	CAR	117.000	5.000	-	5.000	122.000
Duavit, Michael John R.	Rizal - 1 st	IV-A	120.000	-	5.000	5.000	125.000
Dueñas, Henry Jr. M.	Taguig City - Lone	NCR	90.000	54.800	11.500	66.300	156.300
Dumarpa, Faysah M.	Lanao del Sur - 1 st	ARMM	70.000	-	6.000	6.000	76.000
Dumplit, Thomas Jr. L.	La Union - 2 nd	I	120.000	45.500	21.000	66.500	186.500
Durano, Ramon VI H.	Cebu - 5 th	VII	120.000	8.000	-	8.000	128.000
Dy, Consuelo A.	Pasay City - Lone	NCR	20.000	15.000	9.800	24.800	44.800
Dy, Faustino III G.	Isabela - 3 rd	II	120.000	-	-	-	120.000
Ecleo, Glenda B.	Surigao del N. - 1 st	CARAGA	115.000	0.200	-	0.200	115.200
Emano, Yevgeny Vicente B.	Misamis Or. - 2 nd	X	85.485	17.195	6.000	23.195	108.680
Enrile, Juan Ponce Jr.	Cagayan - 1 st	II	20.000	-	-	-	20.000
Enrile, Salvacion S.			100.000	0.100	-	0.100	100.100
Enverga, Wilfrido Mark C.	Quezon - 1 st	IV-A	99.450	11.815	6.000	17.815	117.265
Ermila-Buhain, Eileen	Batangas - 1 st	IV-A	120.000	6.400	1.000	7.400	127.400
Escudero, Salvador III H.	Sorsogon - 1 st	V	70.000	12.707	-	12.707	82.707
Espina, Gerardo Jr. S.	Billiran - Lone	VIII	20.000	15.000	10.000	25.000	45.000
Espino, Amado Jr. T.	Pangasinan - 2 nd	I	20.000	-	-	-	20.000
Espinosa, Edgar T.	Guimaras - Lone	VI	20.000	15.000	15.000	30.000	50.000
Espinosa, Emilio Jr. R.	Masbate - 2 nd	V	20.000	10.000	-	10.000	30.000
Estrella, Conrado III M.	Pangasinan - 6 th	I	120.000	62.000	20.000	82.000	202.000
Estrella, Robert Raymund M.	ABONO Partylist		92.000	58.500	-	58.500	150.500
Fabian, Erico Basilio A.	Zambo. City -Lone 13 th Congress, 2 nd 14 th Congress	IX	115.000	17.150	15.000	32.150	147.150
Falcon, Peter Paul Jed	Sur.del Sur-2 nd	CARAGA	20.000	-	-	-	20.000
Fernandez, Danilo Ramon S.	Laguna-1 st	IV-A	100.000	3.000	-	3.000	103.000
Ferrer, Jeffrey P.	Negros Occ.-4 th	VI	100.000	-	-	-	100.000
Figueroa, Catalino V.	Western Samar-2 nd	VIII	20.000	-	-	-	20.000
Firmalo, Eduardo C.	Romblon-Lone	IV-B	20.000	0.300	-	0.300	20.300
Floirendo, Antonio Jr. B.	Davao del Norte-2 nd	XI	20.000	9.500	-	9.500	29.500
Fua, Orlando Jr. A.	Siquijor - Lone	VII	120.000	7.500	6.000	13.500	133.500
Fuentebella, Arnulfo P.	Camarines Sur - 3 rd	V	120.000	76.800	1.000	77.800	197.800
Garay, Florencio C.	Sur.del Sur - 2 nd	CARAGA	95.000	0.950	-	0.950	95.950
Garcia, Albert Raymond S.	Bataan - 2 nd	III	113.000	55.650	-	55.650	168.650
Garcia, Pablo John F.	Cebu - 3 rd	VII	82.500	-	-	-	82.500
Garcia, Pablo P.	Cebu - 2 nd	VII	100.000	1.000	-	1.000	101.000
Garcia, Vincent J.	Davao City - 2 nd	XI	115.000	13.449	0.219	13.668	128.668
Garin, Janette L.	Iloilo - 1 st	VI	129.000	-	-	-	129.000
Gatchalian, Rex T.	Valenzuela City - 1 st	NCR	100.000	26.059	10.950	37.009	137.009
Gatlabayan, Angelito C.	Antipolo City - 2 nd	IV-A	100.000	-	-	-	100.000
Go, Arnulfo F.	Sultan Kudarat - 2 nd 14 th Congress	XII	100.000	5.000	6.000	11.000	111.000
Golez, Roilo S.	Paranaque City - 2 nd	NCR	100.000	11.000	2.700	13.700	113.700
Gonzales, Aurelio Jr. D.	Pampanga - 3 rd	III	100.000	21.700	-	21.700	121.700
Gonzales, Neptali II M.	Mandaluyong - Lone	NCR	80.000	130.000	185.000	315.000	395.000
Gonzales, Raul Jr. T.	Iloilo City - Lone	VI	100.000	-	-	-	100.000
Gonzales, Raul M.			20.000	-	-	-	20.000

Table 4. Releases from PDAF, VILP and Other Sources from CYs 2007 to 2009
Per Legislator as Provided by the DBM and Gathered by the Team

Legislator	Legislative District	Region	Hard VILP (in M ₱)	Soft (in M ₱)			Total Hard and Soft (in M ₱)
				PDAF	Other Sources	Total Soft	
Gozos, Oscar L.	Batangas - 4 th	IV-A	20,000	-	-	-	20,000
Guingona, Teofisto III L.	Bukidnon - 2 nd	X	55,000	11,633	-	11,633	66,633
Gunigundo, Maglanggol I T.	Valenzuela City - 2 nd	NCR	100,000	46,780	-	46,780	146,780
Gullas, Eduardo R.	Cebu - 1 st	VII	120,000	20,000	-	20,000	140,000
Hataman, Mujiv S.	AMIN Partylist		104,000	10,000	-	10,000	114,000
Hizon, Joey D.	Manila - 5 th	NCR	20,000	18,500	10,000	28,500	48,500
Hofer, Dulce Anne K.	Zambo. Sibugay - 2 nd	IX	100,000	0.150	6,000	6,150	106,150
Imperial, Carlos R.	Albay - 2 nd	V	20,000	23,000	-	23,000	43,000
Ipong, Gregorio T.	N. Cotabato - 2 nd	XII	15,000	15,000	9,400	24,400	39,400
Jaafar, Nur G.	Tawi-tawi - Lone	ARMM	105,000	10,000	25,000	35,000	140,000
Jala, Adam Relson L.	Bohol - 3 rd	VII	100,000	28,200	6,000	34,200	134,200
Jala, Eladio M.			20,000	23,000	0.100	23,100	43,100
Jalosjos, Cesar G.	Zambo. del Norte - 3 rd	IX	114,650	-	-	-	114,650
Jalosjos-Carreon, Cecilia G.	Zambo. del Norte - 1 st	IX	115,000	-	-	-	115,000
Jaraula, Constantino G.	Cag.deOroCity -Lone 13 th Congress	X	20,000	30,000	-	30,000	50,000
Javier, Exequiel B.	Antique - Lone	VI	115,000	0.600	-	0.600	115,600
Jaworski, Robert Vincent Jude B.	Pasig City - Lone	NCR	20,000	20,200	2,700	22,900	42,900
Jikiri, Yusop H.	Sulu - 1 st	ARMM	15,000	4,300	6,000	10,300	25,300
Joaquin, Uliran T.	Laguna - 1 st	IV-A	20,000	18,610	-	18,610	38,610
Joson, Eduardo Nonato N.	Nueva Ecija - 1 st	III	90,000	68,050	-	68,050	158,050
Joson, Josefina M.			20,000	25,000	-	25,000	45,000
Kho, Antonio T.	Masbate - 2 nd	V	100,000	65,000	-	65,000	165,000
Kintanar, Simeon L.	Cebu - 2 nd	VII	20,000	-	-	-	20,000
Labadlabad, Rosendo S.	Zambo.del Norte - 2 nd	IX	95,000	3,000	-	3,000	98,000
Lacson, Jose Carlos V.	Negros Occ. - 3 rd	VI	120,000	32,000	2,000	34,000	154,000
Lagbas, Danilo P.	Misamis Or. - 1 st	X	120,000	37,300	10,000	47,300	167,300
Lagdameo, Antonio Jr. F	Davao del Norte - 2 nd	XI	95,000	34,500	9,000	43,500	138,500
Lagman, Edcel C.	Albay - 1 st	V	120,000	136,461	90,500	226,961	346,961
Lapus, Jeci A.	Tarlac - 3 rd	III	90,000	29,688	-	29,688	119,688
Lapus, Jesli A.			10,000	11,100	0.800	11,900	21,900
Lazatin, Carmelo F.	Pampanga - 1 st	III	91,400	57,400	-	57,400	148,800
Ledesma, Julio IV A.	Negros Occ. - 1 st	VI	70,000	53,000	6,000	59,000	129,000
Libanan, Marcelino C.	E. Samar - Lone	VIII	40,000	14,000	10,000	24,000	64,000
Lim, Reno G.	Albay - 3 rd	V	90,000	82,035	-	82,035	172,035
Locsin, Teodoro Jr. L.	Makati City - 1 st	NCR	120,000	14,000	5,000	19,000	139,000
Lopez, Carol Jayne B.	YACAP Partylist		70,000	49,000	-	49,000	119,000
Lopez, Jaime C.	Manila - 2 nd	NCR	120,000	39,500	19,500	59,000	179,000
Macarambon, Benasing Jr. O	Lanao del Sur - 2 nd	ARMM	-	-	-	-	0,000
Macias, Emilio II C.	Negros Or. - 2 nd	VII	20,000	4,100	7,000	11,100	31,100
Madamba, Sunny Rose A.	APEC Partylist		20,000	-	-	-	20,000
Madrona, Eleandro Jesus F.	Romblon - Lone	IV-B	100,000	1,000	-	1,000	101,000
Magsaysay, Eulogio R.	AVE Partylist		20,000	7,073	0.100	7,173	27,173
Magsaysay, Ma. Milagros H.	Zambales - 1 st	III	120,000	147,751	-	147,751	267,751
Malanyaon, Corazon N.	Davao Oriental - 1 st	XI	5,000	33,000	-	33,000	38,000
Malapitan, Oscar G.	Caloocan City - 1 st	NCR	110,000	59,138	8,500	67,638	177,638
Mamba, Manuel N.	Cagayan - 3 rd	II	80,000	-	-	-	80,000
Mandanas, Hermilando I.	Batangas - 2 nd	IV-A	110,000	6,100	1,000	7,100	117,100
Mangudadatu, Datu Pax S.	Sultan Kudarat - 1 st 14 th Congress	XII	75,000	-	-	-	75,000

EXECUTIVE SUMMARY

Legislator	Legislative District	Region	Hard VILP (in M ₱)	Soft (in M ₱)			Total Hard and Soft (in M ₱)
				PDAF	Other Sources	Total Soft	
Mangudatu, Suharto T.	Sultan Kudarat –Lone 13 th Congress	XII	20.000	-	-	-	20.000
Marañon, Alfredo III D.	Negros Occ. - 2 nd	VI	120.000	-	-	-	120.000
Marcoleta, Rodante D.	ALAGAD Partylist		30.000	23.500	3.750	27.250	57.250
Marcos, Ferdinand Jr. R.	Ilocos Norte - 2 nd	I	80.000	-	-	-	80.000
Mariano, Rafael V.	Anakpawis Partylist		-	2.000	-	2.000	2.000
Martinez, Clavel A.	Cebu - 4 th	VII	20.000	35.000	-	35.000	55.000
Matugas, Francisco T.	Sur. del Norte - 1 st	CARAGA	79.900	8.510	13.500	22.010	101.910
Mendoza, Mark Llandro L.	Batangas - 4 th	IV-A	92.000	6.500	1.200	7.700	99.700
Mercado, Roger G.	So. Leyte - Lone	VIII	120.000	1.100	-	1.100	121.100
Miraflores, Florencio T.	Aklan - Lone	VI	120.000	11.500	-	11.500	131.500
Miranda, Anthony C.	Isabela - 4 th	II	20.000	21.000	-	21.000	41.000
Mitra, Abraham Kahill B.	Palawan - 2 nd	IV-B	90.000	5.800	3.000	8.800	98.800
Nantes, Rafael P.	Quezon - 1 st	IV-A	20.000	-	-	-	20.000
Nava, Joaquin Carlos Rahman A.	N. Samar - Lone	VI	100.000	1.450	-	1.450	101.450
Nepomuceno, Francis L.	Pampanga - 1 st	III	20.000	15.000	-	15.000	35.000
Nicolas, Reylina G.	Bulacan - 4 th	III	120.000	110.440	0.350	110.790	230.790
Nieva, Ernesto A.	Manila - 1 st	NCR	20.000	17.000	7.800	24.800	44.800
Noel, Florencio G.	An WARAY Partylist		87.500	2.900	25.000	27.900	115.400
Nogralas, Prospero C.	Davao City - 1 st	XI	115.000	333.500	156.000	489.500	604.500
Olaño, Arrel R.	Davao del Norte - 1 st	XI	115.000	57.100	6.000	63.100	178.100
Ong, Emil L.	N. Samar - 2 nd	VIII	90.000	71.500	-	71.500	161.500
Ortega, Manuel C.	La Union - 1 st	I	20.000	20.000	10.000	30.000	50.000
Ortega, Victor Francisco C.			100.000	13.000	5.000	18.000	118.000
Pablo, Ernesto C.	APEC Partylist		96.500	22.200	-	22.200	118.700
Padilla, Carlos M.	N. Vizcaya - Lone	II	100.000	7.000	-	7.000	107.000
Pancho, Pedro M.	Bulacan - 2 nd	III	140.000	78.150	12.914	91.064	231.064
Pancrudo, Candido Jr. P.	Bukidnon - 1 st	X	115.000	50.750	6.000	56.750	171.750
Paras, Jacinto V.	Negros Or. - 1 st	VII	20.000	-	-	-	20.000
Petilla, Remedios L.	Leyte - 1 st	VIII	20.000	-	-	-	20.000
Piamonte, Mariano U.	A TEACHER Partylist		68.500	42.350	16.000	58.350	126.850
Pichay, Philip A.	Sur.del Sur - 1 st	CARAGA	100.000	-	200.000	200.000	300.000
Pichay, Prospero Jr. A.			15.000	17.000	55.000	72.000	87.000
Ping-Ay, Jose R.	Coop-NATCCO Partylist		39.500	20.000	10.000	30.000	69.500
Pingoy, Arthur Jr. Y.	So. Cotabato - 2 nd	XII	115.000	32.000	7.800	39.800	154.800
Piñol, Bernardo Jr. F.	N. Cotabato - 2 nd	XII	100.000	15.000	-	15.000	115.000
Plaza, Rodolfo G.	Agus. del Sur - Lone	CARAGA	115.000	27.300	6.000	33.300	148.300
Prieto-Teodoro, Monica Louise	Tarlac - 1 st	III	100.000	54.000	-	54.000	154.000
Puentevella, Monico O.	Bacolod City - Lone	VII	120.000	15.650	-	15.650	135.650
Puno, Roberto V.	Antipolo City - 1 st	IV-A	100.000	-	6.000	6.000	106.000
Ramiro, Herminia M.	Misamis Occ. - 2 nd	X	115.000	-	8.000	8.000	123.000
Real, Isidoro Jr. E.	Zambo. del Sur - 1 st	IX	20.000	8.950	-	8.950	28.950
Remulla, Gilbert C.	Cavite - 2 nd	IV-A	20.000	-	-	-	20.000
Remulla, Jesus Crispin C.	Cavite - 3 rd	IV-A	100.000	-	-	-	100.000
Reyes, Carmencita O.	Marinduque - Lone	IV-B	95.000	26.570	-	26.570	121.570
Reyes, Edmundo Jr. O.			20.000	0.100	-	0.100	20.100
Reyes, Victoria H.	Batangas - 3 rd	IV-A	120.000	3.000	-	3.000	123.000
Robes, Arturo B.	San Jose del Monte City - Lone	III	100.000	60.400	-	60.400	160.400
Roces, Miles M.	Manila - 3 rd	NCR	20.000	24.000	-	24.000	44.000

Table 4. Releases from PDAF, VILP and Other Sources from CYs 2007 to 2009
Per Legislator as Provided by the DBM and Gathered by the Team

Legislator	Legislative District	Region	Hard VILP (in M ₱)	Soft (in M ₱)			Total Hard and Soft (in M ₱)
				PDAF	Other Sources	Total Soft	
Rodriguez, Isidro Jr. S.	Rizal - 2 nd	IV-A	20,000	-	-	-	20,000
Rodriguez, Rufus B.	Cag. de Oro City -2 nd 14 th Congress	X	100,000	15,200	-	15,200	115,200
Rodriguez-Zaldarriaga, Adelina S.	Rizal - 2 nd	IV-A	85,000	2,000	-	2,000	87,000
Roman, Antonino P.	Bataan - 1 st	III	20,000	-	-	-	20,000
Roman, Herminia B.			100,000	38,395	-	38,395	138,395
Romarate, Guillermo Jr. A.	Sur.del Norte - 2 nd	CARAGA	95,000	-	-	-	95,000
Romualdez, Ferdinand Marlin G.	Leyte - 1 st	VIII	100,000	5,250	-	5,250	105,250
Romualdo, Jurdin Jesus M.	Camiguin - Lone	X	20,000	10,000	10,000	20,000	40,000
Romualdo, Pedro P.			95,000	-	-	-	95,000
Romulo, Roman T.	Pasig City - Lone	NCR	100,000	39,960	18,460	58,420	158,420
Roquero, Eduardo V.	San Jose Del Monte City -Lone	III	20,000	15,000	20,000	35,000	55,000
Roxas, Jose Antonio F.	Pasay City - Lone	NCR	100,000	42,000	24,000	66,000	166,000
Salapuddin, Gerry A.	Basilan - Lone	ARMM	20,000	-	-	-	20,000
Salceda, Jose Clemente S.	Albay - 3 rd	V	35,000	15,000	15,000	30,000	65,000
Salimbangon, Benhur L.	Cebu - 4 th	VII	85,000	11,800	-	11,800	96,800
Salvacion, Andreas Jr. D.	Leyte - 3 rd	VIII	100,000	0,250	-	0,250	100,250
San Luis, Edgar S.	Laguna - 4 th	IV-A	100,000	7,150	-	7,150	107,150
Sandoval, Alvin S.	Malabon/Navotas - Lone	NCR	100,000	85,950	45,000	130,950	230,950
Sandoval, Federico II S.			20,000	22,000	20,000	42,000	62,000
Santiago, Joseph A.	Catanduanes - Lone	V	120,000	79,000	15,000	94,000	214,000
Santiago, Narciso III D.	ARC Partylist		95,000	-	-	-	95,000
Santos, Estrella DL.	VFP Partylist		18,000	9,000	-	9,000	27,000
Seachon-Lanele, Rizalina L.	Masbate - 3 rd	V	120,000	113,550	-	113,550	233,550
Seares-Luna, Cecilia S.	Abra - Lone	CAR	100,000	-	-	-	100,000
Señeres, Hans Christian	BUHAY Partylist		20,000	15,000	-	15,000	35,000
Serapio, Antonio M.	Valenzuela City - 2 nd	NCR	19,500	15,000	7,750	22,750	42,250
Silverio, Lorna C.	Bulacan - 3 rd	III	120,000	82,120	-	82,120	202,120
Singson, Eric D.	Ilocos Sur - 2 nd	I	82,500	-	-	-	82,500
Singson, Ronald V.	Ilocos Sur - 1 st	I	90,000	-	-	-	90,000
Solis, Jose G.	Sorsogon - 2 nd	V	105,000	84,000	10,000	94,000	199,000
Soon-Ruiz, Nerissa Corazon	Cebu - 6 th	VII	120,000	33,400	11,250	44,650	164,650
Suarez, Danilo E.	Quezon - 3 rd	IV-A	120,000	3,000	-	3,000	123,000
Sumulong, Victor R.	Antipolo City - 2 nd	IV-A	40,000	10,000	-	10,000	50,000
Suplico, Rolex T.	Iloilo - 5 th	VI	-	15,000	10,000	25,000	25,000
Susano, Mary Ann L.	Quezon City - 2 nd	NCR	120,000	5,600	3,500	9,100	129,100
Sy-Alvarado, Ma. Victoria R.	Bulacan - 1 st	III	100,000	73,000	-	73,000	173,000
Syjoco, Judy J.	Iloilo - 2 nd	VI	100,000	1,000	-	1,000	101,000
Sy-Limkaichong, Jocelyn	Negros Or. - 1 st	VII	91,000	0,500	-	0,500	91,500
Talino-Mendoza, Emmylou J.	N. Colabato - 1 st	XII	115,000	7,400	-	7,400	122,400
Tan, Sharee Ann T.	Western Samar - 2 nd	VIII	100,000	5,460	-	5,460	105,460
Tañada, Lorenzo III R.	Quezon - 4 th	IV-A	100,000	3,900	0,500	4,400	104,400
Teodoro, Gilberto Jr. C.	Tarlac - 1 st	III	40,000	25,000	-	25,000	65,000
Teodoro, Marcelino R.	Marikina City- 1 st	NCR	100,000	47,424	5,800	53,224	153,224
Teves, Herminio G.	Negros Or. - 3 rd	VII	20,000	10,000	-	10,000	30,000
Teves, Pryde Henry A.			100,000	-	-	-	100,000
Tieng, William Irwin	BUHAY Partylist		79,500	7,150	-	7,150	86,650
Tomawis, Acmad M.	ALIF Partylist		5,000	-	-	-	5,000
Tulagan, Generoso D.	Pangasinan - 3 rd	I	20,000	10,000	-	10,000	30,000

EXECUTIVE SUMMARY

Legislator	Legislative District	Region	Hard VILP (in M ₱)	Soft (in M ₱)			Total Hard and Soft (in M ₱)
				PDAF	Other Sources	Total Soft	
Tupas, Niel Jr. C.	Iloilo - 5 th	VI	160.000	12.000	6.000	18.000	178.000
Umali, Alfonso Jr. V.	Or. Mindoro - 2 nd	IV-B	100.000	8.925	1.000	9.925	109.925
Umali, Aurelio M.	Nueva Ecija - 3 rd	III	20.000	15.000	10.000	25.000	45.000
Umali, Czarina D.	Nueva Ecija - 3 rd	III	120.000	61.200	-	61.200	181.200
Ungab, Isidro T.	Davao City - 3 rd	XI	115.000	76.500	6.000	82.500	197.500
Unico, Renato Jr. J.	Cam. Norte - Lone	V	20.000	28.000	-	28.000	48.000
Uy, Edwin C.	Isabela - 2 nd	II	100.000	-	-	-	100.000
Uy, Reynaldo S.	Western Samar - 1 st	VIII	120.000	-	-	-	120.000
Uy, Rolando A.	Cag. de Oro City - 2 nd 14 th Congress	X	75.000	18.700	16.000	34.700	109.700
Valdez, Edgar L.	APEC Partylist		123.850	92.100	-	92.100	215.950
Valencia, Rodolfo G.	Or. Mindoro - 1 st	IV-B	120.000	11.150	-	11.150	131.150
Vargas, Florencio L.	Cagayan - 2 nd	II	107.500	-	-	-	107.500
Velarde, Rene M.	BUHAY Partylist		110.450	27.650	5.000	32.650	143.100
Veloso, Eduardo K.	Leyte - 3 rd	VIII	20.000	15.000	10.000	25.000	45.000
Villafuerte, Luis R.	Camarines Sur - 2 nd	V	120.000	69.870	2.000	71.870	191.870
Villanueva, Emmanuel Joel J.	CIBAC Partylist		102.300	51.950	-	51.950	154.250
Villar, Cynthia A.	Las Pinas City - Lone	NCR	110.000	60.000	30.000	90.000	200.000
Villarosa, Ma. Amelita C.	Occ. Mindoro - Lone	IV-B	120.000	0.200	-	0.200	120.200
Vinzons-Chato, Liwayway	Cam. Norte - Lone	V	100.000	40.600	-	40.600	140.600
Violago, Eleuterio R.	Nueva Ecija - 2 nd	III	20.000	25.000	-	25.000	45.000
Violago, Joseph Gilbert F.			100.000	38.143	-	38.143	138.143
Wacnang, Laurence B.	Kalinga - Lone	CAR	20.000	15.000	2.914	17.914	37.914
Yap, Jose V.	Tarlac - 2 nd	III	100.000	75.500	10.000	85.500	185.500
Yapha, Antonio Jr. P.	Cebu - 3 rd	VII	20.000	10.000	10.000	20.000	40.000
Yu, Victor J.	Zambo. del Sur - 1 st	IX	95.000	0.350	6.000	6.350	101.350
Zamora, Manuel E.	Compo. Valley - 1 st	XI	3,114.500	88.100	6.500	94.600	3,209.100
Zamora, Ronaldo B.	San Juan - Lone	NCR	100.000	56.250	12.800	69.050	169.050
Zialcita, Eduardo C.	Paranaque City - 1 st	NCR	120.000	43.750	11.250	55.000	175.000
Zubiri, Jose Maria III F.	Bukidnon - 3 rd	X	100.000	-	-	-	100.000
Sub-Total			28,783.012	7,945.294	2,050.113	9,994.407	38,777.419
SENATORS							
Angara, Edgardo J.			288.375	553.770	20.500	574.270	862.645
Aquino, Benigno III S.			40.000	-	-	-	40.000
Biazon, Rodolfo G.			192.000	53.000	-	53.000	245.000
Cayetano, Allan Peter S.			267.000	49.500	34.500	84.000	351.000
Cayetano, Pia S.			108.100	15.150	-	15.150	123.250
Ejercito-Estarada, Jinggoy			294.500	480.650	50.000	530.650	825.150
Ejercito-Estrada, Luisa			110.800	-	-	-	110.800
Enrile, Juan Ponce			252.000	611.500	41.000	652.500	904.500
Flavier, Juan M.			-	1.000	-	1.000	1.000
Gordon, Richard J.			142.200	104.100	-	104.100	246.300
Honasan, Gregorio B.			240.000	93.000	15.000	108.000	348.000
Lapid, Manuel M.			260.000	86.700	20.000	106.700	366.700
Legarda, Loren B.			93.500	29.700	0.000	29.700	123.200
Magsaysay, Ramon Jr. B.			10.000	12.500	-	12.500	22.500
Pangilinan, Francisco N.			130.000	61.050	-	61.050	191.050
Pimentel, Aquilino Jr. Q.			55.560	5.000	1.000	6.000	61.560
Revilla, Ramon Jr. B.			300.000	473.000	80.000	553.000	853.000

Legislator	Legislative District	Region	Hard VILP (in M ₱)	Soft (in M ₱)			Total Hard and Soft (in M ₱)
				PDAF	Other Sources	Total Soft	
Roxas, Manuel II A.			-	-	5,000	5,000	5,000
Santiago, Miriam D.			400,000	151,850	-	151,850	551,850
Trillanes, Antonio F.			-	3,000	-	3,000	3,000
Recto, Ralph G.			99,000	30,000	-	30,000	129,000
Villar, Manuel Jr. B.			20,500	77,100	37,900	115,000	135,500
Zubiri, Juan Miguel F.			260,000	56,400	-	56,400	316,400
Sub-Total			3,563,535	2,942,979	304,900	3,252,870	6,816,405
Total			32,346,547	10,892,264	2,355,513	13,247,277	45,593,824
Unidentified Solons			69,261,256	1,126,045	6,500	1,132,545	70,393,802
Grand Total			101,607,803	12,018,309	2,361,513	14,379,822	115,987,626

- e. Out of the total releases gathered by the Team, **₱8.374 Billion** and **₱32.664 Billion** (See Table 7) out of PDAF and VILP, respectively, were covered in the Audit. These represent 58 percent and 32 percent of the total PDAF and VILP, respectively, accounted for in Table 4.
- f. As tabulated by the Team from available SAROs, releases for projects identified by 74 legislators exceeded their respective allocations. (See Table 10)
- g. Funds were released by the DBM even for projects outside the legislative districts of the sponsoring congressmen. (See Table 11)
- h. Funds were released by the DBM to IAs without administrative and technical capabilities to implement the project or for no specific purpose at all, or for projects outside the IAs' mandated functions. Thus, around **₱35.865 Million** (See Table 13) released to eight IAs from October 2006 to October 2009 remained unused as of audit date.

2. IAs

The IAs, in turn, used the funds without due regard to existing rules and regulations. Substantial amounts were transferred to NGOs, without any appropriation law or ordinance authorizing such transfer and were used for projects not eligible under the program. Worse, the reported projects were supported with questionable and/or spurious documents. Infrastructure projects were not effectively implemented as a number were found deficient or implemented in private lots, among others, which is prohibited under the law. Specifically:

a. Livelihood and Other Projects

- The IAs continuously released funds amounting to **₱6.156 Billion** (See Table 15) to NGOs for the implementation of various projects despite the absence of an appropriation law or ordinance earmarking certain amounts to be contracted out to NGOs, in violation of Government Procurement Policy Board (GPPB) Resolution No. 12-2007, adopted and approved as Section 53(j) of the Implementing Rules and Regulations (IRR)-A of Republic Act (R.A.) No. 9184 and incorporated in the Revised IRR as Section 53.11. This Section provides that the procuring entity may enter into Memorandum of Agreement (MOA) with an NGO when an appropriation law or ordinance earmarked an amount to be specifically contracted out to NGOs. In the absence of any appropriation, then, such transfers or releases are not legally authorized.
- The NGOs were selected on the basis alone of the purported endorsement by the sponsoring legislators and not through public bidding, as also required under GPPB Resolution No. 12-2007.
- The various MOA entered into with the NGOs by a number of IAs did not comply with the requirements of COA Circular No. 2007-001 dated October 25, 2007. They did not indicate, among others, the time schedules for the periodic inspection/evaluation, reporting and monitoring requirements, visitorial audit by the officials and personnel of COA, equity requirement equivalent to 20 percent of the total contract cost, brief project description, and intended beneficiaries.
- The implementation of 772 projects by the selected 82 NGOs out of funds transferred by 10 IAs amounting to **₱6.156 Billion** (See Table 15) was not proper and highly irregular. There were no bases for the selection of suppliers as they did not conduct biddings while substantial transactions and distributions of items purportedly procured were not documented. The implementation is particularly questionable for the following reasons:
 - A number of NGOs, along with their suppliers turned out to be unknown or unlocated at their given addresses, or have given non-existent addresses, or addresses traced in a mere shanty or high-end residential units without any NGO signages and of which, some turned out to be the residences of their owner/officer (See Tables 18 and 23);
 - A number of NGOs and suppliers, which cannot be located at their given addresses, were found to have no permits to operate business

or not registered with the Securities and Exchange Commission (SEC);

- A number of NGOs were charging their operating expenses such as salaries and administrative expenses against PDAF (See Table 19);
- A number of these NGOs were incorporated and/or managed or have been managed by the same persons with a number of them connected or have been connected to as many as six NGOs (See Table 20);
- Around **₱1.531 Billion** transferred to 55 NGOs remained completely unliquidated as of audit date (See *Annex B*). On the other hand, almost all of those for which liquidation documents were submitted were found in audit to be deficient or otherwise irregular. These included expenses of **₱28.605 Million** for the conduct of three studies which were not at all used (See *Annex C* pages 266 and 267);
- An NGO submitted the same list of beneficiaries to two different agencies, and/or list of beneficiaries taken from the published list of board/bar examination passers for various professions (See Table 21);
- A number of suppliers and recipients including the sponsoring legislators denied their participation in the implementation of the purported projects (See Tables 22 and 27);
- A number of establishments which confirmed their transactions with the selected NGOs issued questionable receipts (See Table 24). They were either using different Authority to Print (ATP) receipts/invoices purportedly issued by the Bureau of Internal Revenue (BIR) but covering the same series of receipt numbers, or using ATPs and Tax Identification Numbers (TINs) being used by other suppliers. They did not also report such transactions to the concerned LGUs; they declared in their application for renewal of business permits relatively insignificant amounts of gross sales in relation to their transactions with the covered IAs alone;
- Six NGOs were incorporated by the legislators themselves or their relatives (See Table 26);
- The same or similar trainings have been repeatedly attended by almost the same beneficiaries and/or conducted in the same

barangays. This is neither effective nor realistic (See Tables 29, 30 and 31);

- Reported but unlocated beneficiaries were oftentimes confirmed by the LGU officials or the Commission on Election (COMELEC) Registrars as non-residents or non-registered voters within their purported residences/districts;
 - The 82 NGOs with releases from 10 IAs ranging from **₱0.300 Million** to **₱585.359 Million** in the total amount of **₱6.156 Billion** are presented in *Annex C*.
 - The details of these Findings are discussed in Part III, Chapter 2 of this Report.
- The implementation of various livelihood projects by the IAs themselves, specifically the three DA-RFUs, in the total amount of **₱152.408 Million** (See Table 33) was not compliant with the provisions of R.A. No. 9184. These were not properly advertised and, in several instances, awarded to suppliers identified by the legislator and/or of questionable legal and physical existence. Moreover, a number of items procured are no longer eligible under PDAF and were mostly not supported with distribution list. In many cases, a number of recipients denied receipt of the items or cannot be located at their given addresses. The furnitures and equipment worth **₱2.025 Million** procured by DSWD-RFO III for Day Care Center were also not eligible for funding under PDAF and not a priority need of the recipients.
 - Funds amounting to **₱107.024 Million** (See Table 36) were released by six IAs to 33 cooperatives and associations to finance the latter's respective micro financing activities and/or procure various equipment and supplies for their own operations, while DPWH-Tarlac 1st DEO constructed project worth **₱1.0 Million** for the Cooperative Bank of Tarlac. The cooperatives are private institutions composed of private individuals. Hence, such use of fund is questionable as it does not come within the purview of public purpose. Moreover, the implementation of some of these projects is questionable as a number of recipients denied receiving the items purportedly distributed.

b. Infrastructure Projects

- Forty-one projects costing **₱1.393 Billion**, implemented by selected DPWH ROs and DEOs, and LGUs were found deficient by **₱46.262 Million**. These were not constructed strictly in accordance with plans

and specifications or included excessive quantities of reflective pavement studs (RPS) and other construction materials (See *Annex F*).

- Fifty-four other projects costing **₱161.498 Million** were constructed in private lots without any document to support the turn over of such properties to the government (See Table 43). The prohibition on the use of government funds for the development of private properties was already decided by the Supreme Court in various cases, among which is “Pascual vs. Secretary of Public Works,” G.R. No. L-10405 dated December 29, 1960.
- Contract costs of a number of projects were excessive by **₱100.989 Million** due to erroneous application of rates on various items and splitting of contracts (See Tables 45, 48, 51 and 53).
- Around 90 projects were either not utilized/fully utilized indicating that the funds could have been used for more urgently needed projects, or not properly maintained and in a state of deterioration, or construction not properly planned and thereupon replaced, or already in the process of replacement (See Table 55).
- The estimates for safety, health and other miscellaneous items were not supported with detailed computations as required under DPWH Department Order (DO) No. 56, series of 2005. These were quoted in lump sum amounts in percentages ranging from 0.013 percent to 11.405 percent of the total contract cost for each item and billed as such by the contractors (See Table 56). The estimates even included vehicles which are required under existing regulations to be approved by the President (See Table 57).

c. Financial Assistance and Other Charges by the LGUs

- Releases to LGUs for soft projects were not properly utilized. Disbursements amounting to **₱1.289 Billion** were not compliant with existing rules and regulations particularly R.A. No. 9184 (See Table 61). These included substantial procurements which were no longer within the menu of projects eligible to be funded under PDAF and/or supported with questionable documents. Specifically:
 - Procurements were not compliant with the provisions of R.A. No. 9184 with a number of contracts awarded to suppliers not legally existing;

EXECUTIVE SUMMARY

- Twenty-eight suppliers of the City Government of Mandaluyong denied 167 transactions amounting to **₱28.744 Million** (See Table 62);
- Twelve IAs transacted with 208 suppliers of questionable existence. These suppliers are either unknown at their given addresses, or issued receipts of questionable validity, or have no permit to operate (See Tables 63 and 64);
- A number of items reportedly procured were even unaccounted for and cannot be presented despite demand (See Table 65);
- The funds were used for the regular operations of the LGUs and other government offices including the Offices of the Congressional Districts and/or to grant financial assistance to various organizations, associations and individuals without establishing the need and for purposes not covered by the GAA menu (See Tables 67 and 68);
- Disbursement Vouchers (DVs) and supporting documents amounting to **₱250.377 Million** were not submitted to the Team for evaluation and audit (See Table 69).

MANAGEMENTS' COMMENTS

The audit highlights summarizing the deficiencies noted during the Audit were forwarded to the concerned IAs from July 9 to September 13, 2012. Initially, the comments were requested to be submitted from July 30 to September 24, 2012. In view of a number of requests for extension of time within which to submit comments, the Team extended the submission of managements' comments to October 10, 2012. Still, not all IAs submitted comments. All comments received by the Team as of December 3, 2012 were considered in the report.

In general, the IAs claimed that:

a. On livelihood projects

- Intervention in the implementation of livelihood projects tended to be more recommendatory in nature or was merely to facilitate the transfer of funds, as the projects and NGOs were endorsed by the sponsoring legislators.

- NLDC has fully relied on the Office of the Legislators to supervise and ascertain project implementation.
- TRC has few staff assigned to the task of validation and had been requiring NGOs to present original receipts to account utilization of funds.
- NLDC has been looking into interlocking personalities, establishing the legal and physical existence of NGOs endorsed by the legislators, blacklisted a number of NGOs, and has initially expressed hesitance in being part of the PDAF implementation as early as November 2008 since it runs counter to its mandate to provide credit to micro-entrepreneurs which remains to be its foremost priority.
- The incumbent President of NABCOR assumed office only on October 9, 2011 and, therefore, cannot comment on the observations. The former NABCOR and ZREC Presidents were also furnished copy of the audit highlights but did not submit any comment.
- The project implementation is directly participated by the proponent legislators.

b. On infrastructure projects

- The missing RPS are either stolen, or dislodged, or replaced by another District Office and the projects as reported were completed and all items were installed as planned. The installation of RPS, in short interval of only 3 m. to 4 m., was intended to ensure visibility during night time.
- DPWH-NCR is using the updated costing in the Detailed Unit Price Analysis (DUPA) prescribing the application ratio of 0.75 to 1.5 liters/sq.m. for Item 302, Bituminous Tack Coat, and that for Metro Manila, the prescribed Standard Specification of 0.20 to 0.70/sq. m. had to be revised as the same is no longer applicable.
- Barangay Officials relied on the DPWH and City Engineering Office for the preparation of plans, Program of Works (POW) and even in determining the extent of project completion.
- DPWH-DEO posited that it is the responsibility of the end-users to use and maintain the structures upon turned-over.

c. On financial assistance and other projects

- Fund transfers or financial assistance were granted upon the request or direction of the sponsoring legislators. The LGUs merely acted as initial depository and conduit of the funds.
- Expenses were intended to address pro-poor programs and as financial assistance to various individuals and associations.
- The IAs may use PDAF to complement or expand their regular programs designed to ease the difficulty of its most needy citizens.
- Procurements were not posted in the PhilGEPs as the LGUs IT Section was operationalized only towards the end of 2009.
- Most LGU officials claimed they were not aware of the menu of programs in the GAA.
- Barangay Officials claimed they have no direct control and participation in the utilization of such funds.

TEAM'S REJOINDER

Under Section 2 of P.D. No. 1445, the responsibility to ensure that government funds are utilized in accordance with laws and regulations and safeguarded against loss or wastage through illegal or improper disposition rests on the head of the concerned government agency. Such fiscal responsibility pertains to all funds received by the agency including those sourced from PDAF and VILP. The IAs, being government agencies, cannot relinquish this responsibility and claim minimal participation and responsibilities as mere conduits of funds or documents, for that matter. They cannot also plead to be unaware of the menu prescribed in the GAA. The GAA is the most vital legislation on the national budget and prescribes when and how the people's money should be spent. It behooves the IAs to know and comply with the GAA.

It is also incumbent upon the IAs to assess their mandate and technical and administrative capability to implement, manage, and monitor projects for implementation under PDAF before accepting any fund transfers. More than simply receiving any and all documents submitted by NGOs, a large part of the IA's responsibility is to look into the feasibility of the project proposals and the qualifications of the NGOs proposed to be involved in the projects. This is proper exercise of due diligence and care to ensure that legal and regulatory requirements

for the release and utilization of funds are duly complied with, and that the people's money is not wasted or misused. As noted during the Audit, a number of NGOs are either non-existent or could not be located or lack legal personality to transact business. Worse, a number of them were found to have submitted questionable documents.

In respect of infrastructure projects, there is a need for DPWH to revisit certain policies and practices, e.g., the applicability of a number of existing standards to determine if the same are actually suitable or appropriate given present conditions. For instance, in the case of the missing RPS, considering that the RPS installed on asphalt paved road can easily be stolen or dislodged as claimed, then, the matter of propriety of installing this item, under such condition, must be re-studied. Likewise, there is a need to examine the practice of including a number of miscellaneous items in lump sum amounts in the project costs. Similarly, before approving a project for implementation, DPWH should consider the capability of end-users to maintain multi-purpose buildings, and secure their commitment to use and maintain the same accordingly.

The financial assistance granted to various beneficiaries and items procured by the LGUs either for donation or, otherwise, for its own operations cannot be ascertained or validated to have been for any pro-poor program of the government as these were released and/or procured without any supporting documents. These were not supported with project profile, evaluation reports on the necessity of providing assistance and eligibility under PDAF, or any document to manifest the need to release assistance. In most cases, these were not even supported with distribution list and/or proof of receipt by the beneficiaries. There were also no selection criteria of beneficiaries.

PDAF is not intended to complement and expand the regular programs of the LGUs; it is intended to address specific menu of projects and programs defined in the GAA.

The absence of IT Section of the LGUs cannot also be used as an excuse in its failure to post procurement requirements in the PhilGEPS as the LGUs can post their procurement requirements at the DBM website.

RECOMMENDATIONS

In view of the noted deficiencies in the implementation of the priority projects and programs of the legislators, the Team recommended courses of actions for the DBM, Legislators and IAs, which are presented under Part IV of the report.

In general, it is recommended that:

1. DBM

- Maintain an accurate record and accounts of each legislator and ensure that releases for the projects of each legislator does not exceed their respective appropriation;
- Determine if the request for allocation from a legislator is properly within the GAA menu; if not, to advise the legislator of ineligibility and hold the issuance of SARO;
- Expressly state in the SARO that the amounts covered thereby shall not be transferred by the IAs to an NGO when there is no appropriation or ordinance authorizing the same;
- Consider issuing more specific guidelines on the utilization of PDAF indicating, among others, the specific projects earmarked for the implementation by the NGOs, should there be any, and the specific pro-poor programs of the government that should be addressed under PDAF;
- Secure the commitment of the IAs to implement the project before releasing any amount to them and closely monitor project implementation; and
- Blacklist all NGOs found submitting questionable documents, not liquidating fund transfers on time and not capable of implementing the projects, and take other actions appropriate under the circumstances.

2. IAs

- Accept funds only for projects within their mandate, administrative and technical capabilities to manage, implement and monitor;
- Ensure that only projects eligible for funding under PDAF are implemented;
- Release funds to the NGOs only for projects earmarked under the appropriation law or specific ordinance for their implementation;
- Select NGOs in the manner required under existing rules and regulations;
- Require NGOs to comply with R.A. No. 9184 and its IRR in all their procurements as funds transferred to them retained their character as public funds;
- Support all transactions with valid and complete documents;

- Blacklist NGOs and their officers for submitting questionable documents, failure to effectively implement the project, or fully document their disbursements, or liquidate funds transferred to them within the prescribed period, and take other actions appropriate under the circumstances;
- Submit status report on the implementation of the PDAF project to the concerned legislator.
- Comply with existing laws, rules and regulations at all times;
- Return expired SAROs/unused funds;
- Require the NGOs to submit to the auditorial authority of the COA; and
- Immediately investigate and determine accountable officers and employees responsible in the inefficient management and implementation of PDAF projects and file appropriate charges for gross dereliction of duty, among others.
- Require compliance by the NGOs with the Procurement Act and other applicable laws and regulations in the disbursement of funds.

3. For Legislators

- Limit participation in the implementation of PDAF project to identification of projects and IAs;
- Ensure that the identified projects are eligible to be funded under PDAF and that IAs have the mandate, technical and administrative capabilities and willingness to implement the projects;
- Require the identified IAs to submit progress and financial reports on the implementation of project;
- Ensure that projects identified are the projects most beneficial to the constituents;
- For Congressmen, to limit the project coverage within their congressional districts; and
- For Partylist Representatives, to limit the project coverage within their respective Sectors.