



Republic of the Philippines
HOUSE OF REPRESENTATIVES
Quezon City

TWENTIETH CONGRESS
First Regular Session



House Bill No. 8990

Introduced by CIBAC Party-List Representative
EDUARDO “BRO. EDDIE” C. VILLANUEVA

EXPLANATORY NOTE

The effective management of public funds is a cornerstone of good governance. Ensuring that government expenditures are properly accounted for, transparently implemented, and verifiably delivered is essential to maintaining public trust and achieving national development objectives. However, despite existing audit mechanisms, instances of inefficiencies, irregularities, and misuse of public funds continue to arise, often due to gaps in preventive oversight and real-time verification systems.

At present, audit processes are largely post-facto in nature, allowing irregularities to be identified only after funds have already been disbursed. This reactive approach limits the government’s ability to prevent anomalies before they occur and increases the difficulty of recovering misused public resources. Strengthening preventive audit mechanisms is therefore necessary to ensure that public funds are safeguarded at the earliest stages of project implementation.

This proposed measure seeks to institutionalize a system of mandatory pre-audit for all government-funded projects, requiring clearance from the Commission on Audit (COA) prior to the release of funds or processing of payments. By introducing a proactive layer of financial oversight, the measure aims to minimize the risk of irregular, unnecessary, or excessive expenditures and to reinforce fiscal discipline across government agencies.

Complementing this, the bill introduces mandatory geo-mapping and geo-tagging requirements for government-funded projects, particularly infrastructure and capital outlays. By requiring location-based documentation at various stages of project implementation, the measure enables real-time verification of project existence, progress, and completion. This ensures that publicly funded projects are not only properly documented on paper but are physically present and deliverable on the ground.

The integration of geo-mapping data into the pre-audit process strengthens accountability by providing objective, verifiable evidence to support disbursements. It

also enhances transparency, facilitates monitoring, and supports data-driven decision-making in public expenditure management.

Ultimately, this measure seeks to shift the government's audit approach from reactive enforcement to proactive prevention, ensuring that public funds are used efficiently, responsibly, and in accordance with their intended purposes. By combining strengthened pre-audit mechanisms with modern digital verification tools, the bill advances a more transparent, accountable, and trustworthy system of governance.

In view of the foregoing, the immediate passage of this bill is earnestly sought.


EDUARDO "BRO. EDDIE" C. VILLANUEVA



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HOUSE BILL NO. 8990

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AN ACT
INSTITUTIONALIZING MANDATORY PRE-AUDIT AND GEO-MAPPING
REQUIREMENTS FOR GOVERNMENT-FUNDED PROJECTS, STRENGTHENING
PREVENTIVE AUDIT MECHANISMS, AND FOR OTHER PURPOSES

Be it enacted by the Senate and House of Representatives of the Philippines in Congress assembled:

1 **SECTION 1. Short Title.** - This Act shall be known as the “*Mandatory Pre-Audit*
2 *and Geo-Mapping Accountability Act.*”
3

4 **SECTION. 2. Declaration of Policy.** - It is the policy of the State to ensure
5 accountability, transparency, and integrity in the management and utilization of public
6 funds. The government shall adopt measures that promote prudent fiscal
7 management, prevent corruption, and ensure that appropriated funds are used in
8 accordance with the law and for their intended purposes.
9

10 **SECTION. 3. Mandatory Pre-Audit Requirement.** - All government-funded
11 projects shall be subject to mandatory pre-audit clearance by the Commission on Audit
12 (COA) prior to the release of funds or processing of payments.
13

14 No disbursement shall be made from government funds unless the COA pre-
15 audit clearance is attached to the payment request or voucher, except where law
16 expressly provides otherwise.
17

18 **SECTION. 4. Mandatory Geo-Mapping and Geo-Tagging in Project**
19 **Implementation.** – All government-funded projects, particularly infrastructure and
20 capital outlay projects, shall be subject to mandatory geo-mapping and geotagging
21 throughout all stages of project implementation, including:
22

- 23 a) Project planning and site validation;
24 b) Project commencement;

- c) Periodic progress monitoring; and
- d) Project completion and turnover.

Geo-mapping documentation shall include geo-tagged photographs, geographic coordinates, and other location-based information sufficient to verify existence, location, and physical accomplishment.

SECTION. 5. Geo-Mapping as Supporting Documentation for Pre-Audit. – Geomapping and geo-tagging documentation shall form part of the required supporting documents for COA pre-audit clearance and payment processing.

Failure to comply with geo-mapping requirements shall constitute sufficient ground for withholding pre-audit clearance and suspension of payment.

SECTION. 6. Duties of the Commission on Audit. – The COA shall:

- a) Establish procedures for mandatory pre-audit implementation;
- b) Issue standards on geo-mapping and geo-tagging documentation;
- c) Coordinate with the Department of Budget and Management (DBM), Department of Information and Communications Technology (DICT) and implementing agencies on digital reporting systems; and
- d) Submit annual implementation reports to Congress.

SECTION. 7. Funding and Personnel Augmentation. - To ensure the effective implementation of the mandatory pre-audit and geo-mapping requirements under this Act, the personnel complement of the COA shall be augmented upon its determination of the necessary additional staffing requirements, including auditors, technical personnel, and information support staff.

The amount necessary for the initial implementation of this Act shall be charged against the current appropriations of the COA. Thereafter, such sums as may be necessary for its continued implementation shall be included in the annual General Appropriations Act (GAA).

The Department of Budget and Management (DBM) shall give priority consideration to the funding requirements necessary to strengthen the preventive audit and digital monitoring capabilities of the COA pursuant to this Act.

SECTION. 8. Implementing Rules and Regulations (IRR). Within ninety (90) days from the effectivity of this Act, the COA, in consultation with the DBM and other concerned agencies, shall implement and promulgate the necessary rules and regulations for effective implementation of this Act.

SECTION. 9. Separability Clause. If any provision of this Act is declared unconstitutional, the remaining provisions not affected thereby shall remain in full force and effect.

SECTION. 10. Repealing Clause. All laws, executive orders, rules and regulations inconsistent with the provisions of this Act are hereby repealed or modified accordingly.

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2 **SECTION. 11. Effectivity.** - This Act shall take effect fifteen (15) days after its
3 publication in at least two (2) national newspapers of general circulation.
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5 *Approved,*