

XXX. COMMISSION ON AUDIT

For general administration and support services, auditing services, government accountancy and statistical services, training and information services including locally-funded projects as indicated hereunder..... P 1,864,160,000
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New Appropriations, by Program/Project
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	<u>Current Operating Expenditures</u>			
	<u>Personal Services</u>	<u>Maintenance and Other Operating Expenses</u>	<u>Capital Outlays</u>	<u>Total</u>
A. PROGRAMS				
I. General Administration and Support				
a. General Administration and Support Services	P 733,530,000	P 78,088,000		P 811,618,000
Sub-Total, General Administration and Support	<u>733,530,000</u>	<u>78,088,000</u>		<u>811,618,000</u>
II. Support to Operations				
a. Auditing Services	66,716,000	10,915,000		77,631,000
Sub-Total, Support to Operations	<u>66,716,000</u>	<u>10,915,000</u>		<u>77,631,000</u>
III. Operations				
a. Auditing Services	948,208,000	8,745,000		956,953,000
b. Government Accountancy and Statistical Services	7,959,000	999,000		8,958,000
Sub-Total, Operations	<u>956,167,000</u>	<u>9,744,000</u>		<u>965,911,000</u>
Total, Programs	<u>1,756,413,000</u>	<u>98,747,000</u>		<u>1,855,160,000</u>
B. PROJECTS				
I. Locally-Funded Projects				
a. Repair and Rehabilitation of COA Regional Office Building in Tacloban City			1,000,000	1,000,000
b. Completion of COA Regional Office in Cebu City			1,000,000	1,000,000
c. Purchase of Furniture, Fixtures, Equipment and Books			2,000,000	2,000,000
d. Computerization Program			5,000,000	5,000,000
Sub-Total, Locally-Funded Projects			<u>9,000,000</u>	<u>9,000,000</u>
Total, Projects			<u>9,000,000</u>	<u>9,000,000</u>
TOTAL NEW APPROPRIATIONS	<u>P 1,756,413,000</u>	<u>P 98,747,000</u>	<u>P 9,000,000</u>	<u>P 1,864,160,000</u>

Special Provisions

1. Assessments Levied by the Corporate Audit Office. The Commission on Audit through its Corporate Audit Office shall assess government-owned and/or controlled corporations for the cost of audit services rendered in accordance with the provisions of Executive Order No. 271 dated July 25, 1987. Proceeds from the assessments, including receipts derived from other sources authorized by the Government Auditing Code of the Philippines (P.D. No. 1445), shall be deposited with the National Treasury and shall accrue to the General Fund.

2. Appropriations for Auditing Services to Local Government. All deductions from National Internal Revenue tax collections intended to cover the cost of auditing services rendered to local government units pursuant to the provisions of P.D. No. 1445, shall be remitted to the National Treasury.

3. Revolving Fund. The income of the Commission on Audit derived from sources authorized by the Government Auditing Code of the Philippines (P.D. No. 1445) not exceeding Ten Million Pesos (P10,000,000) shall be constituted into a revolving fund which shall be used for maintenance, operating and other incidental expenses to enhance audit services and audit-related activities. The fund shall be deposited in an authorized government depository bank, and withdrawals therefrom shall be made in accordance with the procedure prescribed by law and implementing rules and regulations: PROVIDED, That any interests earned on such deposit shall be remitted at the end of each quarter to the National Treasury and shall accrue to the General Fund: PROVIDED, FURTHER, That the Commission on Audit shall submit to the Department of Budget and Management a quarterly report of income and expenditures of said revolving fund.

4. Submission of Annual COA Report. The Commission on Audit shall submit to the Congress and to the President within one hundred twenty (120) days after the end of every fiscal year annual COA reports containing cumulative allotments, obligations incurred/liquidated, total disbursements, and the results of expended appropriations of each agency and instrumentality of the national government, including government-owned and/or controlled corporations and non-government entities subject to its audit, and recommend measures necessary to improve their effectiveness and efficiency, by province and city.

5. Use of Savings. The Chairman of the Commission on Audit is hereby authorized, subject to appropriate accounting and auditing rules and regulations, to use savings for the payment of fringe benefits as may be authorized by law for officials and personnel of the Commission and to augment any item in the Commission's appropriations for: (a) printing and/or publication of decisions, resolutions, training materials and educational publications; (b) construction, repair, maintenance and improvement of the Commission's central and regional facilities; (c) purchase of books, journals, periodicals and equipment, maintenance and improvement of the central file of vouchers and other documents of the Commission; (d) for other official purposes, subject to appropriate accounting and auditing rules and regulations.

6. Augmentation of Any Item in the Appropriations of the Commission on Audit. Pursuant to Section 25(5) of Article VI of the Constitution, the Chairman of the Commission on Audit is hereby authorized to augment any item in the general appropriations law for the Commission from savings in other items of the COA appropriations.

7. Appropriations for Specific Programs and Activities. The amounts herein appropriated for the programs of the agency shall be used specifically for the following activities in the indicated amounts and conditions:

PROGRAMS AND ACTIVITIES

Current Operating Expenditures

	Personal Services	Maintenance and Other Operating Expenses	Capital Outlays	Total
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I. General Administration and Support

a. General Administration and Support Services

1. Central Office	P 684,643,000	P 59,492,000		P 744,135,000
a. General Management and Supervision	684,643,000	59,492,000		744,135,000
2. Regional Offices	48,887,000	18,596,000		67,483,000
a. CAR	2,660,000	937,000		3,597,000
b. Region I	3,733,000	1,146,000		4,879,000
c. Region II	3,893,000	1,406,000		5,299,000
d. Region III	3,624,000	882,000		4,506,000

e. Region IV	3,725,000	1,216,000	4,941,000
f. Region V	3,872,000	1,115,000	4,987,000
g. Region VI	3,864,000	1,440,000	5,304,000
h. Region VII	3,571,000	1,942,000	5,513,000
i. Region VIII	3,603,000	1,749,000	5,352,000
j. Region IX	3,860,000	1,527,000	5,387,000
k. Region X	3,635,000	1,769,000	5,404,000
l. Region XI	3,683,000	1,400,000	5,083,000
m. Region XII	3,508,000	1,204,000	4,712,000
n. ARMM	1,656,000	863,000	2,519,000
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Sub-Total, General Administration and Support	733,530,000	78,088,000	811,618,000
II. Support to Operations			
a. Auditing Services			
1. Central Office			
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a. Formulation and development of operating standards and administrative techniques for the implementation of auditing rules and regulations in national offices/agencies	41,703,000	6,533,000	48,236,000
b. Formulation and development of operating standards and administrative techniques for the implementation of auditing rules and regulations in local offices/agencies	11,391,000	946,000	12,337,000
c. Formulation and development of operating standards and administrative techniques for the implementation of auditing rules and regulations in corporate offices/agencies	5,303,000	364,000	5,667,000
d. Legal assistance to auditing units in relation to auditing services	8,050,000	542,000	8,592,000
e. Investigation and adjudication of cases concerning irregularities/anomalies in the disbursements and collection of funds in the national, local and corporate agencies	1,657,000	630,000	2,287,000
f. Development and conduct of comprehensive training programs for commission personnel and clientele agencies, including the provision of auditing materials and the dissemination of information involving laws, rules and regulations	1,651,000	401,000	2,052,000
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	6,670,000	2,519,000	9,189,000

g. Development, installation and maintenance of in-house financial and other management information systems and extension of financial management consultancy services to government agencies, including development and installation of similar management information systems

6,981,000 1,131,000 8,112,000

2. Regional Offices

25,013,000 4,382,000 29,395,000

a. Legal assistance to auditing units in relation to auditing services

11,189,000 1,884,000 13,073,000

1. CAR 938,000 141,000 1,079,000

2. Region I 807,000 120,000 927,000

3. Region II 848,000 125,000 973,000

4. Region III 800,000 99,000 899,000

5. Region IV 870,000 122,000 992,000

6. Region V 851,000 129,000 980,000

7. Region VI 811,000 138,000 949,000

8. Region VII 845,000 150,000 995,000

9. Region VIII 715,000 150,000 865,000

10. Region IX 851,000 152,000 1,003,000

11. Region X 968,000 165,000 1,133,000

12. Region XI 896,000 175,000 1,071,000

13. Region XII 732,000 148,000 880,000

14. ARMM 257,000 70,000 327,000

b. Technical services necessary for the discharge of commission functions

13,824,000 2,498,000 16,322,000

1. CAR 341,000 87,000 428,000

2. Region I 1,074,000 171,000 1,245,000

3. Region II 526,000 119,000 645,000

4. Region III 1,266,000 156,000 1,422,000

5. Region IV 1,433,000 226,000 1,659,000

6. Region V 979,000 148,000 1,127,000

7. Region VI 979,000 166,000 1,145,000

8. Region VII 1,505,000 250,000 1,755,000

9. Region VIII	1,385,000	259,000	1,644,000
10. Region IX	705,000	149,000	854,000
11. Region X	1,266,000	239,000	1,505,000
12. Region XI	1,385,000	270,000	1,655,000
13. Region XII	920,000	179,000	1,099,000
14. ARMM	60,000	79,000	139,000
Sub-Total, Support to Operations	66,716,000	10,915,000	77,631,000
III. Operations			
a. Auditing Services	948,208,000	8,745,000	956,953,000
1. Central Office	423,830,000	8,745,000	432,575,000
a. Audit of accounts and transactions pertaining to revenue and receipts, expenditures and uses of funds and property including allowances, merit increases and salary increases of corporate agencies and their subsidiaries as well as the conduct of fraud audit	277,130,000	1,633,000	278,763,000
b. Audit of accounts and transactions pertaining to revenue and receipts, expenditures and uses of funds and property in government foreign operations and of the national government units, including conduct of fraud audit and audit of public debts	101,131,000	4,360,000	105,491,000
c. Audit of accounts and transactions pertaining to revenue and receipts, expenditures and uses of funds and property including conduct of fraud audit in local government units	17,186,000	634,000	17,820,000
d. Special audit services, including fraud audit, rendered to all government agencies, as well as to non-government entities, concerning subsidies and counterpart funding by the national government	12,325,000	1,234,000	13,559,000
e. Technical services necessary for the discharge of commission functions including monitoring, analysis and evaluation of prices of goods and services purchased by government agencies	15,406,000	832,000	16,238,000
f. Auditing services for national cash and banking operations including audit of the accountability of accountable officers and the examination of daily balance of cash books and records of the National Treasury	652,000	52,000	704,000

2. Regional Offices	524,378,000		524,378,000
a. CAR	27,833,000		27,833,000
b. Region I	34,737,000		34,737,000
c. Region II	30,776,000		30,776,000
d. Region III	44,627,000		44,627,000
e. Region IV	67,956,000		67,956,000
f. Region V	38,665,000		38,665,000
g. Region VI	49,770,000		49,770,000
h. Region VII	39,436,000		39,436,000
i. Region VIII	40,812,000		40,812,000
j. Region IX	30,923,000		30,923,000
k. Region X	43,627,000		43,627,000
l. Region XI	37,252,000		37,252,000
m. Region XII	21,595,000		21,595,000
n. ARMM	16,369,000		16,369,000
b. Government Accountancy and Statistical Services	7,959,000	999,000	8,958,000
1. Management and custody of the general accounts of the government	762,000	351,000	1,113,000
2. Preparation of the annual and other financial reports of the government and such other report as may be required by the Commission	7,197,000	648,000	7,845,000
Sub-Total, Operations	956,167,000	9,744,000	965,911,000
TOTAL, PROGRAMS AND ACTIVITIES	P 1,756,413,000	P 98,747,000	P 1,855,160,000

New Appropriations, by Object of Expenditures
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 (In Thousand Pesos)

A. Programs/Locally-Funded Projects

Current Operating Expenditures

Personal Services

Salaries of Permanent Positions 1,251,407

Total Salaries/Wages 1,251,407

Other Compensation

Terminal Leave Benefits	13,863
PAG-IBIG Contributions	16,670
Medicare Premiums	6,251
Employees Compensation Insurance Premiums (ECIP)	5,001
Overtime Pay	37,542
Representation and Transportation Allowance	130,749
Honoraria	188
Bonuses and Incentives	118,176
Pensions	1,256
Step Increments for Merit and Length of Service	11,696
Personnel Economic Relief Allowance	60,804
Additional P500 Allowance	81,972
Clothing/Uniform Allowance	20,838

Total Other Compensation	505,006
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01 Total Personal Services	1,756,413
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Maintenance and Other Operating Expenses

02 Travelling Expenses	11,105
03 Communication Services	1,799
04 Repair and Maintenance of Government Facilities	4,541
05 Repair and Maintenance of Government Vehicles	1,332
06 Transportation Services	661
07 Supplies and Materials	13,585
08 Rents	400
14 Water, Illumination and Power Services	10,803
15 Social Security Benefits, Rewards and Other Claims	32,600
17 Training and Seminar Expenses	1,843
18 Extraordinary and Miscellaneous Expenses	2,190
19 Confidential and Intelligence Expenses	3,800
23 Gasoline, Oil and Lubricants	1,033
24 Fidelity Bonds and Insurance Premiums	933
29 Other Services	12,122

Total Maintenance and Other Operating Expenses	98,747
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Total Current Operating Expenditures	1,855,160
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Capital Outlays

35 Buildings and Structures Outlay	2,000
36 Furniture, Fixtures, Equipment and Books Outlay	7,000

Total Capital Outlays	9,000
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TOTAL NEW APPROPRIATIONS	1,864,160
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GENERAL SUMMARY
COMMISSION ON AUDIT

Current Operating Expenditures

	<u>Personal Services</u>	<u>Maintenance and Other Operating Expenses</u>	<u>Capital Outlays</u>	<u>Total</u>
A. Commission on Audit	P 1,756,413,000	P 98,747,000	P 9,000,000	P 1,864,160,000
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Total New Appropriations, Commission on Audit	P 1,756,413,000	P 98,747,000	P 9,000,000	P 1,864,160,000
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