

XXX. COMMISSION ON AUDIT

For general administration and support, support to operations and operations, including locally-funded projects as indicated hereunder P 3,275,817,000

New Appropriations, by Program/Project

	<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 158,020,000 P	119,055,000 P		P 277,075,000
b. Productivity Incentive Benefits	30,438,000			30,438,000
Sub-Total, General Administration and Support	188,458,000	119,055,000		307,513,000
II. Support to Operations				
a. Auditing Services	216,498,000	14,762,000		231,260,000
Sub-Total, Support to Operations	216,498,000	14,762,000		231,260,000
III. Operations				
a. Auditing Services	2,585,030,000	51,770,000		2,636,800,000
b. Government Accountancy and Statistical Services	23,257,000	2,997,000		26,254,000
Sub-Total, Operations	2,608,287,000	54,767,000		2,663,054,000
Total, Programs	3,013,243,000	188,584,000		3,201,827,000
B. PROJECTS				
I. Locally-Funded Projects				
a. Buildings and Structures Outlay			28,970,000	28,970,000
1. Construction of Regional Office Building/Training Centers (CAR, Regions VI and IX)			28,970,000	28,970,000
b. Purchase of Furniture, Fixtures, Equipment and Books			5,000,000	5,000,000
c. Computerization Program			40,020,000	40,020,000
Sub-Total, Locally-Funded Projects			73,990,000	73,990,000
Total, Projects			73,990,000	73,990,000
TOTAL NEW APPROPRIATIONS	P 3,013,243,000 P	188,584,000 P	73,990,000 P	3,275,817,000

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. 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.

4. 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
I. General Administration and Support				
a. General Administration and Support Services				
1. Central Office	P 114,656,000	P 97,218,000		P 211,874,000
a. General Management and Supervision	114,656,000	97,218,000		211,874,000
2. Regional Offices	43,364,000	21,837,000		65,201,000
a. CAR	2,368,000	1,118,000		3,486,000
b. Region I	2,707,000	1,486,000		4,193,000
c. Region II	3,184,000	1,431,000		4,615,000
d. Region III	2,794,000	1,456,000		4,250,000
e. Region IV	2,951,000	1,042,000		3,993,000
f. Region V	2,870,000	1,554,000		4,424,000
g. Region VI	2,784,000	1,566,000		4,350,000
h. Region VII	2,846,000	2,551,000		5,397,000
i. Region VIII	3,647,000	1,844,000		5,491,000
j. Region IX	2,870,000	1,443,000		4,313,000
k. Region X	2,870,000	1,623,000		4,493,000
l. Region XI	2,794,000	1,052,000		3,846,000
m. Region XII	2,812,000	1,696,000		4,508,000

n. ARMM	1,208,000	990,000	2,198,000
o. CARAGA Region	4,659,000	985,000	5,644,000
b. Productivity Incentive Benefits	30,438,000		30,438,000
Sub-Total, General Administration and Support	<u>188,458,000</u>	<u>119,055,000</u>	<u>307,513,000</u>
II. Support to Operations			
a. Auditing Services			
1. Central Office	<u>56,363,000</u>	<u>9,596,000</u>	<u>65,959,000</u>
a. Formulation and development of operating standards and administrative techniques for the implementation of auditing rules and regulations in national offices/agencies	16,548,000	1,375,000	17,923,000
b. Formulation and development of operating standards and administrative techniques for the implementation of auditing rules and regulations in local offices/agencies	3,265,000	821,000	4,086,000
c. Formulation and development of operating standards and administrative techniques for the implementation of auditing rules and regulations in corporate offices/agencies	3,304,000	1,225,000	4,529,000
d. Legal assistance to auditing units in relation to auditing services	7,284,000	512,000	7,796,000
e. Investigation and adjudication of cases concerning irregularities/anomalies in the disbursements and collection of funds in the national, local and corporate agencies	4,125,000	722,000	4,847,000
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	8,235,000	3,018,000	11,253,000
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	13,602,000	1,923,000	15,525,000
2. Regional Offices	<u>160,135,000</u>	<u>5,166,000</u>	<u>165,301,000</u>
a. Legal assistance to auditing units in relation to auditing services	<u>71,844,000</u>	<u>2,203,000</u>	<u>74,047,000</u>

1. CAR	3,630,000	182,000	3,812,000
2. Region I	5,320,000	129,000	5,449,000
3. Region II	3,845,000	149,000	3,994,000
4. Region III	5,823,000	115,000	5,938,000
5. Region IV	6,765,000	142,000	6,907,000
6. Region V	5,351,000	144,000	5,495,000
7. Region VI	5,213,000	228,000	5,441,000
8. Region VII	6,913,000	150,000	7,063,000
9. Region VIII	6,129,000	158,000	6,287,000
10. Region IX	4,537,000	165,000	4,702,000
11. Region X	6,329,000	152,000	6,481,000
12. Region XI	6,487,000	127,000	6,614,000
13. Region XII	4,738,000	126,000	4,864,000
14. ARMM	764,000	122,000	886,000
15. CARAGA Region		114,000	114,000
b. Technical services necessary for the discharge of commission functions	88,291,000	2,963,000	91,254,000
1. CAR	3,923,000	205,000	4,128,000
2. Region I	7,046,000	146,000	7,192,000
3. Region II	7,504,000	166,000	7,670,000
4. Region III	7,046,000	143,000	7,189,000
5. Region IV	6,711,000	234,000	6,945,000
6. Region V	7,458,000	181,000	7,639,000
7. Region VI	7,415,000	267,000	7,682,000
8. Region VII	6,589,000	259,000	6,848,000
9. Region VIII	5,762,000	259,000	6,021,000
10. Region IX	7,270,000	217,000	7,487,000
11. Region X	6,537,000	281,000	6,818,000
12. Region XI	6,812,000	207,000	7,019,000
13. Region XII	6,279,000	200,000	6,479,000

14. ARMM	1,939,000	105,000	2,044,000
15. CARAGA Region		93,000	93,000
Sub-Total, Support to Operations	216,498,000	14,762,000	231,260,000
III. Operations			
a. Auditing Services	2,585,030,000	51,770,000	2,636,800,000
1. Central Office	854,409,000	18,255,000	872,664,000
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	406,993,000	5,441,000	412,434,000
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	292,902,000	6,773,000	299,675,000
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	66,690,000	1,753,000	68,443,000
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	37,061,000	1,978,000	39,039,000
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	48,830,000	2,191,000	51,021,000
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	1,933,000	119,000	2,052,000
2. Regional Offices	1,730,621,000	33,515,000	1,764,136,000
a. CAR	90,608,000	2,045,000	92,653,000
b. Region I	118,349,000	2,154,000	120,503,000
c. Region II	104,797,000	2,045,000	106,842,000

d. Region III	158,308,000	1,920,000	160,228,000
e. Region IV	226,980,000	2,436,000	229,416,000
f. Region V	126,246,000	2,246,000	128,492,000
g. Region VI	159,661,000	2,387,000	162,048,000
h. Region VII	133,169,000	2,054,000	135,223,000
i. Region VIII	127,823,000	2,225,000	130,048,000
j. Region IX	95,568,000	2,410,000	97,978,000
k. Region X	113,981,000	2,220,000	116,201,000
l. Region XI	115,617,000	2,424,000	118,041,000
m. Region XII	74,864,000	2,331,000	77,195,000
n. ARMM	48,099,000	2,231,000	50,330,000
o. CARAGA Region	36,551,000	2,387,000	38,938,000
b. Government Accountancy and Statistical Services	23,257,000	2,997,000	26,254,000
1. Management and custody of the general accounts of the government	3,272,000	717,000	3,989,000
2. Preparation of the annual and other financial reports of the government and such other report as may be required by the Commission	19,985,000	2,280,000	22,265,000
Sub-Total, Operations	2,608,287,000	54,767,000	2,663,054,000
TOTAL, PROGRAMS AND ACTIVITIES	P 3,013,243,000	P 188,584,000	P 3,201,827,000

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

2,247,735

 Total Salaries/Wages

2,247,735

Other Compensation

 Terminal Leave Benefits

23,189

 PAG-IBIG Contributions

18,295

 Medicare Premiums

6,881

 Employees Compensation Insurance Premiums (ECIP)

5,516

 Representation and Transportation Allowances

204,510

Honoraria	188
Year-End Bonus and Cash Gift	202,562
Pensions	2,043
Step Increments for Length of Service	22,514
Personnel Economic Relief Allowance	91,314
Additional P500 Allowance	89,916
Clothing/Uniform Allowance	45,657
Productivity Incentive Benefits	30,438
Others	22,485
Total Other Compensation	765,508
01 Total Personal Services	3,013,243
Maintenance and Other Operating Expenses	
02 Travelling Expenses	32,771
03 Communication Services	2,331
04 Repair and Maintenance of Government Facilities	5,141
05 Repair and Maintenance of Government Vehicles	1,833
06 Transportation Services	934
07 Supplies and Materials	20,649
08 Rents	400
14 Water, Illumination and Power Services	13,175
15 Social Security Benefits, Rewards and Other Claims	57,896
17 Training and Seminar Expenses	16,152
18 Extraordinary and Miscellaneous Expenses	3,178
19 Confidential and Intelligence Expenses	4,658
23 Gasoline, Oil and Lubricants	1,800
24 Fidelity Bonds and Insurance Premiums	1,326
27 Library Books and Materials	1,340
29 Other Services	25,000
Total Maintenance and Other Operating Expenses	188,584
Total Current Operating Expenditures	3,201,827
Capital Outlays	
35 Buildings and Structures Outlay	28,970
36 Furniture, Fixtures, Equipment and Books Outlay	45,020
Total Capital Outlays	73,990
TOTAL NEW APPROPRIATIONS	3,275,817

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 3,013,243,000	P 188,584,000	P 73,990,000	P 3,275,817,000
Total New Appropriations, Commission on Audit	P 3,013,243,000	P 188,584,000	P 73,990,000	P 3,275,817,000