

XXX. COMMISSION ON AUDIT

For general administration and support, support to operations and operations, including locally-funded projects as indicated hereunder P 3,309,804,000

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 167,533,000	P 126,152,000		P 293,685,000
b. Productivity Incentive Benefits	30,438,000			30,438,000
Sub-Total, General Administration and Support	197,971,000	126,152,000		324,123,000
II. Support to Operations				
a. Auditing Services	226,934,000	9,240,000		236,174,000
Sub-Total, Support to Operations	226,934,000	9,240,000		236,174,000
III. Operations				
a. Auditing Services	2,670,689,000	38,127,000		2,708,816,000
b. Government Accountancy and Statistical Services	18,273,000	1,918,000		20,191,000
Sub-Total, Operations	2,688,962,000	40,045,000		2,729,007,000
Total, Programs	3,113,867,000	175,437,000		3,289,304,000
B. PROJECTS				
I. Locally-Funded Projects				
a. Purchase of Furniture, Fixtures, Equipment and Books Outlay			500,000	500,000
b. Computerization Program			20,000,000	20,000,000
Sub-Total, Locally-Funded Projects			20,500,000	20,500,000
Total, Projects			20,500,000	20,500,000
TOTAL NEW APPROPRIATIONS	P 3,113,867,000	P 175,437,000	P 20,500,000	P 3,309,804,000

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. 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 authorized to augment any item in the general appropriations law for the Commission from savings in other items of the COA appropriations. 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 for officials and personnel of the Commission as may be authorized by law, and to augment any item in the Commission's appropriations for: (a) implementation of Administrative Order No. 332, otherwise known as RPWEB, as provided in Sec. 60, General Provisions, of this Act; (b) printing and/or publications of decisions, resolutions; (c) construction, repair, maintenance and improvement of the Commission's central and regional facilities; (d) purchase of books, journals, periodicals, and equipment, maintenance and improvement of the central file of vouchers and documents of the Commission; and (e) for other official purposes, subject to appropriate accounting and auditing rules and regulations.

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. 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 126,639,000	P 108,047,000		P 234,686,000
a. General Management and Supervision	126,639,000	108,047,000		234,686,000
2. Regional Offices	40,894,000	18,105,000		58,999,000
a. Cordillera Administrative Region	2,426,000	907,000		3,333,000
b. Region I	2,774,000	1,242,000		4,016,000
c. Region II	3,272,000	1,137,000		4,409,000
d. Region III	2,865,000	1,210,000		4,075,000
e. Region IV	3,029,000	906,000		3,935,000
f. Region V	2,944,000	1,328,000		4,272,000
g. Region VI	2,855,000	1,295,000		4,150,000
h. Region VII	2,920,000	2,074,000		4,994,000
i. Region VIII	3,747,000	1,515,000		5,262,000

j. Region IX	2,944,000	1,193,000	4,137,000
k. Region X	2,944,000	1,344,000	4,288,000
l. Region XI	2,865,000	892,000	3,757,000
m. Region XII	2,883,000	1,380,000	4,263,000
n. ARMM	1,239,000	847,000	2,086,000
o. Region XIII	1,187,000	835,000	2,022,000
b. Productivity Incentive Benefits	30,438,000		30,438,000
Sub-Total, General Administration and Support	197,971,000	126,152,000	324,123,000
II. Support to Operations			
a. Auditing Services			
1. Central Office	59,036,000	5,945,000	64,981,000
a. Formulation and development of operating standards and administrative techniques for the implementation of auditing rules and regulations in national offices/agencies	18,133,000	923,000	19,056,000
b. Formulation and development of operating standards and administrative techniques for the implementation of auditing rules and regulations in local offices/agencies	3,429,000	561,000	3,990,000
c. Formulation and development of operating standards and administrative techniques for the implementation of auditing rules and regulations in corporate offices/agencies	3,333,000	812,000	4,145,000
d. Legal assistance to auditing units in relation to auditing services	7,491,000	374,000	7,865,000
e. Investigation and adjudication of cases concerning irregularities/anomalies in the disbursements and collection of funds in the national, local and corporate agencies	4,227,000	487,000	4,714,000
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	8,439,000	1,787,000	10,226,000
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	13,984,000	1,001,000	14,985,000
2. Regional Offices	167,898,000	3,295,000	171,193,000
a. Legal assistance to auditing units in relation to auditing services	75,863,000	1,360,000	77,223,000
1. Cordillera Administrative Region	3,717,000	119,000	3,836,000
2. Region I	5,420,000	77,000	5,497,000
3. Region II	3,925,000	91,000	4,016,000
4. Region III	5,926,000	70,000	5,996,000
5. Region IV	6,885,000	83,000	6,968,000
6. Region V	5,450,000	88,000	5,538,000
7. Region VI	5,310,000	157,000	5,467,000
8. Region VII	7,036,000	89,000	7,125,000
9. Region VIII	6,190,000	94,000	6,284,000
10. Region IX	4,666,000	104,000	4,770,000
11. Region X	6,483,000	97,000	6,580,000
12. Region XI	6,644,000	76,000	6,720,000
13. Region XII	4,865,000	74,000	4,939,000
14. ARMM	783,000	75,000	858,000
15. Region XIII	2,563,000	66,000	2,629,000
b. Technical services necessary for the discharge of commission functions	92,035,000	1,935,000	93,970,000
1. Cordillera Administrative Region	4,045,000	137,000	4,182,000
2. Region I	7,256,000	90,000	7,346,000
3. Region II	7,722,000	104,000	7,826,000
4. Region III	7,256,000	92,000	7,348,000
5. Region IV	6,911,000	156,000	7,067,000
6. Region V	7,677,000	112,000	7,789,000
7. Region VI	7,634,000	186,000	7,820,000
8. Region VII	6,790,000	171,000	6,961,000
9. Region VIII	5,946,000	171,000	6,117,000

10. Region IX	7,722,000	143,000	7,865,000
11. Region X	6,975,000	194,000	7,169,000
12. Region XI	7,256,000	136,000	7,392,000
13. Region XII	6,715,000	130,000	6,845,000
14. ARMM	2,130,000	62,000	2,192,000
15. Region XIII		51,000	51,000
Sub-Total, Support to Operations	226,934,000	9,240,000	236,174,000
III. Operations			
a. Auditing Services	2,670,689,000	38,127,000	2,708,816,000
1. Central Office	874,349,000	13,003,000	887,352,000
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	458,614,000	3,698,000	462,312,000
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	294,969,000	4,962,000	299,931,000
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	68,400,000	1,182,000	69,582,000
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	37,762,000	1,449,000	39,211,000
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	5,697,000	1,608,000	7,305,000
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	8,907,000	104,000	9,011,000

2. Regional Offices	1,796,340,000	25,124,000	1,821,464,000
a. Cordillera Administrative Region	91,913,000	1,556,000	93,469,000
b. Region I	120,621,000	1,606,000	122,227,000
c. Region II	106,503,000	1,520,000	108,023,000
d. Region III	161,953,000	1,490,000	163,443,000
e. Region IV	233,619,000	1,790,000	235,409,000
f. Region V	130,080,000	1,675,000	131,755,000
g. Region VI	164,071,000	1,860,000	165,931,000
h. Region VII	137,226,000	1,502,000	138,728,000
i. Region VIII	133,178,000	1,613,000	134,791,000
j. Region IX	101,740,000	1,799,000	103,539,000
k. Region X	121,375,000	1,678,000	123,053,000
l. Region XI	123,044,000	1,809,000	124,853,000
m. Region XII	79,317,000	1,706,000	81,023,000
n. ARMM	51,323,000	1,735,000	53,058,000
o. Region XIII	40,377,000	1,785,000	42,162,000
b. Government Accountancy and Statistical Services	18,273,000	1,918,000	20,191,000
1. Management and custody of the general accounts of the government	3,390,000	399,000	3,789,000
2. Preparation of the annual and other financial reports of the government and such other report as may be required by the Commission	14,883,000	1,519,000	16,402,000
Sub-Total, Operations	2,688,962,000	40,045,000	2,729,007,000
TOTAL, PROGRAMS AND ACTIVITIES	P 3,113,867,000 P	175,437,000	P 3,289,304,000

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	30,518
PAG-181G Contributions	18,296
Medicare Premiums	6,883
Employees Compensation Insurance Premiums (ECIP)	5,517
Representation and Transportation Allowances	256,742
Honoraria	188
Year-End Bonus and Cash Gift	263,440
Pensions	3,348
Personnel Economic Relief Allowance	91,314
Additional P500 Allowance	91,314
Clothing/Uniform Allowance	45,657
Productivity Incentive Benefits	30,438
Others	22,477

Total Other Compensation

866,132

01 Total Personal Services

3,113,867

Maintenance and Other Operating Expenses

02 Travelling Expenses	24,578
03 Communication Services	1,748
04 Repair and Maintenance of Government Facilities	3,856
05 Repair and Maintenance of Government Vehicles	1,375
06 Transportation Services	701
07 Supplies and Materials	16,076
08 Rents	300
14 Water, Illumination and Power Services	13,175
15 Social Security Benefits, Rewards and Other Claims	71,578
17 Training and Seminar Expenses	12,114
18 Extraordinary and Miscellaneous Expenses	3,178
19 Confidential and Intelligence Expenses	4,658
23 Gasoline, Oil and Lubricants	1,350
24 Fidelity Bonds and Insurance Premiums	995
27 Library Books and Materials	1,005
29 Other Services	18,750

Total Maintenance and Other Operating Expenses

175,437

Total Current Operating Expenditures

3,289,304

Capital Outlays

36 Furniture, Fixtures, Equipment and Books Outlay	500
38 Information Technology (IT) Equipment Outlay	20,000

Total Capital Outlays

20,500

TOTAL NEW APPROPRIATIONS

3,309,804

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 3,113,867,000	P 175,437,000	P 20,500,000	P 3,309,804,000
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Total New Appropriations, Commission on Audit	P 3,113,867,000	P 175,437,000	P 20,500,000	P 3,309,804,000
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