

XXXI. COMMISSION ON AUDIT

STRATEGIC OBJECTIVES

MANDATE	: 1. Examine, audit and settle all accounts pertaining to the revenue and receipts of, and expenditures or uses of funds and property owned or held in trust by, or pertaining to, the government; 2. Promulgate accounting and auditing rules and regulations including those for the prevention and disallowances of irregular, unnecessary, excessive, extravagant or unconscionable expenditures, or uses of government funds and properties; 3. Submit annual reports to the President and the Congress on the financial condition and operation of the government; 4. Recommend measures to improve the efficiency and effectiveness of government operations; 5. Keep the general accounts of government and preserve the vouchers and supporting papers pertaining thereto; 6. Decide any case brought before it within 60 days; and 7. Perform such other duties and functions as may be provided by law.
VISION	: A credible, trustworthy and independent Supreme Audit Institution; a vibrant partner in nation-building; a bulwark of integrity and competence; an organization of professionals with a culture of excellence; a respected member of international organizations of supreme audit institutions.
MISSION	: To carry out our constitutional mandate with the highest degree of professionalism, competence, integrity, teamwork and organizational efficiency, and promote the people's trust in government by upholding public accountability
KEY RESULT AREAS	: Transparent, accountable and participatory governance
SECTOR OUTCOME	: Good Governance
ORGANIZATIONAL OUTCOME	: 1. Public accountability upheld and efficiency, economy and effectiveness of government programs improved

SECTION 1 : EXPENDITURE PROGRAM (in pesos)

No. / Code	GASS / STO / OPERATIONS / PROJECTS	2014 Actual	2015 Current	2016 Proposed
000001000000000	General Administration and Support	3,148,149,000	3,809,342,000	4,746,189,000
	PS	2,737,581,000	3,566,848,000	4,424,108,000
	MOOE	303,071,000	242,494,000	248,137,000
	CO	107,497,000		73,944,000
000002000000000	Support to Operations	313,284,000	348,618,000	206,641,000
	PS	288,389,000	202,392,000	203,544,000
	MOOE	21,283,000	3,020,000	3,097,000
	CO	3,612,000	143,206,000	
000003000000000	Operations	5,039,348,000	4,152,999,000	4,181,730,000
	PS	4,697,586,000	4,067,633,000	4,094,289,000
	MOOE	141,762,000	84,961,000	87,441,000
	CO	200,000,000	405,000	
	Projects		200,000,000	
	CO		200,000,000	
TOTAL AGENCY BUDGET		8,500,781,000	8,510,959,000	9,134,560,000
	PS	7,723,556,000	7,836,873,000	8,721,941,000
	MOOE	466,116,000	330,475,000	338,675,000
	CO	311,109,000	343,611,000	73,944,000

STAFFING SUMMARY

	2014	2015	2016
TOTAL STAFFING			
Total Number of Authorized Positions	14,102	14,102	14,102
Total Number of Filled Positions	7,731	7,752	7,752

PROPOSED 2016

OPERATIONS BY MFO	PS	MOOE	CO	TOTAL
MFO 1: GOVERNMENT AUDITING SERVICES	3,474,990,000	69,672,000		3,544,662,000
MFO 2: GOVERNMENT ACCOUNTANCY SERVICES	42,137,000	638,000		42,775,000
MFO 3: GOVERNMENT ACCOUNTING RECORDS CUSTODIAL SERVICES	64,642,000	489,000		65,131,000
MFO 4: GOVERNMENT ACCOUNTING AND AUDITING REGULATIONS AND ADJUDICATORY AND OTHER LEGAL SERVICES	152,028,000	16,642,000		168,670,000

SECTION 2 : EXPENDITURE PROGRAM BY CENTRAL / REGIONAL ALLOCATION, 2016
(in pesos)

REGION	PS	MOOE	CO	TOTAL
CENTRAL OFFICE	5,567,989,000	161,437,000	73,944,000	5,803,370,000
Regional Allocation (net of Central Office):	2,748,484,000	177,238,000		2,925,722,000
Region I - Ilocos	208,155,000	10,529,000		218,684,000
Cordillera Administrative Region (CAR)	152,211,000	13,682,000		165,893,000
Region II - Cagayan Valley	169,312,000	12,866,000		182,178,000
Region III - Central Luzon	276,279,000	11,785,000		288,064,000
Region IVA - CALABARZON	311,972,000	8,508,000		320,480,000
Region IVB - MIMAROPA		7,592,000		7,592,000
Region V - Bicol	205,176,000	12,647,000		217,823,000
Region VI - Western Visayas	280,771,000	13,054,000		293,825,000
Region VII - Central Visayas	189,350,000	12,688,000		202,038,000
Region VIII - Eastern Visayas	191,568,000	11,261,000		202,829,000
Region IX - Zamboanga Peninsula	194,640,000	9,774,000		204,414,000
Region X - Northern Mindanao	199,942,000	11,225,000		211,167,000
Region XI - Davao	135,260,000	11,570,000		146,830,000
Region XII - SOCCSKSARGEN	166,367,000	18,652,000		185,019,000
Region XIII - CARAGA	67,481,000	11,405,000		78,886,000
TOTAL AGENCY BUDGET	8,316,473,000	338,675,000	73,944,000	8,729,092,000

SECTION 3 : SPECIAL PROVISION(S)

1. Organizational Structure. Notwithstanding any provision of law to the contrary and within the limits of appropriations in this Act, the Chairperson of COA is authorized to:
 - (a) formulate and implement COA's organizational structure;
 - (b) fix and determine the salaries, allowances and other benefits of COA personnel in accordance with the rates and levels authorized under R.A. No. 6758, as amended and R.A. No. 6686, as amended, and subject to Section 10, Article VI of the Constitution; and
 - (c) create new positions, transfer an item or make other adjustments in the Personnel Services itemization, whenever public interest so requires.

Implementation of the foregoing shall be subject to: (i) submission of a request with proper documentation to the DBM; (ii) compliance with organization, staffing and position classification and compensation standards; (iii) scrap and build policy; and (iv) sourcing of payment for retirement or separation benefits of affected personnel from any unexpended balance in the appropriations of COA.

2. Use of Savings. The Chairperson of COA is authorized to use savings to augment actual deficiencies in accordance with Section 25 (5), Article VI of the Constitution and the general provisions of this Act.
3. Funding Requirements for the Filling of Unfilled Positions. The amount of Three Billion Three Hundred Seventy Two Million Four Hundred Thirty Eight Thousand Pesos (P3,372,438,000) appropriated herein for Personnel Services shall be used for the filling of unfilled positions as of December 31, 2014. Said amount shall be automatically and regularly released and be available for obligation until the end of FY 2016. Any unexpended balance therefrom shall revert to the unappropriated surplus of the General Fund in accordance with Section 28, Chapter 4, Book VI of E.O. No. 292, s. 1987.

The COA shall submit to the Office of the President, either in printed form or by way of electronic document, quarterly reports on the utilization of funds.

4. Appropriations for Auditing Services to LGUs. The amounts appropriated herein includes the requirements for the audit of LGU accounts. The cost of auditing services rendered to LGUs shall be deducted from the national internal revenue tax collections and recorded in the National Treasury as income of the General Fund in accordance with Section 24(3) of P.D. No. 1445.
5. Assessments from Auditing Services to GOCCs. The COA shall assess GOCCs for the cost of audit services rendered in accordance with the provisions of E.O. No. 271, s. 1987. Proceeds from such assessments, including receipts derived from other sources authorized under P.D. No. 1445 shall be deposited with the National Treasury as income of the General Fund in accordance with Section 44, Chapter 5, Book VI of E.O. No. 292.
6. Submission of Annual Commission on Audit Report. The COA shall submit to the Congress and the President of the Philippines annual reports for each agency and instrumentality of the National Government, including GOCCs, LGUs and non-government entities subject to its audit, within one hundred twenty (120) days after the end of every fiscal year. The annual reports shall contain cumulative allotments, obligations incurred or liquidated, total disbursements, and the results of expended appropriations, including recommended measures necessary to improve their effectiveness and efficiency.

The Chairperson of COA and the Commission's web administrator or his/her equivalent shall be responsible for ensuring that said reports are likewise posted on the COA website.

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

SECTION 4 : PERFORMANCE INFORMATION

KEY STRATEGIES :

1. Integrity and Independence
2. Organizational Efficiency
3. Professional and Technical Competence
4. Strategic Partnership and Linkages

ORGANIZATIONAL OUTCOMES (OOs) / PERFORMANCE INDICATORS (PIs)

Public accountability upheld and efficiency, economy and effectiveness of government programs improved

Annual Audit Reports, Annual Financial Reports and Budget Reports presented/submitted to the President, Congress, Audited Agencies and other appropriate authorities in a timely manner

Baseline

No Data Submitted

2016 Targets

Annual Audit Reports (AARs), Annual Financial Reports, and Budget Reports submitted on or before the dates specified by law and regulations in a timely manner

Corporate Government Sector (CGS)

March 31 - Small Agencies

June 30 - Government
Financial Institutions
(GFIs)

- Large
Agencies

September 30 - Annual
Financial Report (CGS)

National Government Sector
April 15 - Management
Letters

April 30 - Individual AARs
June 30 - Consolidated AARs
September 30 - Annual
Financial Report (NGS)

Local Government Sector
June 30 - Local Government
Units

September 30 - Annual
Financial Report (LGS)

Government Accountancy
Sector

April 30 - Annual Report on
Allotments, Obligations and
Disbursements (ARAOD)

September 30 - Annual
Financial Report (NGS)

Percentage of agencies compliant with Audit
Recommendations

Compliant - not higher than 50% of the findings
per Audit Observation Memoranda (AOM) remained
unimplemented in the Annual Audit Report (AAR)
for the period of three years after the first
reporting of finding

Average per Audit Sector and Average of all Audit
Sectors

Not lower than 80%

Local Government Units (LGUs) excluding Barangays

Baseline: 2013 to backtrack to 2011

MFO / PIs	2016 Targets
MFO 1: GOVERNMENT AUDITING SERVICES	
Financial, Compliance/Value for Money and Other Audits	
Number of agencies subjected to financial, compliance and other audits	24,020
Percentage of increase in the audit recommendations implemented by the auditees	91%
Percentage of government agency's audit reports submitted to auditees, Congress and other oversight agencies on or before the deadline set by the Commission	91%
Special Audit	
Number of agencies subjected to special audit	131
Percentage of audit recommendations accepted/not challenged by the auditees	92%
Percentage of audit reports submitted within the deadline	92%
Fraud Audit	
Number of agencies subjected to fraud audit	76
Percentage of change in the number of detected fraud in government resources	51%
Percentage of government agencies subjected to fraud audit over the last three years	12%

MFO 2: GOVERNMENT ACCOUNTANCY SERVICES		
Number of Reports transmitted to the President and Congress		4
Percentage of AFRs/Annual Reports on Allotments, Obligations and Disbursements submitted to the President and Congress		100%
Percentage of reports transmitted to the President and Congress on or before April 30/September 30		100%
MFO 3: GOVERNMENT ACCOUNTING RECORDS CUSTODIAL SERVICES		
Annual average number of received vouchers stored in custody for ten (10) years before disposal		37,928,126
Percentage of stored vouchers secured from flooding and other elements		90%
Percentage of stored vouchers subjected to maintenance inspection at least twice in the last two years		90%
MFO 4: GOVERNMENT ACCOUNTING AND AUDITING REGULATIONS AND ADJUDICATORY AND OTHER LEGAL SERVICES		
Rules and Regulations Standards Development		
Number of audit policies, auditing/accounting standards, rules and regulations and guidelines issued and developed or updated and disseminated		17
Percentage of rules and regulations disseminated for implementation		100%
Percentage of rules and regulations implemented during the year of issuance		100%
Enforcement of Decisions		
Number of final and executory decisions of the Director/Commission Proper		458
Percentage of COA decisions affirmed by the Supreme Court		91%
Percentage of cases appealed/filed before the Commission Proper acted upon within sixty (60) days from the date of its submission for resolution		91%
Adjudication and Other Legal Services		
Number of decisions rendered by the Director		1,058
Percentage of decisions affirmed by the Director and Commission Proper		95%
Percentage of decisions rendered within 60 days after submission for resolution by the Commission Proper		95%

Appropriations/Obligations

(In Thousand Pesos)

<u>Description</u>	2014	2015	2016	
			COA	Recommendation
New General Appropriations	7,969,497	7,754,238	(8,836,725)	8,729,092
General Fund		7,754,238	(8,836,725)	8,729,092
R.A. No. 10633	7,969,497			
Automatic Appropriations	457,516	756,721	(756,721)	405,468
Retirement and Life Insurance Premiums	457,516	756,721	(756,721)	405,468
Continuing Appropriations	121,383	539,403		
Unobligated Releases for COE				
R.A. No. 10352	121,383			
R.A. No. 10633		539,403		
Budgetary Adjustment(s)	491,788			
Transfer(s) from:				
Miscellaneous Personnel Benefits Fund	113,907			
Pension and Gratuity Fund	377,881			
Total Available Appropriations	9,040,184	9,050,362	(9,593,446)	9,134,560
Unused Appropriations	(539,403)	(539,403)		
Unobligated Allotment	(539,403)	(539,403)		
TOTAL OBLIGATIONS	8,500,781	8,510,959	(9,593,446)	9,134,560
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Proposed New Appropriations Language

For general administration and support, support to operations, and operations, as indicated hereunder.....P (8,836,725,000) P 8,729,092,000
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New Appropriations, by Programs/Activities/Projects, by Operating Units

		Current Operating Expenditures							
		Personnel Services		Maintenance and Other Operating Expenses		Capital Outlays		Total	
		COA	Recommendation	COA	Recommendation	COA	Recommendation	COA	Recommendation
PROGRAMS									
000001000000000	General Administration and Support	(3,532,776,000)	4,397,332,000	(378,608,000)	248,137,000	(575,750,000)	73,944,000	(4,487,134,000)	4,719,413,000
103001000100000	General Management and Supervision	P(3,532,776,000)	P 321,137,000	P(378,608,000)	P 248,137,000	P(575,750,000)	P 73,944,000	P(4,487,134,000)	P 643,218,000
	National Capital Region (NCR)		180,051,000		120,036,000		73,944,000		374,031,000
	Central Office		180,051,000		120,036,000		73,944,000		374,031,000
	Region I - Ilocos		9,019,000		7,519,000				16,538,000
	Regional Office - I		9,019,000		7,519,000				16,538,000
	Cordillera Administrative Region (CAR)		7,362,000		10,358,000				17,720,000
	Regional Office - CAR		7,362,000		10,358,000				17,720,000
	Region II - Cagayan Valley		9,341,000		9,438,000				18,779,000
	Regional Office - II		9,341,000		9,438,000				18,779,000
	Region III - Central Luzon		10,329,000		8,158,000				18,487,000
	Regional Office - III		10,329,000		8,158,000				18,487,000
	Region IVA - CALABARZON		13,925,000		5,544,000				19,469,000
	Regional Office - IVA		13,925,000		5,544,000				19,469,000
	Region IVB - MIMAROPA				4,473,000				4,473,000
	Regional Office - IVB				4,473,000				4,473,000
	Region V - Bicol		11,191,000		9,486,000				20,677,000
	Regional Office - V		11,191,000		9,486,000				20,677,000
	Region VI - Western Visayas		12,753,000		10,050,000				22,803,000
	Regional Office - VI		12,753,000		10,050,000				22,803,000
	Region VII - Central Visayas		9,858,000		8,867,000				18,725,000
	Regional Office - VII		9,858,000		8,867,000				18,725,000
	Region VIII - Eastern Visayas		9,441,000		7,921,000				17,362,000
	Regional Office - VIII		9,441,000		7,921,000				17,362,000
	Region IX - Zamboanga Peninsula		9,149,000		7,114,000				16,263,000
	Regional Office - IX		9,149,000		7,114,000				16,263,000

	Region X - Northern Mindanao	<u>9,899,000</u>		<u>7,759,000</u>				<u>17,658,000</u>	
	Regional Office - X	9,899,000		7,759,000				17,658,000	
	Region XI - Davao	<u>8,319,000</u>		<u>8,151,000</u>				<u>16,470,000</u>	
	Regional Office - XI	8,319,000		8,151,000				16,470,000	
	Region XII - SOCCSKSARGEN	<u>14,125,000</u>		<u>14,535,000</u>				<u>28,660,000</u>	
	Regional Office - ARMM	6,506,000		6,998,000				13,504,000	
	Regional Office - XII	7,619,000		7,537,000				15,156,000	
	Region XIII - CARAGA	<u>6,375,000</u>		<u>8,728,000</u>				<u>15,103,000</u>	
	Regional Office - XIII	6,375,000		8,728,000				15,103,000	
103001000200000	Administration of Personnel Benefits	<u>4,076,195,000</u>						<u>4,076,195,000</u>	
	National Capital Region (NCR)	<u>4,076,195,000</u>						<u>4,076,195,000</u>	
	Central Office	<u>4,076,195,000</u>						<u>4,076,195,000</u>	
Sub-total, General Administration and Support		<u>(3,532,776,000)</u>	<u>4,397,332,000</u>	<u>(378,608,000)</u>	<u>248,137,000</u>	<u>(575,750,000)</u>	<u>73,944,000</u>	<u>(4,487,134,000)</u>	<u>4,719,413,000</u>
000002000000000	Support to Operations	<u>(184,189,000)</u>	<u>185,344,000</u>	<u>(25,173,000)</u>	<u>3,097,000</u>	<u>(22,591,000)</u>		<u>(231,953,000)</u>	<u>188,441,000</u>
103002000100000	Legal assistance services	<u>(54,381,000)</u>	<u>54,669,000</u>	<u>(9,892,000)</u>	<u>349,000</u>	<u>(1,226,000)</u>		<u>(65,499,000)</u>	<u>55,018,000</u>
	National Capital Region (NCR)	<u>19,849,000</u>		<u>217,000</u>					<u>20,066,000</u>
	Central Office	19,849,000		217,000					20,066,000
	Region I - Ilocos	<u>1,134,000</u>		<u>10,000</u>					<u>1,144,000</u>
	Regional Office - I	1,134,000		10,000					1,144,000
	Cordillera Administrative Region (CAR)	<u>896,000</u>		<u>10,000</u>					<u>906,000</u>
	Regional Office - CAR	896,000		10,000					906,000
	Region II - Cagayan Valley	<u>2,188,000</u>		<u>10,000</u>					<u>2,198,000</u>
	Regional Office - II	2,188,000		10,000					2,198,000
	Region III - Central Luzon	<u>3,370,000</u>		<u>10,000</u>					<u>3,380,000</u>
	Regional Office - III	3,370,000		10,000					3,380,000
	Region IVA - CALABARZON	<u>5,271,000</u>		<u>10,000</u>					<u>5,281,000</u>
	Regional Office - IVA	5,271,000		10,000					5,281,000
	Region IVB - MIMAROPA			<u>10,000</u>					<u>10,000</u>
	Regional Office - IVB			10,000					10,000
	Region V - Bicol	<u>2,586,000</u>		<u>10,000</u>					<u>2,596,000</u>
	Regional Office - V	2,586,000		10,000					2,596,000
	Region VI - Western Visayas	<u>2,175,000</u>		<u>10,000</u>					<u>2,185,000</u>
	Regional Office - VI	2,175,000		10,000					2,185,000

	Region VII - Central Visayas	<u>1,655,000</u>	<u>10,000</u>	<u>1,665,000</u>				
	Regional Office - VII	1,655,000	10,000	1,665,000				
	Region VIII - Eastern Visayas	<u>2,619,000</u>	<u>10,000</u>	<u>2,629,000</u>				
	Regional Office - VIII	2,619,000	10,000	2,629,000				
	Region IX - Zamboanga Peninsula	<u>2,676,000</u>	<u>7,000</u>	<u>2,683,000</u>				
	Regional Office - IX	2,676,000	7,000	2,683,000				
	Region X - Northern Mindanao	<u>3,799,000</u>	<u>5,000</u>	<u>3,804,000</u>				
	Regional Office - X	3,799,000	5,000	3,804,000				
	Region XI - Davao	<u>2,240,000</u>	<u>5,000</u>	<u>2,245,000</u>				
	Regional Office - XI	2,240,000	5,000	2,245,000				
	Region XII - SOCCSKSARGEN	<u>2,496,000</u>	<u>10,000</u>	<u>2,506,000</u>				
	Regional Office - ARMM	1,739,000	5,000	1,744,000				
	Regional Office - XII	757,000	5,000	762,000				
	Region XIII - CARAGA	<u>1,715,000</u>	<u>5,000</u>	<u>1,720,000</u>				
	Regional Office - XIII	1,715,000	5,000	1,720,000				
103002000200000	Development, installation and maintenance of in-house financial and other management information systems	(<u>26,194,000</u>)	<u>26,349,000</u>	(<u>2,528,000</u>)	(<u>11,284,000</u>)	(<u>40,006,000</u>)	<u>26,349,000</u>	
	National Capital Region (NCR)		<u>26,349,000</u>				<u>26,349,000</u>	
	Central Office		26,349,000				26,349,000	
103002000300000	Comprehensive training program for commission personnel, including the provision of auditing materials and the dissemination of information including laws, rules and regulations	(<u>12,838,000</u>)	<u>12,933,000</u>	(<u>10,577,000</u>)	<u>2,583,000</u>	(<u>10,081,000</u>)	(<u>33,496,000</u>)	<u>15,516,000</u>
	National Capital Region (NCR)		<u>12,933,000</u>		<u>2,583,000</u>		<u>15,516,000</u>	
	Central Office		12,933,000		2,583,000		15,516,000	
103002000400000	Technical assistance rendered to the Commission	(<u>90,776,000</u>)	<u>91,393,000</u>	(<u>2,176,000</u>)	<u>165,000</u>	(<u>92,952,000</u>)	<u>91,558,000</u>	
	Region I - Ilocos		<u>7,216,000</u>		<u>10,000</u>		<u>7,226,000</u>	
	Regional Office - I		7,216,000		10,000		7,226,000	
	Cordillera Administrative Region (CAR)		<u>5,069,000</u>		<u>15,000</u>		<u>5,084,000</u>	
	Regional Office - CAR		5,069,000		15,000		5,084,000	
	Region II - Cagayan Valley		<u>8,037,000</u>		<u>10,000</u>		<u>8,047,000</u>	
	Regional Office - II		8,037,000		10,000		8,047,000	
	Region III - Central Luzon		<u>8,962,000</u>		<u>10,000</u>		<u>8,972,000</u>	
	Regional Office - III		8,962,000		10,000		8,972,000	
	Region IVA - CALABARZON		<u>10,506,000</u>		<u>10,000</u>		<u>10,516,000</u>	
	Regional Office - IVA		10,506,000		10,000		10,516,000	

Region IVB - MIMAROPA			10,000			10,000
Regional Office - IVB			10,000			10,000
Region V - Bicol	5,800,000		10,000			5,810,000
Regional Office - V	5,800,000		10,000			5,810,000
Region VI - Western Visayas	9,789,000		10,000			9,799,000
Regional Office - VI	9,789,000		10,000			9,799,000
Region VII - Central Visayas	8,051,000		10,000			8,061,000
Regional Office - VII	8,051,000		10,000			8,061,000
Region VIII - Eastern Visayas	8,314,000		10,000			8,324,000
Regional Office - VIII	8,314,000		10,000			8,324,000
Region IX - Zamboanga Peninsula	8,166,000		10,000			8,176,000
Regional Office - IX	8,166,000		10,000			8,176,000
Region X - Northern Mindanao	6,271,000		10,000			6,281,000
Regional Office - X	6,271,000		10,000			6,281,000
Region XI - Davao	2,240,000		10,000			2,250,000
Regional Office - XI	2,240,000		10,000			2,250,000
Region XII - SOCCSKSARGEN	1,515,000		20,000			1,535,000
Regional Office - ARMM	747,000		10,000			757,000
Regional Office - XII	768,000		10,000			778,000
Region XIII - CARAGA	1,457,000		10,000			1,467,000
Regional Office - XIII	1,457,000		10,000			1,467,000
Sub-total, Support to Operations	(184,189,000)	185,344,000	(25,173,000)	3,097,000	(22,591,000)	(231,953,000)
0000030000000000 Operations	(3,707,770,000)	3,733,797,000	(132,888,000)	87,441,000	(276,980,000)	(4,117,638,000)
0000030100000000 MFO 1: GOVERNMENT AUDITING SERVICES	(3,450,360,000)	3,474,990,000	(122,467,000)	69,672,000	(9,255,000)	(3,582,082,000)
0000030101000000 Auditing Services	(3,450,360,000)	3,474,990,000	(122,467,000)	69,672,000	(9,255,000)	(3,582,082,000)
1010030101000001 Audit of accounts and transactions of national government agencies, including foreign government operations, conduct of fraud audit and audit of public debts	(947,171,000)	469,132,000	(40,088,000)	20,354,000		(987,259,000)
National Capital Region (NCR)		469,132,000		2,144,000		471,276,000
Central Office		469,132,000		2,144,000		471,276,000
Region I - Ilocos				1,055,000		1,055,000
Regional Office - I				1,055,000		1,055,000
Cordillera Administrative Region (CAR)				1,153,000		1,153,000
Regional Office - CAR				1,153,000		1,153,000

Region II - Cagayan Valley			<u>1,346,000</u>		<u>1,346,000</u>
Regional Office - II			1,346,000		1,346,000
Region III - Central Luzon			<u>1,143,000</u>		<u>1,143,000</u>
Regional Office - III			1,143,000		1,143,000
Region IVA - CALABARZON			<u>1,176,000</u>		<u>1,176,000</u>
Regional Office - IVA			1,176,000		1,176,000
Region IVB - MIMAROPA			<u>1,137,000</u>		<u>1,137,000</u>
Regional Office - IVB			1,137,000		1,137,000
Region V - Bicol			<u>1,264,000</u>		<u>1,264,000</u>
Regional Office - V			1,264,000		1,264,000
Region VI - Western Visayas			<u>1,087,000</u>		<u>1,087,000</u>
Regional Office - VI			1,087,000		1,087,000
Region VII - Central Visayas			<u>1,179,000</u>		<u>1,179,000</u>
Regional Office - VII			1,179,000		1,179,000
Region VIII - Eastern Visayas			<u>1,229,000</u>		<u>1,229,000</u>
Regional Office - VIII			1,229,000		1,229,000
Region IX - Zamboanga Peninsula			<u>897,000</u>		<u>897,000</u>
Regional Office - IX			897,000		897,000
Region X - Northern Mindanao			<u>1,429,000</u>		<u>1,429,000</u>
Regional Office - X			1,429,000		1,429,000
Region XI - Davao			<u>1,417,000</u>		<u>1,417,000</u>
Regional Office - XI			1,417,000		1,417,000
Region XII - SOCCSKSARGEN			<u>1,630,000</u>		<u>1,630,000</u>
Regional Office - ARMM			741,000		741,000
Regional Office - XII			889,000		889,000
Region XIII - CARAGA			<u>1,068,000</u>		<u>1,068,000</u>
Regional Office - XIII			1,068,000		1,068,000
101003010100002 Audit of accounts and transactions of corporate government agencies and their subsidiaries, as well as, the conduct of fraud audit	<u>(1,038,405,000)</u>	<u>319,019,000</u>	<u>(24,973,000)</u>	<u>27,604,000</u>	<u>(1,063,378,000)</u> 346,623,000
National Capital Region (NCR)		<u>319,019,000</u>		<u>4,303,000</u>	<u>323,322,000</u>
Central Office		319,019,000		4,303,000	323,322,000
Region I - Ilocos				<u>1,475,000</u>	<u>1,475,000</u>
Regional Office - I				1,475,000	1,475,000

Cordillera Administrative Region (CAR)				<u>1,601,000</u>			<u>1,601,000</u>
Regional Office - CAR				1,601,000			1,601,000
Region II - Cagayan Valley				<u>1,576,000</u>			<u>1,576,000</u>
Regional Office - II				1,576,000			1,576,000
Region III - Central Luzon				<u>2,092,000</u>			<u>2,092,000</u>
Regional Office - III				2,092,000			2,092,000
Region IVA - CALABARZON				<u>1,398,000</u>			<u>1,398,000</u>
Regional Office - IVA				1,398,000			1,398,000
Region IVB - MIMAROPA				<u>1,495,000</u>			<u>1,495,000</u>
Regional Office - IVB				1,495,000			1,495,000
Region V - Bicol				<u>1,492,000</u>			<u>1,492,000</u>
Regional Office - V				1,492,000			1,492,000
Region VI - Western Visayas				<u>1,417,000</u>			<u>1,417,000</u>
Regional Office - VI				1,417,000			1,417,000
Region VII - Central Visayas				<u>2,062,000</u>			<u>2,062,000</u>
Regional Office - VII				2,062,000			2,062,000
Region VIII - Eastern Visayas				<u>1,606,000</u>			<u>1,606,000</u>
Regional Office - VIII				1,606,000			1,606,000
Region IX - Zamboanga Peninsula				<u>1,280,000</u>			<u>1,280,000</u>
Regional Office - IX				1,280,000			1,280,000
Region X - Northern Mindanao				<u>1,646,000</u>			<u>1,646,000</u>
Regional Office - X				1,646,000			1,646,000
Region XI - Davao				<u>1,442,000</u>			<u>1,442,000</u>
Regional Office - XI				1,442,000			1,442,000
Region XII - SOCCSKSARGEN				<u>1,662,000</u>			<u>1,662,000</u>
Regional Office - ARMM				686,000			686,000
Regional Office - XII				976,000			976,000
Region XIII - CARAGA				<u>1,057,000</u>			<u>1,057,000</u>
Regional Office - XIII				1,057,000			1,057,000
101003010100003 Audit of accounts and transactions of local government units, including conduct of fraud audit	<u>(1,341,844,000)</u>	<u>2,563,179,000</u>	<u>(45,884,000)</u>	<u>8,247,000</u>	<u>(850,000)</u>	<u>(1,388,578,000)</u>	<u>2,571,426,000</u>
National Capital Region (NCR)		<u>141,532,000</u>		<u>1,078,000</u>			<u>142,610,000</u>
Central Office		141,532,000		1,078,000			142,610,000

680 EXPENDITURE PROGRAM FY 2016 VOLUME III

Region I - Ilocos	<u>190,185,000</u>	<u>450,000</u>	<u>190,635,000</u>
Regional Office - I	190,185,000	450,000	190,635,000
Cordillera Administrative Region (CAR)	<u>138,278,000</u>	<u>535,000</u>	<u>138,813,000</u>
Regional Office - CAR	138,278,000	535,000	138,813,000
Region II - Cagayan Valley	<u>149,133,000</u>	<u>476,000</u>	<u>149,609,000</u>
Regional Office - II	149,133,000	476,000	149,609,000
Region III - Central Luzon	<u>253,017,000</u>	<u>362,000</u>	<u>253,379,000</u>
Regional Office - III	253,017,000	362,000	253,379,000
Region IVA - CALABARZON	<u>281,664,000</u>	<u>360,000</u>	<u>282,024,000</u>
Regional Office - IVA	281,664,000	360,000	282,024,000
Region IVB - MIMAROPA		<u>457,000</u>	<u>457,000</u>
Regional Office - IVB		457,000	457,000
Region V - Bicol	<u>184,998,000</u>	<u>375,000</u>	<u>185,373,000</u>
Regional Office - V	184,998,000	375,000	185,373,000
Region VI - Western Visayas	<u>255,453,000</u>	<u>470,000</u>	<u>255,923,000</u>
Regional Office - VI	255,453,000	470,000	255,923,000
Region VII - Central Visayas	<u>169,185,000</u>	<u>550,000</u>	<u>169,735,000</u>
Regional Office - VII	169,185,000	550,000	169,735,000
Region VIII - Eastern Visayas	<u>170,588,000</u>	<u>475,000</u>	<u>171,063,000</u>
Regional Office - VIII	170,588,000	475,000	171,063,000
Region IX - Zamboanga Peninsula	<u>174,048,000</u>	<u>456,000</u>	<u>174,504,000</u>
Regional Office - IX	174,048,000	456,000	174,504,000
Region X - Northern Mindanao	<u>179,372,000</u>	<u>366,000</u>	<u>179,738,000</u>
Regional Office - X	179,372,000	366,000	179,738,000
Region XI - Davao	<u>121,860,000</u>	<u>535,000</u>	<u>122,395,000</u>
Regional Office - XI	121,860,000	535,000	122,395,000
Region XII - SOCCSKSARGEN	<u>96,533,000</u>	<u>775,000</u>	<u>97,308,000</u>
Regional Office - ARMM		313,000	313,000
Regional Office - XII	96,533,000	462,000	96,995,000
Region XIII - CARAGA	<u>57,333,000</u>	<u>527,000</u>	<u>57,860,000</u>
Regional Office - XIII	57,333,000	527,000	57,860,000

101003010100004	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	(59,989,000)	60,336,000	(8,504,000)	9,718,000	(4,062,000)	(72,555,000)	70,054,000
	National Capital Region (NCR)		60,336,000		9,718,000			70,054,000
	Central Office		60,336,000		9,718,000			70,054,000
101003010100005	Technical services necessary for the discharge of the Commission's functions including monitoring, analysis and evaluation of prices of goods and services purchased by government agencies	(62,951,000)	63,324,000	(3,018,000)	3,749,000	(4,343,000)	(70,312,000)	67,073,000
	National Capital Region (NCR)		63,324,000		3,749,000			67,073,000
	Central Office		63,324,000		3,749,000			67,073,000
000003020000000	MFO 2: GOVERNMENT ACCOUNTANCY SERVICES	(41,896,000)	42,137,000	(1,702,000)	638,000	(2,657,000)	(46,255,000)	42,775,000
101003020100000	Preparation of annual and other financial reports as may be required of the Commission	(37,566,000)	37,786,000	(1,184,000)	309,000	(2,553,000)	(41,303,000)	38,095,000
	National Capital Region (NCR)		37,786,000		309,000			38,095,000
	Central Office		37,786,000		309,000			38,095,000
101003020200000	Management of the general accounts of the government	(4,330,000)	4,351,000	(518,000)	329,000	(104,000)	(4,952,000)	4,680,000
	National Capital Region (NCR)		4,351,000		329,000			4,680,000
	Central Office		4,351,000		329,000			4,680,000
000003030000000	MFO 3: GOVERNMENT ACCOUNTING RECORDS CUSTODIAL SERVICES	(63,536,000)	64,642,000	(211,000)	489,000	(250,000,000)	(313,747,000)	65,131,000
101003030100000	Custody and preservation of vouchers and transaction documents	(63,536,000)	64,642,000	(211,000)	489,000	(250,000,000)	(313,747,000)	65,131,000
	National Capital Region (NCR)		5,104,000		329,000			5,433,000
	Central Office		5,104,000		329,000			5,433,000
	Region I - Ilocos		601,000		10,000			611,000
	Regional Office - I		601,000		10,000			611,000
	Cordillera Administrative Region (CAR)		606,000		10,000			616,000
	Regional Office - CAR		606,000		10,000			616,000
	Region II - Cagayan Valley		613,000		10,000			623,000
	Regional Office - II		613,000		10,000			623,000
	Region III - Central Luzon		601,000		10,000			611,000
	Regional Office - III		601,000		10,000			611,000
	Region IVA - CALABARZON		606,000		10,000			616,000
	Regional Office - IVA		606,000		10,000			616,000

Region IVB - MIMAROPA			<u>10,000</u>			<u>10,000</u>
Regional Office - IVB			10,000			10,000
Region V - Bicol	<u>601,000</u>		<u>10,000</u>			<u>611,000</u>
Regional Office - V	601,000		10,000			611,000
Region VI - Western Visayas	<u>601,000</u>		<u>10,000</u>			<u>611,000</u>
Regional Office - VI	601,000		10,000			611,000
Region VII - Central Visayas	<u>601,000</u>		<u>10,000</u>			<u>611,000</u>
Regional Office - VII	601,000		10,000			611,000
Region VIII - Eastern Visayas	<u>606,000</u>		<u>10,000</u>			<u>616,000</u>
Regional Office - VIII	606,000		10,000			616,000
Region IX - Zamboanga Peninsula	<u>601,000</u>		<u>10,000</u>			<u>611,000</u>
Regional Office - IX	601,000		10,000			611,000
Region X - Northern Mindanao	<u>601,000</u>		<u>10,000</u>			<u>611,000</u>
Regional Office - X	601,000		10,000			611,000
Region XI - Davao	<u>601,000</u>		<u>10,000</u>			<u>611,000</u>
Regional Office - XI	601,000		10,000			611,000
Region XII - SOCCSKSARGEN	<u>51,698,000</u>		<u>20,000</u>			<u>51,718,000</u>
Regional Office - ARMM	51,097,000		10,000			51,107,000
Regional Office - XII	601,000		10,000			611,000
Region XIII - CARAGA	<u>601,000</u>		<u>10,000</u>			<u>611,000</u>
Regional Office - XIII	601,000		10,000			611,000
000003040000000 MFO 4: GOVERNMENT ACCOUNTING AND AUDITING REGULATIONS AND ADJUDICATORY AND OTHER LEGAL SERVICES	(<u>151,978,000</u>)	<u>152,028,000</u>	(<u>8,508,000</u>)	<u>16,642,000</u>	(<u>15,068,000</u>)	(<u>175,554,000</u>) <u>168,670,000</u>
101003040100000 Formulation and development of operating standards and administrative techniques for the implementation of auditing rules and regulations in national offices/agencies	(<u>47,972,000</u>)	<u>48,223,000</u>	(<u>2,863,000</u>)	<u>1,517,000</u>	(<u>6,594,000</u>)	(<u>57,429,000</u>) <u>49,740,000</u>
National Capital Region (NCR)		<u>48,223,000</u>		<u>1,517,000</u>		<u>49,740,000</u>
Central Office		48,223,000		1,517,000		49,740,000
101003040200000 Formulation and development of operating standards and administrative techniques for the implementation of auditing rules and regulations in local offices/agencies	(<u>15,514,000</u>)	<u>15,601,000</u>	(<u>1,872,000</u>)	<u>966,000</u>	(<u>3,665,000</u>)	(<u>21,051,000</u>) <u>16,567,000</u>
National Capital Region (NCR)		<u>15,601,000</u>		<u>966,000</u>		<u>16,567,000</u>
Central Office		15,601,000		966,000		16,567,000

101003040300000	Formulation and development of operating standards and administrative techniques for the implementation of auditing rules and regulations in corporate offices/agencies	(35,331,000)	35,520,000	(1,916,000)	1,718,000	(3,037,000)	(40,284,000)	37,238,000
	National Capital Region (NCR)		35,520,000		1,718,000			37,238,000
	Central Office		35,520,000		1,718,000			37,238,000
101003040400000	Investigation and adjudication of cases concerning irregularities/anomalies in the disbursement and collection of funds in the national, local and corporate agencies	(53,161,000)	52,684,000	(1,857,000)	12,441,000	(1,772,000)	(56,790,000)	65,125,000
	National Capital Region (NCR)		52,684,000		12,441,000			65,125,000
	Central Office		52,684,000		12,441,000			65,125,000
Sub-total, Operations		(3,707,770,000)	3,733,797,000	(132,888,000)	87,441,000	(276,980,000)	(4,117,638,000)	3,821,238,000
TOTAL NEW APPROPRIATIONS		P(7,424,735,000)	P 8,316,473,000	P(536,669,000)	P 338,675,000	P(875,321,000)	P 73,944,000	P(8,836,725,000)
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Obligations, by Object of Expenditures

CYs 2014-2016
(In Thousand Pesos)

	2014	2015	2016	
			COA	Recommendation
Current Operating Expenditures				
Personnel Services				
Civilian Personnel				
Permanent Positions				
Basic Salary	3,837,136	3,375,094	3,383,527	3,381,300
Total Permanent Positions	3,837,136	3,375,094	3,383,527	3,381,300
Other Compensation Common to All				
Personnel Economic Relief Allowance	203,258	185,544	185,544	186,048
Representation Allowance	115,644	97,680	97,620	97,740
Transportation Allowance	97,894	97,560	97,620	97,620
Clothing and Uniform Allowance	44,818	38,655	38,655	38,760
Productivity Incentive Allowance	19,136	15,462	15,462	
Overtime Pay	11,506			
Year End Bonus	293,556	281,259	281,259	281,774
Cash Gift	41,940	38,655	38,655	38,760
Step Increment		8,433		14,176
Productivity Enhancement Incentive				38,760
Performance Based Bonus	71,580			
Total Other Compensation Common to All	899,332	763,248	754,815	793,638
Other Compensation for Specific Groups				
Magna Carta for Public Health Workers	1,160		1,417	
Lump-sum for filling of Positions - Civilian		2,879,037	2,879,037	3,372,438
Other Personnel Benefits	2,147,993			
Total Other Compensation for Specific Groups	2,149,153	2,879,037	2,880,454	3,372,438
Other Benefits				
Retirement and Life Insurance Premiums	385,240	756,721	756,721	405,468
PAG-IBIG Contributions	10,163	9,280	9,280	9,302
PhilHealth Contributions	30,954	27,336	27,336	27,386
Employees Compensation Insurance Premiums	10,158	9,279	9,279	9,301
Retirement Gratuity	8,514		175,314	332,472
Terminal Leave	373,945		161,471	371,285
Total Other Benefits	818,974	802,616	1,139,401	1,155,214

Other Personnel Benefits				
Pension, Civilian Personnel	18,961	16,878	23,259	19,351
Total Other Personnel Benefits	<u>18,961</u>	<u>16,878</u>	<u>23,259</u>	<u>19,351</u>
TOTAL PERSONNEL SERVICES	<u>7,723,556</u>	<u>7,836,873</u>	<u>8,181,456</u>	<u>8,721,941</u>
Maintenance and Other Operating Expenses				
Travelling Expenses	142,189	94,646	165,284	85,546
Training and Scholarship Expenses	31,172	22,819	33,849	20,913
Supplies and Materials Expenses	41,260	39,094	52,299	32,741
Utility Expenses	60,937	54,414	62,654	50,754
Communication Expenses	35,969	16,811	37,500	18,787
Confidential, Intelligence and Extraordinary Expenses				
Confidential Expenses	5,000	10,000	10,000	10,000
Extraordinary and Miscellaneous Expenses	8,200	6,336	8,199	7,175
Professional Services	5,471		5,471	
General Services	51,961	34,882	58,822	50,572
Repairs and Maintenance	15,631	30,045	33,030	30,613
Taxes, Insurance Premiums and Other Fees	6,632	4,583	6,632	6,632
Other Maintenance and Operating Expenses				
Advertising Expenses	1,536	519	1,536	800
Printing and Publication Expenses	536	727	727	160
Representation Expenses	34,751	14,041	35,795	19,792
Rent/Lease Expenses	2,446	80	2,446	2,446
Membership Dues and Contributions to Organizations	348	184	348	248
Subscription Expenses	1,639	1,083	1,639	1,496
Other Maintenance and Operating Expenses	20,438	211	20,438	
TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES	<u>466,116</u>	<u>330,475</u>	<u>536,669</u>	<u>338,675</u>
TOTAL CURRENT OPERATING EXPENDITURES	<u>8,189,672</u>	<u>8,167,348</u>	<u>8,718,125</u>	<u>9,060,616</u>
Capital Outlays				
Property, Plant and Equipment Outlay				
Land Improvements Outlay			42,812	
Buildings and Other Structures	234,494	200,000	635,269	
Machinery and Equipment Outlay	70,363	143,611	155,271	69,282
Transportation Equipment Outlay	1,299		26,760	
Furniture, Fixtures and Books Outlay	4,951		14,664	
Other Property Plant and Equipment Outlay	2		545	
Intangible Assets Outlay				4,662
TOTAL CAPITAL OUTLAYS	<u>311,109</u>	<u>343,611</u>	<u>875,321</u>	<u>73,944</u>
GRAND TOTAL	<u>8,500,781</u>	<u>8,510,959</u>	<u>9,593,446</u>	<u>9,134,560</u>