

XXXI. COMMISSION ON AUDIT

Appropriations/Obligations

(In Thousand Pesos)

<u>Description</u>	2015	2016	2017	
			COA	Recommendation
New General Appropriations	7,754,238	8,929,092	(10,259,892)	10,013,277
General Fund	7,754,238	8,929,092	(10,259,892)	10,013,277
Automatic Appropriations	756,721	405,468	(451,988)	842,252
Retirement and Life Insurance Premiums	756,721	405,468	(451,988)	842,252
Continuing Appropriations	95,574	555,886		
Unobligated Releases for COE				
R.A. No. 10633	95,574			
R.A. No. 10651		555,886		
Budgetary Adjustment(s)	706,681			
Transfer(s) from:				
Miscellaneous Personnel Benefits Fund	357,210			
Pension and Gratuity Fund	349,471			
Total Available Appropriations	9,313,214	9,890,446	(10,711,880)	10,855,529
Unused Appropriations	(555,886)	(555,886)		
Unobligated Allotment	(555,886)	(555,886)		
TOTAL OBLIGATIONS	8,757,328	9,334,560	(10,711,880)	10,855,529

EXPENDITURE PROGRAM
(in pesos)

No./ Code	GASS / STO / OPERATIONS / PROJECTS	2015 Actual	2016 Current	2017 Proposed
000001000000000	General Administration and Support	4,201,572,000	4,946,189,000	5,164,604,000
	PS	3,764,513,000	4,424,108,000	4,734,549,000
	MOOE	428,748,000	248,137,000	266,275,000
	CO	8,311,000	273,944,000	163,780,000
000002000000000	Support to Operations	454,226,000	206,641,000	296,782,000
	PS	277,145,000	203,544,000	293,608,000
	MOOE	12,330,000	3,097,000	3,174,000
	CO	164,751,000		
000003000000000	Operations	4,061,530,000	4,181,730,000	5,394,143,000
	PS	3,989,844,000	4,094,289,000	5,304,171,000
	MOOE	71,686,000	87,441,000	89,972,000
	Projects	40,000,000		
	CO	40,000,000		

TOTAL AGENCY BUDGET	8,757,328,000	9,334,560,000	10,855,529,000
PS	8,031,502,000	8,721,941,000	10,332,328,000
MOOE	512,764,000	338,675,000	359,421,000
CO	213,062,000	273,944,000	163,780,000

STAFFING SUMMARY

	2015	2016	2017
TOTAL STAFFING			
Total Number of Authorized Positions	14,102	14,102	14,102
Total Number of Filled Positions	7,910	8,032	8,032

Proposed New Appropriations Language

For general administration and support, support to operations, and operations, as indicated hereunder.....P (10,259,892,000) P 10,013,277,000
 =====

OPERATIONS BY MFO	PROPOSED 2017			
	PS	MOOE	CO	TOTAL
MFO 1: GOVERNMENT AUDITING SERVICES	4,494,707,000	71,706,000		4,566,413,000
MFO 2: GOVERNMENT ACCOUNTANCY SERVICES	61,467,000	648,000		62,115,000
MFO 3: GOVERNMENT ACCOUNTING RECORDS CUSTODIAL SERVICES	75,965,000	499,000		76,464,000
MFO 4: GOVERNMENT ACCOUNTING AND AUDITING REGULATIONS AND ADJUDICATORY AND OTHER LEGAL SERVICES	224,839,000	17,119,000		241,958,000

EXPENDITURE PROGRAM BY CENTRAL / REGIONAL ALLOCATION, 2017
(in pesos)

REGION	PS	MOOE	CO	TOTAL
CENTRAL OFFICE	5,939,644,000	134,441,000	63,780,000	6,137,865,000
Regional Allocation (net of Central Office):	3,550,432,000	224,980,000	100,000,000	3,875,412,000
National Capital Region (NCR)		42,539,000		42,539,000
Region I - Ilocos	277,775,000	10,837,000		288,612,000
Cordillera Administrative Region (CAR)	171,413,000	14,074,000		185,487,000
Region II - Cagayan Valley	219,008,000	13,243,000		232,251,000
Region III - Central Luzon	380,943,000	12,131,000		393,074,000
Region IVA - CALABARZON	409,881,000	8,756,000		418,637,000
Region IVB - MIMAROPA		7,813,000		7,813,000
Region V - Bicol	266,259,000	13,020,000	20,000,000	299,279,000
Region VI - Western Visayas	323,699,000	13,440,000	20,000,000	357,139,000
Region VII - Central Visayas	210,151,000	13,062,000		223,213,000
Region VIII - Eastern Visayas	263,405,000	11,592,000		274,997,000
Region IX - Zamboanga Peninsula	251,822,000	10,062,000		261,884,000
Region X - Northern Mindanao	252,750,000	11,560,000	20,000,000	284,310,000
Region XI - Davao	202,984,000	11,915,000		214,899,000
Region XII - SOCCSKSARGEN	224,256,000	19,197,000	40,000,000	283,453,000
Region XIII - CARAGA	96,086,000	11,739,000		107,825,000
TOTAL AGENCY BUDGET	9,490,076,000	359,421,000	163,780,000	10,013,277,000

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

(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 hereby 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 Four Billion Seventeen Million Seven Hundred Thirty Two Thousand Pesos (P4,017,732,000) appropriated herein for Personnel Services shall be used for the filling of unfilled positions as of December 31, 2015. Said amount shall be automatically and regularly released and be available for obligation until the end of FY 2017. 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 include 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:

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	(4,405,840,000)	4,364,688,000	(464,483,000)	266,275,000	(574,707,000)	163,780,000	(5,445,030,000)	4,794,743,000
103001000100000	General Management and Supervision	P(4,405,840,000)	P 385,655,000	P(464,483,000)	P 266,275,000	P(574,707,000)	P 163,780,000	P(5,445,030,000)	P 815,710,000
	National Capital Region (NCR)		197,309,000		134,433,000		63,780,000		395,522,000
	Central Office		197,309,000		134,433,000		63,780,000		395,522,000
	Region I - Ilocos		12,289,000		7,737,000				20,026,000
	Regional Office - I		12,289,000		7,737,000				20,026,000
	Cordillera Administrative Region (CAR)		10,831,000		10,661,000				21,492,000
	Regional Office - CAR		10,831,000		10,661,000				21,492,000
	Region II - Cagayan Valley		13,466,000		9,714,000				23,180,000
	Regional Office - II		13,466,000		9,714,000				23,180,000
	Region III - Central Luzon		15,471,000		8,396,000				23,867,000
	Regional Office - III		15,471,000		8,396,000				23,867,000
	Region IVA - CALABARZON		19,792,000		5,704,000				25,496,000
	Regional Office - IVA		19,792,000		5,704,000				25,496,000
	Region IVB - MIMAROPA				4,601,000				4,601,000
	Regional Office - IVB				4,601,000				4,601,000
	Region V - Bicol		11,789,000		9,765,000		20,000,000		41,554,000
	Regional Office - V		11,789,000		9,765,000		20,000,000		41,554,000
	Region VI - Western Visayas		15,782,000		10,346,000		20,000,000		46,128,000
	Regional Office - VI		15,782,000		10,346,000		20,000,000		46,128,000
	Region VII - Central Visayas		11,087,000		9,127,000				20,214,000
	Regional Office - VII		11,087,000		9,127,000				20,214,000

706 EXPENDITURE PROGRAM FY 2017 VOLUME III

Region VIII - Eastern Visayas	<u>11,288,000</u>		<u>8,153,000</u>			<u>19,441,000</u>
Regional Office - VIII	11,288,000		8,153,000			19,441,000
Region IX - Zamboanga Peninsula	<u>11,653,000</u>		<u>7,323,000</u>			<u>18,976,000</u>
Regional Office - IX	11,653,000		7,323,000			18,976,000
Region X - Northern Mindanao	<u>12,972,000</u>		<u>7,986,000</u>	<u>20,000,000</u>		<u>40,958,000</u>
Regional Office - X	12,972,000		7,986,000	20,000,000		40,958,000
Region XI - Davao	<u>11,846,000</u>		<u>8,389,000</u>			<u>20,235,000</u>
Regional Office - XI	11,846,000		8,389,000			20,235,000
Region XII - SOCCSKSARGEN	<u>19,996,000</u>		<u>14,958,000</u>	<u>40,000,000</u>		<u>74,954,000</u>
Regional Office - ARMM	9,715,000		7,202,000	20,000,000		36,917,000
Regional Office - XII	10,281,000		7,756,000	20,000,000		38,037,000
Region XIII - CARAGA	<u>10,084,000</u>		<u>8,982,000</u>			<u>19,066,000</u>
Regional Office - XIII	10,084,000		8,982,000			19,066,000
103001000200000 Administration of Personnel Benefits	<u>3,979,033,000</u>					<u>3,979,033,000</u>
National Capital Region (NCR)	<u>3,979,033,000</u>					<u>3,979,033,000</u>
Central Office	3,979,033,000					3,979,033,000
Sub-total, General Administration and Support	<u>(4,405,840,000)</u>	<u>4,364,688,000</u>	<u>(464,483,000)</u>	<u>266,275,000</u>	<u>(574,707,000)</u>	<u>163,780,000</u>
000002000000000 Support to Operations	<u>(222,152,000)</u>	<u>268,410,000</u>	<u>(19,367,000)</u>	<u>3,174,000</u>	<u>(29,216,000)</u>	<u>(270,735,000)</u>
103002000100000 Legal assistance services	<u>(67,575,000)</u>	<u>105,123,000</u>	<u>(3,733,000)</u>	<u>352,000</u>	<u>(1,015,000)</u>	<u>(72,323,000)</u>
National Capital Region (NCR)	<u>33,517,000</u>		<u>220,000</u>			<u>33,737,000</u>
Central Office	33,517,000		220,000			33,737,000
Region I - Ilocos	<u>2,988,000</u>		<u>10,000</u>			<u>2,998,000</u>
Regional Office - I	2,988,000		10,000			2,998,000
Cordillera Administrative Region (CAR)	<u>3,071,000</u>					<u>3,071,000</u>
Regional Office - CAR	3,071,000					3,071,000
Region II - Cagayan Valley	<u>3,137,000</u>		<u>10,000</u>			<u>3,147,000</u>
Regional Office - II	3,137,000		10,000			3,147,000
Region III - Central Luzon	<u>5,824,000</u>		<u>10,000</u>			<u>5,834,000</u>
Regional Office - III	5,824,000		10,000			5,834,000
Region IVA - CALABARZON	<u>8,488,000</u>		<u>10,000</u>			<u>8,498,000</u>
Regional Office - IVA	8,488,000		10,000			8,498,000

Region IVB - MIMAROPA		<u>10,000</u>		<u>10,000</u>
Regional Office - IVB		10,000		10,000
Region V - Bicol	<u>5,001,000</u>	<u>10,000</u>		<u>5,011,000</u>
Regional Office - V	5,001,000	10,000		5,011,000
Region VI - Western Visayas	<u>5,319,000</u>	<u>10,000</u>		<u>5,329,000</u>
Regional Office - VI	5,319,000	10,000		5,329,000
Region VII - Central Visayas	<u>5,040,000</u>	<u>10,000</u>		<u>5,050,000</u>
Regional Office - VII	5,040,000	10,000		5,050,000
Region VIII - Eastern Visayas	<u>5,274,000</u>	<u>10,000</u>		<u>5,284,000</u>
Regional Office - VIII	5,274,000	10,000		5,284,000
Region IX - Zamboanga Peninsula	<u>4,932,000</u>	<u>7,000</u>		<u>4,939,000</u>
Regional Office - IX	4,932,000	7,000		4,939,000
Region X - Northern Mindanao	<u>4,698,000</u>	<u>10,000</u>		<u>4,708,000</u>
Regional Office - X	4,698,000	10,000		4,708,000
Region XI - Davao	<u>5,830,000</u>	<u>10,000</u>		<u>5,840,000</u>
Regional Office - XI	5,830,000	10,000		5,840,000
Region XII - SOCCSKSARGEN	<u>7,859,000</u>	<u>10,000</u>		<u>7,869,000</u>
Regional Office - ARMM	4,189,000	5,000		4,194,000
Regional Office - XII	3,670,000	5,000		3,675,000
Region XIII - CARAGA	<u>4,145,000</u>	<u>5,000</u>		<u>4,150,000</u>
Regional Office - XIII	4,145,000	5,000		4,150,000
103002000200000 Development, installation and maintenance of in-house financial and other management information systems	(28,198,000)	<u>33,776,000</u>	(3,650,000)	(18,041,000)
National Capital Region (NCR)		<u>33,776,000</u>		<u>33,776,000</u>
Central Office		33,776,000		33,776,000
103002000300000 Comprehensive training program for commission personnel, including the provision of auditing materials and the dissemination of information including laws, rules and regulations	(13,831,000)	<u>18,911,000</u>	(9,050,000)	2,657,000 (10,160,000)
National Capital Region (NCR)		<u>18,911,000</u>		<u>2,657,000</u>
Central Office		18,911,000		2,657,000

103002000400000	Technical assistance rendered to the Commission	(112,548,000)	110,600,000	(2,934,000)	165,000	(115,482,000)	110,765,000
	Region I - Ilocos		10,833,000		10,000		10,843,000
	Regional Office - I		10,833,000		10,000		10,843,000
	Cordillera Administrative Region (CAR)		7,478,000		15,000		7,493,000
	Regional Office - CAR		7,478,000		15,000		7,493,000
	Region II - Cagayan Valley		10,005,000		10,000		10,015,000
	Regional Office - II		10,005,000		10,000		10,015,000
	Region III - Central Luzon		10,522,000		10,000		10,532,000
	Regional Office - III		10,522,000		10,000		10,532,000
	Region IVA - CALABARZON		12,321,000		10,000		12,331,000
	Regional Office - IVA		12,321,000		10,000		12,331,000
	Region IVB - MIMAROPA				10,000		10,000
	Regional Office - IVB				10,000		10,000
	Region V - Bicol		8,137,000		10,000		8,147,000
	Regional Office - V		8,137,000		10,000		8,147,000
	Region VI - Western Visayas		10,177,000		10,000		10,187,000
	Regional Office - VI		10,177,000		10,000		10,187,000
	Region VII - Central Visayas		8,134,000		10,000		8,144,000
	Regional Office - VII		8,134,000		10,000		8,144,000
	Region VIII - Eastern Visayas		9,578,000		10,000		9,588,000
	Regional Office - VIII		9,578,000		10,000		9,588,000
	Region IX - Zamboanga Peninsula		9,095,000		10,000		9,105,000
	Regional Office - IX		9,095,000		10,000		9,105,000
	Region X - Northern Mindanao		7,807,000		10,000		7,817,000
	Regional Office - X		7,807,000		10,000		7,817,000
	Region XI - Davao		3,203,000		10,000		3,213,000
	Regional Office - XI		3,203,000		10,000		3,213,000

Region XII - SOCCSKSARGEN		<u>1,778,000</u>		<u>20,000</u>		<u>1,798,000</u>
Regional Office - ARMM		875,000		10,000		885,000
Regional Office - XII		903,000		10,000		913,000
Region XIII - CARAGA		<u>1,532,000</u>		<u>10,000</u>		<u>1,542,000</u>
Regional Office - XIII		1,532,000		10,000		1,542,000
Sub-total, Support to Operations	(222,152,000)	<u>268,410,000</u>	(19,367,000)	<u>3,174,000</u>	(29,216,000)	<u>(270,735,000)</u> 271,584,000
0000030000000000 Operations	(4,427,978,000)	<u>4,856,978,000</u>	(90,693,000)	<u>89,972,000</u>	(25,456,000)	<u>(4,544,127,000)</u> 4,946,950,000
0000030100000000 MFO 1: GOVERNMENT AUDITING SERVICES	(4,202,075,000)	<u>4,494,707,000</u>	(76,496,000)	<u>71,706,000</u>	(9,653,000)	<u>(4,288,224,000)</u> 4,566,413,000
0000030101000000 Auditing Services	(4,202,075,000)	<u>4,494,707,000</u>	(76,496,000)	<u>71,706,000</u>	(9,653,000)	<u>(4,288,224,000)</u> 4,566,413,000
1010030101000001 Audit of accounts and transactions of national government agencies, including foreign government operations, conduct of fraud audit and audit of public debts	(2,034,994,000)	<u>616,816,000</u>	(32,660,000)	<u>20,951,000</u>		<u>(2,067,654,000)</u> 637,767,000
National Capital Region (NCR)		<u>616,816,000</u>		<u>2,194,000</u>		<u>619,010,000</u>
Central Office		616,816,000		2,194,000		619,010,000
Region I - Ilocos				<u>1,087,000</u>		<u>1,087,000</u>
Regional Office - I				1,087,000		1,087,000
Cordillera Administrative Region (CAR)				<u>1,188,000</u>		<u>1,188,000</u>
Regional Office - CAR				1,188,000		1,188,000
Region II - Cagayan Valley				<u>1,386,000</u>		<u>1,386,000</u>
Regional Office - II				1,386,000		1,386,000
Region III - Central Luzon				<u>1,177,000</u>		<u>1,177,000</u>
Regional Office - III				1,177,000		1,177,000
Region IVA - CALABARZON				<u>1,211,000</u>		<u>1,211,000</u>
Regional Office - IVA				1,211,000		1,211,000
Region IVB - MIMAROPA				<u>1,171,000</u>		<u>1,171,000</u>
Regional Office - IVB				1,171,000		1,171,000
Region V - Bicol				<u>1,302,000</u>		<u>1,302,000</u>
Regional Office - V				1,302,000		1,302,000
Region VI - Western Visayas				<u>1,120,000</u>		<u>1,120,000</u>
Regional Office - VI				1,120,000		1,120,000

Region VII - Central Visayas		<u>1,214,000</u>	<u>1,214,000</u>
Regional Office - VII		1,214,000	1,214,000
Region VIII - Eastern Visayas		<u>1,266,000</u>	<u>1,266,000</u>
Regional Office - VIII		1,266,000	1,266,000
Region IX - Zamboanga Peninsula		<u>924,000</u>	<u>924,000</u>
Regional Office - IX		924,000	924,000
Region X - Northern Mindanao		<u>1,472,000</u>	<u>1,472,000</u>
Regional Office - X		1,472,000	1,472,000
Region XI - Davao		<u>1,460,000</u>	<u>1,460,000</u>
Regional Office - XI		1,460,000	1,460,000
Region XII - SOCCSKSARGEN		<u>1,679,000</u>	<u>1,679,000</u>
Regional Office - ARMM		763,000	763,000
Regional Office - XII		916,000	916,000
Region XIII - CARAGA		<u>1,100,000</u>	<u>1,100,000</u>
Regional Office - XIII		1,100,000	1,100,000
101003010100002 Audit of accounts and transactions of corporate government agencies and their subsidiaries, as well as, the conduct of fraud audit	(946,415,000)	<u>435,034,000</u>	(17,436,000) <u>28,411,000</u>
			(963,851,000) <u>463,445,000</u>
National Capital Region (NCR)		<u>435,034,000</u>	<u>4,411,000</u>
Central Office		435,034,000	4,411,000
Region I - Ilocos		<u>1,519,000</u>	<u>1,519,000</u>
Regional Office - I		1,519,000	1,519,000
Cordillera Administrative Region (CAR)		<u>1,649,000</u>	<u>1,649,000</u>
Regional Office - CAR		1,649,000	1,649,000
Region II - Cagayan Valley		<u>1,623,000</u>	<u>1,623,000</u>
Regional Office - II		1,623,000	1,623,000
Region III - Central Luzon		<u>2,155,000</u>	<u>2,155,000</u>
Regional Office - III		2,155,000	2,155,000
Region IVA - CALABARZON		<u>1,440,000</u>	<u>1,440,000</u>
Regional Office - IVA		1,440,000	1,440,000

Region IVB - MIMAROPA		<u>1,540,000</u>		<u>1,540,000</u>
Regional Office - IVB		1,540,000		1,540,000
Region V - Bicol		<u>1,537,000</u>		<u>1,537,000</u>
Regional Office - V		1,537,000		1,537,000
Region VI - Western Visayas		<u>1,460,000</u>		<u>1,460,000</u>
Regional Office - VI		1,460,000		1,460,000
Region VII - Central Visayas		<u>2,124,000</u>		<u>2,124,000</u>
Regional Office - VII		2,124,000		2,124,000
Region VIII - Eastern Visayas		<u>1,654,000</u>		<u>1,654,000</u>
Regional Office - VIII		1,654,000		1,654,000
Region IX - Zamboanga Peninsula		<u>1,318,000</u>		<u>1,318,000</u>
Regional Office - IX		1,318,000		1,318,000
Region X - Northern Mindanao		<u>1,695,000</u>		<u>1,695,000</u>
Regional Office - X		1,695,000		1,695,000
Region XI - Davao		<u>1,485,000</u>		<u>1,485,000</u>
Regional Office - XI		1,485,000		1,485,000
Region XII - SOCCSKSARGEN		<u>1,712,000</u>		<u>1,712,000</u>
Regional Office - ARMM		707,000		707,000
Regional Office - XII		1,005,000		1,005,000
Region XIII - CARAGA		<u>1,089,000</u>		<u>1,089,000</u>
Regional Office - XIII		1,089,000		1,089,000
101003010100003 Audit of accounts and transactions of local government units, including conduct of fraud audit	<u>(1,088,201,000)</u>	<u>3,286,571,000</u>	<u>(14,844,000)</u>	<u>8,488,000</u>
National Capital Region (NCR)		<u>179,019,000</u>		<u>1,103,000</u>
Central Office		179,019,000		1,103,000
Region I - Ilocos		<u>250,879,000</u>		<u>464,000</u>
Regional Office - I		250,879,000		464,000
Cordillera Administrative Region (CAR)		<u>149,227,000</u>		<u>551,000</u>
Regional Office - CAR		149,227,000		551,000
Region II - Cagayan Valley		<u>191,594,000</u>		<u>490,000</u>
Regional Office - II		191,594,000		490,000
			<u>(1,103,045,000)</u>	<u>3,295,059,000</u>

Region III - Central Luzon	<u>348,329,000</u>	<u>373,000</u>	<u>348,702,000</u>
Regional Office - III	348,329,000	373,000	348,702,000
Region IVA - CALABARZON	<u>368,474,000</u>	<u>371,000</u>	<u>368,845,000</u>
Regional Office - IVA	368,474,000	371,000	368,845,000
Region IVB - MIMAROPA		<u>471,000</u>	<u>471,000</u>
Regional Office - IVB		471,000	471,000
Region V - Bicol	<u>240,535,000</u>	<u>386,000</u>	<u>240,921,000</u>
Regional Office - V	240,535,000	386,000	240,921,000
Region VI - Western Visayas	<u>291,615,000</u>	<u>484,000</u>	<u>292,099,000</u>
Regional Office - VI	291,615,000	484,000	292,099,000
Region VII - Central Visayas	<u>185,093,000</u>	<u>567,000</u>	<u>185,660,000</u>
Regional Office - VII	185,093,000	567,000	185,660,000
Region VIII - Eastern Visayas	<u>236,459,000</u>	<u>489,000</u>	<u>236,948,000</u>
Regional Office - VIII	236,459,000	489,000	236,948,000
Region IX - Zamboanga Peninsula	<u>225,356,000</u>	<u>470,000</u>	<u>225,826,000</u>
Regional Office - IX	225,356,000	470,000	225,826,000
Region X - Northern Mindanao	<u>226,476,000</u>	<u>377,000</u>	<u>226,853,000</u>
Regional Office - X	226,476,000	377,000	226,853,000
Region XI - Davao	<u>181,308,000</u>	<u>551,000</u>	<u>181,859,000</u>
Regional Office - XI	181,308,000	551,000	181,859,000
Region XII - SOCCSKSARGEN	<u>132,679,000</u>	<u>798,000</u>	<u>133,477,000</u>
Regional Office - ARMM		322,000	322,000
Regional Office - XII	132,679,000	476,000	133,155,000
Region XIII - CARAGA	<u>79,528,000</u>	<u>543,000</u>	<u>80,071,000</u>
Regional Office - XIII	79,528,000	543,000	80,071,000
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	(64,586,000) <u>85,489,000</u>	(8,020,000) <u>10,002,000</u>	(78,909,000) <u>95,491,000</u>
National Capital Region (NCR)	<u>85,489,000</u>	<u>10,002,000</u>	<u>95,491,000</u>
Central Office	85,489,000	10,002,000	95,491,000

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	(67,879,000)	70,797,000	(3,536,000)	3,854,000	(3,350,000)	(74,765,000)	74,651,000
	National Capital Region (NCR)		70,797,000		3,854,000			74,651,000
	Central Office		70,797,000		3,854,000			74,651,000
000003020000000	MFO 2: GOVERNMENT ACCOUNTANCY SERVICES	(45,110,000)	61,467,000	(2,917,000)	648,000	(2,856,000)	(50,883,000)	62,115,000
101003020100000	Preparation of annual and other financial reports as may be required of the Commission	(40,461,000)	57,424,000	(2,446,000)	317,000		(42,907,000)	57,741,000
	National Capital Region (NCR)		57,424,000		317,000			57,741,000
	Central Office		57,424,000		317,000			57,741,000
101003020200000	Management of the general accounts of the government	(4,649,000)	4,043,000	(471,000)	331,000	(2,856,000)	(7,976,000)	4,374,000
	National Capital Region (NCR)		4,043,000		331,000			4,374,000
	Central Office		4,043,000		331,000			4,374,000
000003030000000	MFO 3: GOVERNMENT ACCOUNTING RECORDS CUSTODIAL SERVICES	(16,467,000)	75,965,000	(457,000)	499,000		(16,924,000)	76,464,000
101003030100000	Custody and preservation of vouchers and transaction documents	(16,467,000)	75,965,000	(457,000)	499,000		(16,924,000)	76,464,000
	National Capital Region (NCR)		3,637,000		339,000			3,976,000
	Central Office		3,637,000		339,000			3,976,000
	Region I - Ilocos		786,000		10,000			796,000
	Regional Office - I		786,000		10,000			796,000
	Cordillera Administrative Region (CAR)		806,000		10,000			816,000
	Regional Office - CAR		806,000		10,000			816,000
	Region II - Cagayan Valley		806,000		10,000			816,000
	Regional Office - II		806,000		10,000			816,000
	Region III - Central Luzon		797,000		10,000			807,000
	Regional Office - III		797,000		10,000			807,000
	Region IVA - CALABARZON		806,000		10,000			816,000
	Regional Office - IVA		806,000		10,000			816,000
	Region IVB - MIMAROPA				10,000			10,000
	Regional Office - IVB				10,000			10,000

Region V - Bicol	<u>797,000</u>	<u>10,000</u>	<u>807,000</u>
Regional Office - V	797,000	10,000	807,000
Region VI - Western Visayas	<u>806,000</u>	<u>10,000</u>	<u>816,000</u>
Regional Office - VI	806,000	10,000	816,000
Region VII - Central Visayas	<u>797,000</u>	<u>10,000</u>	<u>807,000</u>
Regional Office - VII	797,000	10,000	807,000
Region VIII - Eastern Visayas	<u>806,000</u>	<u>10,000</u>	<u>816,000</u>
Regional Office - VIII	806,000	10,000	816,000
Region IX - Zamboanga Peninsula	<u>786,000</u>	<u>10,000</u>	<u>796,000</u>
Regional Office - IX	786,000	10,000	796,000
Region X - Northern Mindanao	<u>797,000</u>	<u>10,000</u>	<u>807,000</u>
Regional Office - X	797,000	10,000	807,000
Region XI - Davao	<u>797,000</u>	<u>10,000</u>	<u>807,000</u>
Regional Office - XI	797,000	10,000	807,000
Region XII - SOCCSKSARGEN	<u>61,944,000</u>	<u>20,000</u>	<u>61,964,000</u>
Regional Office - ARMM	61,147,000	10,000	61,157,000
Regional Office - XII	797,000	10,000	807,000
Region XIII - CARAGA	<u>797,000</u>	<u>10,000</u>	<u>807,000</u>
Regional Office - XIII	797,000	10,000	807,000
000003040000000 MFO 4: GOVERNMENT ACCOUNTING AND AUDITING REGULATIONS AND ADJUDICATORY AND OTHER LEGAL SERVICES	(164,326,000)	224,839,000 (10,823,000)	17,119,000 (12,947,000)
			(188,096,000) 241,958,000
101003040100000 Formulation and development of operating standards and administrative techniques for the implementation of auditing rules and regulations in national offices/agencies	(52,130,000)	68,574,000 (3,054,000)	1,559,000 (5,350,000)
			(60,534,000) 70,133,000
National Capital Region (NCR)	<u>68,574,000</u>	<u>1,559,000</u>	<u>70,133,000</u>
Central Office	68,574,000	1,559,000	70,133,000
101003040200000 Formulation and development of operating standards and administrative techniques for the implementation of auditing rules and regulations in local offices/agencies	(17,210,000)	24,302,000 (1,525,000)	991,000 (3,385,000)
			(22,120,000) 25,293,000
National Capital Region (NCR)	<u>24,302,000</u>	<u>991,000</u>	<u>25,293,000</u>
Central Office	24,302,000	991,000	25,293,000

101003040300000	Formulation and development of operating standards and administrative techniques for the implementation of auditing rules and regulations in corporate offices/agencies	(38,521,000)	52,720,000	(2,868,000)	1,766,000	(2,833,000)	(44,222,000)	54,486,000	
	National Capital Region (NCR)		52,720,000		1,766,000			54,486,000	
	Central Office		52,720,000		1,766,000			54,486,000	
101003040400000	Investigation and adjudication of cases concerning irregularities/anomalies in the disbursement and collection of funds in the national, local and corporate agencies	(56,465,000)	79,243,000	(3,376,000)	12,803,000	(1,379,000)	(61,220,000)	92,046,000	
	National Capital Region (NCR)		79,243,000		12,803,000			92,046,000	
	Central Office		79,243,000		12,803,000			92,046,000	
Sub-total, Operations		(4,427,978,000)	4,856,978,000	(90,693,000)	89,972,000	(25,456,000)	(4,544,127,000)	4,946,950,000	
TOTAL NEW APPROPRIATIONS		P(9,055,970,000)	P 9,490,076,000	P(574,543,000)	P 359,421,000	P(629,379,000)	P 163,780,000	P(10,259,892,000)	P 10,013,277,000

Obligations, by Object of Expenditures

CYs 2015-2017
(In Thousand Pesos)

	2015	2016	2017	
			COA	Recommendation
Current Operating Expenditures				
Personnel Services				
Civilian Personnel				
Permanent Positions				
Basic Salary	3,711,262	3,381,300	3,775,993	4,204,401
Total Permanent Positions	3,711,262	3,381,300	3,775,993	4,204,401
Other Compensation Common to All				
Personnel Economic Relief Allowance	211,662	186,048	190,488	192,768
Representation Allowance	130,607	97,740	107,128	106,164
Transportation Allowance	108,230	97,620	107,120	106,044
Clothing and Uniform Allowance	39,802	38,760	39,685	40,160
Productivity Incentive Allowance	19,245			
Honoraria	16			
Overtime Pay	8,580			
Mid-Year Bonus - Civilian			313,882	350,374
Year End Bonus	294,806	281,774	313,881	350,374
Cash Gift	41,096	38,760	39,685	40,160
Step Increment		14,176		22,349
Productivity Enhancement Incentive	290,298	38,760	39,685	40,160
Performance Based Bonus	70,944			
Total Other Compensation Common to All	1,215,286	793,638	1,151,554	1,248,553
Other Compensation for Specific Groups				
Magna Carta for Public Health Workers	1,010		238	
Laundry Allowance			32	
Hazard Duty Pay			902	
Lump-sum for filling of Positions - Civilian	1,375,210	3,372,438	3,770,963	3,680,010
Other Personnel Benefits	861,329			
Total Other Compensation for Specific Groups	2,237,549	3,372,438	3,772,135	3,680,010

Other Benefits				
Retirement and Life Insurance Premiums	443,831	405,468	451,988	842,252
PAG-IBIG Contributions	10,550	9,302	9,525	9,636
PhilHealth Contributions	31,517	27,386	28,171	28,773
Employees Compensation Insurance Premiums	10,532	9,301	9,525	9,636
Retirement Gratuity	11,461	332,472	169,483	169,483
Terminal Leave	338,710	371,285	117,705	117,705
Total Other Benefits	<u>846,601</u>	<u>1,155,214</u>	<u>786,397</u>	<u>1,177,485</u>
Other Personnel Benefits				
Pension, Civilian Personnel	20,804	19,351	21,879	21,879
Total Other Personnel Benefits	<u>20,804</u>	<u>19,351</u>	<u>21,879</u>	<u>21,879</u>
TOTAL PERSONNEL SERVICES	<u>8,031,502</u>	<u>8,721,941</u>	<u>9,507,958</u>	<u>10,332,328</u>
Maintenance and Other Operating Expenses				
Travelling Expenses	118,585	85,546	126,885	88,105
Training and Scholarship Expenses	39,834	20,913	41,222	21,540
Supplies and Materials Expenses	52,032	32,741	82,581	33,719
Utility Expenses	65,685	50,754	67,681	52,275
Communication Expenses	48,859	18,787	55,520	30,675
Confidential, Intelligence and Extraordinary Expenses				
Confidential Expenses	7,500	10,000	10,000	10,000
Extraordinary and Miscellaneous Expenses	8,799	7,175	8,799	7,175
Professional Services	5,236		5,236	
General Services	63,829	50,572	63,829	52,046
Repairs and Maintenance	28,130	30,613	36,243	31,531
Taxes, Insurance Premiums and Other Fees	7,259	6,632	7,269	6,791
Other Maintenance and Operating Expenses				
Advertising Expenses	1,054	800	1,054	824
Printing and Publication Expenses	1,975	160	2,141	166
Representation Expenses	30,655	19,792	30,899	20,384
Transportation and Delivery Expenses	19		20	
Rent/Lease Expenses	2,401	2,446	2,446	2,446
Membership Dues and Contributions to Organizations	348	248	348	248
Subscription Expenses	1,435	1,496	2,565	1,496
Other Maintenance and Operating Expenses	29,129		29,805	
TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES	<u>512,764</u>	<u>338,675</u>	<u>574,543</u>	<u>359,421</u>
TOTAL CURRENT OPERATING EXPENDITURES	<u>8,544,266</u>	<u>9,060,616</u>	<u>10,082,501</u>	<u>10,691,749</u>
Capital Outlays				
Property, Plant and Equipment Outlay				
Land Outlay		3,560		
Land Improvements Outlay		16,560	46,434	
Buildings and Other Structures	67,770	179,880	356,700	100,000
Machinery and Equipment Outlay	143,652	69,282	169,956	63,780
Transportation Equipment Outlay			49,456	
Furniture, Fixtures and Books Outlay	1,640		6,833	
Intangible Assets Outlay		4,662		
TOTAL CAPITAL OUTLAYS	<u>213,062</u>	<u>273,944</u>	<u>629,379</u>	<u>163,780</u>
GRAND TOTAL	<u>8,757,328</u>	<u>9,334,560</u>	<u>10,711,880</u>	<u>10,855,529</u>

STRATEGIC OBJECTIVES

SECTOR OUTCOME : Good Governance

ORGANIZATIONAL

OUTCOME : 1. Public Accountability upheld and efficiency, economy and effectiveness of government programs improved

PERFORMANCE INFORMATION

KEY STRATEGIES :

1. Create Positive Impact
2. Empower and Enable Agencies
3. Improve Delivery of High Quality, Fair and Timely Audits
4. Increase Stakeholder Ownership and Understanding
5. Strengthen Capacity and Capability
6. Enhance Support Structure

ORGANIZATIONAL OUTCOMES (OOs) / PERFORMANCE INDICATORS (PIs)

Baseline

2017 Targets

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

Public Accountability upheld and efficiency, economy and effectiveness of government programs

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 (NG)

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	2017 Targets
MFO 1: GOVERNMENT AUDITING SERVICES	
Financial, Compliance/Value for Money and Other Audits	
Number of agencies subject to financial, compliance and other audits	18,574
% of increase in the audit recommendations implemented by the auditees	91%
% of government agency's audit reports submitted to auditees, Congress and other oversight agencies on or before the deadline set by the Commission	95%
Special Audit	
Number of agencies subjected to special audit	70
% of audit recommendations accepted/not challenged by the auditees	92%
% of audit reports submitted within the deadline	92%
Fraud Audit	
Number of agencies subjected to fraud audit	56
% change in the number of detected fraud in government resources	50%
% of government agencies subjected to fraud audit over the last three years	46%
MFO 2: GOVERNMENT ACCOUNTANCY SERVICES	
Number of reports transmitted to the President and Congress	4
% of AFRs/Annual Report on Allotments, Obligations and Disbursements submitted to the President and Congress	100%
% of reports transmitted to the President and Congress on or before April 30/Sept. 30	100%
MFO 3: GOVERNMENT ACCOUNTING RECORDS CUSTODIAL SERVICES	
Annual average number of received vouchers stored in custody for ten (10) years before disposal	70,484,042
% of stored vouchers secured from flooding and other elements	90%
% 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 guidelines issued and developed or updated and disseminated	28
% of rules and regulations disseminated for implementation	100%
% 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	879
% of COA decisions affirmed by the Supreme Court	90%
% 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	988
% of decisions affirmed by the Director and Commission Proper	95%
% of decisions rendered within 60 days after submission for resolution by the Commission Proper	95%

