

XXXII. COMMISSION ON AUDIT

Appropriations/Obligations

(In Thousand Pesos)

Description	(Cash-Based)			
	2020	2021	2022	
			COA	Recommendation
New General Appropriations	12,463,539	13,415,156	(13,552,100)	13,793,037
General Fund	12,463,539	13,415,156	(13,552,100)	13,793,037
Automatic Appropriations	163,402	652,380	(652,638)	670,829
Retirement and Life Insurance Premiums	163,402	652,380	(652,638)	670,829
Continuing Appropriations	424,286	349,463		
Unreleased Appropriation for Personnel Services				
R.A. No. 11260	98,191			
Unreleased Appropriation for Capital Outlays				
R.A. No. 11260	86,584			
R.A. No. 11465		123,000		
Unreleased Appropriation for MOOE				
R.A. No. 11465		50,000		
Unobligated Releases for Capital Outlays				
R.A. No. 11260	225,431			
R.A. No. 10964	13,942			
R.A. No. 11465		162,176		
Unobligated Releases for MOOE				
R.A. No. 11260	138			
R.A. No. 11465		9,111		
Unobligated Releases for PS				
R.A. No. 11465		5,176		
Budgetary Adjustment(s)	530,984			
Transfer(s) from:				
Miscellaneous Personnel Benefits Fund	530,984			
Total Available Appropriations	13,582,211	14,416,999	(14,204,738)	14,463,866
Unused Appropriations	(356,005)	(349,463)		
Unreleased Appropriation	(179,542)	(173,000)		
Unobligated Allotment	(176,463)	(176,463)		
TOTAL OBLIGATIONS	13,226,206	14,067,536	(14,204,738)	14,463,866
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EXPENDITURE PROGRAM (in pesos)

GAS / STO / OPERATIONS / PROJECTS	(Cash-Based)		
	2020 Actual	2021 Current	2022 Proposed
General Administration and Support	6,587,307,000	6,955,118,000	7,133,390,000

Regular	<u>6,587,307,000</u>	<u>6,455,118,000</u>	<u>6,633,390,000</u>
PS	5,836,137,000	5,890,719,000	6,014,252,000
MOOE	501,606,000	477,483,000	475,428,000
CO	249,564,000	86,916,000	143,710,000
Projects / Purpose	<u> </u>	<u>500,000,000</u>	<u>500,000,000</u>
CO		500,000,000	500,000,000
Support to Operations	<u>440,589,000</u>	<u>494,038,000</u>	<u>508,981,000</u>
Regular	<u>440,589,000</u>	<u>494,038,000</u>	<u>508,981,000</u>
PS	434,877,000	479,944,000	494,887,000
MOOE	5,712,000	14,094,000	14,094,000
Operations	<u>6,198,310,000</u>	<u>6,618,380,000</u>	<u>6,821,495,000</u>
Regular	<u>6,198,310,000</u>	<u>6,618,380,000</u>	<u>6,821,495,000</u>
PS	6,112,670,000	6,536,535,000	6,739,650,000
MOOE	85,640,000	81,845,000	81,845,000
TOTAL AGENCY BUDGET	<u>13,226,206,000</u>	<u>14,067,536,000</u>	<u>14,463,866,000</u>
Regular	<u>13,226,206,000</u>	<u>13,567,536,000</u>	<u>13,963,866,000</u>
PS	12,383,684,000	12,907,198,000	13,248,789,000
MOOE	592,958,000	573,422,000	571,367,000
CO	249,564,000	86,916,000	143,710,000
Projects / Purpose	<u> </u>	<u>500,000,000</u>	<u>500,000,000</u>
CO		500,000,000	500,000,000

STAFFING SUMMARY

	<u>2020</u>	<u>2021</u>	<u>2022</u>
TOTAL STAFFING			
Total Number of Authorized Positions	14,102	14,102	14,102
Total Number of Filled Positions	8,278	8,276	8,276

Proposed New Appropriations Language

For general administration and support, support to operations, and operations, as indicated
hereunder.....P (13,552,100,000) P 13,793,037,000
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OPERATIONS BY PROGRAM	PROPOSED 2022 (Cash-Based)			
	<u>PS</u>	<u>MOOE</u>	<u>CO</u>	<u>TOTAL</u>
GOVERNMENT AUDITING PROGRAM	5,992,754,000	78,896,000		6,071,650,000
GOVERNMENT ACCOUNTANCY PROGRAM	53,548,000	889,000		54,437,000
GOVERNMENT FINANCIAL ADJUDICATION PROGRAM	115,391,000	2,060,000		117,451,000

EXPENDITURE PROGRAM BY CENTRAL / REGIONAL ALLOCATION, 2022 (Cash-Based)
(in pesos)

REGION	PS	MOOE	CO	TOTAL
CENTRAL OFFICE	8,139,896,000	349,723,000	643,710,000	9,133,329,000
Regional Allocation	4,438,064,000	221,644,000		4,659,708,000
Region I - Ilocos	226,300,000	14,162,000		240,462,000
Cordillera Administrative Region (CAR)	298,564,000	15,664,000		314,228,000
Region II - Cagayan Valley	308,239,000	16,055,000		324,294,000
Region III - Central Luzon	433,869,000	13,742,000		447,611,000
Region IVA - CALABARZON	546,458,000	10,685,000		557,143,000
Region IVB - MIMAROPA		9,628,000		9,628,000
Region V - Bicol	319,746,000	15,833,000		335,579,000
Region VI - Western Visayas	285,402,000	16,201,000		301,603,000
Region VII - Central Visayas	233,783,000	15,646,000		249,429,000
Region VIII - Eastern Visayas	344,831,000	13,498,000		358,329,000
Region IX - Zamboanga Peninsula	279,159,000	12,633,000		291,792,000
Region X - Northern Mindanao	305,125,000	13,660,000		318,785,000
Region XI - Davao	246,738,000	14,917,000		261,655,000
Region XII - SOCCSKSARGEN	199,505,000	13,037,000		212,542,000
Region XIII - CARAGA	229,989,000	14,783,000		244,772,000
Autonomous Region in Muslim Mindanao (ARMM)	180,356,000	11,500,000		191,856,000
TOTAL AGENCY BUDGET	12,577,960,000	571,367,000	643,710,000	13,793,037,000
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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 hereby authorized to:

(a) formulate and implement the COA's organizational structure;

(b) fix and determine the salaries, allowances and other benefits of the 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) compliance with organization, staffing and position classification and compensation standards of the DBM; (ii) scrap and build policy; and (iii) submission to DBM of a resolution stating the changes in the organization and staffing in accordance with the foregoing standards and policy for proper documentation.

The officials and employees whose positions are affected by a reorganization shall be granted retirement benefits or separation pay in accordance with existing laws, which shall be payable from any unexpended balance of, or savings in the appropriations of the 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. Appropriations for Auditing Services to Local Government Units. 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 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.
4. Assessments from Auditing Services to Government-Owned or Controlled Corporations. 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, s. 1987.
5. 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.

6. Reporting and Posting Requirements. The COA shall submit quarterly reports on its financial and physical accomplishments, within thirty (30) days after the end of every quarter, through the following:

- (a) URS or other electronic means for reports not covered by the URS; and
- (b) COA's website.

The COA shall send written notice when said reports have been submitted or posted on its website to the DBM, House of Representatives, Senate of the Philippines, House Committee on Appropriations, Senate Committee on Finance, and other offices where the submission of reports is required under existing laws, rules and regulations. The date of notice to said agencies shall be considered the date of compliance with this requirement.

7. Appropriations for Activities or Projects. The amounts appropriated herein shall be used specifically for the following activities or projects in the indicated amounts and conditions:

New Appropriations, by Programs/Activities/Projects (Cash-Based), 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									
1000000000000000	General Administration and Support	(5,797,520,000)	5,964,329,000	(546,228,000)	475,428,000	(679,448,000)	643,710,000	(7,023,196,000)	7,083,467,000
100000100001000	General Management and Supervision	(529,785,000)	598,574,000	(546,228,000)	475,428,000	(679,448,000)	143,710,000	(1,755,461,000)	1,217,712,000
	National Capital Region (NCR)		341,880,000		302,341,000		143,710,000		787,931,000
	Central Office		341,880,000		302,341,000		143,710,000		787,931,000
	Region I - Ilocos		16,716,000		10,906,000				27,622,000
	Regional Office - I		16,716,000		10,906,000				27,622,000
	Cordillera Administrative Region (CAR)		18,874,000		12,582,000				31,456,000
	Regional Office - CAR		18,874,000		12,582,000				31,456,000
	Region II - Cagayan Valley		16,233,000		12,332,000				28,565,000
	Regional Office - II		16,233,000		12,332,000				28,565,000
	Region III - Central Luzon		19,665,000		10,837,000				30,502,000
	Regional Office - III		19,665,000		10,837,000				30,502,000
	Region IVA - CALABARZON		30,475,000		8,001,000				38,476,000
	Regional Office - IVA		30,475,000		8,001,000				38,476,000
	Region IVB - MIMAROPA				6,735,000				6,735,000
	Regional Office - IVB				6,735,000				6,735,000
	Region V - Bicol		16,446,000		12,395,000				28,841,000
	Regional Office - V		16,446,000		12,395,000				28,841,000

Region VI - Western Visayas		<u>17,768,000</u>		<u>12,928,000</u>		<u>30,696,000</u>
Regional Office - VI		17,768,000		12,928,000		30,696,000
Region VII - Central Visayas		<u>15,353,000</u>		<u>12,522,000</u>		<u>27,875,000</u>
Regional Office - VII		15,353,000		12,522,000		27,875,000
Region VIII - Eastern Visayas		<u>16,588,000</u>		<u>10,578,000</u>		<u>27,166,000</u>
Regional Office - VIII		16,588,000		10,578,000		27,166,000
Region IX - Zamboanga Peninsula		<u>14,759,000</u>		<u>9,736,000</u>		<u>24,495,000</u>
Regional Office - IX		14,759,000		9,736,000		24,495,000
Region X - Northern Mindanao		<u>17,188,000</u>		<u>10,436,000</u>		<u>27,624,000</u>
Regional Office - X		17,188,000		10,436,000		27,624,000
Region XI - Davao		<u>14,911,000</u>		<u>11,189,000</u>		<u>26,100,000</u>
Regional Office - XI		14,911,000		11,189,000		26,100,000
Region XII - SOCCSKSARGEN		<u>14,647,000</u>		<u>10,451,000</u>		<u>25,098,000</u>
Regional Office - XII		14,647,000		10,451,000		25,098,000
Region XIII - CARAGA		<u>13,683,000</u>		<u>11,865,000</u>		<u>25,548,000</u>
Regional Office - XIII		13,683,000		11,865,000		25,548,000
Autonomous Region in Muslim Mindanao (ARMM)		<u>13,388,000</u>		<u>9,594,000</u>		<u>22,982,000</u>
Regional Office - ARMM		13,388,000		9,594,000		22,982,000
100000100002000 Administration of Personnel Benefits	(5,267,735,000)	<u>5,365,755,000</u>			(5,267,735,000)	<u>5,365,755,000</u>
National Capital Region (NCR)		<u>5,365,755,000</u>				<u>5,365,755,000</u>
Central Office		5,365,755,000				5,365,755,000
Project(s)						
Locally-Funded Project(s)				<u>500,000,000</u>		<u>500,000,000</u>
100000200001000 Construction of COA Office Building with Basement Commonwealth Avenue, Quezon City				<u>500,000,000</u>		<u>500,000,000</u>
National Capital Region (NCR)				<u>500,000,000</u>		<u>500,000,000</u>
Central Office				500,000,000		500,000,000
Sub-total, General Administration and Support	(5,797,520,000)	<u>5,964,329,000</u>	(546,228,000)	<u>475,428,000</u>	(679,448,000)	<u>643,710,000</u>
2000000000000000 Support to Operations	(438,574,000)	<u>451,938,000</u>	(14,094,000)	<u>14,094,000</u>	(452,668,000)	<u>466,032,000</u>
200000100001000 Legal assistance services	(168,577,000)	<u>172,732,000</u>	(381,000)	<u>381,000</u>	(168,958,000)	<u>173,113,000</u>
National Capital Region (NCR)		<u>54,630,000</u>		<u>245,000</u>		<u>54,875,000</u>
Central Office		54,630,000		245,000		54,875,000

Region I - Ilocos	<u>9,003,000</u>	<u>10,000</u>	<u>9,013,000</u>
Regional Office - I	9,003,000	10,000	9,013,000
Cordillera Administrative Region (CAR)	<u>8,652,000</u>	<u>10,000</u>	<u>8,662,000</u>
Regional Office - CAR	8,652,000	10,000	8,662,000
Region II - Cagayan Valley	<u>4,815,000</u>	<u>10,000</u>	<u>4,825,000</u>
Regional Office - II	4,815,000	10,000	4,825,000
Region III - Central Luzon	<u>10,111,000</u>	<u>10,000</u>	<u>10,121,000</u>
Regional Office - III	10,111,000	10,000	10,121,000
Region IVA - CALABARZON	<u>12,199,000</u>	<u>5,000</u>	<u>12,204,000</u>
Regional Office - IVA	12,199,000	5,000	12,204,000
Region IVB - MIMAROPA		<u>5,000</u>	<u>5,000</u>
Regional Office - IVB		5,000	5,000
Region V - Bicol	<u>9,075,000</u>	<u>10,000</u>	<u>9,085,000</u>
Regional Office - V	9,075,000	10,000	9,085,000
Region VI - Western Visayas	<u>8,533,000</u>	<u>10,000</u>	<u>8,543,000</u>
Regional Office - VI	8,533,000	10,000	8,543,000
Region VII - Central Visayas	<u>4,991,000</u>	<u>10,000</u>	<u>5,001,000</u>
Regional Office - VII	4,991,000	10,000	5,001,000
Region VIII - Eastern Visayas	<u>9,952,000</u>	<u>10,000</u>	<u>9,962,000</u>
Regional Office - VIII	9,952,000	10,000	9,962,000
Region IX - Zamboanga Peninsula	<u>7,770,000</u>	<u>8,000</u>	<u>7,778,000</u>
Regional Office - IX	7,770,000	8,000	7,778,000
Region X - Northern Mindanao	<u>8,322,000</u>	<u>10,000</u>	<u>8,332,000</u>
Regional Office - X	8,322,000	10,000	8,332,000
Region XI - Davao	<u>6,753,000</u>	<u>10,000</u>	<u>6,763,000</u>
Regional Office - XI	6,753,000	10,000	6,763,000
Region XII - SOCCSKSARGEN	<u>6,767,000</u>	<u>6,000</u>	<u>6,773,000</u>
Regional Office - XII	6,767,000	6,000	6,773,000
Region XIII - CARAGA	<u>6,941,000</u>	<u>6,000</u>	<u>6,947,000</u>
Regional Office - XIII	6,941,000	6,000	6,947,000

	Autonomous Region in Muslim Mindanao (ARMM)	4,218,000	6,000	4,224,000
	Regional Office - ARMM	4,218,000	6,000	4,224,000
200000100002000	Development, installation and maintenance of in-house financial and other management information systems	(53,580,000) 55,142,000	(10,417,000) 10,417,000	(63,997,000) 65,559,000
	National Capital Region (NCR)	55,142,000	10,417,000	65,559,000
	Central Office	55,142,000	10,417,000	65,559,000
200000100003000	Comprehensive training program for commission personnel, including the provision of auditing materials and the dissemination of information including laws, rules, and regulations	(28,500,000) 29,526,000	(2,920,000) 2,920,000	(31,420,000) 32,446,000
	National Capital Region (NCR)	29,526,000	2,920,000	32,446,000
	Central Office	29,526,000	2,920,000	32,446,000
200000100004000	Technical assistance rendered to the Commission	(187,917,000) 194,538,000	(376,000) 376,000	(188,293,000) 194,914,000
	Region I - Ilocos	14,415,000	24,000	14,439,000
	Regional Office - I	14,415,000	24,000	14,439,000
	Cordillera Administrative Region (CAR)	14,700,000	28,000	14,728,000
	Regional Office - CAR	14,700,000	28,000	14,728,000
	Region II - Cagayan Valley	17,462,000	24,000	17,486,000
	Regional Office - II	17,462,000	24,000	17,486,000
	Region III - Central Luzon	17,968,000	24,000	17,992,000
	Regional Office - III	17,968,000	24,000	17,992,000
	Region IVA - CALABARZON	20,911,000	24,000	20,935,000
	Regional Office - IVA	20,911,000	24,000	20,935,000
	Region IVB - MIMAROPA		24,000	24,000
	Regional Office - IVB		24,000	24,000
	Region V - Bicol	13,146,000	24,000	13,170,000
	Regional Office - V	13,146,000	24,000	13,170,000
	Region VI - Western Visayas	11,808,000	24,000	11,832,000
	Regional Office - VI	11,808,000	24,000	11,832,000
	Region VII - Central Visayas	12,483,000	24,000	12,507,000
	Regional Office - VII	12,483,000	24,000	12,507,000
	Region VIII - Eastern Visayas	13,260,000	24,000	13,284,000
	Regional Office - VIII	13,260,000	24,000	13,284,000

Region IX - Zamboanga Peninsula	12,133,000	24,000	12,157,000
Regional Office - IX	12,133,000	24,000	12,157,000
Region X - Northern Mindanao	13,543,000	24,000	13,567,000
Regional Office - X	13,543,000	24,000	13,567,000
Region XI - Davao	11,035,000	24,000	11,059,000
Regional Office - XI	11,035,000	24,000	11,059,000
Region XII - SOCCSKSARGEN	5,236,000	24,000	5,260,000
Regional Office - XII	5,236,000	24,000	5,260,000
Region XIII - CARAGA	9,476,000	24,000	9,500,000
Regional Office - XIII	9,476,000	24,000	9,500,000
Autonomous Region in Muslim Mindanao (ARMM)	6,962,000	12,000	6,974,000
Regional Office - ARMM	6,962,000	12,000	6,974,000
Sub-total, Support to Operations	(438,574,000)	451,938,000 (14,094,000)	466,032,000 (452,668,000)
3000000000000000 Operations	(5,994,391,000)	6,161,693,000 (81,845,000)	6,243,538,000 (6,076,236,000)
3100000000000000 00 : Public accountability upheld and efficiency, economy and effectiveness of government programs improved	(5,994,391,000)	6,161,693,000 (81,845,000)	6,243,538,000 (6,076,236,000)
3101000000000000 GOVERNMENT AUDITING PROGRAM	(5,829,681,000)	5,992,754,000 (78,896,000)	6,071,650,000 (5,908,577,000)
3101010000000000 NATIONAL GOVERNMENT AUDITING SUB-PROGRAM	(991,089,000)	1,018,557,000 (25,138,000)	1,043,695,000 (1,016,227,000)
310101100001000 Audit of accounts and transactions of national government agencies, including government operations in foreign countries, conduct of fraud audit and audit of public debts; custody and preservation of vouchers and other supporting documents	(892,451,000)	917,263,000 (23,396,000)	940,659,000 (915,847,000)
National Capital Region (NCR)	917,263,000	3,749,000	921,012,000
Central Office	917,263,000	3,749,000	921,012,000
Region I - Ilocos		1,132,000	1,132,000
Regional Office - I		1,132,000	1,132,000
Cordillera Administrative Region (CAR)		1,239,000	1,239,000
Regional Office - CAR		1,239,000	1,239,000
Region II - Cagayan Valley		1,458,000	1,458,000
Regional Office - II		1,458,000	1,458,000
Region III - Central Luzon		1,234,000	1,234,000
Regional Office - III		1,234,000	1,234,000

Region IVA - CALABARZON			<u>1,269,000</u>			<u>1,269,000</u>
Regional Office - IVA			1,269,000			1,269,000
Region IVB - MIMAROPA			<u>1,238,000</u>			<u>1,238,000</u>
Regional Office - IVB			1,238,000			1,238,000
Region V - Bicol			<u>1,367,000</u>			<u>1,367,000</u>
Regional Office - V			1,367,000			1,367,000
Region VI - Western Visayas			<u>1,169,000</u>			<u>1,169,000</u>
Regional Office - VI			1,169,000			1,169,000
Region VII - Central Visayas			<u>1,269,000</u>			<u>1,269,000</u>
Regional Office - VII			1,269,000			1,269,000
Region VIII - Eastern Visayas			<u>1,333,000</u>			<u>1,333,000</u>
Regional Office - VIII			1,333,000			1,333,000
Region IX - Zamboanga Peninsula			<u>959,000</u>			<u>959,000</u>
Regional Office - IX			959,000			959,000
Region X - Northern Mindanao			<u>1,527,000</u>			<u>1,527,000</u>
Regional Office - X			1,527,000			1,527,000
Region XI - Davao			<u>1,532,000</u>			<u>1,532,000</u>
Regional Office - XI			1,532,000			1,532,000
Region XII - SOCCSKSARGEN			<u>969,000</u>			<u>969,000</u>
Regional Office - XII			969,000			969,000
Region XIII - CARAGA			<u>1,153,000</u>			<u>1,153,000</u>
Regional Office - XIII			1,153,000			1,153,000
Autonomous Region in Muslim Mindanao (ARMM)			<u>799,000</u>			<u>799,000</u>
Regional Office - ARMM			799,000			799,000
310101100002000 Formulation and development of operating standards and administrative techniques for the implementation of accounting and auditing rules and regulations in national offices/agencies	(98,638,000)	101,294,000	(1,742,000)	<u>1,742,000</u>	(100,380,000)	<u>103,036,000</u>
National Capital Region (NCR)		<u>101,294,000</u>		<u>1,742,000</u>		<u>103,036,000</u>
Central Office		101,294,000		1,742,000		103,036,000

31010200000000	CORPORATE GOVERNMENT AUDITING SUB-PROGRAM	(565,505,000)	580,993,000	(27,374,000)	27,374,000	(592,879,000)	608,367,000
310102100001000	Audit of accounts and transactions of corporate government agencies and their subsidiaries, including government operations in foreign countries; custody and preservation of vouchers and other supporting documents	(506,754,000)	520,718,000	(25,388,000)	25,388,000	(532,142,000)	546,106,000
	National Capital Region (NCR)		520,718,000		5,215,000		525,933,000
	Central Office		520,718,000		5,215,000		525,933,000
	Region I - Ilocos				1,573,000		1,573,000
	Regional Office - I				1,573,000		1,573,000
	Cordillera Administrative Region (CAR)				1,193,000		1,193,000
	Regional Office - CAR				1,193,000		1,193,000
	Region II - Cagayan Valley				1,686,000		1,686,000
	Regional Office - II				1,686,000		1,686,000
	Region III - Central Luzon				1,220,000		1,220,000
	Regional Office - III				1,220,000		1,220,000
	Region IVA - CALABARZON				971,000		971,000
	Regional Office - IVA				971,000		971,000
	Region IVB - MIMAROPA				1,102,000		1,102,000
	Regional Office - IVB				1,102,000		1,102,000
	Region V - Bicol				1,605,000		1,605,000
	Regional Office - V				1,605,000		1,605,000
	Region VI - Western Visayas				1,531,000		1,531,000
	Regional Office - VI				1,531,000		1,531,000
	Region VII - Central Visayas				1,192,000		1,192,000
	Regional Office - VII				1,192,000		1,192,000
	Region VIII - Eastern Visayas				1,009,000		1,009,000
	Regional Office - VIII				1,009,000		1,009,000
	Region IX - Zamboanga Peninsula				1,383,000		1,383,000
	Regional Office - IX				1,383,000		1,383,000
	Region X - Northern Mindanao				1,241,000		1,241,000
	Regional Office - X				1,241,000		1,241,000

Region XI - Davao			<u>1,550,000</u>		<u>1,550,000</u>
Regional Office - XI			1,550,000		1,550,000
Region XII - SOCCSKSARGEN			<u>1,057,000</u>		<u>1,057,000</u>
Regional Office - XII			1,057,000		1,057,000
Region XIII - CARAGA			<u>1,132,000</u>		<u>1,132,000</u>
Regional Office - XIII			1,132,000		1,132,000
Autonomous Region in Muslim Mindanao (ARMM)			<u>728,000</u>		<u>728,000</u>
Regional Office - ARMM			728,000		728,000
310102100002000 Formulation and development of operating standards and administrative techniques for the implementation of accounting and auditing rules and regulations in corporate government offices/agencies	(58,751,000)	<u>60,275,000</u>	(1,986,000)	<u>1,986,000</u>	(60,737,000) <u>62,261,000</u>
National Capital Region (NCR)		<u>60,275,000</u>		<u>1,986,000</u>	<u>62,261,000</u>
Central Office		60,275,000		1,986,000	62,261,000
310103000000000 LOCAL GOVERNMENT AUDITING SUB-PROGRAM	(4,041,274,000)	<u>4,154,465,000</u>	(13,070,000)	<u>13,070,000</u>	(4,054,344,000) <u>4,167,535,000</u>
310103100001000 Audit of accounts and transactions of local government units; custody and preservation of vouchers and other supporting documents	(3,997,004,000)	<u>4,109,025,000</u>	(11,969,000)	<u>11,969,000</u>	(4,008,973,000) <u>4,120,994,000</u>
National Capital Region (NCR)		<u>240,295,000</u>		<u>3,744,000</u>	<u>244,039,000</u>
Central Office		240,295,000		3,744,000	244,039,000
Region I - Ilocos		<u>186,166,000</u>		<u>517,000</u>	<u>186,683,000</u>
Regional Office - I		186,166,000		517,000	186,683,000
Cordillera Administrative Region (CAR)		<u>256,338,000</u>		<u>612,000</u>	<u>256,950,000</u>
Regional Office - CAR		256,338,000		612,000	256,950,000
Region II - Cagayan Valley		<u>269,729,000</u>		<u>545,000</u>	<u>270,274,000</u>
Regional Office - II		269,729,000		545,000	270,274,000
Region III - Central Luzon		<u>386,125,000</u>		<u>417,000</u>	<u>386,542,000</u>
Regional Office - III		386,125,000		417,000	386,542,000
Region IVA - CALABARZON		<u>482,873,000</u>		<u>415,000</u>	<u>483,288,000</u>
Regional Office - IVA		482,873,000		415,000	483,288,000
Region IVB - MIMAROPA				<u>524,000</u>	<u>524,000</u>
Regional Office - IVB				524,000	524,000
Region V - Bicol		<u>281,079,000</u>		<u>432,000</u>	<u>281,511,000</u>
Regional Office - V		281,079,000		432,000	281,511,000

Region VI - Western Visayas	247,293,000	539,000	247,832,000
Regional Office - VI	247,293,000	539,000	247,832,000
Region VII - Central Visayas	200,956,000	629,000	201,585,000
Regional Office - VII	200,956,000	629,000	201,585,000
Region VIII - Eastern Visayas	305,031,000	544,000	305,575,000
Regional Office - VIII	305,031,000	544,000	305,575,000
Region IX - Zamboanga Peninsula	244,497,000	523,000	245,020,000
Regional Office - IX	244,497,000	523,000	245,020,000
Region X - Northern Mindanao	266,072,000	422,000	266,494,000
Regional Office - X	266,072,000	422,000	266,494,000
Region XI - Davao	214,039,000	612,000	214,651,000
Regional Office - XI	214,039,000	612,000	214,651,000
Region XII - SOCCSKSARGEN	172,855,000	530,000	173,385,000
Regional Office - XII	172,855,000	530,000	173,385,000
Region XIII - CARAGA	199,889,000	603,000	200,492,000
Regional Office - XIII	199,889,000	603,000	200,492,000
Autonomous Region in Muslim Mindanao (ARMM)	155,788,000	361,000	156,149,000
Regional Office - ARMM	155,788,000	361,000	156,149,000
310103100002000 Formulation and development of operating standards and administrative techniques for the implementation of accounting and auditing rules and regulations in local government offices/agencies	(44,270,000)	45,440,000 (1,101,000)	1,101,000 (45,371,000)
National Capital Region (NCR)	45,440,000	1,101,000	46,541,000
Central Office	45,440,000	1,101,000	46,541,000
310104000000000 SPECIAL AUDIT SUB-PROGRAM	(128,494,000)	132,116,000 (10,094,000)	10,094,000 (138,588,000)
310104100001000 Special audit, fraud audit and performance audit conducted on some government agencies, as well as to non-government entities, concerning subsidies and fund transfers from the national government, payment of levies or government shares and financial operations of public utilities for rate determination purposes	(128,494,000)	132,116,000 (10,094,000)	10,094,000 (138,588,000)
National Capital Region (NCR)	132,116,000	10,094,000	142,210,000
Central Office	132,116,000	10,094,000	142,210,000

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31010500000000	TECHNICAL SERVICES AND SYSTEMS AUDIT SUB-PROGRAM	(103,319,000)	106,623,000	(3,220,000)	3,220,000	(106,539,000)	109,843,000
310105100001000	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	(103,319,000)	106,623,000	(3,176,000)	3,176,000	(106,495,000)	109,799,000
	National Capital Region (NCR)		106,623,000		3,176,000		109,799,000
	Central Office		106,623,000		3,176,000		109,799,000
310105100002000	Information System/Technology Audit conducted on government agencies with computerized environment			(22,000)	22,000	(22,000)	22,000
	National Capital Region (NCR)				22,000		22,000
	Central Office				22,000		22,000
310105100003000	Consultancy services rendered to government agencies related to the design/development and installation of internal control systems			(22,000)	22,000	(22,000)	22,000
	National Capital Region (NCR)				22,000		22,000
	Central Office				22,000		22,000
310200000000000	GOVERNMENT ACCOUNTANCY PROGRAM	(52,060,000)	53,548,000	(889,000)	889,000	(52,949,000)	54,437,000
310200100001000	Preparation of annual and other financial reports as may be required of the Commission	(42,940,000)	44,189,000	(407,000)	407,000	(43,347,000)	44,596,000
	National Capital Region (NCR)		44,189,000		407,000		44,596,000
	Central Office		44,189,000		407,000		44,596,000
310200100002000	Formulation and development of accounting standards, policies, rules and regulations for implementation in government agencies			(134,000)	134,000	(134,000)	134,000
	National Capital Region (NCR)				134,000		134,000
	Central Office				134,000		134,000
310200100003000	Development, installation and maintenance of accounting-related information system for implementation in government agencies			(28,000)	28,000	(28,000)	28,000
	National Capital Region (NCR)				28,000		28,000
	Central Office				28,000		28,000
310200100004000	Maintenance of the general accounts of the government	(9,120,000)	9,359,000	(320,000)	320,000	(9,440,000)	9,679,000
	National Capital Region (NCR)		9,359,000		320,000		9,679,000
	Central Office		9,359,000		320,000		9,679,000
310300000000000	GOVERNMENT FINANCIAL ADJUDICATION PROGRAM	(112,650,000)	115,391,000	(2,060,000)	2,060,000	(114,710,000)	117,451,000

310300100001000	Adjudication of cases concerning settlement of all accounts pertaining to the revenue and receipts, and expenditures or uses of funds and property in the national, local and corporate agencies, as well as, money claims against the government	(112,650,000)	115,391,000	(2,060,000)	2,060,000	(114,710,000)	117,451,000
	National Capital Region (NCR)		115,391,000		2,060,000		117,451,000
	Central Office		115,391,000		2,060,000		117,451,000
	Sub-total, Operations	(5,994,391,000)	6,161,693,000	(81,845,000)	81,845,000	(6,076,236,000)	6,243,538,000
	TOTAL NEW APPROPRIATIONS	P(12,230,485,000)	P 12,577,960,000	P(642,167,000)	P 571,367,000	P(679,448,000)	P 643,710,000
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Obligations, by Object of Expenditures

CYs 2020-2022
(In Thousand Pesos)

	(Cash-Based)			
	2020	2021	2022	
			COA	Recommendation
Current Operating Expenditures				
Personnel Services				
Civilian Personnel				
Permanent Positions				
Basic Salary	6,496,730	5,436,502	5,438,652	5,590,239
Total Permanent Positions	6,496,730	5,436,502	5,438,652	5,590,239
Other Compensation Common to All				
Personnel Economic Relief Allowance	253,509	198,624	198,672	198,624
Representation Allowance	132,277	92,485	92,605	92,605
Transportation Allowance	114,156	92,245	92,365	92,365
Clothing and Uniform Allowance	53,406	49,656	49,668	49,656
Overtime Pay	1,713			
Mid-Year Bonus - Civilian	469,690	453,039	453,219	465,853
Year End Bonus	471,815	453,039	453,219	465,853
Cash Gift	44,789	41,380	41,390	41,380
Productivity Enhancement Incentive	43,058	41,380	41,390	41,380
Step Increment		13,595	13,594	13,978
Total Other Compensation Common to All	1,584,413	1,435,443	1,436,122	1,461,694
Other Compensation for Specific Groups				
Magna Carta for Public Health Workers	2,690			
Lump-sum for filling of Positions - Civilian		4,983,924	4,993,935	5,144,481
Other Personnel Benefits	3,543,662			
Total Other Compensation for Specific Groups	3,546,352	4,983,924	4,993,935	5,144,481
Other Benefits				
Retirement and Life Insurance Premiums	169,891	652,380	652,638	670,829
PAG-IBIG Contributions	12,673	9,935	9,934	9,935
PhilHealth Contributions	88,686	49,014	68,108	87,876
Employees Compensation Insurance Premiums	11,782	9,935	9,934	9,935
Retirement Gratuity		21,471	3,794	3,794
Loyalty Award - Civilian	7,910			
Terminal Leave	397,840	256,963	217,480	217,480
Total Other Benefits	688,782	999,698	961,888	999,849

Other Personnel Benefits				
Pension, Civilian Personnel	67,407	51,631	52,526	52,526
Total Other Personnel Benefits	<u>67,407</u>	<u>51,631</u>	<u>52,526</u>	<u>52,526</u>
TOTAL PERSONNEL SERVICES	<u>12,383,684</u>	<u>12,907,198</u>	<u>12,883,123</u>	<u>13,248,789</u>
Maintenance and Other Operating Expenses				
Travelling Expenses	29,746	88,327	135,326	85,326
Training and Scholarship Expenses	4,704	21,364	20,544	20,544
Supplies and Materials Expenses	43,151	89,907	76,171	76,171
Utility Expenses	70,760	84,433	92,527	86,767
Communication Expenses	85,850	94,937	69,377	67,457
Confidential, Intelligence and Extraordinary Expenses				
Confidential Expenses	10,000	10,000	10,000	10,000
Extraordinary and Miscellaneous Expenses	9,662	7,622	7,622	7,622
Professional Services	3,263			
General Services	193,184	103,614	117,538	106,018
Repairs and Maintenance	13,805	36,776	35,888	35,888
Taxes, Insurance Premiums and Other Fees	13,089	8,637	9,253	7,653
Other Maintenance and Operating Expenses				
Advertising Expenses	660	900	927	927
Printing and Publication Expenses	31	171	171	171
Representation Expenses	28,789	20,246	19,996	19,996
Transportation and Delivery Expenses	5			
Rent/Lease Expenses	1,008	2,519	2,519	2,519
Membership Dues and Contributions to Organizations	354	248	248	248
Subscription Expenses	5,616	3,721	44,060	44,060
Other Maintenance and Operating Expenses	79,281			
TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES	<u>592,958</u>	<u>573,422</u>	<u>642,167</u>	<u>571,367</u>
TOTAL CURRENT OPERATING EXPENDITURES	<u>12,976,642</u>	<u>13,480,620</u>	<u>13,525,290</u>	<u>13,820,156</u>
Capital Outlays				
Property, Plant and Equipment Outlay				
Buildings and Other Structures	156,530	500,000	500,000	500,000
Machinery and Equipment Outlay	93,034	84,783	153,058	142,720
Transportation Equipment Outlay			25,400	
Intangible Assets Outlay		2,133	990	990
TOTAL CAPITAL OUTLAYS	<u>249,564</u>	<u>586,916</u>	<u>679,448</u>	<u>643,710</u>
GRAND TOTAL	<u>13,226,206</u>	<u>14,067,536</u>	<u>14,204,738</u>	<u>14,463,866</u>

STRATEGIC OBJECTIVES

SECTOR OUTCOME : People-centered, innovative, clean, efficient, effective, and inclusive delivery of public goods and services

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

PERFORMANCE INFORMATION

ORGANIZATIONAL OUTCOMES (00s) / PERFORMANCE INDICATORS (PIs)	2020 GAA Targets	Actual
Public accountability upheld and efficiency, economy and effectiveness of government programs improved		
GOVERNMENT AUDITING PROGRAM		
NATIONAL GOVERNMENT AUDITING SUB-PROGRAM		
Outcome Indicators		
1. Percentage of the number of prepared audit reports transmitted to auditees, Congress and other oversight agencies within the deadline set by the Commission	100%	100%
2. Percentage of audit recommendations implemented by agencies	50%	34.25%
Output Indicators		
1. Number of Government Audit Reports transmitted within the reglementary period	197	197
2. Number of transmitted Annual Audit Reports (AARs) published in the COA website	192	191
CORPORATE GOVERNMENT AUDITING SUB-PROGRAM		
Outcome Indicators		
1. Percentage of the number of prepared audit reports transmitted to auditees, Congress and other oversight agencies within the deadline set by the Commission	100%	90.12%
2. Percentage of audit recommendations implemented by agencies	50%	57.14%
Output Indicators		
1. Number of Government Audit Reports transmitted within the reglementary period	135	114
2. Number of transmitted Annual Audit Reports (AARs) published in the COA website	135	109
LOCAL GOVERNMENT AUDITING SUB-PROGRAM		
Outcome Indicators		
1. Percentage of the number of prepared audit reports transmitted to auditees, Congress and other oversight agencies within the deadline set by the Commission	100%	99.99%
2. Percentage of audit recommendations implemented by agencies	50%	72%
Output Indicators		
1. Number of Government Audit Reports transmitted within the reglementary period	1,721	1,718
2. Number of transmitted Annual Audit Reports (AARs) published in the COA website	1,721	1,718
SPECIAL AUDIT SUB-PROGRAM		
Outcome Indicators		
1. Number of criminal cases filed in court based on Fraud/Special Audit Reports	N/A	83
2. Number of administrative cases adjudicated/docketed by the Ombudsman based on Fraud/Special Audit Report	N/A	16

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3. Percentage of settlement of over/under remittance in the collection of levies	10%	0%
4. Percentage of audit recommendations implemented by agencies	N/A	N/A

Output Indicators

1. Number of Fraud Case Evaluation Reports (FCER) submitted by teams from FAO	120	130
2. Number of Fraud/Special/Performance Audit Reports released to audited agencies	22	15
3. Number of Notices of Disallowance (NDs)/ Notices of Charge (NCs) issued to agencies	184	276
4. Number of Performance Audit Reports published in the COA website	N/A	N/A

TECHNICAL SERVICES AND SYSTEMS AUDIT
SUB-PROGRAM

Outcome Indicators

1. Percentage of Technical Evaluation/Inspection/ Appraisal Reports recommendations accepted by the auditor	N/A	N/A
2. Percentage of Information System (IS)/Information Technology (IT) audit/evaluation recommendations accepted and implemented by the auditees	100%	100%

Output Indicators

1. Number of Technical Evaluation Reports rendered	712	1,057
2. Number of Inspection Reports rendered	389	463
3. Number of Appraisal Reports rendered	132	125
4. Number of IS/IT audits/evaluation conducted	16	6

GOVERNMENT ACCOUNTANCY PROGRAM

Outcome Indicators

1. Percentage of Annual Financial Reports (AFRs) for National Government, Local Government and GOCCs and Annual Report on Appropriations, Allotments, Obligations and Disbursements (ARAAOD) submitted/ transmitted to the Office of the President and Congress on or before September 30 and April 30, respectively	100%	100%
2. Percentage implementation of accounting standards developed/promulgated/disseminated	90%	100%
3. Percentage of increase in the number of agencies using COA-developed computerized applications on government accounting and financial management which submitted their financial statements and other reports for external audit within three to six months of the end of the year	20%	0%

Output Indicators

1. Number of Annual Financial Reports (AFRs) and Annual Report on Appropriations, Allotments, Obligations and Disbursements (ARAAOD) submitted to the President and Congress on or before September 30 and April 30, respectively	4	4
2. Number of agency users trained and assisted on the use of the COA developed computerized systems on government accounting and financial management	800	0
3. Number of government accounting standards, policies, rules and regulations formulated and developed for implementation in government agencies	7	17

4. Percentage of agencies which implemented COA-developed computerized systems on government and financial management	28%	0%
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GOVERNMENT FINANCIAL ADJUDICATION PROGRAM

Outcome Indicators

1. Percentage of COA Decisions appealed before the Supreme Court	12%	45%
2. Percentage of COA Decisions affirmed by the Supreme Court	90%	90%
3. Percentage of COA Orders of Execution (COEs) enforced	10%	27.2%

Output Indicators

1. Number of cases decided	1,000	1,240
2. Number of COA Orders of Execution (COEs) issued	60	56
3. Number of COA Comments/Pleadings to Certiorari petitions prepared	4	45

PERFORMANCE INFORMATION

ORGANIZATIONAL OUTCOMES (OOs) / PERFORMANCE INDICATORS (PIs)	Baseline	2021 Targets	2022 NEP Targets
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Public accountability upheld and efficiency, economy and effectiveness of government programs improved

GOVERNMENT AUDITING PROGRAM

NATIONAL GOVERNMENT AUDITING SUB-PROGRAM

Outcome Indicators

1. Percentage of the number of prepared audit reports transmitted to auditees, Congress and other oversight agencies within the deadline set by the Commission	100%	100%	100%
2. Percentage of audit recommendations implemented by agencies	50%	50%	50%

Output Indicators

1. Number of Government Audit Reports transmitted within the reglementary period	197	195	322
2. Number of transmitted Annual Audit Reports (AARs) published in the COA website	192	189	311

CORPORATE GOVERNMENT AUDITING SUB-PROGRAM

Outcome Indicators

1. Percentage of the number of prepared audit reports transmitted to auditees, Congress and other oversight agencies within the deadline set by the Commission	100%	100%	100%
2. Percentage of audit recommendations implemented by agencies	50%	50%	50%

Output Indicators

1. Number of Government Audit Reports transmitted within the reglementary period	135	128	577
2. Number of transmitted Annual Audit Reports (AARs) published in the COA website	135	128	577

LOCAL GOVERNMENT AUDITING SUB-PROGRAM

Outcome Indicators

1. Percentage of the number of prepared audit reports transmitted to auditees, Congress and other oversight agencies within the deadline set by the Commission	100%	100%	100%
2. Percentage of audit recommendations implemented by agencies	50%	50%	47%

Output Indicators

1. Number of Government Audit Reports transmitted within the reglementary period	1,394	1,736	1,742
2. Number of transmitted Annual Audit Reports (AARs) published in the COA website	1,472	1,736	1,742

SPECIAL AUDIT SUB-PROGRAM

Outcome Indicators

1. Number of criminal cases filed in court based on Fraud/Special Audit Reports	N/A	N/A	N/A
2. Number of administrative cases adjudicated/docketed by the Ombudsman based on Fraud/Special Audit Report	N/A	N/A	N/A
3. Percentage of settlement of over/under remittance in the collection of levies	10%	10%	10%
4. Percentage of audit recommendations implemented by agencies	30%	30%	N/A

Output Indicators

1. Number of Fraud Case Evaluation Reports (FCER) submitted by teams from FAO	120	120	160
2. Number of Fraud/Special/Performance Audit Reports released to audited agencies	22	22	21
3. Number of Notices of Disallowance (NDs)/ Notices of Charge (NCs) issued to agencies	105	184	304
4. Number of Performance Audit Reports published in the COA website	2	2	3

TECHNICAL SERVICES AND SYSTEMS AUDIT SUB-PROGRAM

Outcome Indicators

1. Percentage of Technical Evaluation/Inspection/ Appraisal Reports recommendations accepted by the auditor	100%	100%	N/A
2. Percentage of Information System (IS)/Information Technology (IT) audit/evaluation recommendations accepted and implemented by the auditees	60%	100%	50%

Output Indicators

1. Number of Technical Evaluation Reports rendered	712	9,051	7,665
2. Number of Inspection Reports rendered	389	11,112	7,364
3. Number of Appraisal Reports rendered	132	914	761
4. Number of IS/IT audits/evaluation conducted	9	10	12

GOVERNMENT ACCOUNTANCY PROGRAM

Outcome Indicators

1. Percentage of Annual Financial Reports (AFRs) for National Government, Local Government and GOCCs and Annual Report on Appropriations, Allotments, Obligations and Disbursements (ARAAOD) submitted/transmitted to the Office of the President and Congress on or before September 30 and April 30, respectively	100%	100%	100%
2. Percentage implementation of accounting standards developed/promulgated/disseminated	90%	90%	90%
3. Percentage of increase in the number of agencies using COA-developed computerized applications on government accounting and financial management which submitted their financial statements and other reports for external audit within three to six months of the end of the year	20%	20%	5%

Output Indicators

1. Number of Annual Financial Reports (AFRs) and Annual Report on Appropriations, Allotments, Obligations and Disbursements (ARAAOD) submitted to the President and Congress on or before September 30 and April 30, respectively	4	4	4
2. Number of agency users trained and assisted on the use of the COA developed computerized systems on government accounting and financial management	500	2,500	2,070
3. Number of government accounting standards, policies, rules and regulations formulated and developed for implementation in government agencies	7	7	5
4. Percentage of agencies which implemented COA-developed computerized systems on government and financial management	20%	28%	70%

GOVERNMENT FINANCIAL ADJUDICATION PROGRAM

Outcome Indicators

1. Percentage of COA Decisions appealed before the Supreme Court	12%	12%	12%
2. Percentage of COA Decisions affirmed by the Supreme Court	90%	90%	90%
3. Percentage of COA Orders of Execution (COEs) enforced	10%	10%	10%

Output Indicators

1. Number of cases decided	1,000	1,882	1,517
2. Number of COA Orders of Execution (COEs) issued	60	82	55
3. Number of COA Comments/Pleadings to Certiorari petitions prepared	4	4	4

	Current Operating Expenditures							
	Personnel Services		Maintenance and Other Operating Expenses		Capital Outlays		Total	
	COA	Recommendation	COA	Recommendation	COA	Recommendation	COA	Recommendation
A. COMMISSION ON AUDIT (COA)	P(12,230,485,000)	P 12,577,960,000	P(642,167,000)	P 571,367,000	P(679,448,000)	P 643,710,000	P(13,552,100,000)	P 13,793,037,000
TOTAL NEW APPROPRIATIONS, COMMISSION ON AUDIT	P(12,230,485,000)	P 12,577,960,000	P(642,167,000)	P 571,367,000	P(679,448,000)	P 643,710,000	P(13,552,100,000)	P 13,793,037,000