

XXXIII. COMMISSION ON AUDIT

Appropriations/Obligations

(In Thousand Pesos)

<u>Description</u>	( Cash-Based )			
	2022	2023	2024	
			COA	Recommendation
New General Appropriations	13,991,437	13,318,049	( 13,580,981)	12,724,677
General Fund	13,991,437	13,318,049	( 13,580,981)	12,724,677
Automatic Appropriations	670,829	645,223	( 635,867)	635,866
Retirement and Life Insurance Premiums	670,829	645,223	( 635,867)	635,866
Continuing Appropriations	100,915	245,641		
Unreleased Appropriation for Capital Outlays				
R.A. No. 11639		30,000		
Unobligated Releases for Capital Outlays				
R.A. No. 11518	70,201			
R.A. No. 11639		187,645		
Unobligated Releases for MOOE				
R.A. No. 11518	25,399			
R.A. No. 11639		22,226		
Unobligated Releases for PS				
R.A. No. 11518	5,315			
R.A. No. 11639		5,770		
Budgetary Adjustment(s)	501,116			
Transfer(s) from:				
Miscellaneous Personnel Benefits Fund	245,765			
Unprogrammed Appropriation				
For payment of Personnel Benefits	255,351			
Total Available Appropriations	15,264,297	14,208,913	( 14,216,848)	13,360,543
Unused Appropriations	( 245,641)	( 245,641)		
Unreleased Appropriation	( 30,000)	( 30,000)		
Unobligated Allotment	( 215,641)	( 215,641)		
TOTAL OBLIGATIONS	15,018,656	13,963,272	( 14,216,848)	13,360,543

EXPENDITURE PROGRAM  
(in pesos)

GAS / STO / OPERATIONS / PROJECTS	( Cash-Based )		
	2022 Actual	2023 Current	2024 Proposed
General Administration and Support	7,847,660,000	6,951,494,000	6,400,979,000
Regular	7,347,660,000	6,951,494,000	6,400,979,000
PS	6,608,097,000	5,707,115,000	5,686,646,000
MOOE	593,981,000	541,608,000	587,484,000

730 EXPENDITURE PROGRAM FY 2024 VOLUME III

CO	145,582,000	702,771,000	126,849,000
Projects / Purpose	<u>500,000,000</u>		
Locally-Funded Project(s)	<u>500,000,000</u>		
CO	500,000,000		
Support to Operations	<u>551,930,000</u>	<u>308,910,000</u>	<u>411,303,000</u>
Regular	<u>551,930,000</u>	<u>308,910,000</u>	<u>411,303,000</u>
PS	539,480,000	293,979,000	396,149,000
MOOE	11,766,000	14,931,000	15,154,000
CO	684,000		
Operations	<u>6,619,066,000</u>	<u>6,702,868,000</u>	<u>6,548,261,000</u>
Regular	<u>6,619,066,000</u>	<u>6,702,868,000</u>	<u>6,548,261,000</u>
PS	6,511,873,000	6,616,240,000	6,460,345,000
MOOE	107,193,000	86,628,000	87,916,000
TOTAL AGENCY BUDGET	<u>15,018,656,000</u>	<u>13,963,272,000</u>	<u>13,360,543,000</u>
Regular	<u>14,518,656,000</u>	<u>13,963,272,000</u>	<u>13,360,543,000</u>
PS	13,659,450,000	12,617,334,000	12,543,140,000
MOOE	712,940,000	643,167,000	690,554,000
CO	146,266,000	702,771,000	126,849,000
Projects / Purpose	<u>500,000,000</u>		
Locally-Funded Project(s)	<u>500,000,000</u>		
CO	500,000,000		

STAFFING SUMMARY

	<u>2022</u>	<u>2023</u>	<u>2024</u>
TOTAL STAFFING			
Total Number of Authorized Positions	13,283	13,283	13,283
Total Number of Filled Positions	8,126	8,126	8,126

Proposed New Appropriations Language

For general administration and support, support to operations, and operations, as indicated hereunder.....P (13,580,981,000) P 12,724,677,000  
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OPERATIONS BY PROGRAM	PROPOSED 2024 ( Cash-Based )			
	<u>PS</u>	<u>MOOE</u>	<u>CO</u>	<u>TOTAL</u>
GOVERNMENT AUDITING PROGRAM	5,656,207,000	84,797,000		5,741,004,000
GOVERNMENT ACCOUNTANCY PROGRAM	65,913,000	923,000		66,836,000
GOVERNMENT FINANCIAL ADJUDICATION PROGRAM	178,800,000	2,196,000		180,996,000

EXPENDITURE PROGRAM BY CENTRAL / REGIONAL ALLOCATION, 2024 ( Cash-Based )  
(in pesos)

REGION	PS	MOOE	CO	TOTAL
CENTRAL OFFICE	7,410,446,000	466,142,000	98,249,000	7,974,837,000
Regional Allocation	4,496,828,000	224,412,000	28,600,000	4,749,840,000
Region I - Ilocos	341,481,000	14,331,000		355,812,000
Cordillera Administrative Region (CAR)	317,385,000	15,833,000	2,600,000	335,818,000
Region II - Cagayan Valley	281,860,000	16,224,000	2,600,000	300,684,000
Region III - Central Luzon	370,767,000	13,911,000	2,600,000	387,278,000
Region IVA - CALABARZON	360,134,000	10,855,000		370,989,000
Region IVB - MIMAROPA	227,573,000	9,798,000	2,600,000	239,971,000
Region V - Bicol	353,242,000	16,002,000	2,600,000	371,844,000
Region VI - Western Visayas	304,142,000	16,370,000	2,600,000	323,112,000
Region VII - Central Visayas	222,305,000	15,815,000	2,600,000	240,720,000
Region VIII - Eastern Visayas	299,050,000	13,667,000	2,600,000	315,317,000
Region IX - Zamboanga Peninsula	250,147,000	12,803,000	2,600,000	265,550,000
Region X - Northern Mindanao	313,472,000	13,829,000	2,600,000	329,901,000
Region XI - Davao	258,246,000	15,086,000		273,332,000
Region XII - SOCCSKSARGEN	209,332,000	13,205,000		222,537,000
Region XIII - CARAGA	242,785,000	14,950,000		257,735,000
Bangsamoro Autonomous Region In Muslim Mindanao (BARMM)	144,907,000	11,733,000	2,600,000	159,240,000
TOTAL AGENCY BUDGET	11,907,274,000	690,554,000	126,849,000	12,724,677,000

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 hereby authorized to:

(a) formulate and implement 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
A.REGULAR PROGRAMS									
1000000000000000	General Administration and Support	(5,693,310,000)	5,644,452,000	( 678,901,000)	587,484,000	( 841,132,000)	126,849,000	(7,213,343,000)	6,358,785,000
100000100001000	General Management and Supervision	( 558,879,000)	544,237,000	( 678,901,000)	587,484,000	( 841,132,000)	126,849,000	(2,078,912,000)	1,258,570,000
	National Capital Region (NCR)		287,178,000		411,888,000		98,249,000		797,315,000
	Central Office		287,178,000		411,888,000		98,249,000		797,315,000
	Region I - Ilocos		20,028,000		11,063,000				31,091,000
	Regional Office - I		20,028,000		11,063,000				31,091,000
	Cordillera Administrative Region (CAR)		16,794,000		12,739,000		2,600,000		32,133,000
	Regional Office - CAR		16,794,000		12,739,000		2,600,000		32,133,000
	Region II - Cagayan Valley		15,422,000		12,489,000		2,600,000		30,511,000
	Regional Office - II		15,422,000		12,489,000		2,600,000		30,511,000
	Region III - Central Luzon		18,576,000		10,994,000		2,600,000		32,170,000
	Regional Office - III		18,576,000		10,994,000		2,600,000		32,170,000
	Region IVA - CALABARZON		15,824,000		8,158,000				23,982,000
	Regional Office - IVA		15,824,000		8,158,000				23,982,000
	Region IVB - MIMAROPA		16,526,000		6,892,000		2,600,000		26,018,000
	Regional Office - IVB		16,526,000		6,892,000		2,600,000		26,018,000
	Region V - Bicol		17,324,000		12,552,000		2,600,000		32,476,000
	Regional Office - V		17,324,000		12,552,000		2,600,000		32,476,000
	Region VI - Western Visayas		14,133,000		13,085,000		2,600,000		29,818,000
	Regional Office - VI		14,133,000		13,085,000		2,600,000		29,818,000
	Region VII - Central Visayas		12,859,000		12,679,000		2,600,000		28,138,000
	Regional Office - VII		12,859,000		12,679,000		2,600,000		28,138,000
	Region VIII - Eastern Visayas		16,649,000		10,735,000		2,600,000		29,984,000
	Regional Office - VIII		16,649,000		10,735,000		2,600,000		29,984,000
	Region IX - Zamboanga Peninsula		18,061,000		9,893,000		2,600,000		30,554,000
	Regional Office - IX		18,061,000		9,893,000		2,600,000		30,554,000
	Region X - Northern Mindanao		15,327,000		10,593,000		2,600,000		28,520,000
	Regional Office - X		15,327,000		10,593,000		2,600,000		28,520,000

Region XI - Davao		<u>14,264,000</u>		<u>11,346,000</u>		<u>25,610,000</u>
Regional Office - XI		14,264,000		11,346,000		25,610,000
Region XII - SOCCSKSARGEN		<u>16,158,000</u>		<u>10,607,000</u>		<u>26,765,000</u>
Regional Office - XII		16,158,000		10,607,000		26,765,000
Region XIII - CARAGA		<u>17,195,000</u>		<u>12,021,000</u>		<u>29,216,000</u>
Regional Office - XIII		17,195,000		12,021,000		29,216,000
Bangsamoro Autonomous Region In Muslim Mindanao (BARM)		<u>11,919,000</u>		<u>9,750,000</u>	<u>2,600,000</u>	<u>24,269,000</u>
Regional Office - BARM		11,919,000		9,750,000	2,600,000	24,269,000
100000100002000 Administration of Personnel Benefits	<u>(5,134,431,000)</u>	<u>5,100,215,000</u>				<u>(5,134,431,000)</u> <u>5,100,215,000</u>
National Capital Region (NCR)		<u>5,100,215,000</u>				<u>5,100,215,000</u>
Central Office		5,100,215,000				5,100,215,000
Sub-total, General Administration and Support	<u>(5,693,310,000)</u>	<u>5,644,452,000</u>	<u>( 678,901,000)</u>	<u>587,484,000</u>	<u>( 841,132,000)</u>	<u>126,849,000</u> <u>(7,213,343,000)</u> <u>6,358,785,000</u>
2000000000000000 Support to Operations	<u>( 361,902,000)</u>	<u>361,902,000</u>	<u>( 15,154,000)</u>	<u>15,154,000</u>		<u>( 377,056,000)</u> <u>377,056,000</u>
200000100001000 Legal assistance services	<u>( 126,207,000)</u>	<u>126,207,000</u>	<u>( 403,000)</u>	<u>403,000</u>		<u>( 126,610,000)</u> <u>126,610,000</u>
National Capital Region (NCR)		<u>7,035,000</u>		<u>261,000</u>		<u>7,296,000</u>
Central Office		7,035,000		261,000		7,296,000
Region I - Ilocos		<u>8,566,000</u>		<u>10,000</u>		<u>8,576,000</u>
Regional Office - I		8,566,000		10,000		8,576,000
Cordillera Administrative Region (CAR)		<u>8,511,000</u>		<u>10,000</u>		<u>8,521,000</u>
Regional Office - CAR		8,511,000		10,000		8,521,000
Region II - Cagayan Valley		<u>7,526,000</u>		<u>10,000</u>		<u>7,536,000</u>
Regional Office - II		7,526,000		10,000		7,536,000
Region III - Central Luzon		<u>7,407,000</u>		<u>10,000</u>		<u>7,417,000</u>
Regional Office - III		7,407,000		10,000		7,417,000
Region IVA - CALABARZON		<u>6,041,000</u>		<u>6,000</u>		<u>6,047,000</u>
Regional Office - IVA		6,041,000		6,000		6,047,000
Region IVB - MIMAROPA		<u>6,137,000</u>		<u>6,000</u>		<u>6,143,000</u>
Regional Office - IVB		6,137,000		6,000		6,143,000
Region V - Bicol		<u>12,147,000</u>		<u>10,000</u>		<u>12,157,000</u>
Regional Office - V		12,147,000		10,000		12,157,000
Region VI - Western Visayas		<u>8,669,000</u>		<u>10,000</u>		<u>8,679,000</u>
Regional Office - VI		8,669,000		10,000		8,679,000
Region VII - Central Visayas		<u>8,539,000</u>		<u>10,000</u>		<u>8,549,000</u>
Regional Office - VII		8,539,000		10,000		8,549,000
Region VIII - Eastern Visayas		<u>11,016,000</u>		<u>10,000</u>		<u>11,026,000</u>
Regional Office - VIII		11,016,000		10,000		11,026,000
Region IX - Zamboanga Peninsula		<u>9,133,000</u>		<u>9,000</u>		<u>9,142,000</u>
Regional Office - IX		9,133,000		9,000		9,142,000
Region X - Northern Mindanao		<u>5,415,000</u>		<u>10,000</u>		<u>5,425,000</u>
Regional Office - X		5,415,000		10,000		5,425,000
Region XI - Davao		<u>7,819,000</u>		<u>10,000</u>		<u>7,829,000</u>
Regional Office - XI		7,819,000		10,000		7,829,000

734 EXPENDITURE PROGRAM FY 2024 VOLUME III

Region XII - SOCCSKSARGEN	3,399,000	7,000	3,406,000
Regional Office - XII	3,399,000	7,000	3,406,000
Region XIII - CARAGA	4,285,000	7,000	4,292,000
Regional Office - XIII	4,285,000	7,000	4,292,000
Bangsamoro Autonomous Region In Muslim Mindanao (BARMM)	4,562,000	7,000	4,569,000
Regional Office - BARMM	4,562,000	7,000	4,569,000
200000100002000 Development, installation and maintenance of in-house financial and other management information systems	( 67,555,000)	67,555,000 ( 11,209,000)	11,209,000 ( 78,764,000)
National Capital Region (NCR)	67,555,000	11,209,000	78,764,000
Central Office	67,555,000	11,209,000	78,764,000
200000100003000 Comprehensive training program for commission personnel, including the provision of auditing material and the dissemination of information including laws, rules, and regulations	( 51,174,000)	51,174,000 ( 3,137,000)	3,137,000 ( 54,311,000)
National Capital Region (NCR)	51,174,000	3,137,000	54,311,000
Central Office	51,174,000	3,137,000	54,311,000
200000100004000 Technical assistance rendered to the Commission	( 116,966,000)	116,966,000 ( 405,000)	405,000 ( 117,371,000)
Region I - Ilocos	10,505,000	26,000	10,531,000
Regional Office - I	10,505,000	26,000	10,531,000
Cordillera Administrative Region (CAR)	9,720,000	30,000	9,750,000
Regional Office - CAR	9,720,000	30,000	9,750,000
Region II - Cagayan Valley	6,466,000	26,000	6,492,000
Regional Office - II	6,466,000	26,000	6,492,000
Region III - Central Luzon	10,045,000	26,000	10,071,000
Regional Office - III	10,045,000	26,000	10,071,000
Region IVA - CALABARZON	8,504,000	26,000	8,530,000
Regional Office - IVA	8,504,000	26,000	8,530,000
Region IVB - MIMAROPA	9,138,000	26,000	9,164,000
Regional Office - IVB	9,138,000	26,000	9,164,000
Region V - Bicol	10,646,000	26,000	10,672,000
Regional Office - V	10,646,000	26,000	10,672,000
Region VI - Western Visayas	7,463,000	26,000	7,489,000
Regional Office - VI	7,463,000	26,000	7,489,000
Region VII - Central Visayas	8,304,000	26,000	8,330,000
Regional Office - VII	8,304,000	26,000	8,330,000
Region VIII - Eastern Visayas	4,535,000	26,000	4,561,000
Regional Office - VIII	4,535,000	26,000	4,561,000
Region IX - Zamboanga Peninsula	10,121,000	26,000	10,147,000
Regional Office - IX	10,121,000	26,000	10,147,000

Region X - Northern Mindanao	10,674,000	26,000	10,700,000
Regional Office - X	10,674,000	26,000	10,700,000
Region XI - Davao	9,688,000	26,000	9,714,000
Regional Office - XI	9,688,000	26,000	9,714,000
Region XII - SOCCSKSARGEN	295,000	26,000	321,000
Regional Office - XII	295,000	26,000	321,000
Region XIII - CARAGA	431,000	25,000	456,000
Regional Office - XIII	431,000	25,000	456,000
Bangsamoro Autonomous Region In Muslim Mindanao (BARMM)	431,000	12,000	443,000
Regional Office - BARMM	431,000	12,000	443,000
Sub-total, Support to Operations	( 361,902,000)	361,902,000 ( 15,154,000)	( 377,056,000) 377,056,000
3000000000000000000000 Operations	(5,902,666,000)	5,900,920,000 ( 87,916,000)	(5,990,582,000) 5,988,836,000
3101000000000000000000 GOVERNMENT AUDITING PROGRAM	(5,657,953,000)	5,656,207,000 ( 84,797,000)	(5,742,750,000) 5,741,004,000
3101010000000000000000 NATIONAL GOVERNMENT AUDITING SUB-PROGRAM	( 762,363,000)	760,617,000 ( 27,014,000)	( 789,377,000) 787,631,000
3101011000010000 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	( 677,166,000)	675,420,000 ( 25,146,000)	( 702,312,000) 700,566,000
National Capital Region (NCR)	675,420,000	4,955,000	680,375,000
Central Office	675,420,000	4,955,000	680,375,000
Region I - Ilocos		1,166,000	1,166,000
Regional Office - I		1,166,000	1,166,000
Cordillera Administrative Region (CAR)		1,273,000	1,273,000
Regional Office - CAR		1,273,000	1,273,000
Region II - Cagayan Valley		1,492,000	1,492,000
Regional Office - II		1,492,000	1,492,000
Region III - Central Luzon		1,268,000	1,268,000
Regional Office - III		1,268,000	1,268,000
Region IVA - CALABARZON		1,303,000	1,303,000
Regional Office - IVA		1,303,000	1,303,000
Region IVB - MIMAROPA		1,272,000	1,272,000
Regional Office - IVB		1,272,000	1,272,000
Region V - Bicol		1,401,000	1,401,000
Regional Office - V		1,401,000	1,401,000
Region VI - Western Visayas		1,203,000	1,203,000
Regional Office - VI		1,203,000	1,203,000
Region VII - Central Visayas		1,303,000	1,303,000
Regional Office - VII		1,303,000	1,303,000
Region VIII - Eastern Visayas		1,367,000	1,367,000
Regional Office - VIII		1,367,000	1,367,000
Region IX - Zamboanga Peninsula		993,000	993,000
Regional Office - IX		993,000	993,000
Region X - Northern Mindanao		1,561,000	1,561,000
Regional Office - X		1,561,000	1,561,000

## 736 EXPENDITURE PROGRAM FY 2024 VOLUME III

Region XI - Davao			<u>1,566,000</u>		<u>1,566,000</u>
Regional Office - XI			1,566,000		1,566,000
Region XII - SOCCSKSARGEN			<u>1,003,000</u>		<u>1,003,000</u>
Regional Office - XII			1,003,000		1,003,000
Region XIII - CARAGA			<u>1,187,000</u>		<u>1,187,000</u>
Regional Office - XIII			1,187,000		1,187,000
Bangsamoro Autonomous Region In Muslim Mindanao (BARMM)			<u>833,000</u>		<u>833,000</u>
Regional Office - BARMM			833,000		833,000
310101100002000 Formulation and development of operating standards and administrative techniques for the implementation of accounting and auditing rules and regulations in national offices/agencies	( 85,197,000)	<u>85,197,000</u>	( 1,868,000)	<u>1,868,000</u>	( 87,065,000) <u>87,065,000</u>
National Capital Region (NCR)		<u>85,197,000</u>		<u>1,868,000</u>	
Central Office		85,197,000		1,868,000	87,065,000
310102000000000 CORPORATE GOVERNMENT AUDITING SUB-PROGRAM	( 505,766,000)	<u>505,766,000</u>	( 29,422,000)	<u>29,422,000</u>	( 535,188,000) <u>535,188,000</u>
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	( 447,903,000)	<u>447,903,000</u>	( 27,292,000)	<u>27,292,000</u>	( 475,195,000) <u>475,195,000</u>
National Capital Region (NCR)		<u>447,903,000</u>		<u>6,623,000</u>	
Central Office		447,903,000		6,623,000	454,526,000
Region I - Ilocos			<u>1,604,000</u>		<u>1,604,000</u>
Regional Office - I			1,604,000		1,604,000
Cordillera Administrative Region (CAR)			<u>1,224,000</u>		<u>1,224,000</u>
Regional Office - CAR			1,224,000		1,224,000
Region II - Cagayan Valley			<u>1,717,000</u>		<u>1,717,000</u>
Regional Office - II			1,717,000		1,717,000
Region III - Central Luzon			<u>1,251,000</u>		<u>1,251,000</u>
Regional Office - III			1,251,000		1,251,000
Region IVA - CALABARZON			<u>1,002,000</u>		<u>1,002,000</u>
Regional Office - IVA			1,002,000		1,002,000
Region IVB - MIMAROPA			<u>1,133,000</u>		<u>1,133,000</u>
Regional Office - IVB			1,133,000		1,133,000
Region V - Bicol			<u>1,636,000</u>		<u>1,636,000</u>
Regional Office - V			1,636,000		1,636,000
Region VI - Western Visayas			<u>1,562,000</u>		<u>1,562,000</u>
Regional Office - VI			1,562,000		1,562,000
Region VII - Central Visayas			<u>1,223,000</u>		<u>1,223,000</u>
Regional Office - VII			1,223,000		1,223,000
Region VIII - Eastern Visayas			<u>1,040,000</u>		<u>1,040,000</u>
Regional Office - VIII			1,040,000		1,040,000
Region IX - Zamboanga Peninsula			<u>1,414,000</u>		<u>1,414,000</u>
Regional Office - IX			1,414,000		1,414,000
Region X - Northern Mindanao			<u>1,272,000</u>		<u>1,272,000</u>
Regional Office - X			1,272,000		1,272,000



Region XI - Davao			<u>1,581,000</u>		<u>1,581,000</u>
Regional Office - XI			1,581,000		1,581,000
Region XII - SOCCSKSARGEN			<u>1,088,000</u>		<u>1,088,000</u>
Regional Office - XII			1,088,000		1,088,000
Region XIII - CARAGA			<u>1,163,000</u>		<u>1,163,000</u>
Regional Office - XIII			1,163,000		1,163,000
Bangsamoro Autonomous Region In Muslim Mindanao (BARMM)			<u>759,000</u>		<u>759,000</u>
Regional Office - BARMM			759,000		759,000
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	( 57,863,000)	<u>57,863,000</u>	( 2,130,000)	<u>2,130,000</u>	( 59,993,000) <u>59,993,000</u>
National Capital Region (NCR)		<u>57,863,000</u>	<u>2,130,000</u>		<u>59,993,000</u>
Central Office		57,863,000	2,130,000		59,993,000
310103000000000 LOCAL GOVERNMENT AUDITING SUB-PROGRAM	(4,156,487,000)	<u>4,156,487,000</u>	( 14,058,000)	<u>14,058,000</u>	(4,170,545,000) <u>4,170,545,000</u>
310103100001000 Audit of accounts and transactions of local government units; custody and preservation of vouchers and other supporting documents	(4,137,034,000)	<u>4,137,034,000</u>	( 12,881,000)	<u>12,881,000</u>	(4,149,915,000) <u>4,149,915,000</u>
National Capital Region (NCR)		<u>133,403,000</u>	<u>5,472,000</u>		<u>138,875,000</u>
Central Office		133,403,000	5,472,000		138,875,000
Region I - Ilocos		<u>302,382,000</u>	<u>462,000</u>		<u>302,844,000</u>
Regional Office - I		302,382,000	462,000		302,844,000
Cordillera Administrative Region (CAR)		<u>282,360,000</u>	<u>557,000</u>		<u>282,917,000</u>
Regional Office - CAR		282,360,000	557,000		282,917,000
Region II - Cagayan Valley		<u>252,446,000</u>	<u>490,000</u>		<u>252,936,000</u>
Regional Office - II		252,446,000	490,000		252,936,000
Region III - Central Luzon		<u>334,739,000</u>	<u>362,000</u>		<u>335,101,000</u>
Regional Office - III		334,739,000	362,000		335,101,000
Region IVA - CALABARZON		<u>329,765,000</u>	<u>360,000</u>		<u>330,125,000</u>
Regional Office - IVA		329,765,000	360,000		330,125,000
Region IVB - MIMAROPA		<u>195,772,000</u>	<u>469,000</u>		<u>196,241,000</u>
Regional Office - IVB		195,772,000	469,000		196,241,000
Region V - Bicol		<u>313,125,000</u>	<u>377,000</u>		<u>313,502,000</u>
Regional Office - V		313,125,000	377,000		313,502,000
Region VI - Western Visayas		<u>273,877,000</u>	<u>484,000</u>		<u>274,361,000</u>
Regional Office - VI		273,877,000	484,000		274,361,000
Region VII - Central Visayas		<u>192,603,000</u>	<u>574,000</u>		<u>193,177,000</u>
Regional Office - VII		192,603,000	574,000		193,177,000
Region VIII - Eastern Visayas		<u>266,850,000</u>	<u>489,000</u>		<u>267,339,000</u>
Regional Office - VIII		266,850,000	489,000		267,339,000
Region IX - Zamboanga Peninsula		<u>212,832,000</u>	<u>468,000</u>		<u>213,300,000</u>
Regional Office - IX		212,832,000	468,000		213,300,000
Region X - Northern Mindanao		<u>282,056,000</u>	<u>367,000</u>		<u>282,423,000</u>
Regional Office - X		282,056,000	367,000		282,423,000

## 738 EXPENDITURE PROGRAM FY 2024 VOLUME III

Region XI - Davao		<u>226,475,000</u>		<u>557,000</u>		<u>227,032,000</u>
Regional Office - XI		226,475,000		557,000		227,032,000
Region XII - SOCCSKSARGEN		<u>189,480,000</u>		<u>474,000</u>		<u>189,954,000</u>
Regional Office - XII		189,480,000		474,000		189,954,000
Region XIII - CARAGA		<u>220,874,000</u>		<u>547,000</u>		<u>221,421,000</u>
Regional Office - XIII		220,874,000		547,000		221,421,000
Bangsamoro Autonomous Region In Muslim Mindanao (BARMM)		<u>127,995,000</u>		<u>372,000</u>		<u>128,367,000</u>
Regional Office - BARMM		127,995,000		372,000		128,367,000
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	( 19,453,000)	<u>19,453,000</u>	( 1,177,000)	<u>1,177,000</u>	( 20,630,000)	<u>20,630,000</u>
National Capital Region (NCR)		<u>19,453,000</u>		<u>1,177,000</u>		<u>20,630,000</u>
Central Office		19,453,000		1,177,000		20,630,000
310104000000000 SPECIAL AUDIT SUB-PROGRAM	( 139,495,000)	<u>139,495,000</u>	( 10,852,000)	<u>10,852,000</u>	( 150,347,000)	<u>150,347,000</u>
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	( 139,495,000)	<u>139,495,000</u>	( 10,852,000)	<u>10,852,000</u>	( 150,347,000)	<u>150,347,000</u>
National Capital Region (NCR)		<u>139,495,000</u>		<u>10,852,000</u>		<u>150,347,000</u>
Central Office		139,495,000		10,852,000		150,347,000
310105000000000 TECHNICAL SERVICES AND SYSTEMS AUDIT SUB-PROGRAM	( 93,842,000)	<u>93,842,000</u>	( 3,451,000)	<u>3,451,000</u>	( 97,293,000)	<u>97,293,000</u>
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	( 84,965,000)	<u>84,965,000</u>	( 3,405,000)	<u>3,405,000</u>	( 88,370,000)	<u>88,370,000</u>
National Capital Region (NCR)		<u>84,965,000</u>		<u>3,405,000</u>		<u>88,370,000</u>
Central Office		84,965,000		3,405,000		88,370,000
310105100002000 Information System/Technology Audit conducted on government agencies with computerized environment			( 23,000)	<u>23,000</u>	( 23,000)	<u>23,000</u>
National Capital Region (NCR)				<u>23,000</u>		<u>23,000</u>
Central Office				23,000		23,000
310105100003000 Consultancy services rendered to government agencies related to the design/development and installation of internal control systems	( 8,877,000)	<u>8,877,000</u>	( 23,000)	<u>23,000</u>	( 8,900,000)	<u>8,900,000</u>
National Capital Region (NCR)		<u>8,877,000</u>		<u>23,000</u>		<u>8,900,000</u>
Central Office		8,877,000		23,000		8,900,000
310200000000000 GOVERNMENT ACCOUNTANCY PROGRAM	( 65,913,000)	<u>65,913,000</u>	( 923,000)	<u>923,000</u>	( 66,836,000)	<u>66,836,000</u>
310200100001000 Preparation of annual and other financial reports as may be required of the Commission	( 59,049,000)	<u>59,049,000</u>	( 430,000)	<u>430,000</u>	( 59,479,000)	<u>59,479,000</u>
National Capital Region (NCR)		<u>59,049,000</u>		<u>430,000</u>		<u>59,479,000</u>
Central Office		59,049,000		430,000		59,479,000
310200100002000 Formulation and development of accounting standards, policies, rules and regulations for implementation in government agencies			( 136,000)	<u>136,000</u>	( 136,000)	<u>136,000</u>
National Capital Region (NCR)				<u>136,000</u>		<u>136,000</u>
Central Office				136,000		136,000

310200100003000	Development, installation and maintenance of accounting-related information system for implementation in government agencies	( 29,000)	<u>29,000</u>	( 29,000)	<u>29,000</u>
	National Capital Region (NCR)		<u>29,000</u>		<u>29,000</u>
	Central Office		29,000		29,000
310200100004000	Maintenance of the general accounts of the government	( 6,864,000)	<u>6,864,000</u>	( 328,000)	<u>328,000</u>
	National Capital Region (NCR)		<u>6,864,000</u>		<u>328,000</u>
	Central Office		6,864,000		328,000
310300000000000	GOVERNMENT FINANCIAL ADJUDICATION PROGRAM	( 178,800,000)	<u>178,800,000</u>	( 2,196,000)	<u>2,196,000</u>
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	( 178,800,000)	<u>178,800,000</u>	( 2,196,000)	<u>2,196,000</u>
	National Capital Region (NCR)		<u>178,800,000</u>		<u>2,196,000</u>
	Central Office		178,800,000		2,196,000
Sub-total, Operations		(5,902,666,000)	<u>5,900,920,000</u>	( 87,916,000)	<u>87,916,000</u>
TOTAL NEW APPROPRIATIONS		P(11,957,878,000)	P 11,907,274,000	P( 781,971,000)	P 690,554,000
		=====	=====	=====	=====
				P( 841,132,000)	P 126,849,000
				P(13,580,981,000)	P 12,724,677,000
				=====	=====

Obligations, by Object of Expenditures

CYs 2022-2024  
(In Thousand Pesos)

	( Cash-Based )			
	2022	2023	2024	
			COA	Recommendation
<b>Current Operating Expenditures</b>				
<b>Personnel Services</b>				
<b>Civilian Personnel</b>				
Permanent Positions				
Basic Salary	6,541,386	5,376,845	5,298,895	5,298,895
Total Permanent Positions	<u>6,541,386</u>	<u>5,376,845</u>	<u>5,298,895</u>	<u>5,298,895</u>
Other Compensation Common to All				
Personnel Economic Relief Allowance	254,424	188,688	195,024	195,024
Representation Allowance	181,655	35,886	33,516	33,516
Transportation Allowance	165,694	35,886	33,516	33,516
Clothing and Uniform Allowance	68,748	47,172	48,756	48,756
Overtime Pay	3,515			
Mid-Year Bonus - Civilian	606,161	448,070	441,571	441,571
Year End Bonus	603,758	448,070	441,571	441,571
Cash Gift	57,550	39,310	40,632	40,630
Productivity Enhancement Incentive	42,342	39,310	40,632	40,630
Performance Based Bonus	501,116			
Step Increment		13,444	13,248	13,247
Total Other Compensation Common to All	<u>2,484,963</u>	<u>1,295,836</u>	<u>1,288,466</u>	<u>1,288,461</u>
Other Compensation for Specific Groups				
Magna Carta for Public Health Workers	1,771			
Allowance of Attorney's de Officio	25			
Lump-sum for filling of Positions - Civilian		4,865,391	4,814,200	4,814,200
Other Personnel Benefits	3,100,557			
Anniversary Bonus - Civilian			23,586	23,586
Total Other Compensation for Specific Groups	<u>3,102,353</u>	<u>4,865,391</u>	<u>4,837,786</u>	<u>4,837,786</u>
Other Benefits				
Retirement and Life Insurance Premiums	670,655	645,223	635,867	635,866
PAG-IBIG Contributions	12,744	9,433	9,749	9,747
PhilHealth Contributions	133,608	116,864	115,406	115,402
Employees Compensation Insurance Premiums	12,693	9,433	9,749	9,747
Retirement Gratuity	21,965			
Loyalty Award - Civilian		5,170	10,630	10,630
Terminal Leave	630,029	242,548	286,015	286,015
Total Other Benefits	<u>1,481,694</u>	<u>1,028,671</u>	<u>1,067,416</u>	<u>1,067,407</u>
Other Personnel Benefits				
Pension, Civilian Personnel	49,054	50,591	101,182	50,591
Total Other Personnel Benefits	<u>49,054</u>	<u>50,591</u>	<u>101,182</u>	<u>50,591</u>
<b>TOTAL PERSONNEL SERVICES</b>	<u>13,659,450</u>	<u>12,617,334</u>	<u>12,593,745</u>	<u>12,543,140</u>
<b>Maintenance and Other Operating Expenses</b>				
Travelling Expenses	91,859	84,431	89,172	89,172
Training and Scholarship Expenses	15,388	20,544	20,544	20,544
Supplies and Materials Expenses	54,766	75,502	143,101	94,669
Utility Expenses	101,331	93,247	129,865	121,225
Communication Expenses	72,251	61,230	93,544	86,585

Confidential, Intelligence and Extraordinary Expenses				
Confidential Expenses	5,000	10,000	10,000	10,000
Extraordinary and Miscellaneous Expenses	9,853	7,622	9,834	9,834
Professional Services	1,242			
General Services	134,759	118,978	171,938	154,658
Repairs and Maintenance	15,214	35,888	40,993	40,092
Taxes, Insurance Premiums and Other Fees	12,336	9,453	16,053	13,653
Other Maintenance and Operating Expenses				
Advertising Expenses	655	927	927	927
Printing and Publication Expenses	603	171	171	171
Representation Expenses	37,774	25,146	25,226	25,226
Rent/Lease Expenses	3,858	2,519	2,519	2,519
Membership Dues and Contributions to Organizations	369	248	248	248
Subscription Expenses	21,973	97,261	27,836	21,031
Bank Transaction Fee	23			
Other Maintenance and Operating Expenses	133,686			
<b>TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES</b>	<b>712,940</b>	<b>643,167</b>	<b>781,971</b>	<b>690,554</b>
<b>TOTAL CURRENT OPERATING EXPENDITURES</b>	<b>14,372,390</b>	<b>13,260,501</b>	<b>13,375,716</b>	<b>13,233,694</b>
Capital Outlays				
Property, Plant and Equipment Outlay				
Land Outlay		67,715		
Buildings and Other Structures	501,827	443,961	558,896	
Machinery and Equipment Outlay	143,359	143,305	250,564	98,249
Transportation Equipment Outlay	1,080	47,200	28,600	28,600
Furniture, Fixtures and Books Outlay			3,072	
Intangible Assets Outlay		590		
<b>TOTAL CAPITAL OUTLAYS</b>	<b>646,266</b>	<b>702,771</b>	<b>841,132</b>	<b>126,849</b>
<b>GRAND TOTAL</b>	<b>15,018,656</b>	<b>13,963,272</b>	<b>14,216,848</b>	<b>13,360,543</b>

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

<u>ORGANIZATIONAL OUTCOMES (Oos) / PERFORMANCE INDICATORS (PIs)</u>	<u>2022 GAA Targets</u>	<u>Actual</u>
Public accountability upheld and efficiency, economy and effectiveness of government programs improved		P 6,619,066,000
GOVERNMENT AUDITING PROGRAM		P 6,437,111,000
NATIONAL GOVERNMENT AUDITING SUB-PROGRAM		P 869,520,000
Outcome Indicator(s)		
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%	56.64%
3. Percentage of audit recommendations agreed to be implemented by the management	N/A	N/A
Output Indicator(s)		
1. Number of Government Audit Reports transmitted within the reglementary period	322	325
2. Number of transmitted Annual Audit Reports (AARs) published in the COA website	311	323
CORPORATE GOVERNMENT AUDITING SUB-PROGRAM		P 619,087,000
Outcome Indicator(s)		
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%	95.38%
2. Percentage of audit recommendations implemented by agencies	50%	66.97%
3. Percentage of audit recommendations agreed to be implemented by the management	N/A	N/A
Output Indicator(s)		
1. Number of Government Audit Reports transmitted within the reglementary period	577	570
2. Number of transmitted Annual Audit Reports (AARs) published in the COA website	577	570
LOCAL GOVERNMENT AUDITING SUB-PROGRAM		P 4,590,141,000
Outcome Indicator(s)		
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	47%	53.04%
3. Percentage of audit recommendations agreed to be implemented by the management	N/A	N/A
Output Indicator(s)		
1. Number of Government Audit Reports transmitted within the reglementary period	1,742	1,742
2. Number of transmitted Annual Audit Reports (AARs) published in the COA website	1,742	1,742
SPECIAL AUDIT SUB-PROGRAM		P 182,328,000
Outcome Indicator(s)		
1. Percentage of settlement of over/under remittance in the collection of levies	10%	140%
2. Percentage of complaints/requests for audit acted upon vs. complaints/requests received	N/A	N/A
Output Indicator(s)		
1. Number of Fraud Case Evaluation Reports (FCER) submitted by teams from FAO	160	161
2. Number of Fraud/Special/Performance Audit Reports released to audited agencies	21	21
3. Number of Notices of Disallowance (NDs)/ Notices of Charge (NCs) issued to agencies	304	367
4. Number of Performance Audit Reports published in the COA website	3	3

TECHNICAL SERVICES AND SYSTEMS AUDIT SUB-PROGRAM		P 176,035,000
Outcome Indicator(s)		
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	50%	86%
3. Percentage of Pre-assessment recommendations accepted by the internal audit unit/services of government agencies	N/A	N/A
Output Indicator(s)		
1. Number of Technical Evaluation Reports rendered	7.665	9,326
2. Number of Inspection Reports rendered	7,364	7,364
3. Number of Appraisal Reports rendered	761	914
4. Number of IS/IT audits/evaluation conducted	12	15
5. Number of Pre-Assessment Reports issued to internal audit unit/services of government agencies	N/A	N/A
GOVERNMENT ACCOUNTANCY PROGRAM		P 73,553,000
Outcome Indicator(s)		
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%	93%
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	5%	49.94%
Output Indicator(s)		
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	2,070	3,287
3. Number of government accounting standards, policies, rules and regulations formulated and developed for implementation in government agencies	5	5
4. Percentage of agencies which implemented COA-developed computerized systems on government and financial management	70%	100%
GOVERNMENT FINANCIAL ADJUDICATION PROGRAM		P 108,402,000
Outcome Indicator(s)		
1. Percentage of COA Decisions appealed before the Supreme Court	12%	65.72%
2. Percentage of COA Decisions affirmed by the Supreme Court	90%	345.13%



3. Percentage of the cases decided at the Cluster/Regional level vis-a-vis total cases outstanding	N/A	N/A
4. Percentage of COA Orders of Execution (COEs) enforced	10%	63.6%
5. Percentage of COA Orders of Execution (COEs) issued	N/A	N/A
6. Percentage of Notice of Finality of Decisions with COE issued at the level of Cluster Director and Auditor	N/A	N/A
Output Indicator(s)		
1. Number of cases decided	1,517	1,700
2. Number of COA Orders of Execution (COEs) issued	55	160
3. Number of COA Comments/Pleadings to Certiorari petitions prepared	4	40

PERFORMANCE INFORMATION

ORGANIZATIONAL OUTCOMES (OOs) / PERFORMANCE INDICATORS (PIs)	Baseline	2023 Targets	2024 NEP Targets
Public accountability upheld and efficiency, economy and effectiveness of government programs improved		P 6,702,868,000	P 6,548,261,000
GOVERNMENT AUDITING PROGRAM		P 6,451,963,000	P 6,277,215,000
NATIONAL GOVERNMENT AUDITING SUB-PROGRAM		P 1,940,434,000	P 858,637,000
Outcome Indicator(s)			
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	N/A	N/A	N/A
3. Percentage of audit recommendations agreed to be implemented by the management	51%	60%	60%
Output Indicator(s)			
1. Number of Government Audit Reports transmitted within the reglementary period	195	327	324
2. Number of transmitted Annual Audit Reports (AARs) published in the COA website	189	317	321
CORPORATE GOVERNMENT AUDITING SUB-PROGRAM		P 625,952,000	P 582,574,000
Outcome Indicator(s)			
1. Percentage of the number of prepared audit reports transmitted to auditees, Congress and other oversight agencies within the deadline set by the Commission	92.41%	100%	100%
2. Percentage of audit recommendations implemented by agencies	N/A	N/A	N/A
3. Percentage of audit recommendations agreed to be implemented by the management	60%	60%	60%
Output Indicator(s)			
1. Number of Government Audit Reports transmitted within the reglementary period	114	577	571



2. Number of transmitted Annual Audit Reports (AARs) published in the COA website	113	574	569
LOCAL GOVERNMENT AUDITING SUB-PROGRAM		P 3,639,488,000	P 4,566,311,000
Outcome Indicator(s)			
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	N/A	N/A	N/A
3. Percentage of audit recommendations agreed to be implemented by the management	55%	60%	60.66%
Output Indicator(s)			
1. Number of Government Audit Reports transmitted within the reglementary period	1,693	1,737	1,747
2. Number of transmitted Annual Audit Reports (AARs) published in the COA website	1,685	1,737	1,747
SPECIAL AUDIT SUB-PROGRAM		P 207,813,000	P 163,543,000
Outcome Indicator(s)			
1. Percentage of settlement of over/under remittance in the collection of levies	10%	10%	10%
2. Percentage of complaints/requests for audit acted upon vs. complaints/requests received	80%	80%	80%
Output Indicator(s)			
1. Number of Fraud Case Evaluation Reports (FCER) submitted by teams from FAO	160	160	160
2. Number of Fraud/Special/Performance Audit Reports released to audited agencies	18	21	18
3. Number of Notices of Disallowance (NDs)/ Notices of Charge (NCs) issued to agencies	158	308	158
4. Number of Performance Audit Reports published in the COA website	1	3	4
TECHNICAL SERVICES AND SYSTEMS AUDIT SUB-PROGRAM		P 38,276,000	P 106,150,000
Outcome Indicator(s)			
1. Percentage of Technical Evaluation/Inspection/ Appraisal Reports recommendations accepted by the auditor	100%	100%	100%
2. Percentage of Information System (IS)/Information Technology (IT) audit/evaluation recommendations accepted and implemented by the auditees	50%	50%	50%
3. Percentage of Pre-assessment recommendations accepted by the internal audit unit/services of government agencies	50%	80%	50%
Output Indicator(s)			
1. Number of Technical Evaluation Reports rendered	7,666	7,666	7,757
2. Number of Inspection Reports rendered	6,676	6,676	7,806
3. Number of Appraisal Reports rendered	763	763	851
4. Number of IS/IT audits/evaluation conducted	12	12	12
5. Number of Pre-Assessment Reports issued to internal audit unit/services of government agencies	4	4	6

GOVERNMENT ACCOUNTANCY PROGRAM		P 71,527,000	P 73,011,000
Outcome Indicator(s)			
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	73%	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	1.81%	8%	32%
Output Indicator(s)			
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	2,240	2,240	2,240
3. Number of government accounting standards, policies, rules and regulations formulated and developed for implementation in government agencies	5	5	5
4. Percentage of agencies which implemented COA-developed computerized systems on government and financial management	60%	60%	60%
GOVERNMENT FINANCIAL ADJUDICATION PROGRAM		P 179,378,000	P 198,035,000
Outcome Indicator(s)			
1. Percentage of COA Decisions appealed before the Supreme Court	N/A	N/A	N/A
2. Percentage of COA Decisions affirmed by the Supreme Court	50%	50%	50%
3. Percentage of the cases decided at the Cluster/Regional level vis-a-vis total cases outstanding	30%	30%	34.35%
4. Percentage of COA Orders of Execution (COEs) enforced	N/A	N/A	N/A
5. Percentage of COA Orders of Execution (COEs) issued	2.5%	2.5%	2.5%
6. Percentage of Notice of Finality of Decisions with COE issued at the level of Cluster Director and Auditor	100%	100%	100%
Output Indicator(s)			
1. Number of cases decided	625	625	625
2. Number of COA Orders of Execution (COEs) issued	30	40	30
3. Number of COA Comments/Pleadings to Certiorari petitions prepared	16	16	16

GENERAL SUMMARY ( Cash-Based )  
COMMISSION ON AUDIT

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(11,957,878,000)	P 11,907,274,000	P( 781,971,000)	P 690,554,000	P( 841,132,000)	P 126,849,000	P(13,580,981,000)
TOTAL NEW APPROPRIATIONS, COMMISSION ON AUDIT	P(11,957,878,000)	P 11,907,274,000	P( 781,971,000)	P 690,554,000	P( 841,132,000)	P 126,849,000	P(13,580,981,000)	P 12,724,677,000