

**XXX. COMMISSION ON AUDIT**

For general administration and support services, auditing services, government accountancy and statistical services, training and information services as indicated hereunder ..... P 1,653,443,000

**New Appropriations, by Program**

|  |   | <u>Current Operating Expenditures</u> |   |                        |                        |
|--|---|---------------------------------------|---|------------------------|------------------------|
|  |   | <u>Personal Services</u>              | <u>Maintenance and Other Operating Expenses</u> | <u>Capital Outlays</u> | <u>Total</u>           |
| <b>A. PROGRAMS</b>                           |   |                                       |   |                        |                        |
| <b>I. General Administration and Support</b> |   |                                       |   |                        |                        |
| a.   | General Administration and Support Services     | P 532,522,000                         | P 76,800,000                                    | P 5,000,000            | P 614,322,000          |
| <b>II. Support to Operations</b>             |   |                                       |   |                        |                        |
| a.   | Auditing Services                               | 66,366,000                            | 8,827,000                                       |                        | 75,193,000             |
|  | Sub-total, Support to Operations                | 66,366,000                            | 8,827,000                                       |                        | 75,193,000             |
| <b>III. Operations</b>                       |   |                                       |   |                        |                        |
| a.   | Auditing Services                               | 947,772,000                           | 7,410,000                                       |                        | 955,182,000            |
| b.   | Government Accountancy and Statistical Services | 7,959,000                             | 787,000   |                        | 8,746,000              |
|  | Sub-total, Operations                           | 955,731,000                           | 8,197,000                                       |                        | 963,928,000            |
| <b>TOTAL NEW APPROPRIATIONS</b>              |   | <b>P 1,554,619,000</b>                | <b>P 93,824,000</b>                             | <b>P 5,000,000</b>     | <b>P 1,653,443,000</b> |

**Special Provisions**

1. Assessments Levied by the Corporate Audit Office. The Commission on Audit through its Corporate Audit Office shall assess government-owned and/or controlled corporations for the cost of audit services rendered in accordance with the provisions of Executive Order No. 271 dated July 25, 1987. Proceeds from the assessments, including receipts derived from other sources authorized by the Government Auditing Code of the Philippines (P.D. No. 1445), shall be deposited with the National Treasury and shall accrue to the General Fund.

2. Appropriations for Auditing Services to Local Government. All deductions from National Internal Revenue tax collections intended to cover the cost of auditing services rendered to local government units pursuant to the provisions of P.D. No. 1445, shall be remitted to the National Treasury.

3. Revolving Fund. The income of the Commission on Audit derived from sources authorized by the Government Auditing Code of the Philippines (P.D. No. 1445) not exceeding Ten Million Pesos (P10,000,000) shall be constituted into a revolving fund which shall be used for maintenance, operating and other incidental expenses to enhance audit services and audit-related activities. The fund shall be deposited in an authorized government depository bank, and withdrawals therefrom shall be made in accordance with the procedure prescribed by law and implementing rules and regulations: PROVIDED, That any interests earned on such deposit shall be remitted at the end of each quarter to the National Treasury and shall accrue to the General Fund: PROVIDED, FURTHER, That the Commission on Audit shall submit to the Department of Budget and Management a quarterly report of income and expenditures of said revolving fund.

4. Submission of Annual COA Report. The Commission on Audit shall submit to the Congress and to the President within one hundred twenty (120) days after the end of every fiscal year annual COA reports containing cumulative allotments, obligations incurred/liquidated, total disbursements, and the results of expended appropriations of each agency and instrumentality of the national government, including government-owned and/or controlled corporations and non-government entities subject to its audit, and recommend measures necessary to improve their effectiveness and efficiency, by province and city.

5. Use of Savings. The Chairman of the Commission on Audit is hereby authorized, subject to appropriate accounting and auditing rules and regulations, to use savings for the payment of fringe benefits as may be authorized by law for officials and personnel of the Commission and to augment any item in the Commission's appropriations for: (a) printing and/or publication of decisions, resolutions,

training materials and educational publications; (b) construction, repair, maintenance and improvement of the Commission's central and regional facilities; (c) purchase of books, journals, periodicals and equipment, maintenance and improvement of the central file of vouchers and other documents of the Commission; (d) for other official purposes, subject to appropriate accounting and auditing rules and regulations.

6. Augmentation of Any Item in the Appropriations of the Commission on Audit. Pursuant to Section 25 (5) of Article VI of the Constitution, the Chairman of the Commission on Audit is hereby authorized to augment any item in the general appropriations law for the Commission from savings in other items of the COA appropriations.

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

#### A. PROGRAMS AND ACTIVITIES

|   | Personal<br>Services | Maintenance<br>and Other<br>Operating<br>Expenses | Capital<br>Outlays | Total       |
|---|----------------------|---|--------------------|-------------|
| <b>I. General Administration and Support</b>  |                      |   |                    |             |
| <b>a. General Administration and Support Services</b>   |                      |   |                    |             |
| <b>1. Central Office</b>  |                      |   |                    |             |
| a. General management and supervision   | P 217,653,000 P      | 62,212,000 P                                      | 5,000,000 P        | 284,865,000 |
| b. Administration of personnel benefits   | 265,196,000          |   |                    | 265,196,000 |
| Sub-total, Central Office   | 482,849,000          | 62,212,000  | 5,000,000          | 550,061,000 |
| <b>2. Regional Offices</b>  |                      |   |                    |             |
| a. CAR  | 2,717,000            | 734,000   |                    | 3,451,000   |
| b. Region I   | 3,789,000            | 742,000   |                    | 4,531,000   |
| c. Region II  | 3,949,000            | 1,232,000   |                    | 5,181,000   |
| d. Region III   | 3,680,000            | 686,000   |                    | 4,366,000   |
| e. Region IV  | 3,781,000            | 826,000   |                    | 4,607,000   |
| f. Region V   | 3,928,000            | 905,000   |                    | 4,833,000   |
| g. Region VI  | 3,920,000            | 1,245,000   |                    | 5,165,000   |
| h. Region VII   | 3,627,000            | 1,376,000   |                    | 5,003,000   |
| i. Region VIII  | 3,659,000            | 1,524,000   |                    | 5,183,000   |
| j. Region IX  | 3,915,000            | 1,131,000   |                    | 5,046,000   |
| k. Region X   | 3,692,000            | 1,355,000   |                    | 5,047,000   |
| l. Region XI  | 3,739,000            | 1,131,000   |                    | 4,870,000   |
| m. Region XII   | 3,565,000            | 1,080,000   |                    | 4,645,000   |
| n. ARMM   | 1,712,000            | 621,000   |                    | 2,333,000   |
| Sub-total, Regional Offices   | 49,673,000           | 14,588,000  |                    | 64,261,000  |
| Sub-total, General Administrative Support   | 532,522,000          | 76,800,000  | 5,000,000          | 614,322,000 |
| <b>II. Support to Operations</b>  |                      |   |                    |             |
| <b>a. Auditing Services</b>   |                      |   |                    |             |
| <b>1. Central Office</b>  |                      |   |                    |             |
| a. Formulation and development of operating standards and administrative techniques for the implementation of auditing rules and regulations in national offices/agencies | 11,307,000           | 685,000   |                    | 11,992,000  |

|  |            |           |            |
|--|------------|-----------|------------|
| b. Formulation and development of operating standards and administrative techniques for the implementation of auditing rules and regulations in local offices/agencies   | 5,261,000  | 330,000   | 5,591,000  |
| c. Formulation and development of operating standards and administrative techniques for the implementation of auditing rules and regulations in corporate offices/agencies   | 8,003,000  | 400,000   | 8,403,000  |
| d. Legal assistance to auditing units in relation to auditing services   | 1,629,000  | 210,000   | 1,839,000  |
| e. Investigation and adjudication of cases concerning irregularities/anomalies in the disbursements of funds in the national, local and corporate agencies/offices   | 1,636,000  | 300,000   | 1,936,000  |
| f. Development and conduct of comprehensive training, programs for commission personnel and clientele agencies: including the provision of auditing materials and the dissemination of information involving laws, rules and regulations | 6,628,000  | 2,200,000 | 8,828,000  |
| g. Extension of financial management consultancy services to government agencies   | 6,957,000  | 792,000   | 7,749,000  |
| Sub-total, a.1   | 41,421,000 | 4,917,000 | 46,338,000 |

2. Regional Offices

|  |            |           |            |
|--|------------|-----------|------------|
| a. Legal assistance to auditing units in relation to auditing services |            |           |            |
| 1. CAR   | 933,000    | 137,000   | 1,070,000  |
| 2. Region I  | 803,000    | 108,000   | 911,000    |
| 3. Region II   | 843,000    | 112,000   | 955,000    |
| 4. Region III  | 796,000    | 85,000    | 881,000    |
| 5. Region IV   | 865,000    | 117,000   | 982,000    |
| 6. Region V  | 847,000    | 121,000   | 968,000    |
| 7. Region VI   | 805,000    | 134,000   | 939,000    |
| 8. Region VII  | 840,000    | 146,000   | 986,000    |
| 9. Region VIII   | 711,000    | 145,000   | 856,000    |
| 10. Region IX  | 846,000    | 125,000   | 971,000    |
| 11. Region X   | 962,000    | 158,000   | 1,120,000  |
| 12. Region XI  | 891,000    | 169,000   | 1,060,000  |
| 13. Region XII   | 727,000    | 125,000   | 852,000    |
| 14. ARMM   | 252,000    | 38,000    | 290,000    |
| Sub-total, a.2.a   | 11,121,000 | 1,720,000 | 12,841,000 |

b. Technical services necessary for the discharge of commission functions

|               |           |         |           |
|---------------|-----------|---------|-----------|
| 1. CAR        | 341,000   | 59,000  | 400,000   |
| 2. Region I   | 1,074,000 | 153,000 | 1,227,000 |
| 3. Region II  | 526,000   | 75,000  | 601,000   |
| 4. Region III | 1,266,000 | 143,000 | 1,409,000 |
| 5. Region IV  | 1,433,000 | 196,000 | 1,629,000 |
| 6. Region V   | 979,000   | 132,000 | 1,111,000 |
| 7. Region VI  | 979,000   | 157,000 | 1,136,000 |
| 8. Region VII | 1,505,000 | 243,000 | 1,748,000 |

|                |           |         |           |
|----------------|-----------|---------|-----------|
| 9. Region VIII | 1,385,000 | 253,000 | 1,638,000 |
| 10. Region IX  | 705,000   | 107,000 | 812,000   |
| 11. Region X   | 1,266,000 | 214,000 | 1,480,000 |
| 12. Region XI  | 1,385,000 | 264,000 | 1,649,000 |
| 13. Region XII | 920,000   | 153,000 | 1,073,000 |
| 14. ARMM       | 60,000    | 41,000  | 101,000   |

|                  |            |           |            |
|------------------|------------|-----------|------------|
| Sub-total, a.2.b | 13,824,000 | 2,190,000 | 16,014,000 |
|------------------|------------|-----------|------------|

|                                  |            |           |            |
|----------------------------------|------------|-----------|------------|
| Sub-total, Support to Operations | 66,366,000 | 8,827,000 | 75,193,000 |
|----------------------------------|------------|-----------|------------|

## III. Operations

## a. Auditing Services

## 1. Central Office

|  |             |           |             |
|--|-------------|-----------|-------------|
| a. Audit of accounts and transactions pertaining to revenue and receipts, expenditures and uses of funds and property including allowances, merit increases and salary increases of corporate agencies and their subsidiaries as well as the conduct of fraud audits | 276,694,000 | 1,351,000 | 278,045,000 |
|--|-------------|-----------|-------------|

|   |             |           |             |
|---|-------------|-----------|-------------|
| b. Audit of accounts and transactions pertaining to revenue and receipts, expenditures and uses of funds and property in government foreign operations and of the national government units other than regional operations including conduct of fraud audits and monitoring audit of public debts | 101,131,000 | 3,910,000 | 105,041,000 |
|---|-------------|-----------|-------------|

|  |            |         |            |
|--|------------|---------|------------|
| c. Audit of accounts and transactions pertaining to revenue and receipts, expenditures and uses of funds and property in the local government units other than regional operations including conduct of fraud audits | 17,186,000 | 300,000 | 17,486,000 |
|--|------------|---------|------------|

|   |            |           |            |
|---|------------|-----------|------------|
| d. Performance audit services rendered to government entities concerning subsidies and counterpart funding by the national government | 12,325,000 | 1,100,000 | 13,425,000 |
|---|------------|-----------|------------|

|  |            |         |            |
|--|------------|---------|------------|
| e. Technical services necessary for the discharge of commission functions including monitoring, analysis and evaluation of prices of goods and services purchased by government agencies | 15,406,000 | 700,000 | 16,106,000 |
|--|------------|---------|------------|

|   |         |        |         |
|---|---------|--------|---------|
| f. Auditing services for national cash and banking operations including audit of the accountability of accountable officers and the examination of daily balance of cash books and records of the National Treasury | 652,000 | 49,000 | 701,000 |
|---|---------|--------|---------|

|                |             |           |             |
|----------------|-------------|-----------|-------------|
| Sub-total, a.1 | 423,394,000 | 7,410,000 | 430,804,000 |
|----------------|-------------|-----------|-------------|

## 2. Regional Offices

|               |            |  |            |
|---------------|------------|--|------------|
| a. CAR        | 27,833,000 |  | 27,833,000 |
| b. Region I   | 34,737,000 |  | 34,737,000 |
| c. Region II  | 30,776,000 |  | 30,776,000 |
| d. Region III | 44,627,000 |  | 44,627,000 |
| e. Region IV  | 67,956,000 |  | 67,956,000 |
| f. Region V   | 38,665,000 |  | 38,665,000 |
| g. Region VI  | 49,770,000 |  | 49,770,000 |

|  |                        |                     |                                    |
|--|------------------------|---------------------|------------------------------------|
| h. Region VII  | 39,436,000             |                     | 39,436,000                         |
| i. Region VIII   | 40,812,000             |                     | 40,812,000                         |
| j. Region IX   | 30,923,000             |                     | 30,923,000                         |
| k. Region X  | 43,627,000             |                     | 43,627,000                         |
| l. Region XI   | 37,252,000             |                     | 37,252,000                         |
| m. Region XII  | 21,595,000             |                     | 21,595,000                         |
| n. ARMM  | 16,369,000             |                     | 16,369,000                         |
| Sub-total, a.2   | 524,378,000            |                     | 524,378,000                        |
| Sub-total, a   | 947,772,000            | 7,410,000           | 955,182,000                        |
| <b>b. Government Accountancy and Statistical Services</b>  |                        |                     |                                    |
| 1. Management and custody of the general accounts of the government  | 762,000                | 297,000             | 1,059,000                          |
| 2. Preparation of the annual and other financial reports of the government and such other reports as may be required by the Commission | 7,197,000              | 490,000             | 7,687,000                          |
| Sub-total, b   | 7,959,000              | 787,000             | 8,746,000                          |
| Sub-total, Operations  | 955,731,000            | 8,197,000           | 963,928,000                        |
| <b>TOTAL PROGRAMS AND ACTIVITIES</b>   | <b>P 1,554,619,000</b> | <b>P 93,824,000</b> | <b>P 5,000,000 P 1,653,443,000</b> |

**New Appropriations, by Object of Expenditures**

=====

(In thousand Pesos)

**A. Programs/Locally-Funded Projects**

**Current Operating Expenditures**

**Personal Services**

Salaries of Permanent Positions

1,084,703

Total Salaries

1,084,703

**Other Compensation**

Terminal Leave Benefits

13,576

Pag-I.B.I.G. Contributions

16,670

Medicare Premiums

6,251

Employees Compensation Insurance Premiums (ECIP)

5,001

Overtime Pay

31,410

Representation and Transportation Allowance

130,749

Honoraria

188

Bonuses and Incentives

102,058

Pensions

800

Step Increments for Merit and Length of Service

10,847

Personnel Economic Relief Allowance

53,244

Additional P500 Allowance

81,972

Clothing/Uniform Allowance

17,150

Total Other Compensation

469,916

01 Total Personal Services

1,554,619

## Maintenance and Other Operating Expenses

|   |           |
|---|-----------|
| 02 Travelling Expenses                                | 9,117     |
| 03 Communication Services                             | 1,355     |
| 04 Repair and Maintenance of Government Facilities    | 3,955     |
| 05 Repair and Maintenance of Government Vehicles      | 1,131     |
| 06 Transportation Services                            | 630       |
| 07 Supplies and Materials                             | 10,548    |
| 08 Rents  | 200       |
| 14 Water/Illumination and Power                       | 8,223     |
| 15 Social Security Benefits, Rewards and Other Claims | 39,645    |
| 17 Training and Seminars Expenses                     | 1,244     |
| 18 Extraordinary and Miscellaneous Expenses           | 1,710     |
| 19 Confidential and Intelligence Expenses             | 5,000     |
| 23 Advertising and Publication Expenses               | 570       |
| 24 Fidelity Bonds and Insurance Premiums              | 636       |
| 29 Other Services                                     | 9,860     |
|   | -----     |
| Total Maintenance and Other Operating Expenses        | 93,824    |
|   | -----     |
| Total Current Operating Expenditures                  | 1,648,443 |
|   | -----     |
| Capital Outlays                                       |           |
| 35 Buildings and Structures Outlay                    | 4,000     |
| 36 Furniture, Fixture, Equipment and Books Outlay     | 1,000     |
|   | -----     |
| Total Capital Outlays                                 | 5,000     |
|   | -----     |
| TOTAL NEW APPROPRIATIONS                              | 1,653,443 |
|   | =====     |

GENERAL SUMMARY  
COMMISSION ON AUDIT

Current Operating Expenditures

|   | <u>Personal<br/>Services</u> | <u>Maintenance<br/>and Other<br/>Operating<br/>Expenses</u> | <u>Capital<br/>Outlays</u> | <u>Total</u>    |
|---|------------------------------|---|----------------------------|-----------------|
| A. Commission on Audit                        | P 1,554,619,000              | P 93,824,000  | P 5,000,000                | P 1,653,443,000 |
| Total New Appropriations, Commission on Audit | P 1,554,619,000              | P 93,824,000  | P 5,000,000                | P 1,653,443,000 |