

XXX. COMMISSION ON AUDIT

For general administration and support services, auditing services, government accountancy and statistical services including locally-funded projects as indicated hereunder.....P 2,352,951,000

New Appropriations, by Program/Project

	<u>Current Operating Expenditures</u>			<u>Total</u>
	<u>Personal Services</u>	<u>Maintenance and Other Operating Expenses</u>	<u>Capital Outlays</u>	
A. PROGRAMS				
I. General Administration and Support				
a. General Administration and Support Services	P 263,800,000	P 89,734,000		P 353,534,000
b. Productivity Incentive Benefits	28,394,000			28,394,000
Sub-Total, General Administration and Support	292,194,000	89,734,000		381,928,000
II. Support to Operations				
a. Auditing Services	154,173,000	20,360,000		174,533,000
Sub-Total, Support to Operations	154,173,000	20,360,000		174,533,000
III. Operations				
a. Auditing Services	1,694,174,000	32,577,000		1,726,751,000
b. Government Accountancy and Statistical Services	11,837,000	1,187,000		13,024,000
Sub-Total, Operations	1,706,011,000	33,764,000		1,739,775,000
Total, Programs	2,152,378,000	143,858,000		2,296,236,000
B. PROJECTS				
I. Locally-Funded Projects				
a. Buildings and Structures Outlay			10,000,000	10,000,000
1. Construction of regional office buildings (Regions VI, VII, XII, ARMM and CARAGA)			6,000,000	6,000,000
2. Construction of perimeter fence in Regional Office No. III			2,000,000	2,000,000
3. Repair and renovation of office buildings (CAR, Regions V, VIII and XI)			2,000,000	2,000,000
b. Purchase of Furniture, Fixtures, Equipment and Books			1,715,000	1,715,000
c. Computerization Program			45,000,000	45,000,000

Sub-Total, Locally-Funded Projects		56,715,000	56,715,000
Total, Projects		56,715,000	56,715,000
TOTAL NEW APPROPRIATIONS	P 2,152,378,000 P 143,858,000 P	56,715,000 P	2,352,951,000

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. 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.

4. 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. 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.

5. 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:

PROGRAMS AND ACTIVITIES

Current Operating Expenditures

	Personal Services	Maintenance and Other Operating Expenses	Capital Outlays	Total
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I. General Administration and Support

a. General Administration and Support Services

1. Central Office	P 234,320,000 P	77,797,000		P 312,117,000
a. General Management and Supervision	234,320,000	77,797,000		312,117,000
2. Regional Offices	29,480,000	11,937,000		41,417,000
a. CAR	1,829,000	741,000		2,570,000
b. Region I	2,098,000	726,000		2,824,000
c. Region II	2,284,000	926,000		3,210,000
d. Region III	1,904,000	722,000		2,626,000
e. Region IV	2,335,000	877,000		3,212,000

f. Region V	2,255,000	891,000	3,146,000
g. Region VI	2,173,000	716,000	2,889,000
h. Region VII	2,110,000	1,049,000	3,159,000
i. Region VIII	2,841,000	1,040,000	3,881,000
j. Region IX	2,255,000	900,000	3,155,000
k. Region X	2,117,000	1,031,000	3,148,000
l. Region XI	2,179,000	727,000	2,906,000
m. Region XII	2,184,000	926,000	3,110,000
n. ARMM	916,000	665,000	1,581,000
b. Productivity Incentive Benefits	28,394,000		28,394,000
Sub-Total, General Administration and Support	292,194,000	89,734,000	381,928,000
II. Support to Operations			
a. Auditing Services			
1. Central Office	41,326,000	12,155,000	53,481,000
a. Formulation and development of operating standards and administrative techniques for the implementation of auditing rules and regulations in national offices/agencies	12,058,000	484,000	12,542,000
b. Formulation and development of operating standards and administrative techniques for the implementation of auditing rules and regulations in local offices/agencies	1,981,000	385,000	2,366,000
c. Formulation and development of operating standards and administrative techniques for the implementation of auditing rules and regulations in corporate offices/agencies	2,014,000	656,000	2,670,000
d. Legal assistance to auditing units in relation to auditing services	1,654,000	628,000	2,282,000
e. Investigation and adjudication of cases concerning irregularities/anomalies in the disbursements and collection of funds in the national, local and corporate agencies	2,391,000	492,000	2,883,000
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	11,781,000	7,860,000	19,641,000

g. Development, installation and maintenance of in-house financial and other management information systems and extension of financial management consultancy services to government agencies, including development and installation of similar management information systems	9,447,000	1,650,000	11,097,000
2. Regional Offices	112,847,000	8,205,000	121,052,000
a. Legal assistance to auditing units in relation to auditing services	50,771,000	4,092,000	54,863,000
1. CAR	2,547,000	257,000	2,804,000
2. Region I	3,754,000	251,000	4,005,000
3. Region II	2,720,000	330,000	3,050,000
4. Region III	4,088,000	245,000	4,333,000
5. Region IV	4,765,000	315,000	5,080,000
6. Region V	3,776,000	288,000	4,064,000
7. Region VI	3,677,000	248,000	3,925,000
8. Region VII	4,872,000	393,000	5,265,000
9. Region VIII	4,317,000	360,000	4,677,000
10. Region IX	3,232,000	303,000	3,535,000
11. Region X	4,490,000	353,000	4,843,000
12. Region XI	4,599,000	246,000	4,845,000
13. Region XII	3,358,000	269,000	3,627,000
14. ARMM	576,000	234,000	810,000
b. Technical services necessary for the discharge of commission functions	62,076,000	4,113,000	66,189,000
1. CAR	2,757,000	257,000	3,014,000
2. Region I	4,895,000	251,000	5,146,000
3. Region II	5,217,000	330,000	5,547,000
4. Region III	4,895,000	245,000	5,140,000
5. Region IV	4,647,000	315,000	4,962,000
6. Region V	5,191,000	292,000	5,483,000
7. Region VI	5,164,000	252,000	5,416,000
8. Region VII	4,570,000	393,000	4,963,000

9. Region VIII	3,978,000	363,000	4,341,000
10. Region IX	5,217,000	307,000	5,524,000
11. Region X	4,695,000	359,000	5,054,000
12. Region XI	4,895,000	246,000	5,141,000
13. Region XII	4,520,000	269,000	4,789,000
14. ARMM	1,435,000	234,000	1,669,000
Sub-Total, Support to Operations	154,173,000	20,360,000	174,533,000
III. Operations			
a. Auditing Services	1,694,174,000	32,577,000	1,726,751,000
1. Central Office	547,952,000	14,029,000	561,981,000
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 audit	245,213,000	3,818,000	249,031,000
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, including conduct of fraud audit and audit of public debts	202,034,000	4,961,000	206,995,000
c. Audit of accounts and transactions pertaining to revenue and receipts, expenditures and uses of funds and property including conduct of fraud audit in local government units	43,778,000	1,070,000	44,848,000
d. Special audit services, including fraud audit, rendered to all government agencies, as well as to non-government entities, concerning subsidies and counterpart funding by the national government	20,839,000	2,280,000	23,119,000
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	31,651,000	1,830,000	33,481,000
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	4,437,000	70,000	4,507,000

2. Regional Offices	1,146,222,000	18,548,000	1,164,770,000
a. CAR	58,518,000	1,165,000	59,683,000
b. Region I	77,594,000	1,142,000	78,736,000
c. Region II	68,379,000	1,425,000	69,804,000
d. Region III	104,716,000	1,070,000	105,786,000
e. Region IV	147,874,000	1,317,000	149,191,000
f. Region V	82,837,000	1,331,000	84,168,000
g. Region VI	106,216,000	1,143,000	107,359,000
h. Region VII	87,017,000	1,751,000	88,768,000
i. Region VIII	81,382,000	1,699,000	83,081,000
j. Region IX	62,763,000	1,418,000	64,181,000
k. Region X	97,509,000	1,662,000	99,171,000
l. Region XI	85,361,000	1,123,000	86,484,000
m. Region XII	52,463,000	1,246,000	53,709,000
n. ARMM	33,593,000	1,056,000	34,649,000
b. Government Accountancy and Statistical Services	11,837,000	1,187,000	13,024,000
1. Management and custody of the general accounts of the government	1,937,000	434,000	2,371,000
2. Preparation of the annual and other financial reports of the government and such other report as may be required by the Commission	9,900,000	753,000	10,653,000
Sub-Total, Operations	1,706,011,000	33,764,000	1,739,775,000
TOTAL, PROGRAMS AND ACTIVITIES	P 2,152,378,000	P 143,858,000	P 2,296,236,000

New Appropriations, by Object of Expenditures

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(In Thousand Pesos)

A. Programs/Locally-Funded Projects

Current Operating Expenditures

Personal Services

Salaries of Permanent Positions

1,549,613

Total Salaries/Wages

1,549,613

Other Compensation

Terminal Leave Benefits	24,350
PAG-IBIG Contributions	17,036
Medicare Premiums	6,391
Employees Compensation Insurance Premiums (ECIP)	5,112
Representation and Transportation Allowance	134,918
Honoraria	188
Year-End Bonus and Cash Gift	143,331
Pensions	1,256
Step Increments for Length of Service	15,497
Personnel Economic Relief Allowance	76,554
Additional P500 Allowance	83,802
Clothing/Uniform Allowance	28,394
Productivity Incentive Benefits	28,394
Others	37,542

Total Other Compensation

602,765

01 Total Personal Services

2,152,378

Maintenance and Other Operating Expenses

02 Travelling Expenses	23,968
03 Communication Services	2,123
04 Repair and Maintenance of Government Facilities	4,541
05 Repair and Maintenance of Government Vehicles	1,332
06 Transportation Services	934
07 Supplies and Materials	20,661
08 Rents	400
14 Water, Illumination and Power Services	10,803
15 Social Security Benefits, Rewards and Other Claims	48,221
17 Training and Seminar Expenses	7,168
18 Extraordinary and Miscellaneous Expenses	2,190
19 Confidential and Intelligence Expenses	3,800
23 Gasoline, Oil and Lubricants	1,073
24 Fidelity Bonds and Insurance Premiums	679
29 Other Services	15,965

Total Maintenance and Other Operating Expenses

143,858

Total Current Operating Expenditures

2,296,236

Capital Outlays

35 Buildings and Structures Outlay	10,000
36 Furniture, Fixtures, Equipment and Books Outlay	46,715

Total Capital Outlays

56,715

TOTAL NEW APPROPRIATIONS

2,352,951

GENERAL SUMMARY
COMMISSION ON AUDIT

Current Operating Expenditures

	<u>Personal Services</u>	<u>Maintenance and Other Operating Expenses</u>	<u>Capital Outlays</u>	<u>Total</u>
A. Commission on Audit	P 2,152,378,000	P 143,858,000	P 56,715,000	P 2,352,951,000
Total New Appropriations, Commission on Audit	P 2,152,378,000	P 143,858,000	P 56,715,000	P 2,352,951,000