

XXXI. COMMISSION ON AUDIT

For general administration and support, support to operations and operations, including locally-funded project as indicated hereunder P 3,803,311,000

New Appropriations, by Program/Project
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				Current_Operating_Expenditures			
				Personal Services____	Maintenance and Other Operating Expenses____	Capital Outlays____	____Total
A. PROGRAMS							
I. General Administration and Support							
a. General Administration and Support Services				P 146,274,000	P 83,126,000	P	P 229,400,000
Sub-Total, General Administration and Support				146,274,000	83,126,000		229,400,000
II. Support to Operations							
a. Auditing Services				270,602,000	25,099,000		295,701,000
Sub-Total, Support to Operations				270,602,000	25,099,000		295,701,000
III. Operations							
a. Auditing Services				3,126,840,000	65,645,000		3,192,485,000
b. Government Accountancy and Statistical Services				27,994,000	481,000		28,475,000
Sub-Total, Operations				3,154,834,000	66,126,000		3,220,960,000
Total, Programs				3,571,710,000	174,351,000		3,746,061,000
B. PROJECT							
I. Locally-Funded Project(s)							
a. Accounting System Simplification and Computerization Project					10,400,000	46,850,000	57,250,000
Sub-Total, Locally-Funded Project(s)					10,400,000	46,850,000	57,250,000
Total, Project					10,400,000	46,850,000	57,250,000
TOTAL NEW APPROPRIATIONS				P 3,571,710,000	P 184,751,000	P 46,850,000	P 3,803,311,000
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Special Provisions

1. Assessments Levied by the Corporate Audit Office. The COA through its Corporate Audit Office shall assess GOCCs for the cost of audit services rendered in accordance with the provisions of E.O. No. 271 dated July 25, 1987. Proceeds from such assessments, including receipts derived from other sources authorized by P.D. No. 1445 or the Government Auditing Code of the Philippines, 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 LGUs pursuant to P.D. No. 1445, shall be remitted to the National Treasury.

3. Submission of Annual Commission on Audit Report. The COA shall submit to Congress and to the President of the Philippines 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 GOCCs and non-government entities subject to its audit, and recommend measures necessary to improve their effectiveness and efficiency, by province and city.

4. Appropriations for Programs and Specific 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
I. General Administration and Support					
a. General Administration and Support Services					
1. Central Office	P	89,862,000	P	31,463,000	P 121,325,000
a. General management and supervision		89,862,000	P	31,463,000	121,325,000
2. Regional Offices		56,412,000		51,663,000	108,075,000
a. Cordillera Administrative Region		3,161,000		2,423,000	5,584,000
b. Region I		3,738,000		3,947,000	7,685,000
c. Region II		4,340,000		3,502,000	7,842,000
d. Region III		3,907,000		3,526,000	7,433,000
e. Region IV		4,494,000		1,420,000	5,914,000
f. Region V		4,200,000		2,936,000	7,136,000
g. Region VI		3,912,000		2,628,000	6,540,000
h. Region VII		4,133,000		5,437,000	9,570,000
i. Region VIII		5,022,000		4,720,000	9,742,000

j. Region IX	3,691,000	3,639,000	7,330,000
k. Region X	4,477,000	3,869,000	8,346,000
l. Region XI	3,691,000	3,438,000	7,129,000
m. Region XII	3,843,000	4,006,000	7,849,000
n. ARMM	1,782,000	4,263,000	6,045,000
o. Region XIII	2,021,000	1,909,000	3,930,000
Sub-Total, General Administration and Support	146,274,000	83,126,000	229,400,000
II. Support to Operations			
a. Auditing Services			
1. Central Office	78,065,000	13,239,000	91,304,000
a. Formulation and development of operating standards and administrative techniques for the implementation of auditing rules and regulations in national offices/agencies	23,709,000	5,169,000	28,878,000
b. Formulation and development of operating standards and administrative techniques for the implementation of auditing rules and regulations in local offices/agencies	5,672,000	2,674,000	8,346,000
c. Formulation and development of operating standards and administrative techniques for the implementation of auditing rules and regulations in corporate offices/agencies	6,883,000	2,823,000	9,706,000
d. Legal assistance to auditing units in relation to auditing services	9,900,000	897,000	10,797,000
e. Investigation and adjudication of cases concerning irregularities/anomalies in the disbursements and collection of funds in the national, local and corporate agencies	5,302,000	1,028,000	6,330,000
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	10,600,000	310,000	10,910,000

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	15,999,000	338,000	16,337,000
2. Regional Offices	192,537,000	11,860,000	204,397,000
a. Legal assistance to auditing units in relation to auditing services	82,331,000	5,885,000	88,216,000
1. Cordillera Administrative Region	4,152,000	355,000	4,507,000
2. Region I	5,974,000	322,000	6,296,000
3. Region II	4,348,000	394,000	4,742,000
4. Region III	6,504,000	477,000	6,981,000
5. Region IV	7,719,000	248,000	7,967,000
6. Region V	6,098,000	383,000	6,481,000
7. Region VI	6,020,000	534,000	6,554,000
8. Region VII	8,124,000	210,000	8,334,000
9. Region VIII	6,883,000	576,000	7,459,000
10. Region IX	5,126,000	405,000	5,531,000
11. Region X	7,319,000	386,000	7,705,000
12. Region XI	7,396,000	483,000	7,879,000
13. Region XII	5,383,000	477,000	5,860,000
14. ARMM	956,000	405,000	1,361,000
15. Region XIII	329,000	230,000	559,000
b. Technical services necessary for the discharge of the Commission's functions	110,206,000	5,975,000	116,181,000
1. Cordillera Administrative Region	4,848,000	430,000	5,278,000
2. Region I	8,346,000	441,000	8,787,000
3. Region II	8,853,000	404,000	9,257,000
4. Region III	8,466,000	546,000	9,012,000
5. Region IV	8,236,000	232,000	8,468,000

6. Region V	8,990,000	219,000	9,209,000
7. Region VI	8,671,000	455,000	9,126,000
8. Region VII	7,860,000	476,000	8,336,000
9. Region VIII	6,967,000	517,000	7,484,000
10. Region IX	8,809,000	420,000	9,229,000
11. Region X	8,142,000	441,000	8,583,000
12. Region XI	8,515,000	294,000	8,809,000
13. Region XII	7,716,000	470,000	8,186,000
14. ARMM	2,548,000	400,000	2,948,000
15. Region XIII	3,239,000	230,000	3,469,000
Sub-Total, Support to Operations	270,602,000	25,099,000	295,701,000

III. Operations

a. Auditing Services	3,126,840,000	65,645,000	3,192,485,000
1. Central Office	996,756,000	17,391,000	1,014,147,000
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	520,270,000	1,766,000	522,036,000
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	342,632,000	9,117,000	351,749,000
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	79,120,000	5,645,000	84,765,000
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	43,055,000	434,000	43,489,000
e. 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	1,944,000	413,000	2,357,000
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	9,735,000	16,000	9,751,000
2. Regional Offices	2,130,084,000	48,254,000	2,178,338,000
a. Cordillera Administrative Region	109,916,000	3,553,000	113,469,000
b. Region I	143,459,000	2,400,000	145,859,000
c. Region II	127,030,000	2,444,000	129,474,000
d. Region III	192,046,000	3,948,000	195,994,000
e. Region IV	271,805,000	5,166,000	276,971,000
f. Region V	156,242,000	3,021,000	159,263,000
g. Region VI	193,910,000	2,836,000	196,746,000
h. Region VII	162,600,000	3,473,000	166,073,000
i. Region VIII	158,832,000	2,072,000	160,904,000
j. Region IX	121,664,000	2,218,000	123,882,000
k. Region X	153,853,000	4,481,000	158,334,000
l. Region XI	146,177,000	4,781,000	150,958,000
m. Region XII	94,033,000	2,695,000	96,728,000
n. ARMM	60,801,000	332,000	61,133,000
o. Region XIII	37,716,000	4,834,000	42,550,000
b. Government Accountancy and Statistical Services	27,994,000	481,000	28,475,000
1. Management and custody of the general accounts of the government	3,990,000	164,000	4,154,000
2. Preparation of the annual and other financial reports of the government and such other			

report as may be required by the Commission

Sub-Total, Operations

TOTAL, PROGRAMS AND ACTIVITIES

GENERAL SUMMARY
COMMISSION ON AUDIT

24,004,000	317,000	24,321,000
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3,154,834,000	66,126,000	3,220,960,000
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P 3,571,710,000	P 174,351,000	P 3,746,061,000
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Current_Operating_Expenditures

	Personal Services____	Maintenance and Other Operating Expenses____	Capital Outlays____	Total
A. Commission on Audit	P 3,571,710,000	P 184,751,000	P 46,850,000	P 3,803,311,000
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Total New Appropriations, Commission on Audit	P 3,571,710,000	P 184,751,000	P 46,850,000	P 3,803,311,000
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