

XXXI. COMMISSION ON AUDIT

Appropriations/Obligations

(In Thousand Pesos)

<u>Description</u>	<u>( Obligation-Based )</u>		<u>( Cash-Based )</u>	
	2017	2018	2019	
			COA	Recommendation
New General Appropriations	10,113,277	11,228,352	( 12,383,110)	10,945,988
General Fund	10,113,277	11,228,352	( 12,383,110)	10,945,988
Automatic Appropriations	850,764	924,232	( 1,016,937)	631,381
Grant Proceeds	8,512			
Retirement and Life Insurance Premiums	842,252	924,232	( 1,016,937)	631,381
Continuing Appropriations	361,034	252,094		
Unobligated Releases for Capital Outlays				
R.A. No. 10717	332,517			
R.A. No. 10924		225,141		
Unobligated Releases for MOOE				
R.A. No. 10717	28,517			
R.A. No. 10924		26,953		
Budgetary Adjustment(s)	348,749			
Transfer(s) from:				
Miscellaneous Personnel Benefits Fund	184,920			
Pension and Gratuity Fund	163,829			
Total Available Appropriations	11,673,824	12,404,678	( 13,400,047)	11,577,369
Unused Appropriations	( 600,139)	( 252,094)		
Unreleased Appropriation	( 156,681)			
Unobligated Allotment	( 443,458)	( 252,094)		
TOTAL OBLIGATIONS	11,073,685	12,152,584	( 13,400,047)	11,577,369

EXPENDITURE PROGRAM  
(in pesos)

GAS / STO / OPERATIONS / PROJECTS	<u>( Obligation-Based )</u>		<u>( Cash-Based )</u>
	2017 Actual	2018 Current	2019 Proposed
	General Administration and Support	5,203,809,000	5,740,893,000
Regular	5,203,809,000	5,740,893,000	4,609,445,000
PS	4,418,707,000	5,180,626,000	4,152,344,000
MOOE	491,860,000	392,457,000	438,769,000
CO	293,242,000	167,810,000	18,332,000

Support to Operations	<u>413,214,000</u>	<u>497,484,000</u>	<u>453,094,000</u>
Regular	<u>413,214,000</u>	<u>353,753,000</u>	<u>453,094,000</u>
PS	400,878,000	340,778,000	414,037,000
MOOE	12,245,000	12,975,000	39,057,000
CO	91,000		
Projects / Purpose		<u>143,731,000</u>	
CO		143,731,000	
Operations	<u>5,456,662,000</u>	<u>5,914,207,000</u>	<u>6,514,830,000</u>
Regular	<u>5,456,662,000</u>	<u>5,914,207,000</u>	<u>6,514,830,000</u>
PS	5,353,066,000	5,838,761,000	6,437,915,000
MOOE	103,580,000	75,446,000	76,915,000
CO	16,000		
TOTAL AGENCY BUDGET	<u>11,073,685,000</u>	<u>12,152,584,000</u>	<u>11,577,369,000</u>
Regular	<u>11,073,685,000</u>	<u>12,008,853,000</u>	<u>11,577,369,000</u>
PS	10,172,651,000	11,360,165,000	11,004,296,000
MOOE	607,685,000	480,878,000	554,741,000
CO	293,349,000	167,810,000	18,332,000
Projects / Purpose		<u>143,731,000</u>	
CO		143,731,000	

STAFFING SUMMARY

	<u>2017</u>	<u>2018</u>	<u>2019</u>
TOTAL STAFFING			
Total Number of Authorized Positions	14,102	14,102	14,102
Total Number of Filled Positions	8,067	8,343	8,343

Proposed New Appropriations Language

For general administration and support, support to operations, and operations, as indicated hereunder.....P (12,383,110,000) P 10,945,988,000  
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PROPOSED 2019 ( Cash-Based )

OPERATIONS BY PROGRAM	<u>PS</u>	<u>MOOE</u>	<u>CO</u>	<u>TOTAL</u>
GOVERNMENT AUDITING PROGRAM	5,693,217,000	74,107,000		5,767,324,000
GOVERNMENT ACCOUNTANCY PROGRAM	73,675,000	864,000		74,539,000
GOVERNMENT FINANCIAL ADJUDICATION PROGRAM	119,969,000	1,944,000		121,913,000

**EXPENDITURE PROGRAM BY CENTRAL / REGIONAL ALLOCATION, 2019 ( Cash-Based )**  
(in pesos)

REGION	PS	MOOE	CO	TOTAL
CENTRAL OFFICE	6,094,099,000	325,583,000	5,732,000	6,425,414,000
Regional Allocation	4,278,816,000	229,158,000	12,600,000	4,520,574,000
Region I - Ilocos	342,019,000	14,653,000		356,672,000
Cordillera Administrative Region (CAR)	210,511,000	16,126,000	1,800,000	228,437,000
Region II - Cagayan Valley	271,131,000	16,435,000	1,800,000	289,366,000
Region III - Central Luzon	415,331,000	14,246,000		429,577,000
Region IVA - CALABARZON	568,819,000	11,204,000		580,023,000
Region IVB - MIMAROPA		10,185,000		10,185,000
Region V - Bicol	284,919,000	16,223,000	1,800,000	302,942,000
Region VI - Western Visayas	385,617,000	16,644,000	1,800,000	404,061,000
Region VII - Central Visayas	249,676,000	16,108,000	1,800,000	267,584,000
Region VIII - Eastern Visayas	281,453,000	14,008,000		295,461,000
Region IX - Zamboanga Peninsula	297,113,000	13,133,000	1,800,000	312,046,000
Region X - Northern Mindanao	319,541,000	14,146,000	1,800,000	335,487,000
Region XI - Davao	240,546,000	15,326,000		255,872,000
Region XII - SOCCSKSARGEN	185,053,000	13,536,000		198,589,000
Region XIII - CARAGA	139,425,000	15,182,000		154,607,000
Autonomous Region in Muslim Mindanao (ARMM)	87,662,000	12,003,000		99,665,000
<b>TOTAL AGENCY BUDGET</b>	<b>10,372,915,000</b>	<b>554,741,000</b>	<b>18,332,000</b>	<b>10,945,988,000</b>

**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 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; (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 LGUs. The amounts appropriated herein includes the requirements for the audit of LGU accounts. The cost of auditing services rendered to LGUs shall be deducted from the national internal revenue 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 GOCCs. 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) Unified Reporting System (URS) or other electronic means for reports not covered by the URS; and
- (b) COA's website.

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

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

New Appropriations, by Programs/Activities/Projects ( Cash-Based ), by Operating Units

		Current Operating Expenditures							
		Personnel Services		Maintenance and Other Operating Expenses		Capital Outlays		Total	
		COA	Recommendation	COA	Recommendation	COA	Recommendation	COA	Recommendation
PROGRAMS									
1000000000000000	General Administration and Support	(5,676,826,000)	4,107,932,000	( 486,769,000)	438,769,000	( 449,943,000)	18,332,000	(6,613,538,000)	4,565,033,000
100000100001000	General Management and Supervision	(1,280,027,000)	489,271,000	( 486,769,000)	438,769,000	( 449,943,000)	18,332,000	(2,216,739,000)	946,372,000
	National Capital Region (NCR)		242,691,000		257,188,000		5,732,000		505,611,000
	Central Office		242,691,000		257,188,000		5,732,000		505,611,000
	Region I - Ilocos		16,603,000		11,457,000				28,060,000
	Regional Office - I		16,603,000		11,457,000				28,060,000
	Cordillera Administrative Region (CAR)		13,638,000		13,100,000		1,800,000		28,538,000
	Regional Office - CAR		13,638,000		13,100,000		1,800,000		28,538,000
	Region II - Cagayan Valley		18,264,000		12,785,000		1,800,000		32,849,000
	Regional Office - II		18,264,000		12,785,000		1,800,000		32,849,000
	Region III - Central Luzon		20,258,000		11,396,000				31,654,000
	Regional Office - III		20,258,000		11,396,000				31,654,000
	Region IVA - CALABARZON		26,091,000		8,572,000				34,663,000
	Regional Office - IVA		26,091,000		8,572,000				34,663,000
	Region IVB - MIMAROPA				7,358,000				7,358,000
	Regional Office - IVB				7,358,000				7,358,000

Region V - Bicol		<u>16,894,000</u>	<u>12,855,000</u>	<u>1,800,000</u>	<u>31,549,000</u>
Regional Office - V		16,894,000	12,855,000	1,800,000	31,549,000
Region VI - Western Visayas		<u>18,770,000</u>	<u>13,440,000</u>	<u>1,800,000</u>	<u>34,010,000</u>
Regional Office - VI		18,770,000	13,440,000	1,800,000	34,010,000
Region VII - Central Visayas		<u>16,148,000</u>	<u>13,046,000</u>	<u>1,800,000</u>	<u>30,994,000</u>
Regional Office - VII		16,148,000	13,046,000	1,800,000	30,994,000
Region VIII - Eastern Visayas		<u>15,746,000</u>	<u>11,150,000</u>		<u>26,896,000</u>
Regional Office - VIII		15,746,000	11,150,000		26,896,000
Region IX - Zamboanga Peninsula		<u>14,989,000</u>	<u>10,297,000</u>	<u>1,800,000</u>	<u>27,086,000</u>
Regional Office - IX		14,989,000	10,297,000	1,800,000	27,086,000
Region X - Northern Mindanao		<u>16,372,000</u>	<u>10,975,000</u>	<u>1,800,000</u>	<u>29,147,000</u>
Regional Office - X		16,372,000	10,975,000	1,800,000	29,147,000
Region XI - Davao		<u>15,429,000</u>	<u>11,675,000</u>		<u>27,104,000</u>
Regional Office - XI		15,429,000	11,675,000		27,104,000
Region XII - SOCCSKSARGEN		<u>13,363,000</u>	<u>11,012,000</u>		<u>24,375,000</u>
Regional Office - XII		13,363,000	11,012,000		24,375,000
Region XIII - CARAGA		<u>12,745,000</u>	<u>12,325,000</u>		<u>25,070,000</u>
Regional Office - XIII		12,745,000	12,325,000		25,070,000
Autonomous Region in Muslim Mindanao (ARMM)		<u>11,270,000</u>	<u>10,138,000</u>		<u>21,408,000</u>
Regional Office - ARMM		11,270,000	10,138,000		21,408,000
100000100002000 Administration of Personnel Benefits	(4,396,799,000)	<u>3,618,661,000</u>		<u>(4,396,799,000)</u>	<u>3,618,661,000</u>
National Capital Region (NCR)		<u>3,618,661,000</u>			<u>3,618,661,000</u>
Central Office		3,618,661,000			3,618,661,000
Sub-total, General Administration and Support	(5,676,826,000)	<u>4,107,932,000</u>	(486,769,000)	<u>438,769,000</u>	(449,943,000)
2000000000000000 Support to Operations	(311,356,000)	<u>378,122,000</u>	(39,057,000)	<u>39,057,000</u>	(350,413,000)
200000100001000 Legal assistance services	(123,888,000)	<u>150,527,000</u>	(363,000)	<u>363,000</u>	(124,251,000)
National Capital Region (NCR)		<u>50,612,000</u>	<u>227,000</u>		<u>50,839,000</u>
Central Office		50,612,000	227,000		50,839,000
Region I - Ilocos		<u>2,642,000</u>	<u>10,000</u>		<u>2,652,000</u>
Regional Office - I		2,642,000	10,000		2,652,000
Cordillera Administrative Region (CAR)		<u>2,785,000</u>	<u>10,000</u>		<u>2,795,000</u>
Regional Office - CAR		2,785,000	10,000		2,795,000
Region II - Cagayan Valley		<u>5,253,000</u>	<u>10,000</u>		<u>5,263,000</u>
Regional Office - II		5,253,000	10,000		5,263,000
Region III - Central Luzon		<u>6,584,000</u>	<u>10,000</u>		<u>6,594,000</u>
Regional Office - III		6,584,000	10,000		6,594,000
Region IVA - CALABARZON		<u>11,121,000</u>	<u>5,000</u>		<u>11,126,000</u>
Regional Office - IVA		11,121,000	5,000		11,126,000
Region IVB - MIMAROPA			<u>5,000</u>		<u>5,000</u>
Regional Office - IVB			5,000		5,000
Region V - Bicol		<u>7,434,000</u>	<u>10,000</u>		<u>7,444,000</u>
Regional Office - V		7,434,000	10,000		7,444,000

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Region VI - Western Visayas	<u>8,447,000</u>	<u>10,000</u>	<u>8,457,000</u>
Regional Office - VI	8,447,000	10,000	8,457,000
Region VII - Central Visayas	<u>8,021,000</u>	<u>10,000</u>	<u>8,031,000</u>
Regional Office - VII	8,021,000	10,000	8,031,000
Region VIII - Eastern Visayas	<u>7,927,000</u>	<u>10,000</u>	<u>7,937,000</u>
Regional Office - VIII	7,927,000	10,000	7,937,000
Region IX - Zamboanga Peninsula	<u>7,852,000</u>	<u>8,000</u>	<u>7,860,000</u>
Regional Office - IX	7,852,000	8,000	7,860,000
Region X - Northern Mindanao	<u>8,238,000</u>	<u>10,000</u>	<u>8,248,000</u>
Regional Office - X	8,238,000	10,000	8,248,000
Region XI - Davao	<u>8,239,000</u>	<u>10,000</u>	<u>8,249,000</u>
Regional Office - XI	8,239,000	10,000	8,249,000
Region XII - SOCCSKSARGEN	<u>6,241,000</u>	<u>6,000</u>	<u>6,247,000</u>
Regional Office - XII	6,241,000	6,000	6,247,000
Region XIII - CARAGA	<u>4,580,000</u>	<u>6,000</u>	<u>4,586,000</u>
Regional Office - XIII	4,580,000	6,000	4,586,000
Autonomous Region in Muslim Mindanao (ARMM)	<u>4,551,000</u>	<u>6,000</u>	<u>4,557,000</u>
Regional Office - ARMM	4,551,000	6,000	4,557,000
100000100002000 Development, installation and maintenance of in-house financial and other management information systems	( 38,188,000) <u>47,773,000</u>	( 35,657,000) <u>35,657,000</u>	( 73,845,000) <u>83,430,000</u>
National Capital Region (NCR)	<u>47,773,000</u>	<u>35,657,000</u>	<u>83,430,000</u>
Central Office	47,773,000	35,657,000	83,430,000
200000100003000 Comprehensive training program for commission personnel, including the provision of auditing materials and the dissemination of information including laws, rules, and regulations	( 20,577,000) <u>23,497,000</u>	( 2,692,000) <u>2,692,000</u>	( 23,269,000) <u>26,189,000</u>
National Capital Region (NCR)	<u>23,497,000</u>	<u>2,692,000</u>	<u>26,189,000</u>
Central Office	23,497,000	2,692,000	26,189,000
200000100004000 Technical assistance rendered to the Commission	( 128,703,000) <u>156,325,000</u>	( 345,000) <u>345,000</u>	( 129,048,000) <u>156,670,000</u>
Region I - Ilocos	<u>14,445,000</u>	<u>22,000</u>	<u>14,467,000</u>
Regional Office - I	14,445,000	22,000	14,467,000
Cordillera Administrative Region (CAR)	<u>11,349,000</u>	<u>27,000</u>	<u>11,376,000</u>
Regional Office - CAR	11,349,000	27,000	11,376,000
Region II - Cagayan Valley	<u>13,593,000</u>	<u>22,000</u>	<u>13,615,000</u>
Regional Office - II	13,593,000	22,000	13,615,000
Region III - Central Luzon	<u>15,319,000</u>	<u>22,000</u>	<u>15,341,000</u>
Regional Office - III	15,319,000	22,000	15,341,000
Region IVA - CALABARZON	<u>19,327,000</u>	<u>22,000</u>	<u>19,349,000</u>
Regional Office - IVA	19,327,000	22,000	19,349,000
Region IVB - MIMAROPA	<u>22,000</u>	<u>22,000</u>	<u>22,000</u>
Regional Office - IVB		22,000	22,000
Region V - Bicol	<u>11,405,000</u>	<u>22,000</u>	<u>11,427,000</u>
Regional Office - V	11,405,000	22,000	11,427,000
Region VI - Western Visayas	<u>11,430,000</u>	<u>22,000</u>	<u>11,452,000</u>
Regional Office - VI	11,430,000	22,000	11,452,000
Region VII - Central Visayas	<u>11,788,000</u>	<u>22,000</u>	<u>11,810,000</u>
Regional Office - VII	11,788,000	22,000	11,810,000
Region VIII - Eastern Visayas	<u>12,391,000</u>	<u>22,000</u>	<u>12,413,000</u>
Regional Office - VIII	12,391,000	22,000	12,413,000

Region IX - Zamboanga Peninsula	11,203,000		22,000	11,225,000
Regional Office - IX	11,203,000		22,000	11,225,000
Region X - Northern Mindanao	10,139,000		22,000	10,161,000
Regional Office - X	10,139,000		22,000	10,161,000
Region XI - Davao	10,626,000		22,000	10,648,000
Regional Office - XI	10,626,000		22,000	10,648,000
Region XII - SOCCSKSARGEN	1,094,000		22,000	1,116,000
Regional Office - XII	1,094,000		22,000	1,116,000
Region XIII - CARAGA	1,590,000		22,000	1,612,000
Regional Office - XIII	1,590,000		22,000	1,612,000
Autonomous Region in Muslim Mindanao (ARMM)	626,000		10,000	636,000
Regional Office - ARMM	626,000		10,000	636,000
Sub-total, Support to Operations	( 311,356,000)	378,122,000	( 39,057,000)	39,057,000
30000000000000000000 Operations	(5,342,244,000)	5,886,861,000	( 76,915,000)	76,915,000
31000000000000000000 00 : Public accountability upheld and efficiency, economy and effectiveness of government programs improved	(5,342,244,000)	5,886,861,000	( 76,915,000)	76,915,000
31010000000000000000 GOVERNMENT AUDITING PROGRAM	(5,184,989,000)	5,693,217,000	( 74,107,000)	74,107,000
31010100000000000000 NATIONAL GOVERNMENT AUDITING SUB-PROGRAM	( 725,752,000)	830,258,000	( 23,563,000)	23,563,000
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	( 648,254,000)	741,078,000	( 21,932,000)	21,932,000
National Capital Region (NCR)	741,078,000		2,652,000	743,730,000
Central Office	741,078,000		2,652,000	743,730,000
Region I - Ilocos			1,113,000	1,113,000
Regional Office - I			1,113,000	1,113,000
Cordillera Administrative Region (CAR)			1,218,000	1,218,000
Regional Office - CAR			1,218,000	1,218,000
Region II - Cagayan Valley			1,430,000	1,430,000
Regional Office - II			1,430,000	1,430,000
Region III - Central Luzon			1,211,000	1,211,000
Regional Office - III			1,211,000	1,211,000
Region IVA - CALABARZON			1,245,000	1,245,000
Regional Office - IVA			1,245,000	1,245,000
Region IVB - MIMAROPA			1,211,000	1,211,000
Regional Office - IVB			1,211,000	1,211,000
Region V - Bicol			1,341,000	1,341,000
Regional Office - V			1,341,000	1,341,000
Region VI - Western Visayas			1,148,000	1,148,000
Regional Office - VI			1,148,000	1,148,000
Region VII - Central Visayas			1,246,000	1,246,000
Regional Office - VII			1,246,000	1,246,000
Region VIII - Eastern Visayas			1,306,000	1,306,000
Regional Office - VIII			1,306,000	1,306,000
Region IX - Zamboanga Peninsula			943,000	943,000
Regional Office - IX			943,000	943,000

Region X - Northern Mindanao			<u>1,504,000</u>		<u>1,504,000</u>
Regional Office - X			1,504,000		1,504,000
Region XI - Davao			<u>1,503,000</u>		<u>1,503,000</u>
Regional Office - XI			1,503,000		1,503,000
Region XII - SOCCSKSARGEN			<u>947,000</u>		<u>947,000</u>
Regional Office - XII			947,000		947,000
Region XIII - CARAGA			<u>1,131,000</u>		<u>1,131,000</u>
Regional Office - XIII			1,131,000		1,131,000
Autonomous Region in Muslim Mindanao (ARMM)			<u>783,000</u>		<u>783,000</u>
Regional Office - ARMM			783,000		783,000
310101100002000 Formulation and development of operating standards and administrative techniques for the implementation of accounting and auditing rules and regulations in national offices/agencies	( 77,498,000)	<u>89,180,000</u>	( 1,631,000)	<u>1,631,000</u>	( 79,129,000) <u>90,811,000</u>
National Capital Region (NCR)		<u>89,180,000</u>		<u>1,631,000</u>	<u>90,811,000</u>
Central Office		89,180,000		1,631,000	90,811,000
310102000000000 CORPORATE GOVERNMENT AUDITING SUB-PROGRAM	( 528,081,000)	<u>610,528,000</u>	( 25,627,000)	<u>25,627,000</u>	( 553,708,000) <u>636,155,000</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	( 468,822,000)	<u>543,800,000</u>	( 23,764,000)	<u>23,764,000</u>	( 492,586,000) <u>567,564,000</u>
National Capital Region (NCR)		<u>543,800,000</u>		<u>3,967,000</u>	<u>547,767,000</u>
Central Office		543,800,000		3,967,000	547,767,000
Region I - Ilocos			<u>1,547,000</u>		<u>1,547,000</u>
Regional Office - I			1,547,000		1,547,000
Cordillera Administrative Region (CAR)			<u>1,175,000</u>		<u>1,175,000</u>
Regional Office - CAR			1,175,000		1,175,000
Region II - Cagayan Valley			<u>1,657,000</u>		<u>1,657,000</u>
Regional Office - II			1,657,000		1,657,000
Region III - Central Luzon			<u>1,200,000</u>		<u>1,200,000</u>
Regional Office - III			1,200,000		1,200,000
Region IVA - CALABARZON			<u>955,000</u>		<u>955,000</u>
Regional Office - IVA			955,000		955,000
Region IVB - MIMAROPA			<u>1,078,000</u>		<u>1,078,000</u>
Regional Office - IVB			1,078,000		1,078,000
Region V - Bicol			<u>1,574,000</u>		<u>1,574,000</u>
Regional Office - V			1,574,000		1,574,000
Region VI - Western Visayas			<u>1,499,000</u>		<u>1,499,000</u>
Regional Office - VI			1,499,000		1,499,000
Region VII - Central Visayas			<u>1,171,000</u>		<u>1,171,000</u>
Regional Office - VII			1,171,000		1,171,000
Region VIII - Eastern Visayas			<u>990,000</u>		<u>990,000</u>
Regional Office - VIII			990,000		990,000
Region IX - Zamboanga Peninsula			<u>1,353,000</u>		<u>1,353,000</u>
Regional Office - IX			1,353,000		1,353,000
Region X - Northern Mindanao			<u>1,223,000</u>		<u>1,223,000</u>
Regional Office - X			1,223,000		1,223,000



Region XI - Davao			<u>1,520,000</u>		<u>1,520,000</u>
Regional Office - XI			1,520,000		1,520,000
Region XII - SOCCSKSARGEN			<u>1,032,000</u>		<u>1,032,000</u>
Regional Office - XII			1,032,000		1,032,000
Region XIII - CARAGA			<u>1,110,000</u>		<u>1,110,000</u>
Regional Office - XIII			1,110,000		1,110,000
Autonomous Region in Muslim Mindanao (ARMM)			<u>713,000</u>		<u>713,000</u>
Regional Office - ARMM			713,000		713,000
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	( 59,259,000)	66,728,000	( 1,863,000)	<u>1,863,000</u>	( 61,122,000) <u>68,591,000</u>
National Capital Region (NCR)		<u>66,728,000</u>		<u>1,863,000</u>	<u>68,591,000</u>
Central Office		66,728,000		1,863,000	68,591,000
310103000000000 LOCAL GOVERNMENT AUDITING SUB-PROGRAM	(3,731,112,000)	4,034,230,000	( 12,330,000)	<u>12,330,000</u>	(3,743,442,000) <u>4,046,560,000</u>
310103100001000 Audit of accounts and transactions of local government units; custody and preservation of vouchers and other supporting documents	(3,707,472,000)	4,006,001,000	( 11,290,000)	<u>11,290,000</u>	(3,718,762,000) <u>4,017,291,000</u>
National Capital Region (NCR)		<u>230,005,000</u>		<u>3,271,000</u>	<u>233,276,000</u>
Central Office		230,005,000		3,271,000	233,276,000
Region I - Ilocos		<u>308,329,000</u>		<u>504,000</u>	<u>308,833,000</u>
Regional Office - I		308,329,000		504,000	308,833,000
Cordillera Administrative Region (CAR)		<u>182,739,000</u>		<u>596,000</u>	<u>183,335,000</u>
Regional Office - CAR		182,739,000		596,000	183,335,000
Region II - Cagayan Valley		<u>234,021,000</u>		<u>531,000</u>	<u>234,552,000</u>
Regional Office - II		234,021,000		531,000	234,552,000
Region III - Central Luzon		<u>373,170,000</u>		<u>407,000</u>	<u>373,577,000</u>
Regional Office - III		373,170,000		407,000	373,577,000
Region IVA - CALABARZON		<u>512,280,000</u>		<u>405,000</u>	<u>512,685,000</u>
Regional Office - IVA		512,280,000		405,000	512,685,000
Region IVB - MIMAROPA				<u>511,000</u>	<u>511,000</u>
Regional Office - IVB				511,000	511,000
Region V - Bicol		<u>249,186,000</u>		<u>421,000</u>	<u>249,607,000</u>
Regional Office - V		249,186,000		421,000	249,607,000
Region VI - Western Visayas		<u>346,970,000</u>		<u>525,000</u>	<u>347,495,000</u>
Regional Office - VI		346,970,000		525,000	347,495,000
Region VII - Central Visayas		<u>213,719,000</u>		<u>613,000</u>	<u>214,332,000</u>
Regional Office - VII		213,719,000		613,000	214,332,000
Region VIII - Eastern Visayas		<u>245,389,000</u>		<u>530,000</u>	<u>245,919,000</u>
Regional Office - VIII		245,389,000		530,000	245,919,000
Region IX - Zamboanga Peninsula		<u>263,069,000</u>		<u>510,000</u>	<u>263,579,000</u>
Regional Office - IX		263,069,000		510,000	263,579,000
Region X - Northern Mindanao		<u>284,792,000</u>		<u>412,000</u>	<u>285,204,000</u>
Regional Office - X		284,792,000		412,000	285,204,000
Region XI - Davao		<u>206,252,000</u>		<u>596,000</u>	<u>206,848,000</u>
Regional Office - XI		206,252,000		596,000	206,848,000
Region XII - SOCCSKSARGEN		<u>164,355,000</u>		<u>517,000</u>	<u>164,872,000</u>
Regional Office - XII		164,355,000		517,000	164,872,000

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Region XIII - CARAGA		<u>120,510,000</u>		<u>588,000</u>		<u>121,098,000</u>
Regional Office - XIII		120,510,000		588,000		121,098,000
Autonomous Region in Muslim Mindanao (ARMM)		<u>71,215,000</u>		<u>353,000</u>		<u>71,568,000</u>
Regional Office - ARMM		71,215,000		353,000		71,568,000
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	( 23,640,000)	<u>28,229,000</u>	( 1,040,000)	<u>1,040,000</u>	( 24,680,000)	<u>29,269,000</u>
National Capital Region (NCR)		<u>28,229,000</u>		<u>1,040,000</u>		<u>29,269,000</u>
Central Office		28,229,000		1,040,000		29,269,000
310104000000000 SPECIAL AUDIT SUB-PROGRAM	( 106,525,000)	<u>112,896,000</u>	( 9,536,000)	<u>9,536,000</u>	( 116,061,000)	<u>122,432,000</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	( 106,525,000)	<u>112,896,000</u>	( 9,536,000)	<u>9,536,000</u>	( 116,061,000)	<u>122,432,000</u>
National Capital Region (NCR)		<u>112,896,000</u>		<u>9,536,000</u>		<u>122,432,000</u>
Central Office		112,896,000		9,536,000		122,432,000
310105000000000 TECHNICAL SERVICES AND SYSTEMS AUDIT SUB-PROGRAM	( 93,519,000)	<u>105,305,000</u>	( 3,051,000)	<u>3,051,000</u>	( 96,570,000)	<u>108,356,000</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	( 93,519,000)	<u>105,305,000</u>	( 3,011,000)	<u>3,011,000</u>	( 96,530,000)	<u>108,316,000</u>
National Capital Region (NCR)		<u>105,305,000</u>		<u>3,011,000</u>		<u>108,316,000</u>
Central Office		105,305,000		3,011,000		108,316,000
310105100002000 Information System/Technology Audit conducted on government agencies with computerized environment			( 20,000)	<u>20,000</u>	( 20,000)	<u>20,000</u>
National Capital Region (NCR)				<u>20,000</u>		<u>20,000</u>
Central Office				20,000		20,000
310105100003000 Consultancy services rendered to government agencies related to the design/development and installation of internal control systems			( 20,000)	<u>20,000</u>	( 20,000)	<u>20,000</u>
National Capital Region (NCR)				<u>20,000</u>		<u>20,000</u>
Central Office				20,000		20,000
310200000000000 GOVERNMENT ACCOUNTANCY PROGRAM	( 68,165,000)	<u>73,675,000</u>	( 864,000)	<u>864,000</u>	( 69,029,000)	<u>74,539,000</u>
310200100001000 Preparation of annual and other financial reports as may be required of the Commission	( 63,366,000)	<u>67,751,000</u>	( 391,000)	<u>391,000</u>	( 63,757,000)	<u>68,142,000</u>
National Capital Region (NCR)		<u>67,751,000</u>		<u>391,000</u>		<u>68,142,000</u>
Central Office		67,751,000		391,000		68,142,000
310200100002000 Formulation and development of accounting standards, policies, rules and regulations for implementation in government agencies			( 133,000)	<u>133,000</u>	( 133,000)	<u>133,000</u>
National Capital Region (NCR)				<u>133,000</u>		<u>133,000</u>
Central Office				133,000		133,000
310200100003000 Development, installation and maintenance of accounting-related information system for implementation in government agencies			( 25,000)	<u>25,000</u>	( 25,000)	<u>25,000</u>
National Capital Region (NCR)				<u>25,000</u>		<u>25,000</u>
Central Office				25,000		25,000
310200100004000 Maintenance of the general accounts of the government	( 4,799,000)	<u>5,924,000</u>	( 315,000)	<u>315,000</u>	( 5,114,000)	<u>6,239,000</u>
National Capital Region (NCR)		<u>5,924,000</u>		<u>315,000</u>		<u>6,239,000</u>
Central Office		5,924,000		315,000		6,239,000

310300000000000	GOVERNMENT FINANCIAL ADJUDICATION PROGRAM	( 89,090,000)	119,969,000	( 1,944,000)	1,944,000	( 91,034,000)	121,913,000
310300100001000	Adjudication of cases concerning settlement of all accounts pertaining to the revenue and receipts, and expenditures or uses of funds and property in the national, local and corporate agencies, as well as, money claims against the government	( 89,090,000)	119,969,000	( 1,944,000)	1,944,000	( 91,034,000)	121,913,000
	National Capital Region (NCR)		119,969,000		1,944,000		121,913,000
	Central Office		119,969,000		1,944,000		121,913,000
	Sub-total, Operations	(5,342,244,000)	5,886,861,000	( 76,915,000)	76,915,000	(5,419,159,000)	5,963,776,000
TOTAL NEW APPROPRIATIONS		P(11,330,426,000)	P 10,372,915,000	P( 602,741,000)	P 554,741,000	P( 449,943,000)	P 18,332,000
		P(12,383,110,000)	P 10,945,988,000				

Obligations, by Object of Expenditures

CYs 2017-2019  
(In Thousand Pesos)

	<u>( Obligation-Based )</u>		<u>( Cash-Based )</u>	
	2017	2018	2019	
			COA	Recommendation
Current Operating Expenditures				
Personnel Services				
Civilian Personnel				
Permanent Positions				
Basic Salary	5,096,769	4,712,286	5,133,223	5,261,502
Total Permanent Positions	<u>5,096,769</u>	<u>4,712,286</u>	<u>5,133,223</u>	<u>5,261,502</u>
Other Compensation Common to All				
Personnel Economic Relief Allowance	248,624	196,200	193,608	200,232
Representation Allowance	146,962	105,504	100,242	100,524
Transportation Allowance	126,482	105,264	100,242	100,284
Clothing and Uniform Allowance	70,865	40,875	48,402	50,058
Overtime Pay	6,917		8,000	
Mid-Year Bonus - Civilian	483,352	392,698	425,864	438,463
Year End Bonus	483,420	392,698	425,864	438,463
Cash Gift	58,517	40,875	40,335	41,715
Productivity Enhancement Incentive	70,264	40,875	40,335	41,715
Performance Based Bonus	184,923			
Step Increment		11,780		13,153
Total Other Compensation Common to All	<u>1,880,326</u>	<u>1,326,769</u>	<u>1,382,892</u>	<u>1,424,607</u>
Other Compensation for Specific Groups				
Magna Carta for Public Health Workers	276			
Laundry Allowance	29			
Hazard Duty Pay	1,110			
Allowance of Attorney's de Officio	10			
Lump-sum for filling of Positions - Civilian		3,883,513	4,350,863	3,223,081
Other Personnel Benefits	2,064,163		3,000	
Total Other Compensation for Specific Groups	<u>2,065,588</u>	<u>3,883,513</u>	<u>4,353,863</u>	<u>3,223,081</u>

Other Benefits				
Retirement and Life Insurance Premiums	739,675	924,232	1,016,937	631,381
PAG-IBIG Contributions	12,325	9,808	8,067	10,013
PhilHealth Contributions	40,152	34,263	48,734	48,119
Employees Compensation Insurance Premiums	12,265	9,808	8,067	10,013
Retirement Gratuity		183,050	46,877	46,877
Terminal Leave	295,141	241,425	302,767	302,767
Total Other Benefits	<u>1,099,558</u>	<u>1,402,586</u>	<u>1,431,449</u>	<u>1,049,170</u>
Other Personnel Benefits				
Pension, Civilian Personnel	30,410	35,011	45,936	45,936
Total Other Personnel Benefits	<u>30,410</u>	<u>35,011</u>	<u>45,936</u>	<u>45,936</u>
TOTAL PERSONNEL SERVICES	<u>10,172,651</u>	<u>11,360,165</u>	<u>12,347,363</u>	<u>11,004,296</u>
Maintenance and Other Operating Expenses				
Travelling Expenses	127,621	81,706	83,848	83,848
Training and Scholarship Expenses	26,274	20,138	20,138	20,138
Supplies and Materials Expenses	53,092	79,715	169,658	121,658
Utility Expenses	63,178	72,816	77,104	77,104
Communication Expenses	42,346	53,510	66,827	66,827
Confidential, Intelligence and Extraordinary Expenses				
Confidential Expenses	11,250	10,000	10,000	10,000
Extraordinary and Miscellaneous Expenses	8,897	7,622	7,622	7,622
Professional Services	3,911			
General Services	74,234	89,499	96,504	96,504
Repairs and Maintenance	26,480	33,655	34,665	34,665
Taxes, Insurance Premiums and Other Fees	7,255	6,791	10,801	10,801
Other Maintenance and Operating Expenses				
Advertising Expenses	610	824	849	849
Printing and Publication Expenses	463	166	171	171
Representation Expenses	26,812	20,246	20,246	20,246
Transportation and Delivery Expenses	7			
Rent/Lease Expenses	3,408	2,446	2,519	2,519
Membership Dues and Contributions to Organizations	215	248	248	248
Subscription Expenses	1,353	1,496	1,541	1,541
Other Maintenance and Operating Expenses	130,279			
TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES	<u>607,685</u>	<u>480,878</u>	<u>602,741</u>	<u>554,741</u>
TOTAL CURRENT OPERATING EXPENDITURES	<u>10,780,336</u>	<u>11,841,043</u>	<u>12,950,104</u>	<u>11,559,037</u>
Capital Outlays				
Property, Plant and Equipment Outlay				
Land Improvements Outlay	5,317		4,000	
Infrastructure Outlay		5,000		
Buildings and Other Structures	240,869	151,731	393,243	
Machinery and Equipment Outlay	42,192	110,210	18,500	5,732
Transportation Equipment Outlay		44,600	34,200	12,600
Furniture, Fixtures and Books Outlay	164			
Other Property Plant and Equipment Outlay	145			
Intangible Assets Outlay	4,662			
TOTAL CAPITAL OUTLAYS	<u>293,349</u>	<u>311,541</u>	<u>449,943</u>	<u>18,332</u>
GRAND TOTAL	<u>11,073,685</u>	<u>12,152,584</u>	<u>13,400,047</u>	<u>11,577,369</u>

STRATEGIC OBJECTIVES

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

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

PERFORMANCE INFORMATION

ORGANIZATIONAL OUTCOMES (OOs) / PERFORMANCE INDICATORS (PIs)	2017 GAA Targets	2017 Actual
Public accountability upheld and efficiency, economy and effectiveness of government programs improved Public accountability upheld and efficiency, economy and effectiveness of government programs improved	Annual Audit Reports (AARs), Annual Financial Reports, and Budget Reports submitted on or before the dates specified by law and regulations in a timely manner	Annual Audit Reports (AARs), Annual Financial Reports, and Budget Reports submitted on or before the dates specified by law and regulations in a timely manner
	Corporate Government Sector (CGS) March 31 - Small Agencies June 30 - Government Financial Institutions (GFIs) - Large Agencies September 30 - Annual Financial Report (CGS)	Corporate Government Sector (CGS) March 31 - Small Agencies June 30 - Government Financial Institutions (GFIs) - Large Agencies September 30 - Annual Financial Report (CGS)
	National Government Sector April 15 - Management Letters April 30 - Individual AARs June 30 - Consolidated AARs September 30 - Annual Financial Report (NGS)	National Government Sector April 15 - Management Letters April 30 - Individual AARs June 30 - Consolidated AARs September 30 - Annual Financial Report (NGS)
	Local Government Sector June 30 - LGS September 30 - Annual Financial Report (LGS)	Local Government Sector June 30 - LGS September 30 - Annual Financial Report (LGS)
	Government Accountancy Sector April 30 - Annual Report on Allotments, Obligations and Disbursements (ARAOD) September 30 - Annual Financial Report (NGS)	Government Accountancy Sector April 30 - Annual Report on Allotments, Obligations and Disbursements (ARAOD) September 30 - Annual Financial Report (NGS)

MFO / Performance Indicators	2017 GAA Targets	2017 Actual
MFO 1: GOVERNMENT AUDITING SERVICES		
Financial, Compliance/Value for Money and Other Audits		
Number of agencies subjected to financial, compliance and other audits	18,574	19,915
Percentage of increase in the audit recommendations implemented by the auditees	91%	91%
Percentage of government agency's audit reports submitted to auditees, Congress and other oversight agencies on or before the deadline set by the Commission	95%	95%

Special Audit		
Number of agencies subjected to special audit	70	78
Percentage of audit recommendations accepted/ not challenged by the auditees	92%	92%
Percentage of audit reports submitted within the deadline	92%	92%
Fraud Audit		
Number of agencies subjected to fraud audit	56	58
Percentage of change in the number of detected fraud in government resources	50%	50%
Percentage of government agencies subjected to fraud audit over the last three years	46%	46%
MFO 2: GOVERNMENT ACCOUNTANCY SERVICES		
Number of Reports transmitted to the President and Congress	4	4
Percentage of AFRs/Annual Reports on Allotments, Obligations and Disbursements submitted to the President and Congress	100%	100%
Percentage of reports transmitted to the President and Congress on or before April 30/ September 30	100%	100%
MFO 3: GOVERNMENT ACCOUNTING RECORDS CUSTODIAL SERVICES		
Annual average number of received vouchers stored in custody for ten (10) years before disposal	54,206,084	54,225,331
Percentage of stored vouchers secured from flooding and other elements	90%	90%
Percentage of stored vouchers subjected to maintenance inspection at least twice in the last two years	90%	90%
MFO 4: GOVERNMENT ACCOUNTING AND AUDITING REGULATIONS AND ADJUDICATORY AND OTHER LEGAL SERVICES		
Rules and Regulations Standards Development		
Number of audit policies, auditing/accounting standards, rules and regulations and guidelines issued and developed or updated and disseminated	28	40
Percentage of rules and regulations disseminated for implementation	100%	100%
Percentage of rules and regulations implemented during the year of issuance	100%	100%
Enforcement of Decisions		
Number of final and executory decisions of the Director/Commission Proper	879	951
Percentage of COA decisions affirmed by the Supreme Court	90%	90%
Percentage of cases appealed/filed before the Commission Proper acted upon within sixty (60) days from the date of its submission for resolution	91%	91%
Adjudication and Other Legal Services		
Number of decisions rendered by the Director	988	1,082

Percentage of decisions affirmed by the Director and Commission Proper	95%	95%
Percentage of decisions rendered within 60 days after submission for resolution by the Commission Proper	95%	95%

<u>ORGANIZATIONAL OUTCOMES (OOs) / PERFORMANCE INDICATORS (PIs)</u>	<u>2018 GAA Targets</u>	<u>Baseline</u>	<u>2019 Targets</u>
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Public accountability upheld and efficiency, economy and effectiveness of government programs improved

GOVERNMENT AUDITING PROGRAM

NATIONAL GOVERNMENT AUDITING SUB-PROGRAM

Outcome Indicators

FY 2018

1. 90% of 10% increase of audit recommendations implemented by agencies 9%

FY 2019 Revised PIs

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

2. Percentage of audit recommendations implemented by agencies 50%

Output Indicators

FY 2018

1. Number of NGAs with Annual Audit Reports (AARs) 1,615

2. Number of National Government Audit Reports issued on time 1,855

3. Number of National Government Audit Reports submitted to Congress and to the President 283

FY 2019 Revised PIs

1. Number of Government Audit Reports transmitted within the reglementary period 259

2. Number of transmitted Annual Audit Reports (AARs) published in the COA website 272

CORPORATE GOVERNMENT AUDITING SUB-PROGRAM

Outcome Indicators

FY 2018

1. 90% of 10% increase of audit recommendations implemented by agencies 9%

FY 2019 Revised PIs

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

2. Percentage of audit recommendations implemented by agencies 50%

Output Indicators

FY 2018

1. Number of CGAs with Annual Audit Reports (AARs) 1,035

2. Number of Corporate Government Audit Reports issued on time 1,005

3. Number of Corporate Government Audit Reports submitted to Congress and to the President	479		
FY 2019 Revised PIs			
1. Number of Government Audit Reports transmitted within the reglementary period			350
2. Number of transmitted Annual Audit Reports (AARs) published in the COA website			369
LOCAL GOVERNMENT AUDITING SUB-PROGRAM			
Outcome Indicators			
FY 2018			
1. 90% of 10% increase of audit recommendations implemented by agencies	9%		
FY 2019 Revised PIs			
1. Percentage of the number of prepared audit reports transmitted to auditees, Congress and other oversight agencies within the deadline set by the Commission	100%	100%	100%
2. Percentage of audit recommendations implemented by agencies			50%
Output Indicators			
FY 2018			
1. Number of LGAs with Annual Audit Reports (AARs)	14,706		
2. Number of Local Government Audit Reports issued on time	14,487		
3. Number of Local Government Audit Reports submitted to Congress and to the President	391		
FY 2019 Revised PIs			
1. Number of Government Audit Reports transmitted within the reglementary period			1,394
2. Number of transmitted Annual Audit Reports (AARs) published in the COA website			1,472
Note: The CY 2018 output indicators pertain to the number of agencies with AARs including Management Letters (MLs), Consolidated Management Letters (CMLs) and Statement of Audit Observation Reports (SAORs) while the CY 2019 pertains only to AARs			
SPECIAL AUDIT SUB-PROGRAM			
Outcome Indicators			
1. Number of criminal cases filed in court based on Fraud/Special Audit Reports	23	23	23
2. Number of administrative cases adjudicated/docketed by the Ombudsman based on Fraud/Special Audit Report	23	23	23
3. Percentage of settlement of over/under remittance in the collection of levies			10%
Output Indicators			
FY 2018			
1. Number of Fraud/Special Audit Reports submitted to the Office of the Ombudsman, Congress and oversight bodies	46		
FY 2019 Revised PIs			
1. Number of Fraud Case Evaluation Reports (FCER) submitted by teams from FAO	250		120
2. Number of Fraud/Special Audit Reports released to audited agencies	57		22
3. Number of Notices of Disallowance (NDs)/ Notices of Charge (NCs) issued to agencies			105



TECHNICAL SERVICES AND SYSTEMS AUDIT  
SUB-PROGRAM

Outcome Indicators

1. Percentage of Information System (IS)/Information Technology (IT)/Internal Control (IC) audit/evaluation recommendations accepted and implemented by the auditees	100%		60%
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Output Indicators

1. Number of Technical Evaluation Reports rendered	8,922	8,920	8,920
2. Number of Inspection Reports rendered	12,095	12,095	12,378
3. Number of Appraisal Reports rendered	1,081	1,081	1,083
4. Number of IS/IT/IC audits/evaluation conducted	58		9

GOVERNMENT ACCOUNTANCY PROGRAM

Outcome Indicators

FY 2018

1. 100% of standards developed/disseminated were implemented	95%		
2. 100% of rules and regulations disseminated were implemented	100%		

FY 2019 Revised PIs

1. 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			100%
3. Percentage of increase in the number of agencies using COA-developed computerized applications on government accounting and financial management which submitted their financial statements and other reports for external audit within three to six months of the end of the year	80%	80%	80%

Output Indicators

1. Number of Annual Financial Reports (AFRs) and Annual Report on Appropriations, Allotments, Obligations and Disbursements (ARAAOD) submitted to the President and Congress on or before September 30 and April 30, respectively	4	4	4
2. Number of agency users trained and assisted on the use of the COA developed computerized systems on government accounting and financial management	950		500
3. Number of government accounting standards, policies, rules and regulations formulated and developed for implementation in government agencies	19		8
4. Percentage of agencies which implemented COA-developed computerized systems on government and financial management	20%	20%	28%

GOVERNMENT FINANCIAL ADJUDICATION PROGRAM

Outcome Indicators

FY 2018

1. Percentage of decided cases that have been settled	69%		
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FY 2019 Revised PIs

1. Percentage of COA Decisions appealed before the Supreme Court	12%	12%	12%
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2. Percentage of COA Decisions affirmed by the Supreme Court	90%	90%	90%
3. Percentage of COA Orders of Execution (COEs) enforced			10%
Output Indicators			
FY 2018			
1. Number of pending and new cases decided	1,075		
2. Number of decisions of the directors affirmed by the Commission Proper	408		
3. Number of final and executory cases enforced	505		
FY 2019 Revised PIs			
1. Number of cases decided			1,278
2. Number of COA Orders of Execution (COEs) issued			142
3. Number of COA Comments/Pleadings to Certiorari petitions prepared			20

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
P(11,330,426,000)	P 10,372,915,000	P( 602,741,000)	P 554,741,000	P( 449,943,000)	P 18,332,000	P(12,383,110,000)	P 10,945,988,000
P(11,330,426,000)	P 10,372,915,000	P( 602,741,000)	P 554,741,000	P( 449,943,000)	P 18,332,000	P(12,383,110,000)	P 10,945,988,000
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A. COMMISSION ON AUDIT (COA)

TOTAL NEW APPROPRIATIONS, COMMISSION ON AUDIT