

XXXI. COMMISSION ON AUDIT

Appropriations/Obligations

(In Thousand Pesos)

<u>Description</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	
			<u>COA</u>	<u>Recommendation</u>
New General Appropriations	8,929,092	10,113,277	(13,538,342)	11,188,352
General Fund	8,929,092	10,113,277	(13,538,342)	11,188,352
Automatic Appropriations	453,355	842,252	(926,102)	924,232
Grant Proceeds	5,528			
Retirement and Life Insurance Premiums	447,827	842,252	(926,102)	924,232
Continuing Appropriations	299,365	332,384		
Unobligated Releases for COE R.A. No. 10651	299,365			
Unobligated Releases for Capital Outlays R.A. No. 10717		322,529		
Unobligated Releases for MOOE R.A. No. 10717		9,855		
Budgetary Adjustment(s)	927,994			
Transfer(s) from:				
Miscellaneous Personnel Benefits Fund	780,717			
Pension and Gratuity Fund	147,277			
Total Available Appropriations	10,609,806	11,287,913	(14,464,444)	12,112,584
Unused Appropriations	(950,123)	(332,384)		
Unreleased Appropriation	(592,976)			
Unobligated Allotment	(357,147)	(332,384)		
TOTAL OBLIGATIONS	9,659,683	10,955,529	(14,464,444)	12,112,584

EXPENDITURE PROGRAM
(in pesos)

<u>GAS / STO / OPERATIONS / PROJECTS</u>	<u>2016 Actual</u>	<u>2017 Current</u>	<u>2018 Proposed</u>
General Administration and Support	4,784,376,000	5,264,604,000	5,700,893,000
Regular	4,784,376,000	5,264,604,000	5,700,893,000
PS	4,298,554,000	4,734,549,000	5,180,626,000
MOOE	379,741,000	266,275,000	392,457,000
CO	106,081,000	263,780,000	127,810,000
Support to Operations	413,880,000	296,782,000	497,484,000
Regular	413,880,000	296,782,000	353,753,000
PS	333,498,000	293,608,000	340,778,000
MOOE	14,643,000	3,174,000	12,975,000
CO	65,739,000		
Projects / Purpose			143,731,000
CO			143,731,000
Operations	4,461,427,000	5,394,143,000	5,914,207,000
Regular	4,461,427,000	5,394,143,000	5,914,207,000
PS	4,340,394,000	5,304,171,000	5,838,761,000
MOOE	121,033,000	89,972,000	75,446,000
TOTAL AGENCY BUDGET	9,659,683,000	10,955,529,000	12,112,584,000

Regular	9,659,683,000	10,955,529,000	11,968,853,000
PS	8,972,446,000	10,332,328,000	11,360,165,000
MOOE	515,417,000	359,421,000	480,878,000
CO	171,820,000	263,780,000	127,810,000
Projects / Purpose			143,731,000
CO			143,731,000

STAFFING SUMMARY

	2016	2017	2018
TOTAL STAFFING			
Total Number of Authorized Positions	14,102	14,102	14,102
Total Number of Filled Positions	8,156	8,175	8,175

Proposed New Appropriations Language
 For general administration and support, support to operations, and operations, as indicated hereunder.....P (13,538,342,000) P 11,188,352,000
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OPERATIONS BY PROGRAM	PROPOSED 2018			TOTAL
	PS	MOOE	CO	
GOVERNMENT AUDITING PROGRAM	5,184,998,000	72,669,000		5,257,667,000
GOVERNMENT ACCOUNTANCY PROGRAM	68,163,000	855,000		69,018,000
GOVERNMENT FINANCIAL ADJUDICATION PROGRAM	89,089,000	1,922,000		91,011,000

EXPENDITURE PROGRAM BY CENTRAL / REGIONAL ALLOCATION, 2018
 (in pesos)

REGION	PS	MOOE	CO	TOTAL
CENTRAL OFFICE	6,493,220,000	257,271,000	27,620,000	6,778,111,000
Regional Allocation	3,942,713,000	223,607,000	243,921,000	4,410,241,000
Region I - Ilocos	287,187,000	14,345,000	5,815,000	307,347,000
Cordillera Administrative Region (CAR)	199,487,000	15,742,000	47,081,000	262,310,000
Region II - Cagayan Valley	234,205,000	16,064,000	27,748,000	278,017,000
Region III - Central Luzon	388,659,000	13,933,000	47,431,000	450,023,000
Region IVA - CALABARZON	491,733,000	10,970,000	6,365,000	509,068,000
Region IVB - MIMAROPA		9,983,000	6,365,000	16,348,000
Region V - Bicol	279,818,000	15,838,000	27,398,000	323,054,000
Region VI - Western Visayas	373,264,000	16,259,000	5,815,000	395,338,000
Region VII - Central Visayas	224,509,000	15,648,000	6,015,000	246,172,000
Region VIII - Eastern Visayas	263,666,000	13,687,000	5,815,000	283,168,000
Region IX - Zamboanga Peninsula	281,708,000	12,818,000	7,065,000	301,591,000
Region X - Northern Mindanao	310,761,000	13,829,000	5,815,000	330,405,000
Region XI - Davao	231,516,000	14,997,000	6,165,000	252,678,000
Region XII - SOCCSKSARGEN	160,184,000	12,944,000	6,165,000	179,293,000
Region XIII - CARAGA	124,189,000	14,814,000	26,698,000	165,701,000
Autonomous Region in Muslim Mindanao (ARMM)	91,827,000	11,736,000	6,165,000	109,728,000
TOTAL AGENCY BUDGET	10,435,933,000	480,878,000	271,541,000	11,188,352,000

SPECIAL PROVISION(S)

1. Organizational Structure. Notwithstanding any provision of law to the contrary and within the limits of appropriations in this Act, the Chairperson of COA is hereby authorized to:
 - (a) formulate and implement COA's organizational structure;
 - (b) fix and determine the salaries, allowances and other benefits of 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. Funding Requirements for the Filling of Unfilled Positions. The amount of Three Billion Eight Hundred Eighty Three Million Five Hundred Thirteen Thousand Pesos (P3,883,513,000) appropriated herein for Personnel Services shall be used for the filling of unfilled positions as of December 31, 2016. Said amount shall be automatically and regularly released and be available for obligation until the end of FY 2018. Any unexpended balance therefrom shall revert to the unappropriated surplus of the General Fund in accordance with Section 28, Chapter 4, Book VI of E.O. No. 292, s. 1987.

The Chairperson of COA and the Commission's web administrator or his/her equivalent shall be responsible for ensuring that quarterly reports on the utilization of this amount are posted on the COA website.

4. 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.
5. 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.
6. 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.

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

New Appropriations, by Programs/Activities/Projects, 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	(5,476,070,000)	4,782,331,000	(498,562,000)	392,457,000	(848,914,000)	127,810,000	(6,823,546,000)	5,302,598,000
100000100001000	General Management and Supervision	(5,476,070,000)	474,343,000	(498,562,000)	392,457,000	(848,914,000)	127,810,000	(6,823,546,000)	994,610,000
	National Capital Region (NCR)		254,494,000		215,523,000		27,620,000		497,637,000
	Central Office		254,494,000		215,523,000		27,620,000		497,637,000
	Region I - Ilocos		15,602,000		11,205,000		5,815,000		32,622,000
	Regional Office - I		15,602,000		11,205,000		5,815,000		32,622,000
	Cordillera Administrative Region (CAR)		11,013,000		12,768,000		6,015,000		29,796,000
	Regional Office - CAR		11,013,000		12,768,000		6,015,000		29,796,000
	Region II - Cagayan Valley		15,911,000		12,482,000		7,215,000		35,608,000
	Regional Office - II		15,911,000		12,482,000		7,215,000		35,608,000
	Region III - Central Luzon		17,873,000		11,134,000		6,365,000		35,372,000
	Regional Office - III		17,873,000		11,134,000		6,365,000		35,372,000

Region IVA - CALABARZON	<u>23,200,000</u>	<u>8,386,000</u>	<u>6,365,000</u>	<u>37,951,000</u>
Regional Office - IVA	23,200,000	8,386,000	6,365,000	37,951,000
Region IVB - MIMAROPA		<u>7,217,000</u>	<u>6,365,000</u>	<u>13,582,000</u>
Regional Office - IVB		7,217,000	6,365,000	13,582,000
Region V - Bicol	<u>14,689,000</u>	<u>12,534,000</u>	<u>6,865,000</u>	<u>34,088,000</u>
Regional Office - V	14,689,000	12,534,000	6,865,000	34,088,000
Region VI - Western Visayas	<u>16,500,000</u>	<u>13,118,000</u>	<u>5,815,000</u>	<u>35,433,000</u>
Regional Office - VI	16,500,000	13,118,000	5,815,000	35,433,000
Region VII - Central Visayas	<u>13,854,000</u>	<u>12,643,000</u>	<u>6,015,000</u>	<u>32,512,000</u>
Regional Office - VII	13,854,000	12,643,000	6,015,000	32,512,000
Region VIII - Eastern Visayas	<u>13,245,000</u>	<u>10,886,000</u>	<u>5,815,000</u>	<u>29,946,000</u>
Regional Office - VIII	13,245,000	10,886,000	5,815,000	29,946,000
Region IX - Zamboanga Peninsula	<u>14,698,000</u>	<u>10,038,000</u>	<u>7,065,000</u>	<u>31,801,000</u>
Regional Office - IX	14,698,000	10,038,000	7,065,000	31,801,000
Region X - Northern Mindanao	<u>14,253,000</u>	<u>9,774,000</u>	<u>5,815,000</u>	<u>29,842,000</u>
Regional Office - X	14,253,000	9,774,000	5,815,000	29,842,000
Region XI - Davao	<u>13,654,000</u>	<u>12,350,000</u>	<u>6,165,000</u>	<u>32,169,000</u>
Regional Office - XI	13,654,000	12,350,000	6,165,000	32,169,000
Region XII - SOCCSKSARGEN	<u>12,030,000</u>	<u>10,477,000</u>	<u>6,165,000</u>	<u>28,672,000</u>
Regional Office - XII	12,030,000	10,477,000	6,165,000	28,672,000
Region XIII - CARAGA	<u>11,257,000</u>	<u>12,014,000</u>	<u>6,165,000</u>	<u>29,436,000</u>
Regional Office - XIII	11,257,000	12,014,000	6,165,000	29,436,000
Autonomous Region in Muslim Mindanao (ARMM)	<u>12,070,000</u>	<u>9,908,000</u>	<u>6,165,000</u>	<u>28,143,000</u>
Regional Office - ARMM	12,070,000	9,908,000	6,165,000	28,143,000
100000100002000 Administration of Personnel Benefits	<u>4,307,988,000</u>			<u>4,307,988,000</u>
National Capital Region (NCR)	<u>4,307,988,000</u>			<u>4,307,988,000</u>
Central Office	4,307,988,000			4,307,988,000
Sub-total, General Administration and Support	<u>(5,476,070,000)</u>	<u>4,782,331,000</u>	<u>(498,562,000)</u>	<u>392,457,000</u>
			<u>(848,914,000)</u>	<u>127,810,000</u>
2000000000000000 Support to Operations	<u>(347,153,000)</u>	<u>311,352,000</u>	<u>(25,699,000)</u>	<u>12,975,000</u>
200000100001000 Legal assistance services	<u>(135,172,000)</u>	<u>123,889,000</u>	<u>(360,000)</u>	<u>360,000</u>
				<u>(135,532,000)</u>
National Capital Region (NCR)	<u>34,601,000</u>	<u>224,000</u>		<u>34,825,000</u>
Central Office	34,601,000	224,000		34,825,000
Region I - Ilocos	<u>2,398,000</u>	<u>10,000</u>		<u>2,408,000</u>
Regional Office - I	2,398,000	10,000		2,408,000
Cordillera Administrative Region (CAR)	<u>2,482,000</u>	<u>10,000</u>		<u>2,492,000</u>
Regional Office - CAR	2,482,000	10,000		2,492,000
Region II - Cagayan Valley	<u>4,665,000</u>	<u>10,000</u>		<u>4,675,000</u>
Regional Office - II	4,665,000	10,000		4,675,000
Region III - Central Luzon	<u>5,888,000</u>	<u>10,000</u>		<u>5,898,000</u>
Regional Office - III	5,888,000	10,000		5,898,000
Region IVA - CALABARZON	<u>9,791,000</u>	<u>5,000</u>		<u>9,796,000</u>
Regional Office - IVA	9,791,000	5,000		9,796,000
Region IVB - MIMAROPA		<u>5,000</u>		<u>5,000</u>
Regional Office - IVB		5,000		5,000

Region V - Bicol		<u>7,541,000</u>		<u>10,000</u>		<u>7,551,000</u>
Regional Office - V		7,541,000		10,000		7,551,000
Region VI - Western Visayas		<u>6,822,000</u>		<u>10,000</u>		<u>6,832,000</u>
Regional Office - VI		6,822,000		10,000		6,832,000
Region VII - Central Visayas		<u>7,202,000</u>		<u>10,000</u>		<u>7,212,000</u>
Regional Office - VII		7,202,000		10,000		7,212,000
Region VIII - Eastern Visayas		<u>6,480,000</u>		<u>10,000</u>		<u>6,490,000</u>
Regional Office - VIII		6,480,000		10,000		6,490,000
Region IX - Zamboanga Peninsula		<u>6,465,000</u>		<u>8,000</u>		<u>6,473,000</u>
Regional Office - IX		6,465,000		8,000		6,473,000
Region X - Northern Mindanao		<u>6,768,000</u>		<u>10,000</u>		<u>6,778,000</u>
Regional Office - X		6,768,000		10,000		6,778,000
Region XI - Davao		<u>7,381,000</u>		<u>10,000</u>		<u>7,391,000</u>
Regional Office - XI		7,381,000		10,000		7,391,000
Region XII - SOCCSKSARGEN		<u>5,621,000</u>		<u>6,000</u>		<u>5,627,000</u>
Regional Office - XII		5,621,000		6,000		5,627,000
Region XIII - CARAGA		<u>4,109,000</u>		<u>6,000</u>		<u>4,115,000</u>
Regional Office - XIII		4,109,000		6,000		4,115,000
Autonomous Region in Muslim Mindanao (ARMM)		<u>5,675,000</u>		<u>6,000</u>		<u>5,681,000</u>
Regional Office - ARMM		5,675,000		6,000		5,681,000
200000100002000 Development, installation and maintenance of in-house financial and other management information systems	(44,987,000)	<u>38,189,000</u>	(22,302,000)	<u>9,578,000</u>	(67,289,000)	<u>47,767,000</u>
National Capital Region (NCR)		<u>38,189,000</u>		<u>9,578,000</u>		<u>47,767,000</u>
Central Office		38,189,000		9,578,000		47,767,000
200000100003000 Comprehensive training program for commission personnel, including the provision of auditing materials and the dissemination of information including laws, rules, and regulations	(24,694,000)	<u>20,577,000</u>	(2,692,000)	<u>2,692,000</u>	(27,386,000)	<u>23,269,000</u>
National Capital Region (NCR)		<u>20,577,000</u>		<u>2,692,000</u>		<u>23,269,000</u>
Central Office		20,577,000		2,692,000		23,269,000
200000100004000 Technical assistance rendered to the Commission	(142,300,000)	<u>128,697,000</u>	(345,000)	<u>345,000</u>	(142,645,000)	<u>129,042,000</u>
Region I - Ilocos		<u>10,497,000</u>		<u>22,000</u>		<u>10,519,000</u>
Regional Office - I		10,497,000		22,000		10,519,000
Cordillera Administrative Region (CAR)		<u>10,325,000</u>		<u>27,000</u>		<u>10,352,000</u>
Regional Office - CAR		10,325,000		27,000		10,352,000
Region II - Cagayan Valley		<u>9,751,000</u>		<u>22,000</u>		<u>9,773,000</u>
Regional Office - II		9,751,000		22,000		9,773,000
Region III - Central Luzon		<u>12,080,000</u>		<u>22,000</u>		<u>12,102,000</u>
Regional Office - III		12,080,000		22,000		12,102,000
Region IVA - CALABARZON		<u>18,003,000</u>		<u>22,000</u>		<u>18,025,000</u>
Regional Office - IVA		18,003,000		22,000		18,025,000
Region IVB - MIMAROPA				<u>22,000</u>		<u>22,000</u>
Regional Office - IVB				22,000		22,000
Region V - Bicol		<u>11,781,000</u>		<u>22,000</u>		<u>11,803,000</u>
Regional Office - V		11,781,000		22,000		11,803,000
Region VI - Western Visayas		<u>10,345,000</u>		<u>22,000</u>		<u>10,367,000</u>
Regional Office - VI		10,345,000		22,000		10,367,000

Region VII - Central Visayas	10,941,000		22,000	10,963,000
Regional Office - VII	10,941,000		22,000	10,963,000
Region VIII - Eastern Visayas	10,618,000		22,000	10,640,000
Regional Office - VIII	10,618,000		22,000	10,640,000
Region IX - Zamboanga Peninsula	7,568,000		22,000	7,590,000
Regional Office - IX	7,568,000		22,000	7,590,000
Region X - Northern Mindanao	6,858,000		22,000	6,880,000
Regional Office - X	6,858,000		22,000	6,880,000
Region XI - Davao	7,435,000		22,000	7,457,000
Regional Office - XI	7,435,000		22,000	7,457,000
Region XII - SOCCSKSARGEN	452,000		22,000	474,000
Regional Office - XII	452,000		22,000	474,000
Region XIII - CARAGA	1,455,000		22,000	1,477,000
Regional Office - XIII	1,455,000		22,000	1,477,000
Autonomous Region in Muslim Mindanao (ARMM)	588,000		10,000	598,000
Regional Office - ARMM	588,000		10,000	598,000
Project(s)				
Locally-Funded Project(s)			143,731,000	143,731,000
200000200001000 Construction of Provincial Satellite Auditing Offices (PSAOs)			143,731,000	143,731,000
Cordillera Administrative Region (CAR)			41,066,000	41,066,000
Regional Office - CAR			41,066,000	41,066,000
Region II - Cagayan Valley			20,533,000	20,533,000
Regional Office - II			20,533,000	20,533,000
Region III - Central Luzon			41,066,000	41,066,000
Regional Office - III			41,066,000	41,066,000
Region V - Bicol			20,533,000	20,533,000
Regional Office - V			20,533,000	20,533,000
Region XIII - CARAGA			20,533,000	20,533,000
Regional Office - XIII			20,533,000	20,533,000
Sub-total, Support to Operations	(347,153,000)	311,352,000	(25,699,000)	12,975,000
300000000000000 Operations	(6,266,498,000)	5,342,250,000	(75,446,000)	75,446,000
310000000000000 00 : Public accountability upheld and efficiency, economy and effectiveness of government programs improved	(6,266,498,000)	5,342,250,000	(75,446,000)	75,446,000
310100000000000 GOVERNMENT AUDITING PROGRAM	(6,034,366,000)	5,184,998,000	(72,669,000)	72,669,000
310101000000000 NATIONAL GOVERNMENT AUDITING SUB-PROGRAM	(2,807,815,000)	725,754,000	(23,161,000)	23,161,000
310101100001000 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	(2,716,214,000)	648,255,000	(21,549,000)	21,549,000
National Capital Region (NCR)		648,255,000	2,625,000	650,880,000
Central Office		648,255,000	2,625,000	650,880,000
Region I - Ilocos			1,094,000	1,094,000
Regional Office - I			1,094,000	1,094,000
Cordillera Administrative Region (CAR)			1,197,000	1,197,000
Regional Office - CAR			1,197,000	1,197,000
Region II - Cagayan Valley			1,402,000	1,402,000
Regional Office - II			1,402,000	1,402,000
Region III - Central Luzon			1,188,000	1,188,000
Regional Office - III			1,188,000	1,188,000

Region IVA - CALABARZON			<u>1,222,000</u>		<u>1,222,000</u>
Regional Office - IVA			1,222,000		1,222,000
Region IVB - MIMAROPA			<u>1,185,000</u>		<u>1,185,000</u>
Regional Office - IVB			1,185,000		1,185,000
Region V - Bicol			<u>1,316,000</u>		<u>1,316,000</u>
Regional Office - V			1,316,000		1,316,000
Region VI - Western Visayas			<u>1,128,000</u>		<u>1,128,000</u>
Regional Office - VI			1,128,000		1,128,000
Region VII - Central Visayas			<u>1,224,000</u>		<u>1,224,000</u>
Regional Office - VII			1,224,000		1,224,000
Region VIII - Eastern Visayas			<u>1,280,000</u>		<u>1,280,000</u>
Regional Office - VIII			1,280,000		1,280,000
Region IX - Zamboanga Peninsula			<u>928,000</u>		<u>928,000</u>
Regional Office - IX			928,000		928,000
Region X - Northern Mindanao			<u>1,482,000</u>		<u>1,482,000</u>
Regional Office - X			1,482,000		1,482,000
Region XI - Davao			<u>1,475,000</u>		<u>1,475,000</u>
Regional Office - XI			1,475,000		1,475,000
Region XII - SOCCSKSARGEN			<u>926,000</u>		<u>926,000</u>
Regional Office - XII			926,000		926,000
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>767,000</u>		<u>767,000</u>
Regional Office - ARMM			767,000		767,000
31010100002000 Formulation and development of operating standards and administrative techniques for the implementation of accounting and auditing rules and regulations in national offices/agencies	(91,601,000)	77,499,000	(1,612,000)	1,612,000	(93,213,000) 79,111,000
National Capital Region (NCR)		<u>77,499,000</u>		<u>1,612,000</u>	<u>79,111,000</u>
Central Office		77,499,000		1,612,000	79,111,000
310102000000000 CORPORATE GOVERNMENT AUDITING SUB-PROGRAM	(1,270,300,000)	528,084,000	(25,213,000)	25,213,000	(1,295,513,000) 553,297,000
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	(1,202,276,000)	468,823,000	(23,378,000)	23,378,000	(1,225,654,000) 492,201,000
National Capital Region (NCR)		<u>468,823,000</u>		<u>3,929,000</u>	<u>472,752,000</u>
Central Office		468,823,000		3,929,000	472,752,000
Region I - Ilocos			<u>1,523,000</u>		<u>1,523,000</u>
Regional Office - I			1,523,000		1,523,000
Cordillera Administrative Region (CAR)			<u>1,159,000</u>		<u>1,159,000</u>
Regional Office - CAR			1,159,000		1,159,000
Region II - Cagayan Valley			<u>1,630,000</u>		<u>1,630,000</u>
Regional Office - II			1,630,000		1,630,000
Region III - Central Luzon			<u>1,182,000</u>		<u>1,182,000</u>
Regional Office - III			1,182,000		1,182,000
Region IVA - CALABARZON			<u>940,000</u>		<u>940,000</u>
Regional Office - IVA			940,000		940,000
Region IVB - MIMAROPA			<u>1,056,000</u>		<u>1,056,000</u>
Regional Office - IVB			1,056,000		1,056,000

Region V - Bicol			<u>1,545,000</u>		<u>1,545,000</u>
Regional Office - V			1,545,000		1,545,000
Region VI - Western Visayas			<u>1,469,000</u>		<u>1,469,000</u>
Regional Office - VI			1,469,000		1,469,000
Region VII - Central Visayas			<u>1,152,000</u>		<u>1,152,000</u>
Regional Office - VII			1,152,000		1,152,000
Region VIII - Eastern Visayas			<u>972,000</u>		<u>972,000</u>
Regional Office - VIII			972,000		972,000
Region IX - Zamboanga Peninsula			<u>1,325,000</u>		<u>1,325,000</u>
Regional Office - IX			1,325,000		1,325,000
Region X - Northern Mindanao			<u>1,206,000</u>		<u>1,206,000</u>
Regional Office - X			1,206,000		1,206,000
Region XI - Davao			<u>1,492,000</u>		<u>1,492,000</u>
Regional Office - XI			1,492,000		1,492,000
Region XII - SOCCSKSARGEN			<u>1,009,000</u>		<u>1,009,000</u>
Regional Office - XII			1,009,000		1,009,000
Region XIII - CARAGA			<u>1,089,000</u>		<u>1,089,000</u>
Regional Office - XIII			1,089,000		1,089,000
Autonomous Region in Muslim Mindanao (ARMM)			<u>700,000</u>		<u>700,000</u>
Regional Office - ARMM			700,000		700,000
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	(68,024,000)	59,261,000	(1,835,000)	1,835,000	(69,859,000) 61,096,000
National Capital Region (NCR)		59,261,000		1,835,000	61,096,000
Central Office		59,261,000		1,835,000	61,096,000
310103000000000 LOCAL GOVERNMENT AUDITING SUB-PROGRAM	(1,655,618,000)	3,731,115,000	(12,025,000)	12,025,000	(1,667,643,000) 3,743,140,000
310103100001000 Audit of accounts and transactions of local government units; custody and preservation of vouchers and other supporting documents	(1,624,754,000)	3,707,474,000	(11,004,000)	11,004,000	(1,635,758,000) 3,718,478,000
National Capital Region (NCR)		202,595,000		3,185,000	205,780,000
Central Office		202,595,000		3,185,000	205,780,000
Region I - Ilocos		258,690,000		491,000	259,181,000
Regional Office - I		258,690,000		491,000	259,181,000
Cordillera Administrative Region (CAR)		175,667,000		581,000	176,248,000
Regional Office - CAR		175,667,000		581,000	176,248,000
Region II - Cagayan Valley		203,878,000		518,000	204,396,000
Regional Office - II		203,878,000		518,000	204,396,000
Region III - Central Luzon		352,818,000		397,000	353,215,000
Regional Office - III		352,818,000		397,000	353,215,000
Region IVA - CALABARZON		440,739,000		395,000	441,134,000
Regional Office - IVA		440,739,000		395,000	441,134,000
Region IVB - MIMAROPA				498,000	498,000
Regional Office - IVB				498,000	498,000
Region V - Bicol		245,807,000		411,000	246,218,000
Regional Office - V		245,807,000		411,000	246,218,000
Region VI - Western Visayas		339,597,000		512,000	340,109,000
Regional Office - VI		339,597,000		512,000	340,109,000
Region VII - Central Visayas		192,512,000		597,000	193,109,000
Regional Office - VII		192,512,000		597,000	193,109,000

Region VIII - Eastern Visayas		<u>233,323,000</u>		<u>517,000</u>		<u>233,840,000</u>
Regional Office - VIII		233,323,000		517,000		233,840,000
Region IX - Zamboanga Peninsula		<u>252,977,000</u>		<u>497,000</u>		<u>253,474,000</u>
Regional Office - IX		252,977,000		497,000		253,474,000
Region X - Northern Mindanao		<u>282,882,000</u>		<u>402,000</u>		<u>283,284,000</u>
Regional Office - X		282,882,000		402,000		283,284,000
Region XI - Davao		<u>203,046,000</u>		<u>581,000</u>		<u>203,627,000</u>
Regional Office - XI		203,046,000		581,000		203,627,000
Region XII - SOCCSKSARGEN		<u>142,081,000</u>		<u>504,000</u>		<u>142,585,000</u>
Regional Office - XII		142,081,000		504,000		142,585,000
Region XIII - CARAGA		<u>107,368,000</u>		<u>573,000</u>		<u>107,941,000</u>
Regional Office - XIII		107,368,000		573,000		107,941,000
Autonomous Region in Muslim Mindanao (ARMM)		<u>73,494,000</u>		<u>345,000</u>		<u>73,839,000</u>
Regional Office - ARMM		73,494,000		345,000		73,839,000
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	(30,864,000)	<u>23,641,000</u>	(1,021,000)	<u>1,021,000</u>	(31,885,000)	<u>24,662,000</u>
National Capital Region (NCR)		<u>23,641,000</u>		<u>1,021,000</u>		<u>24,662,000</u>
Central Office		23,641,000		1,021,000		24,662,000
310104000000000 SPECIAL AUDIT SUB-PROGRAM	(123,412,000)	<u>106,525,000</u>	(9,293,000)	<u>9,293,000</u>	(132,705,000)	<u>115,818,000</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	(123,412,000)	<u>106,525,000</u>	(9,293,000)	<u>9,293,000</u>	(132,705,000)	<u>115,818,000</u>
National Capital Region (NCR)		<u>106,525,000</u>		<u>9,293,000</u>		<u>115,818,000</u>
Central Office		106,525,000		9,293,000		115,818,000
310105000000000 TECHNICAL SERVICES AND SYSTEMS AUDIT SUB-PROGRAM	(177,221,000)	<u>93,520,000</u>	(2,977,000)	<u>2,977,000</u>	(180,198,000)	<u>96,497,000</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	(101,141,000)	<u>93,520,000</u>	(2,937,000)	<u>2,937,000</u>	(104,078,000)	<u>96,457,000</u>
National Capital Region (NCR)		<u>93,520,000</u>		<u>2,937,000</u>		<u>96,457,000</u>
Central Office		93,520,000		2,937,000		96,457,000
310105100002000 Information System/Technology Audit conducted on government agencies with computerized environment	(42,035,000)		(20,000)	<u>20,000</u>	(42,055,000)	<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	(34,045,000)		(20,000)	<u>20,000</u>	(34,065,000)	<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	(138,888,000)	<u>68,163,000</u>	(855,000)	<u>855,000</u>	(139,743,000)	<u>69,018,000</u>
310200100001000 Preparation of annual and other financial reports as may be required of the Commission	(68,310,000)	<u>63,365,000</u>	(383,000)	<u>383,000</u>	(68,693,000)	<u>63,748,000</u>
National Capital Region (NCR)		<u>63,365,000</u>		<u>383,000</u>		<u>63,748,000</u>
Central Office		63,365,000		383,000		63,748,000

310200100002000	Formulation and development of accounting standards, policies, rules and regulations for implementation in government agencies	(37,542,000)	(133,000)	133,000	(37,675,000)	133,000
	National Capital Region (NCR)			133,000		133,000
	Central Office			133,000		133,000
310200100003000	Development, installation and maintenance of accounting-related information system for implementation in government agencies	(26,477,000)	(25,000)	25,000	(26,502,000)	25,000
	National Capital Region (NCR)			25,000		25,000
	Central Office			25,000		25,000
310200100004000	Maintenance of the general accounts of the government	(6,559,000)	4,798,000	(314,000)	314,000	(6,873,000)
	National Capital Region (NCR)		4,798,000	314,000		5,112,000
	Central Office		4,798,000	314,000		5,112,000
310300000000000	GOVERNMENT FINANCIAL ADJUDICATION PROGRAM	(93,244,000)	89,089,000	(1,922,000)	1,922,000	(95,166,000)
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	(93,244,000)	89,089,000	(1,922,000)	1,922,000	(95,166,000)
	National Capital Region (NCR)		89,089,000	1,922,000		91,011,000
	Central Office		89,089,000	1,922,000		91,011,000
Sub-total, Operations		(6,266,498,000)	5,342,250,000	(75,446,000)	75,446,000	(6,341,944,000)
TOTAL NEW APPROPRIATIONS		P(12,089,721,000)	P 10,435,933,000	P(599,707,000)	P 480,878,000	P(848,914,000)
		P 271,541,000	P(13,538,342,000)	P 11,188,352,000		

Obligations, by Object of Expenditures

CYs 2016-2018
(In Thousand Pesos)

	2016	2017	2018	
			COA	Recommendation
Current Operating Expenditures				
Personnel Services				
Civilian Personnel				
Permanent Positions				
Basic Salary	4,702,245	4,204,401	5,005,535	4,712,286
Total Permanent Positions	4,702,245	4,204,401	5,005,535	4,712,286
Other Compensation Common to All				
Personnel Economic Relief Allowance	234,350	192,768	195,744	196,200
Representation Allowance	130,817	106,164	107,337	105,504
Transportation Allowance	108,395	106,044	107,217	105,264
Clothing and Uniform Allowance	42,445	40,160	40,780	40,875
Honoraria	2			
Overtime Pay	5,866			
Mid-Year Bonus - Civilian		350,374	392,916	392,698
Year End Bonus	662,201	350,374	392,915	392,698
Cash Gift	42,931	40,160	40,780	40,875
Step Increment		22,349		11,780
Productivity Enhancement Incentive	42,476	40,160	40,780	40,875
Performance Based Bonus	80,118			
Total Other Compensation Common to All	1,349,601	1,248,553	1,318,469	1,326,769

Other Compensation for Specific Groups				
Magna Carta for Public Health Workers	1,200		1,597	
Lump-sum for filling of Positions - Civilian		3,680,010	4,538,341	3,883,513
Other Personnel Benefits	2,109,075		712,400	
Total Other Compensation for Specific Groups	2,110,275	3,680,010	5,252,338	3,883,513
Other Benefits				
Retirement and Life Insurance Premiums	471,352	842,252	926,102	924,232
PAG-IBIG Contributions	10,881	9,636	9,789	9,808
PhilHealth Contributions	32,679	28,773	34,314	34,263
Employees Compensation Insurance Premiums	10,861	9,636	9,790	9,808
Retirement Gratuity	5,986	169,483	184,000	183,050
Terminal Leave	253,640	117,705	240,475	241,425
Total Other Benefits	785,399	1,177,485	1,404,470	1,402,586
Other Personnel Benefits				
Pension, Civilian Personnel	24,926	21,879	35,011	35,011
Total Other Personnel Benefits	24,926	21,879	35,011	35,011
TOTAL PERSONNEL SERVICES	8,972,446	10,332,328	13,015,823	11,360,165
Maintenance and Other Operating Expenses				
Travelling Expenses	101,199	88,105	81,706	81,706
Training and Scholarship Expenses	37,843	21,540	20,138	20,138
Supplies and Materials Expenses	55,469	33,719	198,715	79,715
Utility Expenses	66,996	52,275	72,816	72,816
Communication Expenses	52,657	30,675	53,339	53,510
Confidential, Intelligence and Extraordinary Expenses				
Confidential Expenses	16,250	10,000	10,000	10,000
Extraordinary and Miscellaneous Expenses	9,096	7,175	7,622	7,622
Professional Services	2,844			
General Services	72,189	52,046	89,499	89,499
Repairs and Maintenance	24,159	31,531	33,655	33,655
Taxes, Insurance Premiums and Other Fees	8,801	6,791	6,791	6,791
Other Maintenance and Operating Expenses				
Advertising Expenses	1,242	824	824	824
Printing and Publication Expenses	326	166	166	166
Representation Expenses	29,160	20,384	20,246	20,246
Rent/Lease Expenses	2,623	2,446	2,446	2,446
Membership Dues and Contributions to Organizations	348	248	248	248
Subscription Expenses	1,708	1,496	1,496	1,496
Other Maintenance and Operating Expenses	32,507			
TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES	515,417	359,421	599,707	480,878
TOTAL CURRENT OPERATING EXPENDITURES	9,487,863	10,691,749	13,615,530	11,841,043
Capital Outlays				
Property, Plant and Equipment Outlay				
Land Improvements Outlay	7,445			
Buildings and Other Structures	95,963	200,000	699,259	143,731
Machinery and Equipment Outlay	66,132	63,780	106,655	110,210
Transportation Equipment Outlay			43,000	17,600
Other Property Plant and Equipment Outlay	2,280			
TOTAL CAPITAL OUTLAYS	171,820	263,780	848,914	271,541
GRAND TOTAL	9,659,683	10,955,529	14,464,444	12,112,584

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)	2016 Actual	2017 Targets
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 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) Local Government Sector June 30 - Local Government Units 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)	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) 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 - Local Government Units 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)
Percentage of agencies compliant with Audit Recommendations Compliant - not higher than 50% of the findings per Audit Observation Memoranda (AOM) remained unimplemented in the Annual Audit Report (AAR) for the period of three years after the first reporting of finding		
Average per Audit Sector and Average of all Audit Sectors	Not lower than 80%	
Local Government Units (LGUs) excluding Barangays Baseline: 2013 to backtrack 2011		Not lower than 80%

MFO / Performance Indicators	2016 Targets	2016 Actual	2017 GAA Targets
MFO 1: GOVERNMENT AUDITING SERVICES			
Financial, Compliance/Value for Money and Other Audits			
Number of agencies subjected to financial, compliance and other audits	24,020	27,088	18,574
Percentage of increase in the audit recommendations implemented by the auditees	91%	100%	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	91%	100%	95%
Special Audit			
Number of agencies subjected to special audit	131	167	70
Percentage of audit recommendations accepted/ not challenged by the auditees	92%	92%	92%

Percentage of audit reports submitted within the deadline	92%	92%	92%
Fraud Audit			
Number of agencies subjected to fraud audit	76	61	56
Percentage of change in the number of detected fraud in government resources	51%	51%	50%
Percentage of government agencies subjected to fraud audit over the last three years	12%	12%	46%
MFO 2: GOVERNMENT ACCOUNTANCY SERVICES			
Number of Reports transmitted to the President and Congress	4	4	4
Percentage of AFRs/Annual Reports on Allotments, Obligations and Disbursements submitted to the President and Congress	100%	100%	100%
Percentage of reports transmitted to the President and Congress on or before April 30/September 30	100%	100%	100%
MFO 3: GOVERNMENT ACCOUNTING RECORDS CUSTODIAL SERVICES			
Annual average number of received vouchers stored in custody for ten (10) years before disposal	37,928,126	68,389,429	54,206,084
Percentage of stored vouchers secured from flooding and other elements	90%	100%	90%
Percentage of stored vouchers subjected to maintenance inspection at least twice in the last two years	90%	100%	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	17	39	28
Percentage of rules and regulations disseminated for implementation	100%	100%	100%
Percentage of rules and regulations implemented during the year of issuance	100%	100%	100%
Enforcement of Decisions			
Number of final and executory decisions of the Director/Commission Proper	458	483	879
Percentage of COA decisions affirmed by the Supreme Court	91%	91%	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%	91%
Adjudication and Other Legal Services			
Number of decisions rendered by the Director	1,058	1,110	988
Percentage of decisions affirmed by the Director and Commission Proper	95%	95%	95%
Percentage of decisions rendered within 60 days after submission for resolution by the Commission Proper	95%	95%	95%

ORGANIZATIONAL OUTCOMES (OOs) / PERFORMANCE INDICATORS (PIs)

Baseline

2018 Targets

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

GOVERNMENT AUDITING PROGRAM

NATIONAL GOVERNMENT AUDITING SUB-PROGRAM

Outcome Indicators

- | | |
|--|------|
| 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% |
| 2. 90% of 10% increase of audit recommendations implemented by agencies | 9% |

Output Indicators

- | | |
|---|-------|
| 1. Number of National Government Agencies with Annual Audit Report | 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 |

CORPORATE GOVERNMENT AUDITING SUB-PROGRAM

Outcome Indicators

- | | |
|--|------|
| 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% |
| 2. 90% of 10% increase of audit recommendations implemented by agencies | 9% |

Output Indicators

- | | |
|--|-------|
| 1. Number of Corporate Government Agencies with Annual Audit Report | 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 |

LOCAL GOVERNMENT AUDITING SUB-PROGRAM

Outcome Indicators

- | | |
|--|------|
| 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% |
| 2. 90% of 10% increase of audit recommendations implemented by agencies | 9% |

Output Indicators

- | | |
|--|--------|
| 1. Number of Local Government Agencies with Annual Audit Report | 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 |

SPECIAL AUDIT SUB-PROGRAM

Outcome Indicators

- | | |
|---|----|
| 1. Number of criminal cases filed in court based on Fraud/Special Audit Reports | 23 |
| 2. Number of administrative cases adjudicated/docketed by the Ombudsman based on Fraud/Special Audit Report | 23 |

Output Indicators

- | | |
|--|-----|
| 1. Number of Fraud Case Evaluation Reports submitted by teams from FAO | 250 |
| 2. Number of Fraud/Special Audit Reports released to audited agencies | 57 |
| 3. Number of Fraud/Special Audit Reports submitted to the Office of the Ombudsman, Congress and oversight bodies | 46 |

TECHNICAL SERVICES AND SYSTEMS AUDIT
SUB-PROGRAM

Outcome Indicators

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

Output Indicators

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

GOVERNMENT ACCOUNTANCY PROGRAM

Outcome Indicators

1. 100% of approved Annual Financial Reports (AFRs) and Annual Report on Appropriations, Allotments, Obligations and Disbursements (ARAOD) submitted/transmitted to the Office of the President and Congress on or before September 30 and April 30, respectively 100%
2. 100% of standards developed/disseminated were implemented 95%
3. 100% of rules and regulations disseminated were implemented 100%
4. 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%

Output Indicators

1. Number of AFRs/ARAOD submitted to the President and Congress on or before September 30 and April 30, respectively 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
3. Number of government accounting standards, policies, rules and regulations formulated and developed for implementation in government agencies 19
4. Percentage of agencies which implemented COA-developed computerized systems on government and financial management 20%

GOVERNMENT FINANCIAL ADJUDICATION PROGRAM

Outcome Indicators

1. Percentage of decided cases that have been settled 69%
2. Percentage of COA Decisions appealed before the Supreme Court 12%
3. Percentage of COA Decisions affirmed by the Supreme Court 90%

Output Indicators

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

