

XXXIII. COMMISSION ON AUDIT

Appropriations/Obligations

(In Thousand Pesos)

Description	(Obligation-Based)		(Cash-Based)	
	2018	2019	2020	
			COA	Recommendation
New General Appropriations	11,228,352	11,925,988	(12,530,114)	12,290,539
General Fund	11,228,352	11,925,988	(12,530,114)	12,290,539
Automatic Appropriations	924,232	631,381	(1,013,374)	622,567
Retirement and Life Insurance Premiums	924,232	631,381	(1,013,374)	622,567
Continuing Appropriations	251,670	66,927		
Unobligated Releases for Capital Outlays				
R.A. No. 10924	225,141			
R.A. No. 10964		66,318		
Unobligated Releases for MOOE				
R.A. No. 10924	23,437			
R.A. No. 10964		609		
Unobligated Releases for PS				
R.A. No. 10924	3,092			
Budgetary Adjustment(s)	380,191			
Transfer(s) from:				
Miscellaneous Personnel Benefits Fund	206,891			
Pension and Gratuity Fund	173,300			
Total Available Appropriations	12,784,445	12,624,296	(13,543,488)	12,913,106
Unused Appropriations	(537,123)	(66,927)		
Unreleased Appropriation	(255,532)			
Unobligated Allotment	(281,591)	(66,927)		
TOTAL OBLIGATIONS	12,247,322	12,557,369	(13,543,488)	12,913,106

EXPENDITURE PROGRAM
(in pesos)

GAS / STO / OPERATIONS / PROJECTS	(Obligation-Based)	(Cash-Based)	
	2018 Actual	2019 Current	2020 Proposed
General Administration and Support	5,534,667,000	5,589,445,000	6,087,150,000
Regular	5,534,667,000	5,589,445,000	6,087,150,000
PS	4,566,888,000	4,652,344,000	5,541,878,000
MOOE	631,898,000	486,769,000	452,977,000
CO	335,881,000	450,332,000	92,295,000

Support to Operations	<u>615,417,000</u>	<u>453,094,000</u>	<u>470,798,000</u>
Regular	<u>481,208,000</u>	<u>453,094,000</u>	<u>470,798,000</u>
PS	463,535,000	414,037,000	457,741,000
MOOE	17,673,000	39,057,000	13,057,000
Projects / Purpose	<u>134,209,000</u>		
CO	134,209,000		
Operations	<u>6,097,238,000</u>	<u>6,514,830,000</u>	<u>6,355,158,000</u>
Regular	<u>6,097,238,000</u>	<u>6,514,830,000</u>	<u>6,355,158,000</u>
PS	5,987,487,000	6,437,915,000	6,276,598,000
MOOE	109,751,000	76,915,000	78,560,000
TOTAL AGENCY BUDGET	<u>12,247,322,000</u>	<u>12,557,369,000</u>	<u>12,913,106,000</u>
Regular	<u>12,113,113,000</u>	<u>12,557,369,000</u>	<u>12,913,106,000</u>
PS	11,017,910,000	11,504,296,000	12,276,217,000
MOOE	759,322,000	602,741,000	544,594,000
CO	335,881,000	450,332,000	92,295,000
Projects / Purpose	<u>134,209,000</u>		
CO	134,209,000		

STAFFING SUMMARY

	<u>2018</u>	<u>2019</u>	<u>2020</u>
TOTAL STAFFING			
Total Number of Authorized Positions	14,102	14,102	14,102
Total Number of Filled Positions	8,298	8,320	8,320

Proposed New Appropriations Language

For general administration and support, support to operations, and operations, as indicated hereunder.....P (12,530,114,000) P 12,290,539,000
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PROPOSED 2020 (Cash-Based)

OPERATIONS BY PROGRAM	<u>PROPOSED 2020 (Cash-Based)</u>			<u>TOTAL</u>
	<u>PS</u>	<u>MOOE</u>	<u>CO</u>	
GOVERNMENT AUDITING PROGRAM	5,584,400,000	75,711,000		5,660,111,000
GOVERNMENT ACCOUNTANCY PROGRAM	52,311,000	868,000		53,179,000
GOVERNMENT FINANCIAL ADJUDICATION PROGRAM	102,262,000	1,981,000		104,243,000

EXPENDITURE PROGRAM BY CENTRAL / REGIONAL ALLOCATION, 2020 (Cash-Based)
(in pesos)

REGION	PS	MOOE	CO	TOTAL
CENTRAL OFFICE	7,483,606,000	310,361,000	92,295,000	7,886,262,000
Regional Allocation	4,170,044,000	234,233,000		4,404,277,000
Region I - Ilocos	369,649,000	14,969,000		384,618,000
Cordillera Administrative Region (CAR)	337,854,000	16,469,000		354,323,000
Region II - Cagayan Valley	337,492,000	16,804,000		354,296,000
Region III - Central Luzon	459,525,000	14,553,000		474,078,000
Region IVA - CALABARZON	172,492,000	11,471,000		183,963,000
Region IVB - MIMAROPA		10,432,000		10,432,000
Region V - Bicol	309,627,000	16,587,000		326,214,000
Region VI - Western Visayas	275,281,000	17,003,000		292,284,000
Region VII - Central Visayas	201,824,000	16,451,000		218,275,000
Region VIII - Eastern Visayas	331,970,000	14,325,000		346,295,000
Region IX - Zamboanga Peninsula	268,796,000	13,424,000		282,220,000
Region X - Northern Mindanao	286,290,000	14,439,000		300,729,000
Region XI - Davao	240,177,000	15,662,000		255,839,000
Region XII - SOCCSKSARGEN	174,387,000	13,841,000		188,228,000
Region XIII - CARAGA	218,372,000	15,534,000		233,906,000
Autonomous Region in Muslim Mindanao (ARMM)	186,308,000	12,269,000		198,577,000
TOTAL AGENCY BUDGET	11,653,650,000	544,594,000	92,295,000	12,290,539,000
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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 the personnel of COA 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 of the DBM; (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 include 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	(5,110,879,000)	5,496,625,000	(557,175,000)	452,977,000	(495,666,000)	92,295,000	(6,163,720,000)	6,041,897,000
100000100001000	General Management and Supervision	(496,731,000)	498,054,000	(557,175,000)	452,977,000	(495,666,000)	92,295,000	(1,549,572,000)	1,043,326,000
	National Capital Region (NCR)		263,348,000		267,270,000		92,295,000		622,913,000
	Central Office		263,348,000		267,270,000		92,295,000		622,913,000
	Region I - Ilocos		19,276,000		11,715,000				30,991,000
	Regional Office - I		19,276,000		11,715,000				30,991,000
	Cordillera Administrative Region (CAR)		18,413,000		13,388,000				31,801,000
	Regional Office - CAR		18,413,000		13,388,000				31,801,000
	Region II - Cagayan Valley		17,089,000		13,083,000				30,172,000
	Regional Office - II		17,089,000		13,083,000				30,172,000
	Region III - Central Luzon		17,126,000		11,650,000				28,776,000
	Regional Office - III		17,126,000		11,650,000				28,776,000
	Region IVA - CALABARZON		20,617,000		8,789,000				29,406,000
	Regional Office - IVA		20,617,000		8,789,000				29,406,000
	Region IVB - MIMAROPA				7,541,000				7,541,000
	Regional Office - IVB				7,541,000				7,541,000
	Region V - Bicol		16,627,000		13,151,000				29,778,000
	Regional Office - V		16,627,000		13,151,000				29,778,000
	Region VI - Western Visayas		15,302,000		13,732,000				29,034,000
	Regional Office - VI		15,302,000		13,732,000				29,034,000
	Region VII - Central Visayas		13,661,000		13,329,000				26,990,000
	Regional Office - VII		13,661,000		13,329,000				26,990,000
	Region VIII - Eastern Visayas		16,053,000		11,407,000				27,460,000
	Regional Office - VIII		16,053,000		11,407,000				27,460,000
	Region IX - Zamboanga Peninsula		11,665,000		10,529,000				22,194,000
	Regional Office - IX		11,665,000		10,529,000				22,194,000
	Region X - Northern Mindanao		14,308,000		11,217,000				25,525,000
	Regional Office - X		14,308,000		11,217,000				25,525,000
	Region XI - Davao		12,850,000		11,936,000				24,786,000
	Regional Office - XI		12,850,000		11,936,000				24,786,000
	Region XII - SOCCSKSARGEN		13,719,000		11,257,000				24,976,000
	Regional Office - XII		13,719,000		11,257,000				24,976,000

	Region XIII - CARAGA		<u>13,790,000</u>		<u>12,618,000</u>		<u>26,408,000</u>
	Regional Office - XIII		13,790,000		12,618,000		26,408,000
	Autonomous Region in Muslim Mindanao (ARMM)		<u>14,210,000</u>		<u>10,365,000</u>		<u>24,575,000</u>
	Regional Office - ARMM		14,210,000		10,365,000		24,575,000
100000100002000	Administration of Personnel Benefits	(4,614,148,000)	<u>4,998,571,000</u>			(4,614,148,000)	<u>4,998,571,000</u>
	National Capital Region (NCR)		<u>4,998,571,000</u>				<u>4,998,571,000</u>
	Central Office		4,998,571,000				4,998,571,000
	Sub-total, General Administration and Support	(5,110,879,000)	<u>5,496,625,000</u>	(557,175,000)	<u>452,977,000</u>	(495,666,000)	<u>92,295,000</u>
2000000000000000	Support to Operations	(417,665,000)	<u>418,052,000</u>	(13,057,000)	<u>13,057,000</u>	(125,000,000)	<u>(555,722,000)</u>
200000100001000	Legal assistance services	(161,220,000)	<u>161,558,000</u>	(366,000)	<u>366,000</u>		<u>(161,586,000)</u>
	National Capital Region (NCR)		<u>48,567,000</u>		<u>230,000</u>		<u>48,797,000</u>
	Central Office		48,567,000		230,000		48,797,000
	Region I - Ilocos		<u>8,992,000</u>		<u>10,000</u>		<u>9,002,000</u>
	Regional Office - I		8,992,000		10,000		9,002,000
	Cordillera Administrative Region (CAR)		<u>8,075,000</u>		<u>10,000</u>		<u>8,085,000</u>
	Regional Office - CAR		8,075,000		10,000		8,085,000
	Region II - Cagayan Valley		<u>7,482,000</u>		<u>10,000</u>		<u>7,492,000</u>
	Regional Office - II		7,482,000		10,000		7,492,000
	Region III - Central Luzon		<u>9,493,000</u>		<u>10,000</u>		<u>9,503,000</u>
	Regional Office - III		9,493,000		10,000		9,503,000
	Region IVA - CALABARZON		<u>8,362,000</u>		<u>5,000</u>		<u>8,367,000</u>
	Regional Office - IVA		8,362,000		5,000		8,367,000
	Region IVB - MIMAROPA				<u>5,000</u>		<u>5,000</u>
	Regional Office - IVB				5,000		5,000
	Region V - Bicol		<u>8,394,000</u>		<u>10,000</u>		<u>8,404,000</u>
	Regional Office - V		8,394,000		10,000		8,404,000
	Region VI - Western Visayas		<u>8,976,000</u>		<u>10,000</u>		<u>8,986,000</u>
	Regional Office - VI		8,976,000		10,000		8,986,000
	Region VII - Central Visayas		<u>6,336,000</u>		<u>10,000</u>		<u>6,346,000</u>
	Regional Office - VII		6,336,000		10,000		6,346,000
	Region VIII - Eastern Visayas		<u>9,832,000</u>		<u>10,000</u>		<u>9,842,000</u>
	Regional Office - VIII		9,832,000		10,000		9,842,000
	Region IX - Zamboanga Peninsula		<u>6,852,000</u>		<u>8,000</u>		<u>6,860,000</u>
	Regional Office - IX		6,852,000		8,000		6,860,000
	Region X - Northern Mindanao		<u>7,713,000</u>		<u>10,000</u>		<u>7,723,000</u>
	Regional Office - X		7,713,000		10,000		7,723,000
	Region XI - Davao		<u>6,242,000</u>		<u>10,000</u>		<u>6,252,000</u>
	Regional Office - XI		6,242,000		10,000		6,252,000
	Region XII - SOCCSKSARGEN		<u>5,002,000</u>		<u>6,000</u>		<u>5,008,000</u>
	Regional Office - XII		5,002,000		6,000		5,008,000
	Region XIII - CARAGA		<u>6,426,000</u>		<u>6,000</u>		<u>6,432,000</u>
	Regional Office - XIII		6,426,000		6,000		6,432,000
	Autonomous Region in Muslim Mindanao (ARMM)		<u>4,814,000</u>		<u>6,000</u>		<u>4,820,000</u>
	Regional Office - ARMM		4,814,000		6,000		4,820,000
200000100002000	Development, installation and maintenance of in-house financial and other management information systems	(53,037,000)	<u>53,051,000</u>	(9,578,000)	<u>9,578,000</u>	(62,615,000)	<u>62,629,000</u>
	National Capital Region (NCR)		<u>53,051,000</u>		<u>9,578,000</u>		<u>62,629,000</u>
	Central Office		53,051,000		9,578,000		62,629,000
200000100003000	Comprehensive training program for commission personnel, including the provision of auditing materials and the dissemination of information including laws, rules, and regulations	(26,010,000)	<u>26,016,000</u>	(2,768,000)	<u>2,768,000</u>	(28,778,000)	<u>28,784,000</u>
	National Capital Region (NCR)		<u>26,016,000</u>		<u>2,768,000</u>		<u>28,784,000</u>
	Central Office		26,016,000		2,768,000		28,784,000

200000100004000	Technical assistance rendered to the Commission	(177,398,000)	177,427,000	(345,000)	345,000	(177,743,000)	177,772,000
	Region I - Ilocos		14,809,000		22,000		14,831,000
	Regional Office - I		14,809,000		22,000		14,831,000
	Cordillera Administrative Region (CAR)		16,982,000		27,000		17,009,000
	Regional Office - CAR		16,982,000		27,000		17,009,000
	Region II - Cagayan Valley		15,688,000		22,000		15,710,000
	Regional Office - II		15,688,000		22,000		15,710,000
	Region III - Central Luzon		17,481,000		22,000		17,503,000
	Regional Office - III		17,481,000		22,000		17,503,000
	Region IVA - CALABARZON		9,102,000		22,000		9,124,000
	Regional Office - IVA		9,102,000		22,000		9,124,000
	Region IVB - MIMAROPA				22,000		22,000
	Regional Office - IVB				22,000		22,000
	Region V - Bicol		11,881,000		22,000		11,903,000
	Regional Office - V		11,881,000		22,000		11,903,000
	Region VI - Western Visayas		11,496,000		22,000		11,518,000
	Regional Office - VI		11,496,000		22,000		11,518,000
	Region VII - Central Visayas		11,066,000		22,000		11,088,000
	Regional Office - VII		11,066,000		22,000		11,088,000
	Region VIII - Eastern Visayas		13,402,000		22,000		13,424,000
	Regional Office - VIII		13,402,000		22,000		13,424,000
	Region IX - Zamboanga Peninsula		11,670,000		22,000		11,692,000
	Regional Office - IX		11,670,000		22,000		11,692,000
	Region X - Northern Mindanao		12,147,000		22,000		12,169,000
	Regional Office - X		12,147,000		22,000		12,169,000
	Region XI - Davao		11,835,000		22,000		11,857,000
	Regional Office - XI		11,835,000		22,000		11,857,000
	Region XII - SOCCSKSARGEN		4,735,000		22,000		4,757,000
	Regional Office - XII		4,735,000		22,000		4,757,000
	Region XIII - CARAGA		8,448,000		22,000		8,470,000
	Regional Office - XIII		8,448,000		22,000		8,470,000
	Autonomous Region in Muslim Mindanao (ARMM)		6,685,000		10,000		6,695,000
	Regional Office - ARMM		6,685,000		10,000		6,695,000
	Project(s)						
	Locally-Funded Project(s)				(125,000,000)	(125,000,000)	
200000200001000	Construction of Provincial Satellite Auditing Offices (PSAOs)				(125,000,000)	(125,000,000)	
Sub-total, Support to Operations		(417,665,000)	418,052,000	(13,057,000)	13,057,000	(555,722,000)	431,109,000
3000000000000000	Operations	(5,732,112,000)	5,738,973,000	(78,560,000)	78,560,000	(5,810,672,000)	5,817,533,000
3100000000000000	OO : Public accountability upheld and efficiency, economy and effectiveness of government programs improved	(5,732,112,000)	5,738,973,000	(78,560,000)	78,560,000	(5,810,672,000)	5,817,533,000
3101000000000000	GOVERNMENT AUDITING PROGRAM	(5,577,560,000)	5,584,400,000	(75,711,000)	75,711,000	(5,653,271,000)	5,660,111,000
3101010000000000	NATIONAL GOVERNMENT AUDITING SUB-PROGRAM	(759,624,000)	759,831,000	(24,015,000)	24,015,000	(783,639,000)	783,846,000
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	(683,405,000)	683,587,000	(22,342,000)	22,342,000	(705,747,000)	705,929,000
	National Capital Region (NCR)		683,587,000		2,695,000		686,282,000
	Central Office		683,587,000		2,695,000		686,282,000
	Region I - Ilocos				1,132,000		1,132,000
	Regional Office - I				1,132,000		1,132,000
	Cordillera Administrative Region (CAR)				1,239,000		1,239,000
	Regional Office - CAR				1,239,000		1,239,000
	Region II - Cagayan Valley				1,458,000		1,458,000
	Regional Office - II				1,458,000		1,458,000

	Region III - Central Luzon		<u>1,234,000</u>		<u>1,234,000</u>
	Regional Office - III		1,234,000		1,234,000
	Region IVA - CALABARZON		<u>1,269,000</u>		<u>1,269,000</u>
	Regional Office - IVA		1,269,000		1,269,000
	Region IVB - MIMAROPA		<u>1,238,000</u>		<u>1,238,000</u>
	Regional Office - IVB		1,238,000		1,238,000
	Region V - Bicol		<u>1,367,000</u>		<u>1,367,000</u>
	Regional Office - V		1,367,000		1,367,000
	Region VI - Western Visayas		<u>1,169,000</u>		<u>1,169,000</u>
	Regional Office - VI		1,169,000		1,169,000
	Region VII - Central Visayas		<u>1,269,000</u>		<u>1,269,000</u>
	Regional Office - VII		1,269,000		1,269,000
	Region VIII - Eastern Visayas		<u>1,333,000</u>		<u>1,333,000</u>
	Regional Office - VIII		1,333,000		1,333,000
	Region IX - Zamboanga Peninsula		<u>959,000</u>		<u>959,000</u>
	Regional Office - IX		959,000		959,000
	Region X - Northern Mindanao		<u>1,527,000</u>		<u>1,527,000</u>
	Regional Office - X		1,527,000		1,527,000
	Region XI - Davao		<u>1,532,000</u>		<u>1,532,000</u>
	Regional Office - XI		1,532,000		1,532,000
	Region XII - SOCCSKSARGEN		<u>969,000</u>		<u>969,000</u>
	Regional Office - XII		969,000		969,000
	Region XIII - CARAGA		<u>1,153,000</u>		<u>1,153,000</u>
	Regional Office - XIII		1,153,000		1,153,000
	Autonomous Region in Muslim Mindanao (ARMM)		<u>799,000</u>		<u>799,000</u>
	Regional Office - ARMM		799,000		799,000
310101100002000	Formulation and development of operating standards and administrative techniques for the implementation of accounting and auditing rules and regulations in national offices/agencies	(76,219,000)	<u>76,244,000</u>	(1,673,000)	<u>1,673,000</u>
				(77,892,000)	<u>77,917,000</u>
	National Capital Region (NCR)		<u>76,244,000</u>		<u>77,917,000</u>
	Central Office		76,244,000		77,917,000
310102000000000	CORPORATE GOVERNMENT AUDITING SUB-PROGRAM	(567,870,000)	<u>568,067,000</u>	(26,088,000)	<u>26,088,000</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	(507,241,000)	<u>507,423,000</u>	(24,185,000)	<u>24,185,000</u>
				(531,426,000)	<u>531,608,000</u>
	National Capital Region (NCR)		<u>507,423,000</u>		<u>511,435,000</u>
	Central Office		507,423,000		511,435,000
	Region I - Ilocos		<u>1,573,000</u>		<u>1,573,000</u>
	Regional Office - I		1,573,000		1,573,000
	Cordillera Administrative Region (CAR)		<u>1,193,000</u>		<u>1,193,000</u>
	Regional Office - CAR		1,193,000		1,193,000
	Region II - Cagayan Valley		<u>1,686,000</u>		<u>1,686,000</u>
	Regional Office - II		1,686,000		1,686,000
	Region III - Central Luzon		<u>1,220,000</u>		<u>1,220,000</u>
	Regional Office - III		1,220,000		1,220,000
	Region IVA - CALABARZON		<u>971,000</u>		<u>971,000</u>
	Regional Office - IVA		971,000		971,000
	Region IVB - MIMAROPA		<u>1,102,000</u>		<u>1,102,000</u>
	Regional Office - IVB		1,102,000		1,102,000
	Region V - Bicol		<u>1,605,000</u>		<u>1,605,000</u>
	Regional Office - V		1,605,000		1,605,000

Region VI - Western Visayas			<u>1,531,000</u>		<u>1,531,000</u>
Regional Office - VI			1,531,000		1,531,000
Region VII - Central Visayas			<u>1,192,000</u>		<u>1,192,000</u>
Regional Office - VII			1,192,000		1,192,000
Region VIII - Eastern Visayas			<u>1,009,000</u>		<u>1,009,000</u>
Regional Office - VIII			1,009,000		1,009,000
Region IX - Zamboanga Peninsula			<u>1,383,000</u>		<u>1,383,000</u>
Regional Office - IX			1,383,000		1,383,000
Region X - Northern Mindanao			<u>1,241,000</u>		<u>1,241,000</u>
Regional Office - X			1,241,000		1,241,000
Region XI - Davao			<u>1,550,000</u>		<u>1,550,000</u>
Regional Office - XI			1,550,000		1,550,000
Region XII - SOCCSKSARGEN			<u>1,057,000</u>		<u>1,057,000</u>
Regional Office - XII			1,057,000		1,057,000
Region XIII - CARAGA			<u>1,132,000</u>		<u>1,132,000</u>
Regional Office - XIII			1,132,000		1,132,000
Autonomous Region in Muslim Mindanao (ARMM)			<u>728,000</u>		<u>728,000</u>
Regional Office - ARMM			728,000		728,000
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	(60,629,000)	<u>60,644,000</u>	(1,903,000)	<u>1,903,000</u>	(62,532,000) <u>62,547,000</u>
National Capital Region (NCR)		<u>60,644,000</u>		<u>1,903,000</u>	<u>62,547,000</u>
Central Office		60,644,000		1,903,000	62,547,000
310103000000000 LOCAL GOVERNMENT AUDITING SUB-PROGRAM	(4,022,213,000)	<u>4,028,322,000</u>	(12,670,000)	<u>12,670,000</u>	(4,034,883,000) <u>4,040,992,000</u>
310103100001000 Audit of accounts and transactions of local government units; custody and preservation of vouchers and other supporting documents	(3,984,656,000)	<u>3,990,721,000</u>	(11,587,000)	<u>11,587,000</u>	(3,996,243,000) <u>4,002,308,000</u>
National Capital Region (NCR)		<u>345,801,000</u>		<u>3,362,000</u>	<u>349,163,000</u>
Central Office		345,801,000		3,362,000	349,163,000
Region I - Ilocos		<u>326,572,000</u>		<u>517,000</u>	<u>327,089,000</u>
Regional Office - I		326,572,000		517,000	327,089,000
Cordillera Administrative Region (CAR)		<u>294,384,000</u>		<u>612,000</u>	<u>294,996,000</u>
Regional Office - CAR		294,384,000		612,000	294,996,000
Region II - Cagayan Valley		<u>297,233,000</u>		<u>545,000</u>	<u>297,778,000</u>
Regional Office - II		297,233,000		545,000	297,778,000
Region III - Central Luzon		<u>415,425,000</u>		<u>417,000</u>	<u>415,842,000</u>
Regional Office - III		415,425,000		417,000	415,842,000
Region IVA - CALABARZON		<u>134,411,000</u>		<u>415,000</u>	<u>134,826,000</u>
Regional Office - IVA		134,411,000		415,000	134,826,000
Region IVB - MIMAROPA				<u>524,000</u>	<u>524,000</u>
Regional Office - IVB				524,000	524,000
Region V - Bicol		<u>272,725,000</u>		<u>432,000</u>	<u>273,157,000</u>
Regional Office - V		272,725,000		432,000	273,157,000
Region VI - Western Visayas		<u>239,507,000</u>		<u>539,000</u>	<u>240,046,000</u>
Regional Office - VI		239,507,000		539,000	240,046,000
Region VII - Central Visayas		<u>170,761,000</u>		<u>629,000</u>	<u>171,390,000</u>
Regional Office - VII		170,761,000		629,000	171,390,000
Region VIII - Eastern Visayas		<u>292,683,000</u>		<u>544,000</u>	<u>293,227,000</u>
Regional Office - VIII		292,683,000		544,000	293,227,000
Region IX - Zamboanga Peninsula		<u>238,609,000</u>		<u>523,000</u>	<u>239,132,000</u>
Regional Office - IX		238,609,000		523,000	239,132,000

Region X - Northern Mindanao	252,122,000		422,000		252,544,000
Regional Office - X	252,122,000		422,000		252,544,000
Region XI - Davao	209,250,000		612,000		209,862,000
Regional Office - XI	209,250,000		612,000		209,862,000
Region XII - SOCCSKSARGEN	150,931,000		530,000		151,461,000
Regional Office - XII	150,931,000		530,000		151,461,000
Region XIII - CARAGA	189,708,000		603,000		190,311,000
Regional Office - XIII	189,708,000		603,000		190,311,000
Autonomous Region in Muslim Mindanao (ARMM)	160,599,000		361,000		160,960,000
Regional Office - ARMM	160,599,000		361,000		160,960,000
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	(37,557,000)	37,601,000	(1,083,000)	1,083,000	(38,640,000) 38,684,000
National Capital Region (NCR)		37,601,000		1,083,000	38,684,000
Central Office		37,601,000		1,083,000	38,684,000
310104000000000 SPECIAL AUDIT SUB-PROGRAM	(132,786,000)	133,064,000	(9,806,000)	9,806,000	(142,592,000) 142,870,000
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	(132,786,000)	133,064,000	(9,806,000)	9,806,000	(142,592,000) 142,870,000
National Capital Region (NCR)		133,064,000		9,806,000	142,870,000
Central Office		133,064,000		9,806,000	142,870,000
310105000000000 TECHNICAL SERVICES AND SYSTEMS AUDIT SUB-PROGRAM	(95,067,000)	95,116,000	(3,132,000)	3,132,000	(98,199,000) 98,248,000
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	(95,067,000)	95,116,000	(3,092,000)	3,092,000	(98,159,000) 98,208,000
National Capital Region (NCR)		95,116,000		3,092,000	98,208,000
Central Office		95,116,000		3,092,000	98,208,000
310105100002000 Information System/Technology Audit conducted on government agencies with computerized environment			(20,000)	20,000	(20,000) 20,000
National Capital Region (NCR)				20,000	20,000
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)	20,000	(20,000) 20,000
National Capital Region (NCR)				20,000	20,000
Central Office				20,000	20,000
310200000000000 GOVERNMENT ACCOUNTANCY PROGRAM	(52,289,000)	52,311,000	(868,000)	868,000	(53,157,000) 53,179,000
310200100001000 Preparation of annual and other financial reports as may be required of the Commission	(45,407,000)	45,425,000	(394,000)	394,000	(45,801,000) 45,819,000
National Capital Region (NCR)		45,425,000		394,000	45,819,000
Central Office		45,425,000		394,000	45,819,000
310200100002000 Formulation and development of accounting standards, policies, rules and regulations for implementation in government agencies			(133,000)	133,000	(133,000) 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			(25,000)	25,000	(25,000) 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	(6,882,000)	6,886,000	(316,000)	316,000	(7,198,000) 7,202,000
National Capital Region (NCR)		6,886,000		316,000	7,202,000
Central Office		6,886,000		316,000	7,202,000

3103000000000000	GOVERNMENT FINANCIAL ADJUDICATION PROGRAM	(102,263,000)	102,262,000	(1,981,000)	1,981,000	(104,244,000)	104,243,000
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	(102,263,000)	102,262,000	(1,981,000)	1,981,000	(104,244,000)	104,243,000
	National Capital Region (NCR)		102,262,000		1,981,000		104,243,000
	Central Office		102,262,000		1,981,000		104,243,000
	Sub-total, Operations	(5,732,112,000)	5,738,973,000	(78,560,000)	78,560,000	(5,810,672,000)	5,817,533,000
TOTAL NEW APPROPRIATIONS		P(11,260,656,000)	P 11,653,650,000	P(648,792,000)	P 544,594,000	P(620,666,000)	P 92,295,000
		=====	=====	=====	=====	=====	=====

Obligations, by Object of Expenditures

CYs 2018-2020
(In Thousand Pesos)

	<u>(Obligation-Based)</u>		<u>(Cash-Based)</u>	
	2018	2019	2020	
			COA	Recommendation
Current Operating Expenditures				
Personnel Services				
Civilian Personnel				
Permanent Positions				
Basic Salary	5,751,310	5,261,502	5,183,415	5,188,081
Total Permanent Positions	<u>5,751,310</u>	<u>5,261,502</u>	<u>5,183,415</u>	<u>5,188,081</u>
Other Compensation Common to All				
Personnel Economic Relief Allowance	246,552	200,232	199,152	199,680
Representation Allowance	142,564	100,524	94,645	94,465
Transportation Allowance	119,725	100,284	94,405	94,225
Clothing and Uniform Allowance	63,314	50,058	49,788	49,920
Honoraria	10			
Overtime Pay	6,152			
Mid-Year Bonus - Civilian	418,798	438,463	431,201	432,337
Year End Bonus	422,136	438,463	431,201	432,337
Cash Gift	44,846	41,715	41,490	41,600
Productivity Enhancement Incentive	40,875	41,715	41,490	41,600
Performance Based Bonus	206,960			
Step Increment		13,153	13,054	12,974
Total Other Compensation Common to All	<u>1,711,932</u>	<u>1,424,607</u>	<u>1,396,426</u>	<u>1,399,138</u>
Other Compensation for Specific Groups				
Magna Carta for Public Health Workers	1,441			
Allowance of Attorney's de Officio	5			
Lump-sum for filling of Positions - Civilian		3,723,081	4,242,676	4,629,840
Other Personnel Benefits	2,373,056			
Total Other Compensation for Specific Groups	<u>2,374,502</u>	<u>3,723,081</u>	<u>4,242,676</u>	<u>4,629,840</u>
Other Benefits				
Retirement and Life Insurance Premiums	710,958	631,381	1,013,374	622,567
PAG-IBIG Contributions	13,843	10,013	8,298	9,983

PhilHealth Contributions	55,228	48,119	50,071	47,894
Employees Compensation Insurance Premiums	13,834	10,013	8,298	9,983
Retirement Gratuity		46,877	16,874	16,874
Loyalty Award - Civilian	5,075			
Terminal Leave	344,201	302,767	302,117	302,018
Total Other Benefits	<u>1,143,139</u>	<u>1,049,170</u>	<u>1,399,032</u>	<u>1,009,319</u>
Other Personnel Benefits				
Pension, Civilian Personnel	37,027	45,936	52,481	49,839
Total Other Personnel Benefits	<u>37,027</u>	<u>45,936</u>	<u>52,481</u>	<u>49,839</u>
TOTAL PERSONNEL SERVICES	<u>11,017,910</u>	<u>11,504,296</u>	<u>12,274,030</u>	<u>12,276,217</u>
Maintenance and Other Operating Expenses				
Travelling Expenses	192,685	83,848	187,757	86,054
Training and Scholarship Expenses	35,078	20,138	20,742	20,742
Supplies and Materials Expenses	85,307	169,658	94,571	92,571
Utility Expenses	77,785	77,104	79,352	79,352
Communication Expenses	60,441	66,827	81,448	81,448
Confidential, Intelligence and Extraordinary Expenses				
Confidential Expenses	10,000	10,000	10,000	10,000
Extraordinary and Miscellaneous Expenses	9,492	7,622	7,622	7,622
Professional Services	1,907			
General Services	99,998	96,504	97,629	97,629
Repairs and Maintenance	56,688	34,665	35,705	35,705
Taxes, Insurance Premiums and Other Fees	9,991	10,801	7,701	7,701
Other Maintenance and Operating Expenses				
Advertising Expenses	288	849	874	874
Printing and Publication Expenses	468	171	666	171
Representation Expenses	32,885	20,246	20,246	20,246
Transportation and Delivery Expenses	3			
Rent/Lease Expenses	5,656	2,519	2,519	2,519
Membership Dues and Contributions to Organizations	506	248	248	248
Subscription Expenses	1,577	1,541	1,712	1,712
Other Maintenance and Operating Expenses	78,567			
TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES	<u>759,322</u>	<u>602,741</u>	<u>648,792</u>	<u>544,594</u>
TOTAL CURRENT OPERATING EXPENDITURES	<u>11,777,232</u>	<u>12,107,037</u>	<u>12,922,822</u>	<u>12,820,811</u>
Capital Outlays				
Property, Plant and Equipment Outlay				
Land Improvements Outlay	12,966		27,673	
Buildings and Other Structures	303,974	349,928	451,022	
Machinery and Equipment Outlay	113,367	5,732	126,971	92,295
Transportation Equipment Outlay	39,657	39,600	13,000	
Furniture, Fixtures and Books Outlay	126	55,072	2,000	
TOTAL CAPITAL OUTLAYS	<u>470,090</u>	<u>450,332</u>	<u>620,666</u>	<u>92,295</u>
GRAND TOTAL	<u>12,247,322</u>	<u>12,557,369</u>	<u>13,543,488</u>	<u>12,913,106</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)	2018 GAA Targets	Actual
Public accountability upheld and efficiency, economy and effectiveness of government programs improved		
GOVERNMENT AUDITING PROGRAM		
NATIONAL GOVERNMENT AUDITING SUB-PROGRAM		
Outcome Indicators		
1. 90% of 10% increase of audit recommendations implemented by agencies	9%	9%
2. 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%
3. Percentage of audit recommendations implemented by agencies	N/A	N/A
Output Indicators		
1. Number of NGAs with Annual Audit Reports (AARs)	1,615	2,177
2. Number of National Government Audit Reports issued on time	1,855	2,038
3. Number of National Government Audit Reports submitted to Congress and to the President	283	416
4. Number of Government Audit Reports transmitted within the reglementary period	N/A	N/A
5. Number of transmitted Annual Audit Reports (AARs) published in the COA website	N/A	N/A
CORPORATE GOVERNMENT AUDITING SUB-PROGRAM		
Outcome Indicators		
1. 90% of 10% increase of audit recommendations implemented by agencies	9%	9%
2. 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%
3. Percentage of audit recommendations implemented by agencies	N/A	N/A
Output Indicators		
1. Number of CGAs with Annual Audit Reports (AARs)	1,035	1,208
2. Number of Corporate Government Audit Reports issued on time	1,005	1,005
3. Number of Corporate Government Audit Reports submitted to Congress and to the President	479	479
4. Number of Government Audit Reports transmitted within the reglementary period	N/A	N/A

5. Number of transmitted Annual Audit Reports (AARs) published in the COA website	N/A	N/A
LOCAL GOVERNMENT AUDITING SUB-PROGRAM		
Outcome Indicators		
1. 90% of 10% increase of audit recommendations implemented by agencies	9%	9%
2. 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%
3. Percentage of audit recommendations implemented by agencies	N/A	N/A
Output Indicators		
1. Number of LGAs with Annual Audit Reports (AARs)	14,706	15,574
2. Number of Local Government Audit Reports issued on time	14,487	14,607
3. Number of Local Government Audit Reports submitted to Congress and to the President	391	394
4. Number of Government Audit Reports transmitted within the reglementary period	N/A	N/A
5. Number of transmitted Annual Audit Reports (AARs) published in the COA website	N/A	N/A
SPECIAL AUDIT SUB-PROGRAM		
Outcome Indicators		
1. Number of criminal cases filed in court based on Fraud/Special Audit Reports	23	79
2. Number of administrative cases adjudicated/docketed by the Ombudsman based on Fraud/Special Audit Report	23	4
3. Percentage of settlement of over/under remittance in the collection of levies	N/A	N/A
Output Indicators		
1. Number of Fraud/Special Audit Reports submitted to the Office of the Ombudsman, Congress and oversight bodies	46	46
2. Number of Fraud Case Evaluation Reports (FCER) submitted by teams from FAO	250	397
3. Number of Fraud/Special Audit Reports released to audited agencies	57	60
4. Number of Notices of Disallowance (NDs)/ Notices of Charge (NCs) issued to agencies	N/A	N/A
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%	100%
Output Indicators		
1. Number of Technical Evaluation Reports rendered	8,922	8,931
2. Number of Inspection Reports rendered	12,095	12,102
3. Number of Appraisal Reports rendered	1,081	1,102
4. Number of IS/IT/IC audits/evaluation conducted	58	12

GOVERNMENT ACCOUNTANCY PROGRAM

Outcome Indicators

1. 100% of standards developed/disseminated were implemented	95%	100%
2. 100% of rules and regulations disseminated were implemented	100%	100%
3. 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%
4. Percentage implementation of accounting standards developed/promulgated/disseminated	N/A	N/A
5. 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%	100%

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
2. Number of agency users trained and assisted on the use of the COA developed computerized systems on government accounting and financial management	950	2,119
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%	31.89%

GOVERNMENT FINANCIAL ADJUDICATION PROGRAM

Outcome Indicators

1. Percentage of decided cases that have been settled	69%	69%
2. Percentage of COA Decisions appealed before the Supreme Court	12%	12%
3. Percentage of COA Decisions affirmed by the Supreme Court	90%	90%
4. Percentage of COA Orders of Execution (COEs) enforced	N/A	N/A

Output Indicators

1. Number of pending and new cases decided	1,075	1,210
2. Number of decisions of the Directors affirmed by the Commission Proper	408	578
3. Number of final and executory cases enforced	505	677
4. Number of cases decided	N/A	N/A
5. Number of COA Orders of Execution (COEs) issued	N/A	N/A
6. Number of COA Comments/Pleadings to Certiorari petitions prepared	N/A	N/A

PERFORMANCE INFORMATION

ORGANIZATIONAL OUTCOMES (OOs) / PERFORMANCE INDICATORS (PIs)	Baseline	2019 Targets	2020 NEP Targets
Public accountability upheld and efficiency, economy and effectiveness of government programs improved			
GOVERNMENT AUDITING PROGRAM			
NATIONAL GOVERNMENT AUDITING SUB-PROGRAM			
Outcome Indicators			
1. 90% of 10% increase of audit recommendations implemented by agencies	N/A	N/A	N/A
2. 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%
3. Percentage of audit recommendations implemented by agencies	50%	50%	50%
Output Indicators			
1. Number of NGAs with Annual Audit Reports (AARs)	N/A	N/A	N/A
2. Number of National Government Audit Reports issued on time	N/A	N/A	N/A
3. Number of National Government Audit Reports submitted to Congress and to the President	N/A	N/A	N/A
4. Number of Government Audit Reports transmitted within the reglementary period	197	259	197
5. Number of transmitted Annual Audit Reports (AARs) published in the COA website	192	272	192
CORPORATE GOVERNMENT AUDITING SUB-PROGRAM			
Outcome Indicators			
1. 90% of 10% increase of audit recommendations implemented by agencies	N/A	N/A	N/A
2. 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%
3. Percentage of audit recommendations implemented by agencies	50%	50%	50%
Output Indicators			
1. Number of CGAs with Annual Audit Reports (AARs)	N/A	N/A	N/A
2. Number of Corporate Government Audit Reports issued on time	N/A	N/A	N/A
3. Number of Corporate Government Audit Reports submitted to Congress and to the President	N/A	N/A	N/A
4. Number of Government Audit Reports transmitted within the reglementary period	135	350	135
5. Number of transmitted Annual Audit Reports (AARs) published in the COA website	135	369	135
LOCAL GOVERNMENT AUDITING SUB-PROGRAM			
Outcome Indicators			
1. 90% of 10% increase of audit recommendations implemented by agencies	N/A	N/A	N/A

2. 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%
3. Percentage of audit recommendations implemented by agencies	50%	50%	50%
Output Indicators			
1. Number of LGAs with Annual Audit Reports (AARs)	N/A	N/A	N/A
2. Number of Local Government Audit Reports issued on time	N/A	N/A	N/A
3. Number of Local Government Audit Reports submitted to Congress and to the President	N/A	N/A	N/A
4. Number of Government Audit Reports transmitted within the reglementary period	1,394	1,394	1,721
5. Number of transmitted Annual Audit Reports (AARs) published in the COA website	1,472	1,472	1,721
SPECIAL AUDIT SUB-PROGRAM			
Outcome Indicators			
1. Number of criminal cases filed in court based on Fraud/Special Audit Reports	23	23	N/A
2. Number of administrative cases adjudicated/docketed by the Ombudsman based on Fraud/Special Audit Report	23	23	N/A
3. Percentage of settlement of over/under remittance in the collection of levies	10%	10%	10%
Output Indicators			
1. Number of Fraud/Special Audit Reports submitted to the Office of the Ombudsman, Congress and oversight bodies	N/A	N/A	N/A
2. Number of Fraud Case Evaluation Reports (FCER) submitted by teams from FAO	120	120	120
3. Number of Fraud/Special Audit Reports released to audited agencies	22	22	22
4. Number of Notices of Disallowance (NDs)/ Notices of Charge (NCs) issued to agencies	105	105	184
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	60%	60%	100%
Output Indicators			
1. Number of Technical Evaluation Reports rendered	712	8,920	712
2. Number of Inspection Reports rendered	389	12,378	389
3. Number of Appraisal Reports rendered	132	1,083	132
4. Number of IS/IT/IC audits/evaluation conducted	9	9	16
GOVERNMENT ACCOUNTANCY PROGRAM			
Outcome Indicators			
1. 100% of standards developed/disseminated were implemented	N/A	N/A	N/A
2. 100% of rules and regulations disseminated were implemented	N/A	N/A	N/A

3. 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%
4. Percentage implementation of accounting standards developed/promulgated/disseminated	90%	100%	90%
5. 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	20%	80%	20%
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	500	500	800
3. Number of government accounting standards, policies, rules and regulations formulated and developed for implementation in government agencies	7	8	7
4. Percentage of agencies which implemented COA-developed computerized systems on government and financial management	20%	28%	20%
GOVERNMENT FINANCIAL ADJUDICATION PROGRAM			
Outcome Indicators			
1. Percentage of decided cases that have been settled	N/A	N/A	N/A
2. Percentage of COA Decisions appealed before the Supreme Court	12%	12%	12%
3. Percentage of COA Decisions affirmed by the Supreme Court	90%	90%	90%
4. Percentage of COA Orders of Execution (COEs) enforced	10%	10%	10%
Output Indicators			
1. Number of pending and new cases decided	N/A	N/A	N/A
2. Number of decisions of the Directors affirmed by the Commission Proper	N/A	N/A	N/A
3. Number of final and executory cases enforced	N/A	N/A	N/A
4. Number of cases decided	1,000	1,278	1,000
5. Number of COA Orders of Execution (COEs) issued	60	142	60
6. Number of COA Comments/Pleadings to Certiorari petitions prepared	4	20	4

