

XXXIII. COMMISSION ON AUDIT

Appropriations/Obligations

(In Thousand Pesos)

<u>Description</u>	(Cash-Based)			
	2019	2020	2021	
			<u>COA</u>	<u>Recommendation</u>
New General Appropriations	11,925,988	12,463,539	(12,561,366)	12,915,156
General Fund	11,925,988	12,463,539	(12,561,366)	12,915,156
Automatic Appropriations	632,696	622,567	(1,013,374)	652,380
Grant Proceeds	1,315			
Retirement and Life Insurance Premiums	631,381	622,567	(1,013,374)	652,380
Continuing Appropriations	66,927	424,286		
Unreleased Appropriation for Personnel Services				
R.A. No. 11260		98,191		
Unreleased Appropriation for Capital Outlays				
R.A. No. 11260		86,584		
Unobligated Releases for Capital Outlays				
R.A. No. 11260		225,431		
R.A. No. 10964	66,318	13,942		
Unobligated Releases for MOOE				
R.A. No. 11260		138		
R.A. No. 10964	609			
Budgetary Adjustment(s)	203,461			
Transfer(s) from:				
Pension and Gratuity Fund	203,461			
Total Available Appropriations	12,829,072	13,510,392	(13,574,740)	13,567,536
Unused Appropriations	(429,256)	(424,286)		
Unreleased Appropriation	(184,775)	(184,775)		
Unobligated Allotment	(244,481)	(239,511)		
TOTAL OBLIGATIONS	12,399,816	13,086,106	(13,574,740)	13,567,536

**EXPENDITURE PROGRAM
(in pesos)**

GAS / STO / OPERATIONS / PROJECTS	(Cash-Based)		
	2019 Actual	2020 Current	2021 Proposed
	General Administration and Support	5,433,358,000	6,260,150,000
Regular	5,433,358,000	6,260,150,000	6,455,118,000
PS	4,571,820,000	5,541,878,000	5,890,719,000
MOOE	673,642,000	502,977,000	477,483,000
CO	187,896,000	215,295,000	86,916,000

Support to Operations	<u>504,646,000</u>	<u>470,798,000</u>	<u>494,038,000</u>
Regular	<u>504,646,000</u>	<u>470,798,000</u>	<u>494,038,000</u>
PS	487,483,000	457,741,000	479,944,000
MOOE	17,163,000	13,057,000	14,094,000
Operations	<u>6,461,812,000</u>	<u>6,355,158,000</u>	<u>6,618,380,000</u>
Regular	<u>6,461,812,000</u>	<u>6,355,158,000</u>	<u>6,618,380,000</u>
PS	6,349,449,000	6,276,598,000	6,536,535,000
MOOE	112,363,000	78,560,000	81,845,000
TOTAL AGENCY BUDGET	<u>12,399,816,000</u>	<u>13,086,106,000</u>	<u>13,567,536,000</u>
Regular	<u>12,399,816,000</u>	<u>13,086,106,000</u>	<u>13,567,536,000</u>
PS	11,408,752,000	12,276,217,000	12,907,198,000
MOOE	803,168,000	594,594,000	573,422,000
CO	187,896,000	215,295,000	86,916,000

STAFFING SUMMARY

	<u>2019</u>	<u>2020</u>	<u>2021</u>
TOTAL STAFFING			
Total Number of Authorized Positions	14,102	14,102	14,102
Total Number of Filled Positions	8,062	8,276	8,276

Proposed New Appropriations Language

For general administration and support, support to operations, and operations, as indicated hereunder.....P (12,561,366,000) P 12,915,156,000
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OPERATIONS BY PROGRAM	<u>PROPOSED 2021 (Cash-Based)</u>			
	<u>PS</u>	<u>MOOE</u>	<u>CO</u>	<u>TOTAL</u>
GOVERNMENT AUDITING PROGRAM	5,808,914,000	78,896,000		5,887,810,000
GOVERNMENT ACCOUNTANCY PROGRAM	51,938,000	889,000		52,827,000
GOVERNMENT FINANCIAL ADJUDICATION PROGRAM	113,422,000	2,060,000		115,482,000

EXPENDITURE PROGRAM BY CENTRAL / REGIONAL ALLOCATION, 2021 (Cash-Based)
(in pesos)

REGION	PS	MOOE	CO	TOTAL
CENTRAL OFFICE	7,951,002,000	346,861,000	86,916,000	8,384,779,000
Regional Allocation	4,303,816,000	226,561,000		4,530,377,000
Region I - Ilocos	218,570,000	14,855,000		233,425,000
Cordillera Administrative Region (CAR)	289,603,000	15,844,000		305,447,000
Region II - Cagayan Valley	299,320,000	16,495,000		315,815,000
Region III - Central Luzon	421,434,000	14,178,000		435,612,000
Region IVA - CALABARZON	529,568,000	10,534,000		540,102,000
Region IVB - MIMAROPA		9,636,000		9,636,000
Region V - Bicol	310,275,000	16,265,000		326,540,000
Region VI - Western Visayas	276,840,000	16,621,000		293,461,000
Region VII - Central Visayas	226,344,000	15,797,000		242,141,000
Region VIII - Eastern Visayas	334,368,000	14,259,000		348,627,000
Region IX - Zamboanga Peninsula	270,461,000	12,993,000		283,454,000
Region X - Northern Mindanao	295,729,000	14,016,000		309,745,000
Region XI - Davao	240,086,000	15,048,000		255,134,000
Region XII - SOCCSKSARGEN	193,202,000	13,177,000		206,379,000
Region XIII - CARAGA	223,505,000	14,924,000		238,429,000
Autonomous Region in Muslim Mindanao (ARMM)	174,511,000	11,919,000		186,430,000
TOTAL AGENCY BUDGET	12,254,818,000	573,422,000	86,916,000	12,915,156,000

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 the COA's organizational structure;
 - (b) fix and determine the salaries, allowances and other benefits of the 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 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) URS or other electronic means for reports not covered by the URS until such time that all agencies have fully migrated to the BTMS; 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	(5,076,643,000)	5,842,376,000	(555,513,000)	477,483,000	(683,494,000)	86,916,000	(6,315,650,000)	6,406,775,000
100000100001000	General Management and Supervision	(496,731,000)	580,018,000	(555,513,000)	477,483,000	(683,494,000)	86,916,000	(1,735,738,000)	1,144,417,000
	National Capital Region (NCR)		332,057,000		299,574,000		86,916,000		718,547,000
	Central Office		332,057,000		299,574,000		86,916,000		718,547,000
	Region I - Ilocos		16,172,000		11,593,000				27,765,000
	Regional Office - I		16,172,000		11,593,000				27,765,000
	Cordillera Administrative Region (CAR)		18,185,000		12,757,000				30,942,000
	Regional Office - CAR		18,185,000		12,757,000				30,942,000
	Region II - Cagayan Valley		15,710,000		12,767,000				28,477,000
	Regional Office - II		15,710,000		12,767,000				28,477,000
	Region III - Central Luzon		18,981,000		11,266,000				30,247,000
	Regional Office - III		18,981,000		11,266,000				30,247,000
	Region IVA - CALABARZON		29,309,000		7,845,000				37,154,000
	Regional Office - IVA		29,309,000		7,845,000				37,154,000

Region IVB - MIMAROPA			<u>6,738,000</u>				<u>6,738,000</u>
Regional Office - IVB			6,738,000				6,738,000
Region V - Bicol		<u>15,892,000</u>	<u>12,822,000</u>				<u>28,714,000</u>
Regional Office - V		15,892,000	12,822,000				28,714,000
Region VI - Western Visayas		<u>17,171,000</u>	<u>13,343,000</u>				<u>30,514,000</u>
Regional Office - VI		17,171,000	13,343,000				30,514,000
Region VII - Central Visayas		<u>14,853,000</u>	<u>12,666,000</u>				<u>27,519,000</u>
Regional Office - VII		14,853,000	12,666,000				27,519,000
Region VIII - Eastern Visayas		<u>16,045,000</u>	<u>11,332,000</u>				<u>27,377,000</u>
Regional Office - VIII		16,045,000	11,332,000				27,377,000
Region IX - Zamboanga Peninsula		<u>14,289,000</u>	<u>10,089,000</u>				<u>24,378,000</u>
Regional Office - IX		14,289,000	10,089,000				24,378,000
Region X - Northern Mindanao		<u>16,599,000</u>	<u>10,787,000</u>				<u>27,386,000</u>
Regional Office - X		16,599,000	10,787,000				27,386,000
Region XI - Davao		<u>14,431,000</u>	<u>11,315,000</u>				<u>25,746,000</u>
Regional Office - XI		14,431,000	11,315,000				25,746,000
Region XII - SOCCSKSARGEN		<u>14,161,000</u>	<u>10,584,000</u>				<u>24,745,000</u>
Regional Office - XII		14,161,000	10,584,000				24,745,000
Region XIII - CARAGA		<u>13,254,000</u>	<u>11,999,000</u>				<u>25,253,000</u>
Regional Office - XIII		13,254,000	11,999,000				25,253,000
Autonomous Region in Muslim Mindanao (ARMM)		<u>12,909,000</u>	<u>10,006,000</u>				<u>22,915,000</u>
Regional Office - ARMM		12,909,000	10,006,000				22,915,000
100000100002000 Administration of Personnel Benefits	<u>(4,579,912,000)</u>	<u>5,262,358,000</u>				<u>(4,579,912,000)</u>	<u>5,262,358,000</u>
National Capital Region (NCR)		<u>5,262,358,000</u>					<u>5,262,358,000</u>
Central Office		<u>5,262,358,000</u>					<u>5,262,358,000</u>
Sub-total, General Administration and Support	<u>(5,076,643,000)</u>	<u>5,842,376,000</u>	<u>(555,513,000)</u>	<u>477,483,000</u>	<u>(683,494,000)</u>	<u>86,916,000</u>	<u>(6,315,650,000)</u>
2000000000000000 Support to Operations	<u>(417,665,000)</u>	<u>438,168,000</u>	<u>(14,094,000)</u>	<u>14,094,000</u>			<u>(431,759,000)</u>
200000100001000 Legal assistance services	<u>(161,220,000)</u>	<u>168,015,000</u>	<u>(381,000)</u>	<u>381,000</u>			<u>(161,601,000)</u>
National Capital Region (NCR)		<u>53,178,000</u>		<u>230,000</u>			<u>53,408,000</u>
Central Office		<u>53,178,000</u>		<u>230,000</u>			<u>53,408,000</u>

Region I - Ilocos	<u>8,762,000</u>	<u>10,000</u>	<u>8,772,000</u>
Regional Office - I	8,762,000	10,000	8,772,000
Cordillera Administrative Region (CAR)	<u>8,405,000</u>	<u>11,000</u>	<u>8,416,000</u>
Regional Office - CAR	8,405,000	11,000	8,416,000
Region II - Cagayan Valley	<u>4,677,000</u>	<u>10,000</u>	<u>4,687,000</u>
Regional Office - II	4,677,000	10,000	4,687,000
Region III - Central Luzon	<u>9,804,000</u>	<u>12,000</u>	<u>9,816,000</u>
Regional Office - III	9,804,000	12,000	9,816,000
Region IVA - CALABARZON	<u>11,868,000</u>	<u>5,000</u>	<u>11,873,000</u>
Regional Office - IVA	11,868,000	5,000	11,873,000
Region IVB - MIMAROPA		<u>5,000</u>	<u>5,000</u>
Regional Office - IVB		5,000	5,000
Region V - Bicol	<u>8,832,000</u>	<u>10,000</u>	<u>8,842,000</u>
Regional Office - V	8,832,000	10,000	8,842,000
Region VI - Western Visayas	<u>8,299,000</u>	<u>10,000</u>	<u>8,309,000</u>
Regional Office - VI	8,299,000	10,000	8,309,000
Region VII - Central Visayas	<u>4,866,000</u>	<u>12,000</u>	<u>4,878,000</u>
Regional Office - VII	4,866,000	12,000	4,878,000
Region VIII - Eastern Visayas	<u>9,685,000</u>	<u>12,000</u>	<u>9,697,000</u>
Regional Office - VIII	9,685,000	12,000	9,697,000
Region IX - Zamboanga Peninsula	<u>7,558,000</u>	<u>10,000</u>	<u>7,568,000</u>
Regional Office - IX	7,558,000	10,000	7,568,000
Region X - Northern Mindanao	<u>8,105,000</u>	<u>10,000</u>	<u>8,115,000</u>
Regional Office - X	8,105,000	10,000	8,115,000
Region XI - Davao	<u>6,563,000</u>	<u>10,000</u>	<u>6,573,000</u>
Regional Office - XI	6,563,000	10,000	6,573,000
Region XII - SOCCSKSARGEN	<u>6,571,000</u>	<u>8,000</u>	<u>6,579,000</u>
Regional Office - XII	6,571,000	8,000	6,579,000
Region XIII - CARAGA	<u>6,744,000</u>	<u>8,000</u>	<u>6,752,000</u>
Regional Office - XIII	6,744,000	8,000	6,752,000

	Autonomous Region in Muslim Mindanao (ARMM)	<u>4,098,000</u>	<u>8,000</u>	<u>4,106,000</u>
	Regional Office - ARMM	4,098,000	8,000	4,106,000
200000100002000	Development, installation and maintenance of in-house financial and other management information systems	<u>(53,037,000)</u>	<u>53,296,000</u>	<u>(10,417,000)</u>
			<u>10,417,000</u>	<u>(63,454,000)</u>
	National Capital Region (NCR)	<u>53,296,000</u>	<u>10,417,000</u>	<u>63,713,000</u>
	Central Office	53,296,000	10,417,000	63,713,000
200000100003000	Comprehensive training program for commission personnel, including the provision of auditing materials and the dissemination of information including laws, rules, and regulations	<u>(26,010,000)</u>	<u>28,449,000</u>	<u>(2,920,000)</u>
			<u>2,920,000</u>	<u>(28,930,000)</u>
	National Capital Region (NCR)	<u>28,449,000</u>	<u>2,920,000</u>	<u>31,369,000</u>
	Central Office	28,449,000	2,920,000	31,369,000
200000100004000	Technical assistance rendered to the Commission	<u>(177,398,000)</u>	<u>188,408,000</u>	<u>(376,000)</u>
			<u>376,000</u>	<u>(177,774,000)</u>
	Region I - Ilocos	<u>13,906,000</u>	<u>25,000</u>	<u>13,931,000</u>
	Regional Office - I	13,906,000	25,000	13,931,000
	Cordillera Administrative Region (CAR)	<u>14,187,000</u>	<u>27,000</u>	<u>14,214,000</u>
	Regional Office - CAR	14,187,000	27,000	14,214,000
	Region II - Cagayan Valley	<u>16,843,000</u>	<u>24,000</u>	<u>16,867,000</u>
	Regional Office - II	16,843,000	24,000	16,867,000
	Region III - Central Luzon	<u>17,250,000</u>	<u>24,000</u>	<u>17,274,000</u>
	Regional Office - III	17,250,000	24,000	17,274,000
	Region IVA - CALABARZON	<u>20,092,000</u>	<u>24,000</u>	<u>20,116,000</u>
	Regional Office - IVA	20,092,000	24,000	20,116,000
	Region IVB - MIMAROPA		<u>24,000</u>	<u>24,000</u>
	Regional Office - IVB		24,000	24,000
	Region V - Bicol	<u>12,685,000</u>	<u>24,000</u>	<u>12,709,000</u>
	Regional Office - V	12,685,000	24,000	12,709,000
	Region VI - Western Visayas	<u>11,397,000</u>	<u>24,000</u>	<u>11,421,000</u>
	Regional Office - VI	11,397,000	24,000	11,421,000
	Region VII - Central Visayas	<u>12,021,000</u>	<u>24,000</u>	<u>12,045,000</u>
	Regional Office - VII	12,021,000	24,000	12,045,000
	Region VIII - Eastern Visayas	<u>12,758,000</u>	<u>24,000</u>	<u>12,782,000</u>
	Regional Office - VIII	12,758,000	24,000	12,782,000

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Region IX - Zamboanga Peninsula		<u>11,712,000</u>	<u>24,000</u>	<u>11,736,000</u>
Regional Office - IX		11,712,000	24,000	11,736,000
Region X - Northern Mindanao		<u>13,041,000</u>	<u>24,000</u>	<u>13,065,000</u>
Regional Office - X		13,041,000	24,000	13,065,000
Region XI - Davao		<u>11,651,000</u>	<u>24,000</u>	<u>11,675,000</u>
Regional Office - XI		11,651,000	24,000	11,675,000
Region XII - SOCCSKSARGEN		<u>5,038,000</u>	<u>24,000</u>	<u>5,062,000</u>
Regional Office - XII		5,038,000	24,000	5,062,000
Region XIII - CARAGA		<u>9,126,000</u>	<u>24,000</u>	<u>9,150,000</u>
Regional Office - XIII		9,126,000	24,000	9,150,000
Autonomous Region in Muslim Mindanao (ARMM)		<u>6,701,000</u>	<u>12,000</u>	<u>6,713,000</u>
Regional Office - ARMM		6,701,000	12,000	6,713,000
Sub-total, Support to Operations	<u>(417,665,000)</u>	<u>438,168,000</u>	<u>(14,094,000)</u>	<u>14,094,000</u>
30000000000000000000 Operations	<u>(5,732,112,000)</u>	<u>5,974,274,000</u>	<u>(81,845,000)</u>	<u>81,845,000</u>
31000000000000000000 00 : Public accountability upheld and efficiency, economy and effectiveness of government programs improved	<u>(5,732,112,000)</u>	<u>5,974,274,000</u>	<u>(81,845,000)</u>	<u>81,845,000</u>
31010000000000000000 GOVERNMENT AUDITING PROGRAM	<u>(5,577,560,000)</u>	<u>5,808,914,000</u>	<u>(78,896,000)</u>	<u>78,896,000</u>
31010100000000000000 NATIONAL GOVERNMENT AUDITING SUB-PROGRAM	<u>(759,624,000)</u>	<u>988,304,000</u>	<u>(25,138,000)</u>	<u>25,138,000</u>
31010110000100000000 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	<u>(683,405,000)</u>	<u>889,929,000</u>	<u>(23,396,000)</u>	<u>23,396,000</u>
National Capital Region (NCR)		<u>889,929,000</u>	<u>3,669,000</u>	<u>893,598,000</u>
Central Office		889,929,000	3,669,000	893,598,000
Region I - Ilocos			<u>1,137,000</u>	<u>1,137,000</u>
Regional Office - I			1,137,000	1,137,000
Cordillera Administrative Region (CAR)			<u>1,244,000</u>	<u>1,244,000</u>
Regional Office - CAR			1,244,000	1,244,000
Region II - Cagayan Valley			<u>1,463,000</u>	<u>1,463,000</u>
Regional Office - II			1,463,000	1,463,000
Region III - Central Luzon			<u>1,239,000</u>	<u>1,239,000</u>
Regional Office - III			1,239,000	1,239,000

Region IVA - CALABARZON		<u>1,274,000</u>	<u>1,274,000</u>
Regional Office - IVA		1,274,000	1,274,000
Region IVB - MIMAROPA		<u>1,243,000</u>	<u>1,243,000</u>
Regional Office - IVB		1,243,000	1,243,000
Region V - Bicol		<u>1,372,000</u>	<u>1,372,000</u>
Regional Office - V		1,372,000	1,372,000
Region VI - Western Visayas		<u>1,174,000</u>	<u>1,174,000</u>
Regional Office - VI		1,174,000	1,174,000
Region VII - Central Visayas		<u>1,274,000</u>	<u>1,274,000</u>
Regional Office - VII		1,274,000	1,274,000
Region VIII - Eastern Visayas		<u>1,338,000</u>	<u>1,338,000</u>
Regional Office - VIII		1,338,000	1,338,000
Region IX - Zamboanga Peninsula		<u>964,000</u>	<u>964,000</u>
Regional Office - IX		964,000	964,000
Region X - Northern Mindanao		<u>1,532,000</u>	<u>1,532,000</u>
Regional Office - X		1,532,000	1,532,000
Region XI - Davao		<u>1,537,000</u>	<u>1,537,000</u>
Regional Office - XI		1,537,000	1,537,000
Region XII - SOCCSKSARGEN		<u>974,000</u>	<u>974,000</u>
Regional Office - XII		974,000	974,000
Region XIII - CARAGA		<u>1,158,000</u>	<u>1,158,000</u>
Regional Office - XIII		1,158,000	1,158,000
Autonomous Region in Muslim Mindanao (ARMM)		<u>804,000</u>	<u>804,000</u>
Regional Office - ARMM		804,000	804,000
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>98,375,000</u>	(1,742,000)
		1,742,000	<u>100,117,000</u>
National Capital Region (NCR)		<u>98,375,000</u>	<u>100,117,000</u>
Central Office		98,375,000	100,117,000
		1,742,000	100,117,000

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31010200000000	CORPORATE GOVERNMENT AUDITING SUB-PROGRAM	(567,870,000)	563,871,000	(27,374,000)	27,374,000	(595,244,000)	591,245,000
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	(507,241,000)	505,273,000	(25,388,000)	25,388,000	(532,629,000)	530,661,000
	National Capital Region (NCR)		505,273,000		5,215,000		510,488,000
	Central Office		505,273,000		5,215,000		510,488,000
	Region I - Ilocos				1,573,000		1,573,000
	Regional Office - I				1,573,000		1,573,000
	Cordillera Administrative Region (CAR)				1,193,000		1,193,000
	Regional Office - CAR				1,193,000		1,193,000
	Region II - Cagayan Valley				1,686,000		1,686,000
	Regional Office - II				1,686,000		1,686,000
	Region III - Central Luzon				1,220,000		1,220,000
	Regional Office - III				1,220,000		1,220,000
	Region IVA - CALABARZON				971,000		971,000
	Regional Office - IVA				971,000		971,000
	Region IVB - MIMAROPA				1,102,000		1,102,000
	Regional Office - IVB				1,102,000		1,102,000
	Region V - Bicol				1,605,000		1,605,000
	Regional Office - V				1,605,000		1,605,000
	Region VI - Western Visayas				1,531,000		1,531,000
	Regional Office - VI				1,531,000		1,531,000
	Region VII - Central Visayas				1,192,000		1,192,000
	Regional Office - VII				1,192,000		1,192,000
	Region VIII - Eastern Visayas				1,009,000		1,009,000
	Regional Office - VIII				1,009,000		1,009,000
	Region IX - Zamboanga Peninsula				1,383,000		1,383,000
	Regional Office - IX				1,383,000		1,383,000
	Region X - Northern Mindanao				1,241,000		1,241,000
	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)	58,598,000	(1,986,000)	<u>1,986,000</u>	(62,615,000) <u>60,584,000</u>
National Capital Region (NCR)		<u>58,598,000</u>		<u>1,986,000</u>	<u>60,584,000</u>
Central Office		58,598,000		1,986,000	60,584,000
310103000000000 LOCAL GOVERNMENT AUDITING SUB-PROGRAM	(4,022,213,000)	4,029,381,000	(13,070,000)	<u>13,070,000</u>	(4,035,283,000) <u>4,042,451,000</u>
310103100001000 Audit of accounts and transactions of local government units; custody and preservation of vouchers and other supporting documents	(3,984,656,000)	3,985,225,000	(11,969,000)	<u>11,969,000</u>	(3,996,625,000) <u>3,997,194,000</u>
National Capital Region (NCR)		<u>232,615,000</u>		<u>3,744,000</u>	<u>236,359,000</u>
Central Office		232,615,000		3,744,000	236,359,000
Region I - Ilocos		<u>179,730,000</u>		<u>517,000</u>	<u>180,247,000</u>
Regional Office - I		179,730,000		517,000	180,247,000
Cordillera Administrative Region (CAR)		<u>248,826,000</u>		<u>612,000</u>	<u>249,438,000</u>
Regional Office - CAR		248,826,000		612,000	249,438,000
Region II - Cagayan Valley		<u>262,090,000</u>		<u>545,000</u>	<u>262,635,000</u>
Regional Office - II		262,090,000		545,000	262,635,000
Region III - Central Luzon		<u>375,399,000</u>		<u>417,000</u>	<u>375,816,000</u>
Regional Office - III		375,399,000		417,000	375,816,000
Region IVA - CALABARZON		<u>468,299,000</u>		<u>415,000</u>	<u>468,714,000</u>
Regional Office - IVA		468,299,000		415,000	468,714,000
Region IVB - MIMAROPA				<u>524,000</u>	<u>524,000</u>
Regional Office - IVB				524,000	524,000

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Region V - Bicol		<u>272,866,000</u>		<u>432,000</u>		<u>273,298,000</u>
Regional Office - V		272,866,000		432,000		273,298,000
Region VI - Western Visayas		<u>239,973,000</u>		<u>539,000</u>		<u>240,512,000</u>
Regional Office - VI		239,973,000		539,000		240,512,000
Region VII - Central Visayas		<u>194,604,000</u>		<u>629,000</u>		<u>195,233,000</u>
Regional Office - VII		194,604,000		629,000		195,233,000
Region VIII - Eastern Visayas		<u>295,880,000</u>		<u>544,000</u>		<u>296,424,000</u>
Regional Office - VIII		295,880,000		544,000		296,424,000
Region IX - Zamboanga Peninsula		<u>236,902,000</u>		<u>523,000</u>		<u>237,425,000</u>
Regional Office - IX		236,902,000		523,000		237,425,000
Region X - Northern Mindanao		<u>257,984,000</u>		<u>422,000</u>		<u>258,406,000</u>
Regional Office - X		257,984,000		422,000		258,406,000
Region XI - Davao		<u>207,441,000</u>		<u>612,000</u>		<u>208,053,000</u>
Regional Office - XI		207,441,000		612,000		208,053,000
Region XII - SOCCSKSARGEN		<u>167,432,000</u>		<u>530,000</u>		<u>167,962,000</u>
Regional Office - XII		167,432,000		530,000		167,962,000
Region XIII - CARAGA		<u>194,381,000</u>		<u>603,000</u>		<u>194,984,000</u>
Regional Office - XIII		194,381,000		603,000		194,984,000
Autonomous Region in Muslim Mindanao (ARMM)		<u>150,803,000</u>		<u>361,000</u>		<u>151,164,000</u>
Regional Office - ARMM		150,803,000		361,000		151,164,000
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)	<u>44,156,000</u>	(1,101,000)	<u>1,101,000</u>	(38,658,000)	<u>45,257,000</u>
National Capital Region (NCR)		<u>44,156,000</u>		<u>1,101,000</u>		<u>45,257,000</u>
Central Office		44,156,000		1,101,000		45,257,000
310104000000000 SPECIAL AUDIT SUB-PROGRAM	(132,786,000)	<u>125,118,000</u>	(10,094,000)	<u>10,094,000</u>	(142,880,000)	<u>135,212,000</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	(132,786,000)	<u>125,118,000</u>	(10,094,000)	<u>10,094,000</u>	(142,880,000)	<u>135,212,000</u>
National Capital Region (NCR)		<u>125,118,000</u>		<u>10,094,000</u>		<u>135,212,000</u>
Central Office		125,118,000		10,094,000		135,212,000

31010500000000	TECHNICAL SERVICES AND SYSTEMS AUDIT SUB-PROGRAM	(95,067,000)	102,240,000	(3,220,000)	3,220,000	(98,287,000)	105,460,000
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)	102,240,000	(3,176,000)	3,176,000	(98,243,000)	105,416,000
	National Capital Region (NCR)		102,240,000		3,176,000		105,416,000
	Central Office		102,240,000		3,176,000		105,416,000
310105100002000	Information System/Technology Audit conducted on government agencies with computerized environment			(22,000)	22,000	(22,000)	22,000
	National Capital Region (NCR)				22,000		22,000
	Central Office				22,000		22,000
310105100003000	Consultancy services rendered to government agencies related to the design/development and installation of internal control systems			(22,000)	22,000	(22,000)	22,000
	National Capital Region (NCR)				22,000		22,000
	Central Office				22,000		22,000
310200000000000	GOVERNMENT ACCOUNTANCY PROGRAM	(52,289,000)	51,938,000	(889,000)	889,000	(53,178,000)	52,827,000
310200100001000	Preparation of annual and other financial reports as may be required of the Commission	(45,407,000)	42,837,000	(407,000)	407,000	(45,814,000)	43,244,000
	National Capital Region (NCR)		42,837,000		407,000		43,244,000
	Central Office		42,837,000		407,000		43,244,000
310200100002000	Formulation and development of accounting standards, policies, rules and regulations for implementation in government agencies			(134,000)	134,000	(134,000)	134,000
	National Capital Region (NCR)				134,000		134,000
	Central Office				134,000		134,000
310200100003000	Development, installation and maintenance of accounting-related information system for implementation in government agencies			(28,000)	28,000	(28,000)	28,000
	National Capital Region (NCR)				28,000		28,000
	Central Office				28,000		28,000
310200100004000	Maintenance of the general accounts of the government	(6,882,000)	9,101,000	(320,000)	320,000	(7,202,000)	9,421,000
	National Capital Region (NCR)		9,101,000		320,000		9,421,000
	Central Office		9,101,000		320,000		9,421,000

Employees Compensation Insurance Premiums	15,170	9,983	8,298	9,935
Retirement Gratuity		16,874	28,642	21,471
Loyalty Award - Civilian	6,555			
Terminal Leave	458,546	302,018	256,963	256,963
Total Other Benefits	<u>1,225,055</u>	<u>1,009,319</u>	<u>1,365,646</u>	<u>999,698</u>
Other Personnel Benefits				
Pension, Civilian Personnel	48,652	49,839	51,631	51,631
Total Other Personnel Benefits	<u>48,652</u>	<u>49,839</u>	<u>51,631</u>	<u>51,631</u>
TOTAL PERSONNEL SERVICES	<u>11,408,752</u>	<u>12,276,217</u>	<u>12,239,794</u>	<u>12,907,198</u>
Maintenance and Other Operating Expenses				
Travelling Expenses	135,498	136,054	138,327	88,327
Training and Scholarship Expenses	26,511	20,742	21,364	21,364
Supplies and Materials Expenses	60,501	92,571	87,107	89,907
Utility Expenses	81,898	79,352	94,153	84,433
Communication Expenses	63,889	81,448	98,387	94,937
Confidential, Intelligence and Extraordinary Expenses				
Confidential Expenses	10,000	10,000	10,000	10,000
Extraordinary and Miscellaneous Expenses	8,681	7,622	7,622	7,622
Professional Services	2,989			
General Services	116,012	97,629	123,054	103,614
Repairs and Maintenance	14,336	35,705	36,776	36,776
Taxes, Insurance Premiums and Other Fees	13,966	7,701	9,037	8,637
Other Maintenance and Operating Expenses				
Advertising Expenses	617	874	900	900
Printing and Publication Expenses	852	171	171	171
Representation Expenses	34,111	20,246	20,246	20,246
Transportation and Delivery Expenses	122			
Rent/Lease Expenses	3,479	2,519	2,519	2,519
Membership Dues and Contributions to Organizations	413	248	248	248
Subscription Expenses	1,321	1,712	1,541	3,721
Other Maintenance and Operating Expenses	227,972			
TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES	<u>803,168</u>	<u>594,594</u>	<u>651,452</u>	<u>573,422</u>
TOTAL CURRENT OPERATING EXPENDITURES	<u>12,211,920</u>	<u>12,870,811</u>	<u>12,891,246</u>	<u>13,480,620</u>
Capital Outlays				
Property, Plant and Equipment Outlay				
Land Improvements Outlay		20,000	10,000	
Buildings and Other Structures	118,003	60,000	507,620	
Machinery and Equipment Outlay	27,790	122,295	153,341	84,783
Transportation Equipment Outlay	42,103	13,000	10,400	
Intangible Assets Outlay			2,133	2,133
TOTAL CAPITAL OUTLAYS	<u>187,896</u>	<u>215,295</u>	<u>683,494</u>	<u>86,916</u>
GRAND TOTAL	<u>12,399,816</u>	<u>13,086,106</u>	<u>13,574,740</u>	<u>13,567,536</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)	2019 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. 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%
2. Percentage of audit recommendations implemented by agencies	50%	56%
Output Indicators		
1. Number of Government Audit Reports transmitted within the reglementary period	259	396
2. Number of transmitted Annual Audit Reports (AARs) published in the COA website	272	347
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%	100%
2. Percentage of audit recommendations implemented by agencies	50%	55%
Output Indicators		
1. Number of Government Audit Reports transmitted within the reglementary period	350	453
2. Number of transmitted Annual Audit Reports (AARs) published in the COA website	369	647
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%	100%
2. Percentage of audit recommendations implemented by agencies	50%	50%
Output Indicators		
1. Number of Government Audit Reports transmitted within the reglementary period	1,394	1,668
2. Number of transmitted Annual Audit Reports (AARs) published in the COA website	1,472	1,434
SPECIAL AUDIT SUB-PROGRAM		
Outcome Indicators		
1. Number of criminal cases filed in court based on Fraud/Special Audit Reports	23	83
2. Number of administrative cases adjudicated/docketed by the Ombudsman based on Fraud/Special Audit Report	23	16

3. Percentage of settlement of over/under remittance in the collection of levies	10%	0%
4. Percentage of audit recommendations implemented by agencies	N/A	N/A
Output Indicators		
1. Number of Fraud Case Evaluation Reports (FCER) submitted by teams from FAO	120	182
2. Number of Fraud/Special/Performance Audit Reports released to audited agencies	22	22
3. Number of Notices of Disallowance (NDs)/ Notices of Charge (NCs) issued to agencies	105	224
4. Number of Performance Audit Reports published in the COA website	N/A	N/A
TECHNICAL SERVICES AND SYSTEMS AUDIT SUB-PROGRAM		
Outcome Indicators		
1. Percentage of Technical Evaluation/Inspection/ Appraisal Reports recommendations accepted by the auditor	N/A	N/A
2. Percentage of Information System (IS)/Information Technology (IT)/Internal Control (IC) audit/ evaluation recommendations accepted and implemented by the auditees	60%	60%
Output Indicators		
1. Number of Technical Evaluation Reports rendered	8,920	8,920
2. Number of Inspection Reports rendered	12,378	12,383
3. Number of Appraisal Reports rendered	1,083	1,083
4. Number of IS/IT/IC audits/evaluation conducted	9	9
GOVERNMENT ACCOUNTANCY PROGRAM		
Outcome Indicators		
1. Percentage of 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%
2. Percentage implementation of accounting standards developed/promulgated/disseminated	100%	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%	85.74%
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	500	2,294

3. Number of government accounting standards, policies, rules and regulations formulated and developed for implementation in government agencies	8	9
4. Percentage of agencies which implemented COA-developed computerized systems on government and financial management	28%	36.64%

GOVERNMENT FINANCIAL ADJUDICATION PROGRAM

Outcome Indicators		
1. Percentage of COA Decisions appealed before the Supreme Court	12%	13%
2. Percentage of COA Decisions affirmed by the Supreme Court	90%	87%
3. Percentage of COA Orders of Execution (COEs) enforced	10%	20%
Output Indicators		
1. Number of cases decided	1,278	1,897
2. Number of COA Orders of Execution (COEs) issued	142	207
3. Number of COA Comments/Pleadings to Certiorari petitions prepared	20	38

PERFORMANCE INFORMATION

<u>ORGANIZATIONAL OUTCOMES (OOs) / PERFORMANCE INDICATORS (PIs)</u>	<u>Baseline</u>	<u>2020 Targets</u>	<u>2021 NEP 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			
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%	50%	50%
Output Indicators			
1. Number of Government Audit Reports transmitted within the reglementary period	197	197	195
2. Number of transmitted Annual Audit Reports (AARs) published in the COA website	192	192	189

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%	100%	100%
2. Percentage of audit recommendations implemented by agencies	50%	50%	50%
Output Indicators			
1. Number of Government Audit Reports transmitted within the reglementary period	135	135	128

2. Number of transmitted Annual Audit Reports (AARs) published in the COA website	135	135	128
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%	100%	100%
2. Percentage of audit recommendations implemented by agencies	50%	50%	50%
Output Indicators			
1. Number of Government Audit Reports transmitted within the reglementary period	1,394	1,721	1,736
2. Number of transmitted Annual Audit Reports (AARs) published in the COA website	1,472	1,721	1,736
SPECIAL AUDIT SUB-PROGRAM			
Outcome Indicators			
1. Number of criminal cases filed in court based on Fraud/Special Audit Reports	N/A	N/A	N/A
2. Number of administrative cases adjudicated/docketed by the Ombudsman based on Fraud/Special Audit Report	N/A	N/A	N/A
3. Percentage of settlement of over/under remittance in the collection of levies	10%	10%	10%
4. Percentage of audit recommendations implemented by agencies	30%	N/A	30%
Output Indicators			
1. Number of Fraud Case Evaluation Reports (FCER) submitted by teams from FAO	120	120	120
2. Number of Fraud/Special/Performance Audit Reports released to audited agencies	22	22	22
3. Number of Notices of Disallowance (NDs)/ Notices of Charge (NCs) issued to agencies	105	184	184
4. Number of Performance Audit Reports published in the COA website	2	N/A	2
TECHNICAL SERVICES AND SYSTEMS AUDIT SUB-PROGRAM			
Outcome Indicators			
1. Percentage of Technical Evaluation/Inspection/Appraisal Reports recommendations accepted by the auditor	100%	N/A	100%
2. Percentage of Information System (IS)/Information Technology (IT)/Internal Control (IC) audit/evaluation recommendations accepted and implemented by the auditees	60%	100%	50%
Output Indicators			
1. Number of Technical Evaluation Reports rendered	712	712	9,051
2. Number of Inspection Reports rendered	389	389	11,112
3. Number of Appraisal Reports rendered	132	132	914
4. Number of IS/IT/IC audits/evaluation conducted	9	16	10

GOVERNMENT ACCOUNTANCY PROGRAM

Outcome Indicators

1. Percentage of 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	90%	90%	90%
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	20%	20%	5%

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	800	2,500
3. Number of government accounting standards, policies, rules and regulations formulated and developed for implementation in government agencies	7	7	7
4. Percentage of agencies which implemented COA-developed computerized systems on government and financial management	20%	20%	20%

GOVERNMENT FINANCIAL ADJUDICATION PROGRAM

Outcome Indicators

1. Percentage of COA Decisions appealed before the Supreme Court	12%	12%	12%
2. Percentage of COA Decisions affirmed by the Supreme Court	90%	90%	90%
3. Percentage of COA Orders of Execution (COEs) enforced	10%	10%	10%

Output Indicators

1. Number of cases decided	1,000	1,000	1,882
2. Number of COA Orders of Execution (COEs) issued	60	60	82
3. Number of COA Comments/Pleadings to Certiorari petitions prepared	4	4	4

