

FY 2024 FINANCIAL PLAN
(In Thousand Pesos)

Department : CONSTITUTIONAL OFFICE
 Agency : COMMISSION ON AUDIT
 Organization Code : 31

| Particulars | Current Year's Obligations (FY 2023) | | | TOTAL | Budget Year Obligation Program (FY 2024) | | | | | FOR LATER RELEASE (Negative List) | | | | |
|---|--------------------------------------|---------------------------------|-------------------|---------|--|------------------|------------------|------------------|-------------------|-----------------------------------|----|----|----|----------------|
| | Actual Jan. 1 - Sept. 30, 2023 | Estimate Oct. 1 - Dec. 31, 2023 | Total | | COMPREHENSIVE RELEASE | | | | | FOR LATER RELEASE (Negative List) | | | | |
| | | | | | Q1 | Q2 | Q3 | Q4 | Sub-Total | Q1 | Q2 | Q3 | Q4 | Total |
| 1 | 3 | 4 | 5=3+4 | 6=11+16 | 7 | 8 | 9 | 10 | 11=7+8+9+10 | 12 | 13 | 14 | 15 | 16=12+13+14+15 |
| I. Agency Specific Budget | 10,018,901 | 3,283,052 | 13,301,953 | - | 3,234,104 | 3,621,143 | 3,468,181 | 3,406,941 | 13,730,370 | - | - | - | - | - |
| <i>General Administration and Support</i> | 5,291,084 | 1,400,853 | 6,691,937 | - | 1,642,679 | 2,029,651 | 1,876,654 | 1,815,493 | 7,364,478 | | | | | |
| General Management and Supervision | | | | | | | | | | | | | | |
| PAP | 3,676,843 | 969,033 | 4,645,876 | - | 367,625 | 754,597 | 601,600 | 540,440 | 2,264,263 | - | - | - | - | - |
| PS | 2,619,562 | 689,857 | 3,309,419 | | 136,059 | 136,059 | 136,059 | 136,059 | 544,237 | | | | | |
| MOOE | 401,531 | 249,436 | 650,967 | | 218,566 | 219,994 | 221,816 | 218,525 | 878,901 | | | | | |
| CO | 655,750 | 29,740 | 685,490 | | 13,000 | 398,544 | 243,725 | 185,856 | 841,125 | | | | | |
| Fin Exp.(if applicable) | | | | | | | | | - | | | | | |
| Administration of Personnel Benefits | | | | | | | | | | | | | | |
| PAP | 1,614,241 | 431,820 | 2,046,061 | - | 1,275,054 | 1,275,054 | 1,275,054 | 1,275,053 | 5,100,215 | | | | | |
| PS | 1,614,241 | 431,820 | 2,046,061 | | 1,275,054 | 1,275,054 | 1,275,054 | 1,275,053 | 5,100,215 | | | | | |
| Locally-Funded Project(s) - Construction of COA Office Building with Basement | | | | | | | | | | | | | | |
| PAP | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| PS | | | | | | | | | | | | | | |
| MOOE | | | | | | | | | | | | | | |
| CO | | | | | | | | | | | | | | |
| Support to Operations | 362,081 | 79,493 | 441,574 | - | 94,259 | 94,268 | 94,272 | 94,257 | 377,056 | - | - | - | - | - |
| PAP | 124,181 | 22,020 | 146,201 | - | 31,651 | 31,653 | 31,654 | 31,652 | 126,610 | - | - | - | - | - |
| Legal Assistance Services | | | | | | | | | | | | | | |
| PS | 120,826 | 21,846 | 142,672 | | 31,552 | 31,552 | 31,552 | 31,551 | 126,207 | | | | | |
| MOOE | 3,355 | 174 | 3,529 | | 99 | 101 | 102 | 101 | 403 | | | | | |
| CO | | | | | | | | | | | | | | |
| Dev., Inst. & maint. of in-house financial & other MIS | | | | | | | | | | | | | | |
| PAP | 33,620 | 49,826 | 83,446 | - | 19,691 | 19,692 | 19,691 | 19,690 | 78,764 | - | - | - | - | - |
| PS | 30,363 | 39,442 | 69,805 | | 16,889 | 16,889 | 16,889 | 16,888 | 67,555 | | | | | |
| MOOE | 3,257 | 10,384 | 13,641 | | 2,802 | 2,803 | 2,802 | 2,802 | 11,209 | | | | | |
| CO | | | | | | | | | | | | | | |
| Comprehensive training for COA personnel | | | | | | | | | | | | | | |
| PAP | 53,056 | 6,544 | 59,600 | - | 13,579 | 13,579 | 13,577 | 13,576 | 54,311 | - | - | - | - | - |
| PS | 49,835 | 6,474 | 56,309 | | 12,794 | 12,794 | 12,793 | 12,793 | 51,174 | | | | | |
| MOOE | 3,221 | 70 | 3,291 | | 785 | 785 | 784 | 783 | 3,137 | | | | | |
| CO | | | | | | | | | | | | | | |

| Particulars | Current Year's Obligations (FY 2023) | | | | Budget Year Obligation Program (FY 2024) | | | | | | FOR LATER RELEASE (Negative List) | | | | |
|---|--------------------------------------|---------------------------------|------------------|----------|--|------------------|------------------|------------------|------------------|----------|-----------------------------------|----------|----------|----------|--|
| | Actual Jan. 1 - Sept. 30, 2023 | Estimate Oct. 1 - Dec. 31, 2023 | Total | TOTAL | COMPREHENSIVE RELEASE | | | | | Q1 | Q2 | Q3 | Q4 | Total | |
| | | | | | Q1 | Q2 | Q3 | Q4 | Sub-Total | | | | | | |
| PAP Technical assistance rendered to the Commission | 151,224 | 1,103 | 152,327 | - | 29,338 | 29,344 | 29,350 | 29,339 | 117,371 | - | - | - | - | - | |
| PS | 149,265 | 664 | 149,929 | | 29,242 | 29,242 | 29,241 | 29,241 | 116,966 | | | | | | |
| MOOE | 1,959 | 439 | 2,398 | | 96 | 102 | 109 | 98 | 405 | | | | | | |
| CO | | | - | | - | - | - | - | - | | | | | | |
| Operations | 4,365,736 | 1,802,706 | 6,168,442 | - | 1,497,166 | 1,497,224 | 1,497,255 | 1,497,191 | 5,988,836 | - | - | - | - | - | |
| GOVERNMENT AUDITING PROGRAM | 4,249,084 | 1,690,965 | 5,940,049 | - | 1,435,206 | 1,435,266 | 1,435,298 | 1,435,234 | 5,741,004 | - | - | - | - | - | |
| NATIONAL GOVERNMENT AUDITING SUB-PROGRAM | 572,365 | 997,693 | 1,570,058 | | 196,893 | 196,909 | 196,917 | 196,912 | 787,631 | | | | | | |
| Audit of accounts & transactions of National Govt. Agencies | | | | | | | | | | | | | | | |
| PAP | 461,305 | 981,960 | 1,443,265 | - | 175,127 | 175,143 | 175,151 | 175,145 | 700,566 | - | - | - | - | - | |
| PS | 432,845 | 977,316 | 1,410,161 | | 168,855 | 168,855 | 168,855 | 168,855 | 675,420 | | | | | | |
| MOOE | 28,460 | 4,644 | 33,104 | | 6,272 | 6,288 | 6,296 | 6,290 | 25,146 | | | | | | |
| CO | | | - | | - | - | - | - | - | | | | | | |
| Formulation & dev't. of operating standards & administrative techniques for the implementation of accounting and auditing rules and regulations in national offices/ agencies | | | | | | | | | | | | | | | |
| PAP | 111,060 | 15,733 | 126,793 | - | 21,766 | 21,766 | 21,766 | 21,767 | 87,065 | - | - | - | - | - | |
| PS | 106,808 | 15,516 | 122,324 | | 21,299 | 21,299 | 21,299 | 21,300 | 85,197 | | | | | | |
| MOOE | 4,252 | 217 | 4,469 | | 467 | 467 | 467 | 467 | 1,868 | | | | | | |
| CO | | | - | | - | - | - | - | - | | | | | | |
| CORPORATE GOVERNMENT AUDITING SUB-PROGRAM | 404,199 | 174,869 | 579,068 | - | 133,783 | 133,793 | 133,818 | 133,794 | 535,188 | | | | | | |
| Audit of accounts & transactions of Corporate Govt. Agencies | | | | | | | | | | | | | | | |
| PAP | 337,300 | 169,954 | 507,254 | - | 118,784 | 118,795 | 118,820 | 118,796 | 475,195 | - | - | - | - | - | |
| PS | 323,348 | 162,563 | 485,911 | | 111,976 | 111,976 | 111,975 | 111,976 | 447,903 | | | | | | |
| MOOE | 13,952 | 7,391 | 21,343 | | 6,808 | 6,819 | 6,845 | 6,820 | 27,292 | | | | | | |
| CO | | | - | | - | - | - | - | - | | | | | | |
| Formulation & dev't. of operating standards & administrative techniques for the implementation of accounting and auditing rules and regulations in corporate government offices/ agencies | | | | | | | | | | | | | | | |
| PAP | 66,899 | 4,915 | 71,814 | - | 14,999 | 14,998 | 14,998 | 14,998 | 59,993 | - | - | - | - | - | |
| PS | 63,782 | 4,568 | 68,350 | | 14,466 | 14,465 | 14,466 | 14,466 | 57,863 | | | | | | |
| MOOE | 3,117 | 347 | 3,464 | | 533 | 533 | 532 | 532 | 2,130 | | | | | | |
| CO | | | - | | - | - | - | - | - | | | | | | |
| LOCAL GOVERNMENT AUDITING SUB-PROGRAM | 3,033,735 | 446,447 | 3,480,182 | - | 1,042,618 | 1,042,653 | 1,042,654 | 1,042,620 | 4,170,545 | | | | | | |

| Particulars | Current Year's Obligations (FY 2023) | | | TOTAL | Budget Year Obligation Program (FY 2024) | | | | | FOR LATER RELEASE (Negative List) | | | | | | | | | |
|---|--------------------------------------|---------------------------------|-----------|-------|--|-----------|-----------|-----------|-----------|-----------------------------------|----|----|----|-------|--|--|--|--|--|
| | Actual Jan. 1 - Sept. 30, 2023 | Estimate Oct. 1 - Dec. 31, 2023 | Total | | COMPREHENSIVE RELEASE | | | | | Q1 | Q2 | Q3 | Q4 | Total | | | | | |
| | | | | | Q1 | Q2 | Q3 | Q4 | Sub-Total | | | | | | | | | | |
| Audit of accounts & transactions of Local Govt. Agencies | | | | | | | | | | | | | | | | | | | |
| PAP | 3,005,442 | 445,581 | 3,451,023 | - | 1,037,459 | 1,037,496 | 1,037,497 | 1,037,463 | 4,149,915 | - | - | - | - | - | | | | | |
| PS | 2,987,668 | 441,598 | 3,429,266 | | 1,034,259 | 1,034,258 | 1,034,259 | 1,034,258 | 4,137,034 | | | | | | | | | | |
| MOOE | 17,774 | 3,983 | 21,757 | | 3,200 | 3,238 | 3,238 | 3,205 | 12,881 | | | | | | | | | | |
| CO | | | - | | - | - | - | - | - | | | | | | | | | | |
| Formulation & dev't. of operating standards & administrative techniques for the implementation of accounting and auditing rules and regulations in local government offices/ agencies | | | | | | | | | | | | | | | | | | | |
| PAP | 28,293 | 866 | 29,159 | - | 5,159 | 5,157 | 5,157 | 5,157 | 20,630 | - | - | - | - | - | | | | | |
| PS | 27,250 | 557 | 27,807 | | 4,864 | 4,863 | 4,863 | 4,863 | 19,453 | | | | | | | | | | |
| MOOE | 1,043 | 309 | 1,352 | | 295 | 294 | 294 | 294 | 1,177 | | | | | | | | | | |
| CO | | | - | | - | - | - | - | - | | | | | | | | | | |
| SPECIAL AUDIT SUB-PROGRAM | 121,036 | 70,493 | 191,529 | - | 37,587 | 37,587 | 37,586 | 37,587 | 150,347 | | | | | | | | | | |
| Special Audit Service, including Fraud Audit, all govt agen. non-govt. ent. concerning subsidies & counterpart by Nat. Govt. | | | | | | | | | | | | | | | | | | | |
| PAP | 121,036 | 70,493 | 191,529 | - | 37,587 | 37,587 | 37,586 | 37,587 | 150,347 | - | - | - | - | - | | | | | |
| PS | 109,021 | 70,335 | 179,356 | | 34,874 | 34,874 | 34,873 | 34,874 | 139,495 | | | | | | | | | | |
| MOOE | 12,015 | 158 | 12,173 | | 2,713 | 2,713 | 2,713 | 2,713 | 10,852 | | | | | | | | | | |
| CO | | | - | | - | - | - | - | - | | | | | | | | | | |
| TECHNICAL SERVICES & SYSTEMS AUDIT SUB-PROGRAM | 117,739 | 1,450 | 119,189 | - | 24,325 | 24,324 | 24,323 | 24,321 | 97,293 | | | | | | | | | | |
| Technical Services necessary for the discharge of the commission's functions including monitoring, analysis & eval. of prices of goods & services purchased by govt. agencies | | | | | | | | | | | | | | | | | | | |
| PAP | 117,739 | 1,450 | 119,189 | - | 22,094 | 22,092 | 22,092 | 22,092 | 88,370 | - | - | - | - | - | | | | | |
| PS | 113,980 | 1,131 | 115,111 | | 21,242 | 21,241 | 21,241 | 21,241 | 84,965 | | | | | | | | | | |
| MOOE | 3,759 | 319 | 4,078 | | 852 | 851 | 851 | 851 | 3,405 | | | | | | | | | | |
| CO | | | - | | - | - | - | - | - | | | | | | | | | | |
| Information System/Technology Audit conducted on government agencies with computerized environment | | | | | | | | | | | | | | | | | | | |
| PAP | - | 5 | 5 | - | 6 | 6 | 6 | 5 | 23 | - | - | - | - | - | | | | | |
| PS | | | - | | | | | | - | | | | | | | | | | |
| MOOE | | 5 | 5 | | 6 | 6 | 6 | 5 | 23 | | | | | | | | | | |
| CO | | | - | | - | - | - | - | - | | | | | | | | | | |

| Particulars | Current Year's Obligations (FY 2023) | | | TOTAL | Budget Year Obligation Program (FY 2024) | | | | | FOR LATER RELEASE (Negative List) | | | | |
|---|--------------------------------------|---------------------------------|----------------|----------|--|---------------|---------------|---------------|----------------|-----------------------------------|----------|----------|----------|----------|
| | Actual Jan. 1 - Sept. 30, 2023 | Estimate Oct. 1 - Dec. 31, 2023 | Total | | COMPREHENSIVE RELEASE | | | | | Q1 | Q2 | Q3 | Q4 | Total |
| | | | | | Q1 | Q2 | Q3 | Q4 | Sub-Total | | | | | |
| PAP Consultancy services rendered to government agencies related to the design/development and installation of internal control system | 10 | 13 | 23 | - | 2,225 | 2,226 | 2,225 | 2,224 | 8,900 | - | - | - | - | - |
| PS | | | - | | 2,219 | 2,220 | 2,219 | 2,219 | 8,877 | | | | | |
| MOOE | 10 | 13 | 23 | | 6 | 6 | 6 | 5 | 23 | | | | | |
| CO | | | | | | | | | - | | | | | |
| GOVERNMENT ACCOUNTANCY PROGRAM | 45,240 | 21,980 | 67,220 | - | 16,711 | 16,709 | 16,708 | 16,708 | 66,836 | - | - | - | - | - |
| PAP Preparation of annual & other financial reports as may be required of the Commission | 42,100 | 19,281 | 61,381 | - | 14,871 | 14,870 | 14,869 | 14,869 | 59,479 | - | - | - | - | - |
| PS | 40,599 | 19,273 | 59,872 | | 14,763 | 14,762 | 14,762 | 14,762 | 59,049 | | | | | |
| MOOE | 1,501 | 8 | 1,509 | | 108 | 108 | 107 | 107 | 430 | | | | | |
| CO | | | - | | - | - | - | - | - | | | | | |
| PAP Formulation & dev't. of accounting standards, policies, rules & regulations for implementation in gov't. agencies | 10 | 124 | 134 | - | 34 | 34 | 34 | 34 | 136 | - | - | - | - | - |
| PS | | | - | | | | | | - | | | | | |
| MOOE | 10 | 124 | 134 | | 34 | 34 | 34 | 34 | 136 | | | | | |
| CO | | | - | | | | | | - | | | | | |
| PAP Development, installation & maintenance of accounting-related information system for implementation in gov't. agencies | 548 | 6 | 554 | - | 8 | 7 | 7 | 7 | 29 | - | - | - | - | - |
| PS | - | - | - | | | | | | - | | | | | |
| MOOE | 548 | 6 | 554 | | 8 | 7 | 7 | 7 | 29 | | | | | |
| CO | | | - | | | | | | - | | | | | |
| PAP Maintenance of the general accounts of the government | 2,582 | 2,569 | 5,151 | - | 1,798 | 1,798 | 1,798 | 1,798 | 7,192 | - | - | - | - | - |
| PS | 2,261 | 2,506 | 4,767 | | 1,716 | 1,716 | 1,716 | 1,716 | 6,864 | | | | | |
| MOOE | 321 | 63 | 384 | | 82 | 82 | 82 | 82 | 328 | | | | | |
| GOVERNMENT FIN'L. ADJUDICATION PROGRAM | 71,412 | 89,761 | 161,173 | - | 45,249 | 45,249 | 45,249 | 45,249 | 180,996 | - | - | - | - | - |
| PAP Adjudication of cases concerning settlement of all accounts pertaining to revenue & receipts, and expenditures or uses of funds & property in the national, local and corporate agencies | 71,412 | 89,761 | 161,173 | - | 45,249 | 45,249 | 45,249 | 45,249 | 180,996 | - | - | - | - | - |
| PS | 69,720 | 89,235 | 158,955 | | 44,700 | 44,700 | 44,700 | 44,700 | 178,800 | | | | | |
| MOOE | 1,692 | 526 | 2,218 | | 549 | 549 | 549 | 549 | 2,196 | | | | | |
| CO | | | - | | - | - | - | - | - | | | | | |

| Particulars | Current Year's Obligations (FY 2023) | | | TOTAL | Budget Year Obligation Program (FY 2024) | | | | | FOR LATER RELEASE (Negative List) | | | | |
|---|--------------------------------------|---------------------------------|-------------------|----------|--|------------------|------------------|------------------|-------------------|-----------------------------------|----------|----------|----------|----------|
| | Actual Jan. 1 - Sept. 30, 2023 | Estimate Oct. 1 - Dec. 31, 2023 | Total | | COMPREHENSIVE RELEASE | | | | | Q1 | Q2 | Q3 | Q4 | Total |
| | | | | | Q1 | Q2 | Q3 | Q4 | Sub-Total | | | | | |
| II. Automatic Appropriations | 505,105 | 140,118 | 645,223 | - | 158,968 | 158,968 | 158,966 | 158,964 | 635,866 | - | - | - | - | - |
| Retirement and Life Insurance Premium | 505,105 | 140,118 | 645,223 | - | 158,968 | 158,968 | 158,966 | 158,964 | 635,866 | - | - | - | - | - |
| III. Special Purpose Fund | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Miscellaneous Personnel Benefit Fund (MPBF) | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| TOTAL Current Year Budget / Appropriations | 10,524,006 | 3,423,175 | 13,947,181 | - | 3,393,072 | 3,780,111 | 3,627,147 | 3,565,905 | 14,366,236 | - | - | - | - | - |
| PS | 9,366,479 | 3,114,819 | 12,481,298 | - | 3,135,791 | 3,135,787 | 3,135,782 | 3,135,779 | 12,543,140 | - | - | - | - | - |
| MOOE | 501,777 | 278,616 | 780,393 | - | 244,281 | 245,780 | 247,640 | 244,270 | 981,971 | - | - | - | - | - |
| CO | 655,750 | 29,740 | 685,490 | - | 13,000 | 398,544 | 243,725 | 185,856 | 841,125 | - | - | - | - | - |
| Fin Exp.(if applicable) | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Recapitulation by Program: | 4,365,736 | 1,802,706 | 6,168,442 | - | 1,497,166 | 1,497,224 | 1,497,255 | 1,497,191 | 5,988,836 | - | - | - | - | - |
| Government Auditing Program | 4,249,084 | 1,690,965 | 5,940,049 | - | 1,435,206 | 1,435,266 | 1,435,298 | 1,435,234 | 5,741,004 | - | - | - | - | - |
| Government Accountancy Program | 45,240 | 21,980 | 67,220 | - | 16,711 | 16,709 | 16,708 | 16,708 | 66,836 | - | - | - | - | - |
| Government Adjudication Program | 71,412 | 89,761 | 161,173 | - | 45,249 | 45,249 | 45,249 | 45,249 | 180,996 | - | - | - | - | - |


Prepared by:

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