

XXXII. COMMISSION ON AUDIT

For general administration and support, support to operations, and operations, including locally-funded project(s) as indicated hereunder.....P13,415,156,000
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New Appropriations, by Program
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Current Operating Expenditures

	Current Operating Expenditures			Total
	Personnel Services	Maintenance and Other Operating Expenses	Capital Outlays	
PROGRAMS				
General Administration and Support	P 5,842,376,000	P 477,483,000	P 586,916,000	P 6,906,775,000
Support to Operations	438,168,000	14,094,000		452,262,000
Operations	5,974,274,000	81,845,000		6,056,119,000
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
TOTAL NEW APPROPRIATIONS	P12,254,818,000	P 573,422,000	P 586,916,000	P13,415,156,000

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 COA's organizational structure;
- (b) fix and determine the salaries, allowances and other benefits of COA personnel in accordance with the rates and levels authorized under R.A. No. 6758, as amended, and R.A. No. 6686, as amended; and
- (c) create new positions, transfer an item or make other adjustments in the Personnel Services itemization, whenever public interest so requires.

Implementation of the foregoing shall be subject to: (i) compliance with organization, staffing and position classification and compensation standards 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

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PROGRAMS	Current Operating Expenditures			Total
	Personnel Services	Maintenance and Other Operating Expenses	Capital Outlays	
General Administration and Support	P 5,842,376,000	P 477,483,000	P 586,916,000	P 6,906,775,000
General Management and Supervision	580,018,000	477,483,000	86,916,000	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		6,738,000		6,738,000
Regional Office - IVB		6,738,000		6,738,000
Region V - Bicol	15,892,000	12,822,000		28,714,000
Regional Office - V	15,892,000	12,822,000		28,714,000
Region VI - Western Visayas	17,171,000	13,343,000		30,514,000

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Regional Office - VI	17,171,000	13,343,000	30,514,000
Region VII - Central Visayas	14,853,000	12,666,000	27,519,000
Regional Office - VII	14,853,000	12,666,000	27,519,000
Region VIII - Eastern Visayas	16,045,000	11,332,000	27,377,000
Regional Office - VIII	16,045,000	11,332,000	27,377,000
Region IX - Zamboanga Peninsula	14,289,000	10,089,000	24,378,000
Regional Office - IX	14,289,000	10,089,000	24,378,000
Region X - Northern Mindanao	16,599,000	10,787,000	27,386,000
Regional Office - X	16,599,000	10,787,000	27,386,000
Region XI - Davao	14,431,000	11,315,000	25,746,000
Regional Office - XI	14,431,000	11,315,000	25,746,000
Region XII - SOCCSKSARGEN	14,161,000	10,584,000	24,745,000
Regional Office - XII	14,161,000	10,584,000	24,745,000
Region XIII - CARAGA	13,254,000	11,999,000	25,253,000
Regional Office - XIII	13,254,000	11,999,000	25,253,000
Bangsamoro Autonomous Region in Muslim Mindanao (BARMM)	12,909,000	10,006,000	22,915,000
Regional Office - BARMM	12,909,000	10,006,000	22,915,000
Administration of Personnel Benefits	5,262,358,000		5,262,358,000
National Capital Region (NCR)	5,262,358,000		5,262,358,000
Central Office	5,262,358,000		5,262,358,000
Project(s)			
Locally-Funded Project(s)			
Construction of COA Office Building with Basement Commonwealth Avenue, Quezon City		500,000,000	500,000,000
National Capital Region (NCR)		500,000,000	500,000,000
Central Office		500,000,000	500,000,000
Sub-total, General Administration and Support	5,842,376,000	477,483,000	586,916,000 6,906,775,000
Support to Operations	438,168,000	14,094,000	452,262,000
Legal assistance services	168,015,000	381,000	168,396,000

National Capital Region (NCR)	53,178,000	230,000	53,408,000
Central Office	53,178,000	230,000	53,408,000
Region I - Ilocos	8,762,000	10,000	8,772,000
Regional Office - I	8,762,000	10,000	8,772,000
Cordillera Administrative Region (CAR)	8,405,000	11,000	8,416,000
Regional Office - CAR	8,405,000	11,000	8,416,000
Region II - Cagayan Valley	4,677,000	10,000	4,687,000
Regional Office - II	4,677,000	10,000	4,687,000
Region III - Central Luzon	9,804,000	12,000	9,816,000
Regional Office - III	9,804,000	12,000	9,816,000
Region IVA - CALABARZON	11,868,000	5,000	11,873,000
Regional Office - IVA	11,868,000	5,000	11,873,000
Region IVB - MIMAROPA		5,000	5,000
Regional Office - IVB		5,000	5,000
Region V - Bicol	8,832,000	10,000	8,842,000
Regional Office - V	8,832,000	10,000	8,842,000
Region VI - Western Visayas	8,299,000	10,000	8,309,000
Regional Office - VI	8,299,000	10,000	8,309,000
Region VII - Central Visayas	4,866,000	12,000	4,878,000
Regional Office - VII	4,866,000	12,000	4,878,000
Region VIII - Eastern Visayas	9,685,000	12,000	9,697,000
Regional Office - VIII	9,685,000	12,000	9,697,000
Region IX - Zamboanga Peninsula	7,558,000	10,000	7,568,000
Regional Office - IX	7,558,000	10,000	7,568,000
Region X - Northern Mindanao	8,105,000	10,000	8,115,000
Regional Office - X	8,105,000	10,000	8,115,000
Region XI - Davao	6,563,000	10,000	6,573,000
Regional Office - XI	6,563,000	10,000	6,573,000
Region XII - SOCCSKSARGEN	6,571,000	8,000	6,579,000
Regional Office - XII	6,571,000	8,000	6,579,000

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Region XIII - CARAGA	6,744,000	8,000	6,752,000
Regional Office - XIII	6,744,000	8,000	6,752,000
Bangsamoro Autonomous Region in Muslim Mindanao (BARMM)	4,098,000	8,000	4,106,000
Regional Office - BARMM	4,098,000	8,000	4,106,000
Development, installation and maintenance of in-house financial and other management information systems	53,296,000	10,417,000	63,713,000
National Capital Region (NCR)	53,296,000	10,417,000	63,713,000
Central Office	53,296,000	10,417,000	63,713,000
Comprehensive training program for commission personnel, including the provision of auditing materials and the dissemination of information including laws, rules, and regulations	28,449,000	2,920,000	31,369,000
National Capital Region (NCR)	28,449,000	2,920,000	31,369,000
Central Office	28,449,000	2,920,000	31,369,000
Technical assistance rendered to the Commission	188,408,000	376,000	188,784,000
Region I - Ilocos	13,906,000	25,000	13,931,000
Regional Office - I	13,906,000	25,000	13,931,000
Cordillera Administrative Region (CAR)	14,187,000	27,000	14,214,000
Regional Office - CAR	14,187,000	27,000	14,214,000
Region II - Cagayan Valley	16,843,000	24,000	16,867,000
Regional Office - II	16,843,000	24,000	16,867,000
Region III - Central Luzon	17,250,000	24,000	17,274,000
Regional Office - III	17,250,000	24,000	17,274,000
Region IVA - CALABARZON	20,092,000	24,000	20,116,000
Regional Office - IVA	20,092,000	24,000	20,116,000
Region IVB - MIMAROPA		24,000	24,000
Regional Office - IVB		24,000	24,000
Region V - Bicol	12,685,000	24,000	12,709,000
Regional Office - V	12,685,000	24,000	12,709,000
Region VI - Western Visayas	11,397,000	24,000	11,421,000
Regional Office - VI	11,397,000	24,000	11,421,000
Region VII - Central Visayas	12,021,000	24,000	12,045,000

Regional Office - VII	12,021,000	24,000	12,045,000
Region VIII - Eastern Visayas	12,758,000	24,000	12,782,000
Regional Office - VIII	12,758,000	24,000	12,782,000
Region IX - Zamboanga Peninsula	11,712,000	24,000	11,736,000
Regional Office - IX	11,712,000	24,000	11,736,000
Region X - Northern Mindanao	13,041,000	24,000	13,065,000
Regional Office - X	13,041,000	24,000	13,065,000
Region XI - Davao	11,651,000	24,000	11,675,000
Regional Office - XI	11,651,000	24,000	11,675,000
Region XII - SOCCSKSARGEN	5,038,000	24,000	5,062,000
Regional Office - XII	5,038,000	24,000	5,062,000
Region XIII - CARAGA	9,126,000	24,000	9,150,000
Regional Office - XIII	9,126,000	24,000	9,150,000
Bangsamoro Autonomous Region in Muslim Mindanao (BARMM)	6,701,000	12,000	6,713,000
Regional Office - BARMM	6,701,000	12,000	6,713,000
Sub-total, Support to Operations	438,168,000	14,094,000	452,262,000
Operations	5,974,274,000	81,845,000	6,056,119,000
Public accountability upheld and efficiency, economy and effectiveness of government programs improved	5,974,274,000	81,845,000	6,056,119,000
GOVERNMENT AUDITING PROGRAM	5,808,914,000	78,896,000	5,887,810,000
NATIONAL GOVERNMENT AUDITING SUB-PROGRAM	988,304,000	25,138,000	1,013,442,000
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	889,929,000	23,396,000	913,325,000
National Capital Region (NCR)	889,929,000	3,669,000	893,598,000
Central Office	889,929,000	3,669,000	893,598,000
Region I - Ilocos		1,137,000	1,137,000
Regional Office - I		1,137,000	1,137,000
Cordillera Administrative Region (CAR)		1,244,000	1,244,000

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Regional Office - CAR	1,244,000	1,244,000
Region II - Cagayan Valley	1,463,000	1,463,000
Regional Office - II	1,463,000	1,463,000
Region III - Central Luzon	1,239,000	1,239,000
Regional Office - III	1,239,000	1,239,000
Region IVA - CALABARZON	1,274,000	1,274,000
Regional Office - IVA	1,274,000	1,274,000
Region IVB - MIMAROPA	1,243,000	1,243,000
Regional Office - IVB	1,243,000	1,243,000
Region V - Bicol	1,372,000	1,372,000
Regional Office - V	1,372,000	1,372,000
Region VI - Western Visayas	1,174,000	1,174,000
Regional Office - VI	1,174,000	1,174,000
Region VII - Central Visayas	1,274,000	1,274,000
Regional Office - VII	1,274,000	1,274,000
Region VIII - Eastern Visayas	1,338,000	1,338,000
Regional Office - VIII	1,338,000	1,338,000
Region IX - Zamboanga Peninsula	964,000	964,000
Regional Office - IX	964,000	964,000
Region X - Northern Mindanao	1,532,000	1,532,000
Regional Office - X	1,532,000	1,532,000
Region XI - Davao	1,537,000	1,537,000
Regional Office - XI	1,537,000	1,537,000
Region XII - SOCCSKSARGEN	974,000	974,000
Regional Office - XII	974,000	974,000
Region XIII - CARAGA	1,158,000	1,158,000
Regional Office - XIII	1,158,000	1,158,000
Bangsamoro Autonomous Region in Muslim Mindanao (BARMM)	804,000	804,000
Regional Office - BARMM	804,000	804,000

Formulation and development of operating standards and administrative techniques for the implementation of accounting and auditing rules and regulations in national offices/agencies	98,375,000	1,742,000	100,117,000
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National Capital Region (NCR)	98,375,000	1,742,000	100,117,000
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Central Office	98,375,000	1,742,000	100,117,000
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CORPORATE GOVERNMENT AUDITING SUB-PROGRAM	563,871,000	27,374,000	591,245,000
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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	505,273,000	25,388,000	530,661,000
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National Capital Region (NCR)	505,273,000	5,215,000	510,488,000
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Central Office	505,273,000	5,215,000	510,488,000
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Region I - Ilocos		1,573,000	1,573,000
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Regional Office - I		1,573,000	1,573,000
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Cordillera Administrative Region (CAR)		1,193,000	1,193,000
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Regional Office - CAR		1,193,000	1,193,000
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Region II - Cagayan Valley		1,686,000	1,686,000
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Regional Office - II		1,686,000	1,686,000
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Region III - Central Luzon		1,220,000	1,220,000
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Regional Office - III		1,220,000	1,220,000
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Region IVA - CALABARZON		971,000	971,000
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Regional Office - IVA		971,000	971,000
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Region IVB - MIMAROPA		1,102,000	1,102,000
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Regional Office - IVB		1,102,000	1,102,000
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Region V - Bicol		1,605,000	1,605,000
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Regional Office - V		1,605,000	1,605,000
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Region VI - Western Visayas		1,531,000	1,531,000
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Regional Office - VI		1,531,000	1,531,000
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Region VII - Central Visayas		1,192,000	1,192,000
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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	1,550,000	1,550,000	
Regional Office - XI	1,550,000	1,550,000	
Region XII - SOCCSKSARGEN	1,057,000	1,057,000	
Regional Office - XII	1,057,000	1,057,000	
Region XIII - CARAGA	1,132,000	1,132,000	
Regional Office - XIII	1,132,000	1,132,000	
Bangsamoro Autonomous Region in Muslim Mindanao (BARMM)	728,000	728,000	
Regional Office - BARMM	728,000	728,000	
Formulation and development of operating standards and administrative techniques for the implementation of accounting and auditing rules and regulations in corporate government offices/agencies	58,598,000	1,986,000	60,584,000
National Capital Region (NCR)	58,598,000	1,986,000	60,584,000
Central Office	58,598,000	1,986,000	60,584,000
LOCAL GOVERNMENT AUDITING SUB-PROGRAM	4,029,381,000	13,070,000	4,042,451,000
Audit of accounts and transactions of local government units, custody and preservation of vouchers and other supporting documents	3,985,225,000	11,969,000	3,997,194,000
National Capital Region (NCR)	232,615,000	3,744,000	236,359,000
Central Office	232,615,000	3,744,000	236,359,000
Region I - Ilocos	179,730,000	517,000	180,247,000
Regional Office - I	179,730,000	517,000	180,247,000
Cordillera Administrative Region (CAR)	248,826,000	612,000	249,438,000
Regional Office - CAR	248,826,000	612,000	249,438,000

Region II - Cagayan Valley	262,090,000	545,000	262,635,000
Regional Office - II	262,090,000	545,000	262,635,000
Region III - Central Luzon	375,399,000	417,000	375,816,000
Regional Office - III	375,399,000	417,000	375,816,000
Region IVA - CALABARZON	468,299,000	415,000	468,714,000
Regional Office - IVA	468,299,000	415,000	468,714,000
Region IVB- MIMAROPA		524,000	524,000
Regional Office - IVB		524,000	524,000
Region V - Bicol	272,866,000	432,000	273,298,000
Regional Office - V	272,866,000	432,000	273,298,000
Region VI - Western Visayas	239,973,000	539,000	240,512,000
Regional Office - VI	239,973,000	539,000	240,512,000
Region VII - Central Visayas	194,604,000	629,000	195,233,000
Regional Office - VII	194,604,000	629,000	195,233,000
Region VIII - Eastern Visayas	295,880,000	544,000	296,424,000
Regional Office - VIII	295,880,000	544,000	296,424,000
Region IX - Zamboanga Peninsula	236,902,000	523,000	237,425,000
Regional Office - IX	236,902,000	523,000	237,425,000
Region X - Northern Mindanao	257,984,000	422,000	258,406,000
Regional Office - X	257,984,000	422,000	258,406,000
Region XI - Davao	207,441,000	612,000	208,053,000
Regional Office - XI	207,441,000	612,000	208,053,000
Region XII - SOCCSKSARGEN	167,432,000	530,000	167,962,000
Regional Office - XII	167,432,000	530,000	167,962,000
Region XIII - CARAGA	194,381,000	603,000	194,984,000
Regional Office - XIII	194,381,000	603,000	194,984,000
Bangsamoro Autonomous Region in Muslim Mindanao (BARMM)	150,803,000	361,000	151,164,000
Regional Office - BARMM	150,803,000	361,000	151,164,000

Formulation and development of operating standards and administrative techniques for the implementation of accounting and auditing rules and regulations in

local government offices/agencies	44,156,000	1,101,000	45,257,000
National Capital Region (NCR)	44,156,000	1,101,000	45,257,000
Central Office	44,156,000	1,101,000	45,257,000
SPECIAL AUDIT SUB-PROGRAM	125,118,000	10,094,000	135,212,000
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	125,118,000	10,094,000	135,212,000
National Capital Region (NCR)	125,118,000	10,094,000	135,212,000
Central Office	125,118,000	10,094,000	135,212,000
TECHNICAL SERVICES AND SYSTEMS AUDIT SUB-PROGRAM	102,240,000	3,220,000	105,460,000
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	102,240,000	3,176,000	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
Information System/Technology Audit conducted on government agencies with computerized environment		22,000	22,000
National Capital Region (NCR)		22,000	22,000
Central Office		22,000	22,000
Consultancy services rendered to government agencies related to the design/development and installation of internal control systems		22,000	22,000
National Capital Region (NCR)		22,000	22,000
Central Office		22,000	22,000
GOVERNMENT ACCOUNTANCY PROGRAM	51,938,000	889,000	52,827,000
Preparation of annual and other financial reports as may be required of the Commission	42,837,000	407,000	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

Formulation and development of accounting standards, policies, rules and regulations for implementation in government agencies		134,000		134,000
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National Capital Region (NCR)		134,000		134,000
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Central Office		134,000		134,000
Development, installation and maintenance of accounting-related information system for implementation in government agencies		28,000		28,000
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National Capital Region (NCR)		28,000		28,000
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Central Office		28,000		28,000
Maintenance of the general accounts of the government	9,101,000	320,000		9,421,000
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National Capital Region (NCR)	9,101,000	320,000		9,421,000
		-----		-----
Central Office	9,101,000	320,000		9,421,000
GOVERNMENT FINANCIAL ADJUDICATION PROGRAM	113,422,000	2,060,000		115,482,000
		-----		-----
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	113,422,000	2,060,000		115,482,000
		-----		-----
National Capital Region (NCR)	113,422,000	2,060,000		115,482,000
		-----		-----
Central Office	113,422,000	2,060,000		115,482,000
		-----		-----
Sub-total, Operations	5,974,274,000	81,845,000		6,056,119,000
		-----		-----
TOTAL NEW APPROPRIATIONS	P12,254,818,000	P 573,422,000	P 586,916,000	P13,415,156,000
	=====	=====	=====	=====

New Appropriations, by Object of Expenditures

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(In Thousand Pesos)

Current Operating Expenditures

Personnel Services

Civilian Personnel

Permanent Positions

Basic Salary

5,436,502

Total Permanent Positions

5,436,502

Other Compensation Common to All	
Personnel Economic Relief Allowance	198,624
Representation Allowance	92,485
Transportation Allowance	92,245
Clothing and Uniform Allowance	49,656
Mid-Year Bonus - Civilian	453,039
Year End Bonus	453,039
Cash Gift	41,380
Productivity Enhancement Incentive	41,380
Step Increment	13,595

Total Other Compensation Common to All	1,435,443

Other Compensation for Specific Groups	
Lump-sum for filling of Positions - Civilian	4,983,924

Total Other Compensation for Specific Groups	4,983,924

Other Benefits	
PAG-IBIG Contributions	9,935
PhilHealth Contributions	49,014
Employees Compensation Insurance Premiums	9,935
Retirement Gratuity	21,471
Terminal Leave	256,963

Total Other Benefits	347,318

Other Personnel Benefits	
Pension, Civilian Personnel	51,631

Total Other Personnel Benefits	51,631

Total Personnel Services	12,254,818

Maintenance and Other Operating Expenses	
Travelling Expenses	88,327
Training and Scholarship Expenses	21,364
Supplies and Materials Expenses	89,907
Utility Expenses	84,433
Communication Expenses	94,937
Confidential, Intelligence and Extraordinary Expenses	
Confidential Expenses	10,000
Extraordinary and Miscellaneous Expenses	7,622
General Services	103,614
Repairs and Maintenance	36,776
Taxes, Insurance Premiums and Other Fees	8,637
Other Maintenance and Operating Expenses	
Advertising Expenses	900
Printing and Publication Expenses	171
Representation Expenses	20,246
Rent/Lease Expenses	2,519
Membership Dues and Contributions to Organizations	248
Subscription Expenses	3,721

Total Maintenance and Other Operating Expenses	573,422
Total Current Operating Expenditures	12,828,240
Capital Outlays	
Property, Plant and Equipment Outlay	
Buildings and Other Structures Outlay	500,000
Machinery and Equipment Outlay	84,783
Intangible Assets Outlay	2,133
Total Capital Outlays	586,916
TOTAL NEW APPROPRIATIONS	13,415,156

GENERAL SUMMARY
COMMISSION ON AUDIT

Current Operating Expenditures

<u>Personnel Services</u>	<u>Maintenance and Other Operating Expenses</u>	<u>Capital Outlays</u>	<u>Total</u>
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A. COMMISSION ON AUDIT

P12,254,818,000 P 573,422,000 P 586,916,000 P13,415,156,000

TOTAL NEW APPROPRIATIONS, COMMISSION ON AUDIT

P12,254,818,000 P 573,422,000 P 586,916,000 P13,415,156,000