

XXXII. COMMISSION ON AUDIT

For general administration and support, support to operations, and operations, including locally-funded project(s) as indicated hereunder P 13,991,437,000

New Appropriations, by Program

	Current Operating Expenditures			
	Personnel Services	Maintenance and Other Operating Expenses	Capital Outlays	Total
PROGRAMS				
General Administration and Support	P 5,964,329,000	P 523,828,000	P 793,710,000	P 7,281,867,000
Support to Operations	451,938,000	14,094,000		466,032,000
Operations	<u>6,161,693,000</u>	<u>81,845,000</u>		<u>6,243,538,000</u>
GOVERNMENT AUDITING PROGRAM	5,992,754,000	78,896,000		6,071,650,000
GOVERNMENT ACCOUNTANCY PROGRAM	53,548,000	889,000		54,437,000
GOVERNMENT FINANCIAL ADJUDICATION PROGRAM	<u>115,391,000</u>	<u>2,060,000</u>		<u>117,451,000</u>
TOTAL NEW APPROPRIATIONS	<u>P 12,577,960,000</u>	<u>P 619,767,000</u>	<u>P 793,710,000</u>	<u>P 13,991,437,000</u>

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 the Commission on Audit (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 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 Local Government Units (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 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 Government-Owned and Controlled Corporations (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 submission of the quarterly reports on its financial and physical accomplishment shall be in accordance with Section 99 of the General Provisions of this Act.

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

	<u>Current Operating Expenditures</u>			
	<u>Personnel Services</u>	<u>Maintenance and Other Operating Expenses</u>	<u>Capital Outlays</u>	<u>Total</u>
PROGRAMS				
General Administration and Support				
General Management and Supervision	P 598,574,000	P 523,828,000	P 143,710,000	P 1,266,112,000
National Capital Region (NCR)	341,880,000	350,741,000	143,710,000	836,331,000
Central Office	341,880,000	350,741,000	143,710,000	836,331,000
Region I - Ilocos	16,716,000	10,906,000		27,622,000
Regional Office - I	16,716,000	10,906,000		27,622,000
Cordillera Administrative Region (CAR)	18,874,000	12,582,000		31,456,000
Regional Office - CAR	18,874,000	12,582,000		31,456,000
Region II - Cagayan Valley	16,233,000	12,332,000		28,565,000
Regional Office - II	16,233,000	12,332,000		28,565,000
Region III - Central Luzon	19,665,000	10,837,000		30,502,000
Regional Office - III	19,665,000	10,837,000		30,502,000
Region IVA - CALABARZON	30,475,000	8,001,000		38,476,000
Regional Office - IVA	30,475,000	8,001,000		38,476,000
Region IVB - MIMAROPA		6,735,000		6,735,000
Regional Office - IVB		6,735,000		6,735,000
Region V - Bicol	16,446,000	12,395,000		28,841,000
Regional Office - V	16,446,000	12,395,000		28,841,000
Region VI - Western Visayas	17,768,000	12,928,000		30,696,000
Regional Office - VI	17,768,000	12,928,000		30,696,000
Region VII - Central Visayas	15,353,000	12,522,000		27,875,000
Regional Office - VII	15,353,000	12,522,000		27,875,000

Region VIII - Eastern Visayas	<u>16,588,000</u>	<u>10,578,000</u>	<u>27,166,000</u>
Regional Office - VIII	16,588,000	10,578,000	27,166,000
Region IX - Zamboanga Peninsula	<u>14,759,000</u>	<u>9,736,000</u>	<u>24,495,000</u>
Regional Office - IX	14,759,000	9,736,000	24,495,000
Region X - Northern Mindanao	<u>17,188,000</u>	<u>10,436,000</u>	<u>27,624,000</u>
Regional Office - X	17,188,000	10,436,000	27,624,000
Region XI - Davao	<u>14,911,000</u>	<u>11,189,000</u>	<u>26,100,000</u>
Regional Office - XI	14,911,000	11,189,000	26,100,000
Region XII - SOCCSKSARGEN	<u>14,647,000</u>	<u>10,451,000</u>	<u>25,098,000</u>
Regional Office - XII	14,647,000	10,451,000	25,098,000
Region XIII - Caraga	<u>13,683,000</u>	<u>11,865,000</u>	<u>25,548,000</u>
Regional Office - XIII	13,683,000	11,865,000	25,548,000
Bangsamoro Autonomous Region in Muslim Mindanao (BARMM)	<u>13,388,000</u>	<u>9,594,000</u>	<u>22,982,000</u>
Regional Office - BARMM	13,388,000	9,594,000	22,982,000
Administration of Personnel Benefits	<u>5,365,755,000</u>		<u>5,365,755,000</u>
National Capital Region (NCR)	<u>5,365,755,000</u>		<u>5,365,755,000</u>
Central Office	5,365,755,000		5,365,755,000
Project(s)			
Locally-Funded Project(s)		<u>650,000,000</u>	<u>650,000,000</u>
Construction of COA Office Building with Basement Commonwealth Avenue, Quezon City		<u>500,000,000</u>	<u>500,000,000</u>
National Capital Region (NCR)		<u>500,000,000</u>	<u>500,000,000</u>
Central Office		500,000,000	500,000,000
Construction of Provincial Satellite Auditing Offices (PSAOs)		<u>150,000,000</u>	<u>150,000,000</u>
Region I - Ilocos		<u>60,000,000</u>	<u>60,000,000</u>
Laoag City, Ilocos Norte		30,000,000	30,000,000
Urdaneta, Pangasinan		30,000,000	30,000,000
Region VII - Central Visayas		<u>30,000,000</u>	<u>30,000,000</u>
Cebu South Reclamation Property		30,000,000	30,000,000

GENERAL APPROPRIATIONS ACT, FY 2022

Region X - Northern Mindanao			<u>30,000,000</u>	<u>30,000,000</u>
Balingasag, Misamis Oriental			30,000,000	30,000,000
Region XIII - Caraga			<u>30,000,000</u>	<u>30,000,000</u>
Siargao, Surigao Del Norte			30,000,000	30,000,000
Sub-total, General Administration and Support	<u>5,964,329,000</u>	<u>523,828,000</u>	<u>793,710,000</u>	<u>7,281,867,000</u>
Support to Operations				
Legal assistance services	<u>172,732,000</u>	<u>381,000</u>		<u>173,113,000</u>
National Capital Region (NCR)	<u>54,630,000</u>	<u>245,000</u>		<u>54,875,000</u>
Central Office	54,630,000	245,000		54,875,000
Region I - Ilocos	<u>9,003,000</u>	<u>10,000</u>		<u>9,013,000</u>
Regional Office - I	9,003,000	10,000		9,013,000
Cordillera Administrative Region (CAR)	<u>8,652,000</u>	<u>10,000</u>		<u>8,662,000</u>
Regional Office - CAR	8,652,000	10,000		8,662,000
Region II - Cagayan Valley	<u>4,815,000</u>	<u>10,000</u>		<u>4,825,000</u>
Regional Office - II	4,815,000	10,000		4,825,000
Region III - Central Luzon	<u>10,111,000</u>	<u>10,000</u>		<u>10,121,000</u>
Regional Office - III	10,111,000	10,000		10,121,000
Region IVA - CALABARZON	<u>12,199,000</u>	<u>5,000</u>		<u>12,204,000</u>
Regional Office - IVA	12,199,000	5,000		12,204,000
Region IVB - MIMAROPA		<u>5,000</u>		<u>5,000</u>
Regional Office - IVB		5,000		5,000
Region V - Bicol	<u>9,075,000</u>	<u>10,000</u>		<u>9,085,000</u>
Regional Office - V	9,075,000	10,000		9,085,000
Region VI - Western Visayas	<u>8,533,000</u>	<u>10,000</u>		<u>8,543,000</u>
Regional Office - VI	8,533,000	10,000		8,543,000
Region VII - Central Visayas	<u>4,991,000</u>	<u>10,000</u>		<u>5,001,000</u>
Regional Office - VII	4,991,000	10,000		5,001,000
Region VIII - Eastern Visayas	<u>9,952,000</u>	<u>10,000</u>		<u>9,962,000</u>
Regional Office - VIII	9,952,000	10,000		9,962,000

Region IX - Zamboanga Peninsula	<u>7,770,000</u>	<u>8,000</u>	<u>7,778,000</u>
Regional Office - IX	7,770,000	8,000	7,778,000
Region X - Northern Mindanao	<u>8,322,000</u>	<u>10,000</u>	<u>8,332,000</u>
Regional Office - X	8,322,000	10,000	8,332,000
Region XI - Davao	<u>6,753,000</u>	<u>10,000</u>	<u>6,763,000</u>
Regional Office - XI	6,753,000	10,000	6,763,000
Region XII - SOCCSKSARGEN	<u>6,767,000</u>	<u>6,000</u>	<u>6,773,000</u>
Regional Office - XII	6,767,000	6,000	6,773,000
Region XIII - Caraga	<u>6,941,000</u>	<u>6,000</u>	<u>6,947,000</u>
Regional Office - XIII	6,941,000	6,000	6,947,000
Bangsamoro Autonomous Region in Muslim Mindanao (BARMM)	<u>4,218,000</u>	<u>6,000</u>	<u>4,224,000</u>
Regional Office - BARMM	4,218,000	6,000	4,224,000
Development, installation and maintenance of in-house financial and other management information systems	<u>55,142,000</u>	<u>10,417,000</u>	<u>65,559,000</u>
National Capital Region (NCR)	<u>55,142,000</u>	<u>10,417,000</u>	<u>65,559,000</u>
Central Office	55,142,000	10,417,000	65,559,000
Comprehensive training program for commission personnel, including the provision of auditing materials and the dissemination of information including laws, rules, and regulations	<u>29,526,000</u>	<u>2,920,000</u>	<u>32,446,000</u>
National Capital Region (NCR)	<u>29,526,000</u>	<u>2,920,000</u>	<u>32,446,000</u>
Central Office	29,526,000	2,920,000	32,446,000
Technical assistance rendered to the Commission	<u>194,538,000</u>	<u>376,000</u>	<u>194,914,000</u>
Region I - Ilocos	<u>14,415,000</u>	<u>24,000</u>	<u>14,439,000</u>
Regional Office - I	14,415,000	24,000	14,439,000
Cordillera Administrative Region (CAR)	<u>14,700,000</u>	<u>28,000</u>	<u>14,728,000</u>
Regional Office - CAR	14,700,000	28,000	14,728,000
Region II - Cagayan Valley	<u>17,462,000</u>	<u>24,000</u>	<u>17,486,000</u>
Regional Office - II	17,462,000	24,000	17,486,000
Region III - Central Luzon	<u>17,968,000</u>	<u>24,000</u>	<u>17,992,000</u>
Regional Office - III	17,968,000	24,000	17,992,000

GENERAL APPROPRIATIONS ACT, FY 2022

Region IVA - CALABARZON	<u>20,911,000</u>	<u>24,000</u>	<u>20,935,000</u>
Regional Office - IVA	20,911,000	24,000	20,935,000
Region IVB - MIMAROPA		<u>24,000</u>	<u>24,000</u>
Regional Office - IVB		24,000	24,000
Region V - Bicol	<u>13,146,000</u>	<u>24,000</u>	<u>13,170,000</u>
Regional Office - V	13,146,000	24,000	13,170,000
Region VI - Western Visayas	<u>11,808,000</u>	<u>24,000</u>	<u>11,832,000</u>
Regional Office - VI	11,808,000	24,000	11,832,000
Region VII - Central Visayas	<u>12,483,000</u>	<u>24,000</u>	<u>12,507,000</u>
Regional Office - VII	12,483,000	24,000	12,507,000
Region VIII - Eastern Visayas	<u>13,260,000</u>	<u>24,000</u>	<u>13,284,000</u>
Regional Office - VIII	13,260,000	24,000	13,284,000
Region IX - Zamboanga Peninsula	<u>12,133,000</u>	<u>24,000</u>	<u>12,157,000</u>
Regional Office - IX	12,133,000	24,000	12,157,000
Region X - Northern Mindanao	<u>13,543,000</u>	<u>24,000</u>	<u>13,567,000</u>
Regional Office - X	13,543,000	24,000	13,567,000
Region XI - Davao	<u>11,035,000</u>	<u>24,000</u>	<u>11,059,000</u>
Regional Office - XI	11,035,000	24,000	11,059,000
Region XII - SOCCSKSARGEN	<u>5,236,000</u>	<u>24,000</u>	<u>5,260,000</u>
Regional Office - XII	5,236,000	24,000	5,260,000
Region XIII - Caraga	<u>9,476,000</u>	<u>24,000</u>	<u>9,500,000</u>
Regional Office - XIII	9,476,000	24,000	9,500,000
Bangsamoro Autonomous Region in Muslim Mindanao (BARMM)	<u>6,962,000</u>	<u>12,000</u>	<u>6,974,000</u>
Regional Office - BARMM	6,962,000	12,000	6,974,000
Sub-total, Support to Operations	<u>451,938,000</u>	<u>14,094,000</u>	<u>466,032,000</u>
Operations			
Public accountability upheld and efficiency, economy and effectiveness of government programs improved	<u>6,161,693,000</u>	<u>81,845,000</u>	<u>6,243,538,000</u>
GOVERNMENT AUDITING PROGRAM	<u>5,992,754,000</u>	<u>78,896,000</u>	<u>6,071,650,000</u>

NATIONAL GOVERNMENT AUDITING SUB-PROGRAM	<u>1,018,557,000</u>	<u>25,138,000</u>	<u>1,043,695,000</u>
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>917,263,000</u>	<u>23,396,000</u>	<u>940,659,000</u>
National Capital Region (NCR)	<u>917,263,000</u>	<u>3,749,000</u>	<u>921,012,000</u>
Central Office	917,263,000	3,749,000	921,012,000
Region I - Ilocos		<u>1,132,000</u>	<u>1,132,000</u>
Regional Office - I		1,132,000	1,132,000
Cordillera Administrative Region (CAR)		<u>1,239,000</u>	<u>1,239,000</u>
Regional Office - CAR		1,239,000	1,239,000
Region II - Cagayan Valley		<u>1,458,000</u>	<u>1,458,000</u>
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
Bangsamoro Autonomous Region in Muslim Mindanao (BARMM)		<u>799,000</u>	<u>799,000</u>
Regional Office - BARMM		799,000	799,000
Formulation and development of operating standards and administrative techniques for the implementation of accounting and auditing rules and regulations in national offices/agencies	<u>101,294,000</u>	<u>1,742,000</u>	<u>103,036,000</u>
National Capital Region (NCR)	<u>101,294,000</u>	<u>1,742,000</u>	<u>103,036,000</u>
Central Office	101,294,000	1,742,000	103,036,000
CORPORATE GOVERNMENT AUDITING SUB-PROGRAM	<u>580,993,000</u>	<u>27,374,000</u>	<u>608,367,000</u>
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	<u>520,718,000</u>	<u>25,388,000</u>	<u>546,106,000</u>
National Capital Region (NCR)	<u>520,718,000</u>	<u>5,215,000</u>	<u>525,933,000</u>
Central Office	520,718,000	5,215,000	525,933,000
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	
Bangsamoro Autonomous Region in Muslim Mindanao (BARMM)	<u>728,000</u>	<u>728,000</u>	
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	<u>60,275,000</u>	<u>1,986,000</u>	<u>62,261,000</u>
National Capital Region (NCR)	<u>60,275,000</u>	<u>1,986,000</u>	<u>62,261,000</u>
Central Office	60,275,000	1,986,000	62,261,000

LOCAL GOVERNMENT AUDITING SUB-PROGRAM	4,154,465,000	13,070,000	4,167,535,000
Audit of accounts and transactions of local government units, custody and preservation of vouchers and other supporting documents	4,109,025,000	11,969,000	4,120,994,000
National Capital Region (NCR)	240,295,000	3,744,000	244,039,000
Central Office	240,295,000	3,744,000	244,039,000
Region I - Ilocos	186,166,000	517,000	186,683,000
Regional Office - I	186,166,000	517,000	186,683,000
Cordillera Administrative Region (CAR)	256,338,000	612,000	256,950,000
Regional Office - CAR	256,338,000	612,000	256,950,000
Region II - Cagayan Valley	269,729,000	545,000	270,274,000
Regional Office - II	269,729,000	545,000	270,274,000
Region III - Central Luzon	386,125,000	417,000	386,542,000
Regional Office - III	386,125,000	417,000	386,542,000
Region IVA - CALABARZON	482,873,000	415,000	483,288,000
Regional Office - IVA	482,873,000	415,000	483,288,000
Region IVB- MIMAROPA		524,000	524,000
Regional Office - IVB		524,000	524,000
Region V - Bicol	281,079,000	432,000	281,511,000
Regional Office - V	281,079,000	432,000	281,511,000
Region VI - Western Visayas	247,293,000	539,000	247,832,000
Regional Office - VI	247,293,000	539,000	247,832,000
Region VII - Central Visayas	200,956,000	629,000	201,585,000
Regional Office - VII	200,956,000	629,000	201,585,000
Region VIII - Eastern Visayas	305,031,000	544,000	305,575,000
Regional Office - VIII	305,031,000	544,000	305,575,000
Region IX - Zamboanga Peninsula	244,497,000	523,000	245,020,000
Regional Office - IX	244,497,000	523,000	245,020,000
Region X - Northern Mindanao	266,072,000	422,000	266,494,000
Regional Office - X	266,072,000	422,000	266,494,000

Region XI - Davao	214,039,000	612,000	214,651,000
Regional Office - XI	214,039,000	612,000	214,651,000
Region XII - SOCCSKSARGEN	172,855,000	530,000	173,385,000
Regional Office - XII	172,855,000	530,000	173,385,000
Region XIII - Caraga	199,889,000	603,000	200,492,000
Regional Office - XIII	199,889,000	603,000	200,492,000
Bangsamoro Autonomous Region in Muslim Mindanao (BARMM)	155,788,000	361,000	156,149,000
Regional Office - BARMM	155,788,000	361,000	156,149,000
Formulation and development of operating standards and administrative techniques for the implementation of accounting and auditing rules and regulations in local government offices/agencies	45,440,000	1,101,000	46,541,000
National Capital Region (NCR)	45,440,000	1,101,000	46,541,000
Central Office	45,440,000	1,101,000	46,541,000
SPECIAL AUDIT SUB-PROGRAM	132,116,000	10,094,000	142,210,000
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	132,116,000	10,094,000	142,210,000
National Capital Region (NCR)	132,116,000	10,094,000	142,210,000
Central Office	132,116,000	10,094,000	142,210,000
TECHNICAL SERVICES AND SYSTEMS AUDIT SUB-PROGRAM	106,623,000	3,220,000	109,843,000
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	106,623,000	3,176,000	109,799,000
National Capital Region (NCR)	106,623,000	3,176,000	109,799,000
Central Office	106,623,000	3,176,000	109,799,000
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	53,548,000	889,000	54,437,000
Preparation of annual and other financial reports as may be required of the Commission	44,189,000	407,000	44,596,000
National Capital Region (NCR)	44,189,000	407,000	44,596,000
Central Office	44,189,000	407,000	44,596,000
Formulation and development of accounting standards, policies, rules and regulations for implementation in government agencies		134,000	134,000
National Capital Region (NCR)		134,000	134,000
Central Office		134,000	134,000
Development, installation and maintenance of accounting-related information system for implementation in government agencies		28,000	28,000
National Capital Region (NCR)		28,000	28,000
Central Office		28,000	28,000
Maintenance of the general accounts of the government	9,359,000	320,000	9,679,000
National Capital Region (NCR)	9,359,000	320,000	9,679,000
Central Office	9,359,000	320,000	9,679,000
GOVERNMENT FINANCIAL ADJUDICATION PROGRAM	115,391,000	2,060,000	117,451,000
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	115,391,000	2,060,000	117,451,000
National Capital Region (NCR)	115,391,000	2,060,000	117,451,000
Central Office	115,391,000	2,060,000	117,451,000
Sub-total, Operations	6,161,693,000	81,845,000	6,243,538,000
TOTAL NEW APPROPRIATIONS	P 12,577,960,000	P 619,767,000	P 793,710,000
			P 13,991,437,000

New Appropriations, by Object of Expenditures

(In Thousand Pesos)

Current Operating Expenditures**Personnel Services****Civilian Personnel****Permanent Positions**

Basic Salary

5,590,239

Total Permanent Positions

5,590,239

Other Compensation Common to All

Personnel Economic Relief Allowance

198,624

Representation Allowance

92,605

Transportation Allowance

92,365

Clothing and Uniform Allowance

49,656

Mid-Year Bonus - Civilian

465,853

Year End Bonus

465,853

Cash Gift

41,380

Productivity Enhancement Incentive

41,380

Step Increment

13,978

Total Other Compensation Common to All

1,461,694

Other Compensation for Specific Groups

Lump-sum for filling of Positions - Civilian

5,144,481

Total Other Compensation for Specific Groups

5,144,481

Other Benefits

PAG-IBIG Contributions

9,935

PhilHealth Contributions

87,876

Employees Compensation Insurance Premiums

9,935

Retirement Gratuity

3,794

Terminal Leave

217,480

Total Other Benefits

329,020

Other Personnel Benefits

Pension, Civilian Personnel

52,526

Total Other Personnel Benefits

52,526

Total Personnel Services

12,577,960

Maintenance and Other Operating Expenses

Travelling Expenses

85,326

Training and Scholarship Expenses

20,544

Supplies and Materials Expenses

76,171

GENERAL APPROPRIATIONS ACT, FY 2022

Utility Expenses	100,807
Communication Expenses	72,137
Confidential, Intelligence and Extraordinary Expenses	
Confidential Expenses	10,000
Extraordinary and Miscellaneous Expenses	7,622
General Services	134,098
Repairs and Maintenance	35,888
Taxes, Insurance Premiums and Other Fees	9,253
Other Maintenance and Operating Expenses	
Advertising Expenses	927
Printing and Publication Expenses	171
Representation Expenses	19,996
Rent/Lease Expenses	2,519
Membership Dues and Contributions to Organizations	248
Subscription Expenses	44,060
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Total Maintenance and Other Operating Expenses	619,767
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Total Current Operating Expenditures	13,197,727
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Capital Outlays	
Property, Plant and Equipment Outlay	
Buildings and Other Structures	650,000
Machinery and Equipment Outlay	142,720
Intangible Assets Outlay	990
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Total Capital Outlays	793,710
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TOTAL NEW APPROPRIATIONS	13,991,437
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**GENERAL SUMMARY
COMMISSION ON AUDIT**

					<u>Current Operating Expenditures</u>				
					<u>Personnel Services</u>	<u>Maintenance and Other Operating Expenses</u>	<u>Capital Outlays</u>	<u>Total</u>	
A. COMMISSION ON AUDIT	P	<u>12,577,960,000</u>	P	<u>619,767,000</u>	P	<u>793,710,000</u>	P	<u>13,991,437,000</u>	
TOTAL NEW APPROPRIATIONS, COMMISSION ON AUDIT	P	<u><u>12,577,960,000</u></u>	P	<u><u>619,767,000</u></u>	P	<u><u>793,710,000</u></u>	P	<u><u>13,991,437,000</u></u>	