

XXXII. COMMISSION ON AUDIT

For general administration and support, support to operations, and operations, as indicated hereunder P 13,730,370,000

New Appropriations, by Programs/Projects

	Current Operating Expenditures			
	Personnel Services	Maintenance and Other Operating Expenses	Capital Outlays	Total
A. REGULAR PROGRAMS				
General Administration and Support	P 5,644,452,000	P 878,901,000	P 841,125,000	P 7,364,478,000
Support to Operations	361,902,000	15,154,000		377,056,000
Operations	<u>5,900,920,000</u>	<u>87,916,000</u>		<u>5,988,836,000</u>
GOVERNMENT AUDITING PROGRAM	5,656,207,000	84,797,000		5,741,004,000
GOVERNMENT ACCOUNTANCY PROGRAM	65,913,000	923,000		66,836,000
GOVERNMENT FINANCIAL ADJUDICATION PROGRAM	<u>178,800,000</u>	<u>2,196,000</u>		<u>180,996,000</u>
TOTAL NEW APPROPRIATIONS	<u>P 11,907,274,000</u>	<u>P 981,971,000</u>	<u>P 841,125,000</u>	<u>P 13,730,370,000</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 or 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.

Further, the Chairperson of COA and the Commission's web administrator or his/her equivalent shall ensure that the annual audit reports are posted on the COA website together with the corresponding status reports on the action taken as submitted by the agencies before the end of the succeeding fiscal year: Provided, that the COA shall issue a disclaimer that a particular audit observation is not yet final.

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; 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

	<u>Current Operating Expenditures</u>			
	<u>Personnel Services</u>	<u>Maintenance and Other Operating Expenses</u>	<u>Capital Outlays</u>	<u>Total</u>
REGULAR PROGRAMS				
General Administration and Support				
General Management and Supervision	P 544,237,000	P 878,901,000	P 841,125,000	P 2,264,263,000
National Capital Region (NCR)	287,178,000	703,305,000	812,525,000	1,803,008,000
Central Office	287,178,000	703,305,000	812,525,000	1,803,008,000
Region I - Ilocos	20,028,000	11,063,000		31,091,000
Regional Office - I	20,028,000	11,063,000		31,091,000
Cordillera Administrative Region (CAR)	16,794,000	12,739,000	2,600,000	32,133,000
Regional Office - CAR	16,794,000	12,739,000	2,600,000	32,133,000
Region II - Cagayan Valley	15,422,000	12,489,000	2,600,000	30,511,000
Regional Office - II	15,422,000	12,489,000	2,600,000	30,511,000
Region III - Central Luzon	18,576,000	10,994,000	2,600,000	32,170,000
Regional Office - III	18,576,000	10,994,000	2,600,000	32,170,000
Region IVA - CALABARZON	15,824,000	8,158,000		23,982,000
Regional Office - IVA	15,824,000	8,158,000		23,982,000
Region IVB - MIMAROPA	16,526,000	6,892,000	2,600,000	26,018,000
Regional Office - IVB	16,526,000	6,892,000	2,600,000	26,018,000

Region V - Bicol	<u>17,324,000</u>	<u>12,552,000</u>	<u>2,600,000</u>	<u>32,476,000</u>
Regional Office - V	17,324,000	12,552,000	2,600,000	32,476,000
Region VI - Western Visayas	<u>14,133,000</u>	<u>13,085,000</u>	<u>2,600,000</u>	<u>29,818,000</u>
Regional Office - VI	14,133,000	13,085,000	2,600,000	29,818,000
Region VII - Central Visayas	<u>12,859,000</u>	<u>12,679,000</u>	<u>2,600,000</u>	<u>28,138,000</u>
Regional Office - VII	12,859,000	12,679,000	2,600,000	28,138,000
Region VIII - Eastern Visayas	<u>16,649,000</u>	<u>10,735,000</u>	<u>2,600,000</u>	<u>29,984,000</u>
Regional Office - VIII	16,649,000	10,735,000	2,600,000	29,984,000
Region IX - Zamboanga Peninsula	<u>18,061,000</u>	<u>9,893,000</u>	<u>2,600,000</u>	<u>30,554,000</u>
Regional Office - IX	18,061,000	9,893,000	2,600,000	30,554,000
Region X - Northern Mindanao	<u>15,327,000</u>	<u>10,593,000</u>	<u>2,600,000</u>	<u>28,520,000</u>
Regional Office - X	15,327,000	10,593,000	2,600,000	28,520,000
Region XI - Davao	<u>14,264,000</u>	<u>11,346,000</u>		<u>25,610,000</u>
Regional Office - XI	14,264,000	11,346,000		25,610,000
Region XII - SOCCSKSARGEN	<u>16,158,000</u>	<u>10,607,000</u>		<u>26,765,000</u>
Regional Office - XII	16,158,000	10,607,000		26,765,000
Region XIII - Caraga	<u>17,195,000</u>	<u>12,021,000</u>		<u>29,216,000</u>
Regional Office - XIII	17,195,000	12,021,000		29,216,000
Bangsamoro Autonomous Region in Muslim Mindanao (BARMM)	<u>11,919,000</u>	<u>9,750,000</u>	<u>2,600,000</u>	<u>24,269,000</u>
Regional Office - BARMM	11,919,000	9,750,000	2,600,000	24,269,000
Administration of Personnel Benefits	<u>5,100,215,000</u>			<u>5,100,215,000</u>
National Capital Region (NCR)	<u>5,100,215,000</u>			<u>5,100,215,000</u>
Central Office	5,100,215,000			5,100,215,000
Sub-total, General Administration and Support	<u>5,644,452,000</u>	<u>878,901,000</u>	<u>841,125,000</u>	<u>7,364,478,000</u>
Support to Operations				
Legal assistance services	<u>126,207,000</u>	<u>403,000</u>		<u>126,610,000</u>
National Capital Region (NCR)	<u>7,035,000</u>	<u>261,000</u>		<u>7,296,000</u>
Central Office	7,035,000	261,000		7,296,000

Region I - Ilocos	<u>8,566,000</u>	<u>10,000</u>	<u>8,576,000</u>
Regional Office - I	8,566,000	10,000	8,576,000
Cordillera Administrative Region (CAR)	<u>8,511,000</u>	<u>10,000</u>	<u>8,521,000</u>
Regional Office - CAR	8,511,000	10,000	8,521,000
Region II - Cagayan Valley	<u>7,526,000</u>	<u>10,000</u>	<u>7,536,000</u>
Regional Office - II	7,526,000	10,000	7,536,000
Region III - Central Luzon	<u>7,407,000</u>	<u>10,000</u>	<u>7,417,000</u>
Regional Office - III	7,407,000	10,000	7,417,000
Region IVA - CALABARZON	<u>6,041,000</u>	<u>6,000</u>	<u>6,047,000</u>
Regional Office - IVA	6,041,000	6,000	6,047,000
Region IVB - MIMAROPA	<u>6,137,000</u>	<u>6,000</u>	<u>6,143,000</u>
Regional Office - IVB	6,137,000	6,000	6,143,000
Region V - Bicol	<u>12,147,000</u>	<u>10,000</u>	<u>12,157,000</u>
Regional Office - V	12,147,000	10,000	12,157,000
Region VI - Western Visayas	<u>8,669,000</u>	<u>10,000</u>	<u>8,679,000</u>
Regional Office - VI	8,669,000	10,000	8,679,000
Region VII - Central Visayas	<u>8,539,000</u>	<u>10,000</u>	<u>8,549,000</u>
Regional Office - VII	8,539,000	10,000	8,549,000
Region VIII - Eastern Visayas	<u>11,016,000</u>	<u>10,000</u>	<u>11,026,000</u>
Regional Office - VIII	11,016,000	10,000	11,026,000
Region IX - Zamboanga Peninsula	<u>9,133,000</u>	<u>9,000</u>	<u>9,142,000</u>
Regional Office - IX	9,133,000	9,000	9,142,000
Region X - Northern Mindanao	<u>5,415,000</u>	<u>10,000</u>	<u>5,425,000</u>
Regional Office - X	5,415,000	10,000	5,425,000
Region XI - Davao	<u>7,819,000</u>	<u>10,000</u>	<u>7,829,000</u>
Regional Office - XI	7,819,000	10,000	7,829,000
Region XII - SOCCSKSARGEN	<u>3,399,000</u>	<u>7,000</u>	<u>3,406,000</u>
Regional Office - XII	3,399,000	7,000	3,406,000

Region XIII - Caraga	<u>4,285,000</u>	<u>7,000</u>	<u>4,292,000</u>
Regional Office - XIII	4,285,000	7,000	4,292,000
Bangsamoro Autonomous Region in Muslim Mindanao (BARMM)	<u>4,562,000</u>	<u>7,000</u>	<u>4,569,000</u>
Regional Office - BARMM	4,562,000	7,000	4,569,000
Development, installation and maintenance of in-house financial and other management information systems	<u>67,555,000</u>	<u>11,209,000</u>	<u>78,764,000</u>
National Capital Region (NCR)	<u>67,555,000</u>	<u>11,209,000</u>	<u>78,764,000</u>
Central Office	67,555,000	11,209,000	78,764,000
Comprehensive training program for Commission personnel, including the provision of auditing materials and the dissemination of information including laws, rules and regulations	<u>51,174,000</u>	<u>3,137,000</u>	<u>54,311,000</u>
National Capital Region (NCR)	<u>51,174,000</u>	<u>3,137,000</u>	<u>54,311,000</u>
Central Office	51,174,000	3,137,000	54,311,000
Technical assistance rendered to the Commission	<u>116,966,000</u>	<u>405,000</u>	<u>117,371,000</u>
Region I - Ilocos	<u>10,505,000</u>	<u>26,000</u>	<u>10,531,000</u>
Regional Office - I	10,505,000	26,000	10,531,000
Cordillera Administrative Region (CAR)	<u>9,720,000</u>	<u>30,000</u>	<u>9,750,000</u>
Regional Office - CAR	9,720,000	30,000	9,750,000
Region II - Cagayan Valley	<u>6,466,000</u>	<u>26,000</u>	<u>6,492,000</u>
Regional Office - II	6,466,000	26,000	6,492,000
Region III - Central Luzon	<u>10,045,000</u>	<u>26,000</u>	<u>10,071,000</u>
Regional Office - III	10,045,000	26,000	10,071,000
Region IVA - CALABARZON	<u>8,504,000</u>	<u>26,000</u>	<u>8,530,000</u>
Regional Office - IVA	8,504,000	26,000	8,530,000
Region IVB - MIMAROPA	<u>9,138,000</u>	<u>26,000</u>	<u>9,164,000</u>
Regional Office - IVB	9,138,000	26,000	9,164,000
Region V - Bicol	<u>10,646,000</u>	<u>26,000</u>	<u>10,672,000</u>
Regional Office - V	10,646,000	26,000	10,672,000
Region VI - Western Visayas	<u>7,463,000</u>	<u>26,000</u>	<u>7,489,000</u>
Regional Office - VI	7,463,000	26,000	7,489,000

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Region VII - Central Visayas	<u>8,304,000</u>	<u>26,000</u>	<u>8,330,000</u>
Regional Office - VII	8,304,000	26,000	8,330,000
Region VIII - Eastern Visayas	<u>4,535,000</u>	<u>26,000</u>	<u>4,561,000</u>
Regional Office - VIII	4,535,000	26,000	4,561,000
Region IX - Zamboanga Peninsula	<u>10,121,000</u>	<u>26,000</u>	<u>10,147,000</u>
Regional Office - IX	10,121,000	26,000	10,147,000
Region X - Northern Mindanao	<u>10,674,000</u>	<u>26,000</u>	<u>10,700,000</u>
Regional Office - X	10,674,000	26,000	10,700,000
Region XI - Davao	<u>9,688,000</u>	<u>26,000</u>	<u>9,714,000</u>
Regional Office - XI	9,688,000	26,000	9,714,000
Region XII - SOCCSKSARGEN	<u>295,000</u>	<u>26,000</u>	<u>321,000</u>
Regional Office - XII	295,000	26,000	321,000
Region XIII - Caraga	<u>431,000</u>	<u>25,000</u>	<u>456,000</u>
Regional Office - XIII	431,000	25,000	456,000
Bangsamoro Autonomous Region in Muslim Mindanao (BARMM)	<u>431,000</u>	<u>12,000</u>	<u>443,000</u>
Regional Office - BARMM	431,000	12,000	443,000
Sub-total, Support to Operations	<u>361,902,000</u>	<u>15,154,000</u>	<u>377,056,000</u>
Operations			
GOVERNMENT AUDITING PROGRAM	<u>5,656,207,000</u>	<u>84,797,000</u>	<u>5,741,004,000</u>
NATIONAL GOVERNMENT AUDITING SUB-PROGRAM	<u>760,617,000</u>	<u>27,014,000</u>	<u>787,631,000</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>675,420,000</u>	<u>25,146,000</u>	<u>700,566,000</u>
National Capital Region (NCR)	<u>675,420,000</u>	<u>4,955,000</u>	<u>680,375,000</u>
Central Office	675,420,000	4,955,000	680,375,000
Region I - Ilocos		<u>1,166,000</u>	<u>1,166,000</u>
Regional Office - I		1,166,000	1,166,000
Cordillera Administrative Region (CAR)		<u>1,273,000</u>	<u>1,273,000</u>
Regional Office - CAR		1,273,000	1,273,000

Region II - Cagayan Valley	<u>1,492,000</u>	<u>1,492,000</u>
Regional Office - II	1,492,000	1,492,000
Region III - Central Luzon	<u>1,268,000</u>	<u>1,268,000</u>
Regional Office - III	1,268,000	1,268,000
Region IVA - CALABARZON	<u>1,303,000</u>	<u>1,303,000</u>
Regional Office - IVA	1,303,000	1,303,000
Region IVB - MIMAROPA	<u>1,272,000</u>	<u>1,272,000</u>
Regional Office - IVB	1,272,000	1,272,000
Region V - Bicol	<u>1,401,000</u>	<u>1,401,000</u>
Regional Office - V	1,401,000	1,401,000
Region VI - Western Visayas	<u>1,203,000</u>	<u>1,203,000</u>
Regional Office - VI	1,203,000	1,203,000
Region VII - Central Visayas	<u>1,303,000</u>	<u>1,303,000</u>
Regional Office - VII	1,303,000	1,303,000
Region VIII - Eastern Visayas	<u>1,367,000</u>	<u>1,367,000</u>
Regional Office - VIII	1,367,000	1,367,000
Region IX - Zamboanga Peninsula	<u>993,000</u>	<u>993,000</u>
Regional Office - IX	993,000	993,000
Region X - Northern Mindanao	<u>1,561,000</u>	<u>1,561,000</u>
Regional Office - X	1,561,000	1,561,000
Region XI - Davao	<u>1,566,000</u>	<u>1,566,000</u>
Regional Office - XI	1,566,000	1,566,000
Region XII - SOCCSKSARGEN	<u>1,003,000</u>	<u>1,003,000</u>
Regional Office - XII	1,003,000	1,003,000
Region XIII - Caraga	<u>1,187,000</u>	<u>1,187,000</u>
Regional Office - XIII	1,187,000	1,187,000
Bangsamoro Autonomous Region in Muslim Mindanao (BARMM)	<u>833,000</u>	<u>833,000</u>
Regional Office - BARMM	833,000	833,000
Formulation and development of operating standards and administrative techniques for the implementation of accounting and auditing rules and regulations in national offices/agencies	<u>85,197,000</u>	<u>87,065,000</u>
	1,868,000	

National Capital Region (NCR)	<u>85,197,000</u>	<u>1,868,000</u>	<u>87,065,000</u>
Central Office	85,197,000	1,868,000	87,065,000
CORPORATE GOVERNMENT AUDITING SUB-PROGRAM	<u>505,766,000</u>	<u>29,422,000</u>	<u>535,188,000</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>447,903,000</u>	<u>27,292,000</u>	<u>475,195,000</u>
National Capital Region (NCR)	<u>447,903,000</u>	<u>6,623,000</u>	<u>454,526,000</u>
Central Office	447,903,000	6,623,000	454,526,000
Region I - Ilocos		<u>1,604,000</u>	<u>1,604,000</u>
Regional Office - I		1,604,000	1,604,000
Cordillera Administrative Region (CAR)		<u>1,224,000</u>	<u>1,224,000</u>
Regional Office - CAR		1,224,000	1,224,000
Region II - Cagayan Valley		<u>1,717,000</u>	<u>1,717,000</u>
Regional Office - II		1,717,000	1,717,000
Region III - Central Luzon		<u>1,251,000</u>	<u>1,251,000</u>
Regional Office - III		1,251,000	1,251,000
Region IVA - CALABARZON		<u>1,002,000</u>	<u>1,002,000</u>
Regional Office - IVA		1,002,000	1,002,000
Region IVB - MIMAROPA		<u>1,133,000</u>	<u>1,133,000</u>
Regional Office - IVB		1,133,000	1,133,000
Region V - Bicol		<u>1,636,000</u>	<u>1,636,000</u>
Regional Office - V		1,636,000	1,636,000
Region VI - Western Visayas		<u>1,562,000</u>	<u>1,562,000</u>
Regional Office - VI		1,562,000	1,562,000
Region VII - Central Visayas		<u>1,223,000</u>	<u>1,223,000</u>
Regional Office - VII		1,223,000	1,223,000
Region VIII - Eastern Visayas		<u>1,040,000</u>	<u>1,040,000</u>
Regional Office - VIII		1,040,000	1,040,000

Region IX - Zamboanga Peninsula	<u>1,414,000</u>	<u>1,414,000</u>
Regional Office - IX	1,414,000	1,414,000
Region X - Northern Mindanao	<u>1,272,000</u>	<u>1,272,000</u>
Regional Office - X	1,272,000	1,272,000
Region XI - Davao	<u>1,581,000</u>	<u>1,581,000</u>
Regional Office - XI	1,581,000	1,581,000
Region XII - SOCCSKSARGEN	<u>1,088,000</u>	<u>1,088,000</u>
Regional Office - XII	1,088,000	1,088,000
Region XIII - Caraga	<u>1,163,000</u>	<u>1,163,000</u>
Regional Office - XIII	1,163,000	1,163,000
Bangsamoro Autonomous Region in Muslim Mindanao (BARMM)	<u>759,000</u>	<u>759,000</u>
Regional Office - BARMM	759,000	759,000
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>57,863,000</u>	<u>2,130,000</u>
National Capital Region (NCR)	<u>57,863,000</u>	<u>2,130,000</u>
Central Office	57,863,000	2,130,000
LOCAL GOVERNMENT AUDITING SUB-PROGRAM	<u>4,156,487,000</u>	<u>14,058,000</u>
Audit of accounts and transactions of local government units; custody and preservation of vouchers and other supporting documents	<u>4,137,034,000</u>	<u>12,881,000</u>
National Capital Region (NCR)	<u>133,403,000</u>	<u>5,472,000</u>
Central Office	133,403,000	5,472,000
Region I - Ilocos	<u>302,382,000</u>	<u>462,000</u>
Regional Office - I	302,382,000	462,000
Cordillera Administrative Region (CAR)	<u>282,360,000</u>	<u>557,000</u>
Regional Office - CAR	282,360,000	557,000
Region II - Cagayan Valley	<u>252,446,000</u>	<u>490,000</u>
Regional Office - II	252,446,000	490,000

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Region III - Central Luzon	<u>334,739,000</u>	<u>362,000</u>	<u>335,101,000</u>
Regional Office - III	334,739,000	362,000	335,101,000
Region IVA - CALABARZON	<u>329,765,000</u>	<u>360,000</u>	<u>330,125,000</u>
Regional Office - IVA	329,765,000	360,000	330,125,000
Region IVB- MIMAROPA	<u>195,772,000</u>	<u>469,000</u>	<u>196,241,000</u>
Regional Office - IVB	195,772,000	469,000	196,241,000
Region V - Bicol	<u>313,125,000</u>	<u>377,000</u>	<u>313,502,000</u>
Regional Office - V	313,125,000	377,000	313,502,000
Region VI - Western Visayas	<u>273,877,000</u>	<u>484,000</u>	<u>274,361,000</u>
Regional Office - VI	273,877,000	484,000	274,361,000
Region VII - Central Visayas	<u>192,603,000</u>	<u>574,000</u>	<u>193,177,000</u>
Regional Office - VII	192,603,000	574,000	193,177,000
Region VIII - Eastern Visayas	<u>266,850,000</u>	<u>489,000</u>	<u>267,339,000</u>
Regional Office - VIII	266,850,000	489,000	267,339,000
Region IX - Zamboanga Peninsula	<u>212,832,000</u>	<u>468,000</u>	<u>213,300,000</u>
Regional Office - IX	212,832,000	468,000	213,300,000
Region X - Northern Mindanao	<u>282,056,000</u>	<u>367,000</u>	<u>282,423,000</u>
Regional Office - X	282,056,000	367,000	282,423,000
Region XI - Davao	<u>226,475,000</u>	<u>557,000</u>	<u>227,032,000</u>
Regional Office - XI	226,475,000	557,000	227,032,000
Region XII - SOCCSKSARGEN	<u>189,480,000</u>	<u>474,000</u>	<u>189,954,000</u>
Regional Office - XII	189,480,000	474,000	189,954,000
Region XIII - Caraga	<u>220,874,000</u>	<u>547,000</u>	<u>221,421,000</u>
Regional Office - XIII	220,874,000	547,000	221,421,000
Bangsamoro Autonomous Region in Muslim Mindanao (BARMM)	<u>127,995,000</u>	<u>372,000</u>	<u>128,367,000</u>
Regional Office - BARMM	127,995,000	372,000	128,367,000
Formulation and development of operating standards and administrative techniques for the implementation of accounting and auditing rules and regulations in local government offices/agencies	<u>19,453,000</u>	<u>1,177,000</u>	<u>20,630,000</u>

National Capital Region (NCR)	<u>19,453,000</u>	<u>1,177,000</u>	<u>20,630,000</u>
Central Office	19,453,000	1,177,000	20,630,000
SPECIAL AUDIT SUB-PROGRAM	<u>139,495,000</u>	<u>10,852,000</u>	<u>150,347,000</u>
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	<u>139,495,000</u>	<u>10,852,000</u>	<u>150,347,000</u>
National Capital Region (NCR)	<u>139,495,000</u>	<u>10,852,000</u>	<u>150,347,000</u>
Central Office	139,495,000	10,852,000	150,347,000
TECHNICAL SERVICES AND SYSTEMS AUDIT SUB-PROGRAM	<u>93,842,000</u>	<u>3,451,000</u>	<u>97,293,000</u>
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	<u>84,965,000</u>	<u>3,405,000</u>	<u>88,370,000</u>
National Capital Region (NCR)	<u>84,965,000</u>	<u>3,405,000</u>	<u>88,370,000</u>
Central Office	84,965,000	3,405,000	88,370,000
Information System/Technology Audit conducted on government agencies with computerized environment		<u>23,000</u>	<u>23,000</u>
National Capital Region (NCR)		<u>23,000</u>	<u>23,000</u>
Central Office		23,000	23,000
Consultancy services rendered to government agencies related to the design/development and installation of internal control systems	<u>8,877,000</u>	<u>23,000</u>	<u>8,900,000</u>
National Capital Region (NCR)	<u>8,877,000</u>	<u>23,000</u>	<u>8,900,000</u>
Central Office	8,877,000	23,000	8,900,000
GOVERNMENT ACCOUNTANCY PROGRAM	<u>65,913,000</u>	<u>923,000</u>	<u>66,836,000</u>
Preparation of annual and other financial reports as may be required of the Commission	<u>59,049,000</u>	<u>430,000</u>	<u>59,479,000</u>
National Capital Region (NCR)	<u>59,049,000</u>	<u>430,000</u>	<u>59,479,000</u>
Central Office	59,049,000	430,000	59,479,000
Formulation and development of accounting standards, policies, rules and regulations for implementation in government agencies		<u>136,000</u>	<u>136,000</u>
National Capital Region (NCR)		<u>136,000</u>	<u>136,000</u>
Central Office		136,000	136,000

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Development, installation and maintenance of accounting-related information system for implementation in government agencies		29,000	29,000
		<u>29,000</u>	<u>29,000</u>
National Capital Region (NCR)		29,000	29,000
Central Office		29,000	29,000
Maintenance of the general accounts of the government	6,864,000	328,000	7,192,000
	<u>6,864,000</u>	<u>328,000</u>	<u>7,192,000</u>
National Capital Region (NCR)	6,864,000	328,000	7,192,000
Central Office	6,864,000	328,000	7,192,000
GOVERNMENT FINANCIAL ADJUDICATION PROGRAM	<u>178,800,000</u>	<u>2,196,000</u>	<u>180,996,000</u>
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	<u>178,800,000</u>	<u>2,196,000</u>	<u>180,996,000</u>
National Capital Region (NCR)	<u>178,800,000</u>	<u>2,196,000</u>	<u>180,996,000</u>
Central Office	<u>178,800,000</u>	<u>2,196,000</u>	<u>180,996,000</u>
Sub-total, Operations	<u>5,900,920,000</u>	<u>87,916,000</u>	<u>5,988,836,000</u>
TOTAL NEW APPROPRIATIONS	<u>P 11,907,274,000</u>	<u>P 981,971,000</u>	<u>P 841,125,000</u> <u>P 13,730,370,000</u>

New Appropriations, by Object of Expenditures
(In Thousand Pesos)

Current Operating Expenditures

Personnel Services

Civilian Personnel

Permanent Positions

Basic Salary

5,298,895

Total Permanent Positions

5,298,895

Other Compensation Common to All

Personnel Economic Relief Allowance

195,024

Representation Allowance

33,516

Transportation Allowance

33,516

Clothing and Uniform Allowance

48,756

Mid-Year Bonus - Civilian

441,571

Year End Bonus

441,571

Cash Gift

40,630

Productivity Enhancement Incentive

40,630

Step Increment	13,247
Total Other Compensation Common to All	<u>1,288,461</u>
Other Compensation for Specific Groups	
Lump-sum for filling of Positions - Civilian	4,814,200
Anniversary Bonus - Civilian	<u>23,586</u>
Total Other Compensation for Specific Groups	<u>4,837,786</u>
Other Benefits	
PAG-IBIG Contributions	9,747
PhilHealth Contributions	115,402
Employees Compensation Insurance Premiums	9,747
Loyalty Award - Civilian	10,630
Terminal Leave	<u>286,015</u>
Total Other Benefits	<u>431,541</u>
Other Personnel Benefits	
Pension, Civilian Personnel	<u>50,591</u>
Total Other Personnel Benefits	<u>50,591</u>
Total Personnel Services	<u>11,907,274</u>
Maintenance and Other Operating Expenses	
Travelling Expenses	189,172
Training and Scholarship Expenses	20,544
Supplies and Materials Expenses	186,086
Utility Expenses	121,225
Communication Expenses	156,585
Confidential, Intelligence and Extraordinary Expenses	
Confidential Expenses	10,000
Extraordinary and Miscellaneous Expenses	9,834
General Services	154,658
Repairs and Maintenance	40,092
Taxes, Insurance Premiums and Other Fees	13,653
Other Maintenance and Operating Expenses	
Advertising Expenses	927
Printing and Publication Expenses	171
Representation Expenses	25,226
Rent/Lease Expenses	2,519
Membership Dues and Contributions to Organizations	248
Subscription Expenses	<u>51,031</u>
Total Maintenance and Other Operating Expenses	<u>981,971</u>
Total Current Operating Expenditures	<u>12,889,245</u>

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Capital Outlays	
Property, Plant and Equipment Outlay	
Buildings and Other Structures	558,896
Machinery and Equipment Outlay	149,409
Transportation Equipment Outlay	28,600
Furniture, Fixtures and Books Outlay	<u>104,220</u>
Total Capital Outlays	<u>841,125</u>
TOTAL NEW APPROPRIATIONS	<u><u>13,730,370</u></u>

**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 (COA)	P <u>11,907,274,000</u>	P <u>981,971,000</u>	P <u>841,125,000</u>	P <u>13,730,370,000</u>
TOTAL NEW APPROPRIATIONS, COMMISSION ON AUDIT	P <u><u>11,907,274,000</u></u>	P <u><u>981,971,000</u></u>	P <u><u>841,125,000</u></u>	P <u><u>13,730,370,000</u></u>