

XXXIII. COMMISSION ON AUDIT

For general administration and support, support to operations, and operations, as indicated hereunder.....P 13,318,049,000
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New Appropriations, by Program/Projects

		Current Operating Expenditures			
		Personnel	Maintenance	Capital	Total
		Services	and Other	Outlays	
		-----	Operating	-----	-----
			Expenses		
A. REGULAR PROGRAMS					
1000000000000000	General Administration and Support	P 5,661,469,000	P 541,608,000	P 702,771,000	P 6,905,848,000
2000000000000000	Support to Operations	268,564,000	14,931,000		283,495,000
3000000000000000	Operations	6,042,078,000	86,628,000		6,128,706,000
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	GOVERNMENT AUDITING PROGRAM	5,815,785,000	83,556,000		5,899,341,000
	GOVERNMENT ACCOUNTANCY PROGRAM	64,545,000	908,000		65,453,000
	GOVERNMENT FINANCIAL ADJUDICATION PROGRAM	161,748,000	2,164,000		163,912,000
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	TOTAL NEW APPROPRIATIONS	P 11,972,111,000	P 643,167,000	P 702,771,000	P 13,318,049,000
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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 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.

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; 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

		Current Operating Expenditures			
		Personnel Services	Maintenance and Other Operating Expenses	Capital Outlays	Total
REGULAR PROGRAMS					
1000000000000000	General Administration and Support				
100000100001000	General Management and Supervision	P 652,939,000	P 541,608,000	P 702,771,000	P 1,897,318,000
	National Capital Region (NCR)	386,284,000	369,801,000	622,056,000	1,378,141,000
	Central Office	386,284,000	369,801,000	622,056,000	1,378,141,000
	Region I - Ilocos	17,688,000	10,826,000	2,600,000	31,114,000
	Regional Office - I	17,688,000	10,826,000	2,600,000	31,114,000
	Cordillera Administrative Region (CAR)	21,260,000	12,502,000		33,762,000
	Regional Office - CAR	21,260,000	12,502,000		33,762,000
	Region II - Cagayan Valley	17,622,000	12,252,000		29,874,000
	Regional Office - II	17,622,000	12,252,000		29,874,000
	Region III - Central Luzon	18,255,000	10,757,000		29,012,000
	Regional Office - III	18,255,000	10,757,000		29,012,000
	Region IVA - CALABARZON	15,115,000	7,921,000	2,600,000	25,636,000
	Regional Office - IVA	15,115,000	7,921,000	2,600,000	25,636,000

Region IVB - MIMAROPA	14,109,000	6,655,000		20,764,000
Regional Office - IVB	14,109,000	6,655,000		20,764,000
Region V - Bicol	19,357,000	12,315,000		31,672,000
Regional Office - V	19,357,000	12,315,000		31,672,000
Region VI - Western Visayas	13,393,000	12,848,000		26,241,000
Regional Office - VI	13,393,000	12,848,000		26,241,000
Region VII - Central Visayas	13,612,000	12,442,000		26,054,000
Regional Office - VII	13,612,000	12,442,000		26,054,000
Region VIII - Eastern Visayas	18,948,000	10,498,000		29,446,000
Regional Office - VIII	18,948,000	10,498,000		29,446,000
Region IX - Zamboanga Peninsula	19,484,000	9,656,000		29,140,000
Regional Office - IX	19,484,000	9,656,000		29,140,000
Region X - Northern Mindanao	14,999,000	10,356,000	67,715,000	93,070,000
Regional Office - X	14,999,000	10,356,000	67,715,000	93,070,000
Region XI - Davao	18,898,000	11,109,000	2,600,000	32,607,000
Regional Office - XI	18,898,000	11,109,000	2,600,000	32,607,000
Region XII - SOCCSKSARGEN	14,525,000	10,371,000	2,600,000	27,496,000
Regional Office - XII	14,525,000	10,371,000	2,600,000	27,496,000
Region XIII - CARAGA	16,636,000	11,785,000	2,600,000	31,021,000
Regional Office - XIII	16,636,000	11,785,000	2,600,000	31,021,000
Bangsamoro Autonomous Region In Muslim Mindanao (BARMM)	12,754,000	9,514,000		22,268,000
Regional Office - BARMM	12,754,000	9,514,000		22,268,000
100000100002000 Administration of Personnel Benefits	5,008,530,000			5,008,530,000
National Capital Region (NCR)	5,008,530,000			5,008,530,000
Central Office	5,008,530,000			5,008,530,000
Sub-total, General Administration and Support	5,661,469,000	541,608,000	702,771,000	6,905,848,000

2000000000000000 Support to Operations

200000100001000	Legal assistance services	134,801,000	397,000	135,198,000
	National Capital Region (NCR)	16,723,000	255,000	16,978,000
	Central Office	16,723,000	255,000	16,978,000
	Region I - Ilocos	8,515,000	10,000	8,525,000
	Regional Office - I	8,515,000	10,000	8,525,000
	Cordillera Administrative Region (CAR)	8,508,000	10,000	8,518,000
	Regional Office - CAR	8,508,000	10,000	8,518,000
	Region II - Cagayan Valley	8,703,000	10,000	8,713,000
	Regional Office - II	8,703,000	10,000	8,713,000
	Region III - Central Luzon	7,317,000	10,000	7,327,000
	Regional Office - III	7,317,000	10,000	7,327,000
	Region IVA - CALABARZON	6,561,000	6,000	6,567,000
	Regional Office - IVA	6,561,000	6,000	6,567,000
	Region IVB - MIMAROPA	6,070,000	6,000	6,076,000
	Regional Office - IVB	6,070,000	6,000	6,076,000
	Region V - Bicol	12,077,000	10,000	12,087,000
	Regional Office - V	12,077,000	10,000	12,087,000
	Region VI - Western Visayas	8,627,000	10,000	8,637,000
	Regional Office - VI	8,627,000	10,000	8,637,000
	Region VII - Central Visayas	6,680,000	10,000	6,690,000
	Regional Office - VII	6,680,000	10,000	6,690,000
	Region VIII - Eastern Visayas	12,143,000	10,000	12,153,000
	Regional Office - VIII	12,143,000	10,000	12,153,000
	Region IX - Zamboanga Peninsula	9,064,000	9,000	9,073,000
	Regional Office - IX	9,064,000	9,000	9,073,000
	Region X - Northern Mindanao	5,413,000	10,000	5,423,000
	Regional Office - X	5,413,000	10,000	5,423,000

	Region XI - Davao	6,271,000	10,000	6,281,000
	Regional Office - XI	6,271,000	10,000	6,281,000
	Region XII - SOCCSKSARGEN	3,349,000	7,000	3,356,000
	Regional Office - XII	3,349,000	7,000	3,356,000
	Region XIII - CARAGA	3,923,000	7,000	3,930,000
	Regional Office - XIII	3,923,000	7,000	3,930,000
	Bangsamoro Autonomous Region In Muslim Mindanao (BARMM)	4,857,000	7,000	4,864,000
	Regional Office - BARMM	4,857,000	7,000	4,864,000
200000100002000	Development, installation and maintenance of in-house financial and other management information systems	71,422,000	11,044,000	82,466,000
	National Capital Region (NCR)	71,422,000	11,044,000	82,466,000
	Central Office	71,422,000	11,044,000	82,466,000
200000100003000	Comprehensive training program for commission personnel, including the provision of auditing materials and the dissemination of information including laws, rules, and regulations	54,896,000	3,091,000	57,987,000
	National Capital Region (NCR)	54,896,000	3,091,000	57,987,000
	Central Office	54,896,000	3,091,000	57,987,000
200000100004000	Technical assistance rendered to the Commission	7,445,000	399,000	7,844,000
	Region I - Ilocos	428,000	26,000	454,000
	Regional Office - I	428,000	26,000	454,000
	Cordillera Administrative Region (CAR)	428,000	30,000	458,000
	Regional Office - CAR	428,000	30,000	458,000
	Region II - Cagayan Valley	428,000	26,000	454,000
	Regional Office - II	428,000	26,000	454,000
	Region III - Central Luzon	428,000	26,000	454,000
	Regional Office - III	428,000	26,000	454,000

Region IVA - CALABARZON	428,000	26,000	454,000
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Regional Office - IVA	428,000	26,000	454,000
Region IVB - MIMAROPA	722,000	26,000	748,000
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Regional Office - IVB	722,000	26,000	748,000
Region V - Bicol	428,000	26,000	454,000
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Regional Office - V	428,000	26,000	454,000
Region VI - Western Visayas	431,000	26,000	457,000
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Regional Office - VI	431,000	26,000	457,000
Region VII - Central Visayas	431,000	26,000	457,000
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Regional Office - VII	431,000	26,000	457,000
Region VIII - Eastern Visayas	722,000	26,000	748,000
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Regional Office - VIII	722,000	26,000	748,000
Region IX - Zamboanga Peninsula	428,000	25,000	453,000
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Regional Office - IX	428,000	25,000	453,000
Region X - Northern Mindanao	428,000	25,000	453,000
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Regional Office - X	428,000	25,000	453,000
Region XI - Davao	431,000	25,000	456,000
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Regional Office - XI	431,000	25,000	456,000
Region XII - SOCCSKSARGEN	428,000	24,000	452,000
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Regional Office - XII	428,000	24,000	452,000
Region XIII - CARAGA	428,000	24,000	452,000
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Regional Office - XIII	428,000	24,000	452,000
Bangsamoro Autonomous Region In Muslim Mindanao (BARMM)	428,000	12,000	440,000
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Regional Office - BARMM	428,000	12,000	440,000
Sub-total, Support to Operations	268,564,000	14,931,000	283,495,000
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3000000000000000 Operations			
3101000000000000 GOVERNMENT AUDITING PROGRAM	5,815,785,000	83,556,000	5,899,341,000
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3101010000000000 NATIONAL GOVERNMENT AUDITING SUB-PROGRAM	1,748,173,000	26,619,000	1,774,792,000
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310101100001000	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	1,629,876,000	24,778,000	1,654,654,000
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	National Capital Region (NCR)	1,629,876,000	4,955,000	1,634,831,000
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	Central Office	1,629,876,000	4,955,000	1,634,831,000
	Region I - Ilocos		1,143,000	1,143,000
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	Regional Office - I		1,143,000	1,143,000
	Cordillera Administrative Region (CAR)		1,250,000	1,250,000
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	Regional Office - CAR		1,250,000	1,250,000
	Region II - Cagayan Valley		1,469,000	1,469,000
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	Regional Office - II		1,469,000	1,469,000
	Region III - Central Luzon		1,245,000	1,245,000
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	Regional Office - III		1,245,000	1,245,000
	Region IVA - CALABARZON		1,280,000	1,280,000
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	Regional Office - IVA		1,280,000	1,280,000
	Region IVB - MIMAROPA		1,249,000	1,249,000
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	Regional Office - IVB		1,249,000	1,249,000
	Region V - Bicol		1,378,000	1,378,000
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	Regional Office - V		1,378,000	1,378,000
	Region VI - Western Visayas		1,180,000	1,180,000
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	Regional Office - VI		1,180,000	1,180,000
	Region VII - Central Visayas		1,280,000	1,280,000
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	Regional Office - VII		1,280,000	1,280,000
	Region VIII - Eastern Visayas		1,344,000	1,344,000
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	Regional Office - VIII		1,344,000	1,344,000
	Region IX - Zamboanga Peninsula		970,000	970,000
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	Regional Office - IX		970,000	970,000

	Region X - Northern Mindanao	1,538,000	1,538,000	1,538,000
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	Regional Office - X	1,538,000	1,538,000	1,538,000
	Region XI - Davao	1,543,000	1,543,000	1,543,000
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	Regional Office - XI	1,543,000	1,543,000	1,543,000
	Region XII - SOCCSKSARGEN	980,000	980,000	980,000
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	Regional Office - XII	980,000	980,000	980,000
	Region XIII - CARAGA	1,164,000	1,164,000	1,164,000
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	Regional Office - XIII	1,164,000	1,164,000	1,164,000
	Bangsamoro Autonomous Region In Muslim Mindanao (BARMM)	810,000	810,000	810,000
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	Regional Office - BARMM	810,000	810,000	810,000
310101100002000	Formulation and development of operating standards and administrative techniques for the implementation of accounting and auditing rules and regulations in national offices/agencies	118,297,000	1,841,000	120,138,000
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	National Capital Region (NCR)	118,297,000	1,841,000	120,138,000
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	Central Office	118,297,000	1,841,000	120,138,000
310102000000000	CORPORATE GOVERNMENT AUDITING SUB-PROGRAM	545,735,000	28,991,000	574,726,000
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310102100001000	Audit of accounts and transactions of corporate government agencies and their subsidiaries, including government operations in foreign countries; custody and preservation of vouchers and other supporting documents	486,023,000	26,892,000	512,915,000
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	National Capital Region (NCR)	486,023,000	6,223,000	492,246,000
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	Central Office	486,023,000	6,223,000	492,246,000
	Region I - Ilocos	1,604,000	1,604,000	1,604,000
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	Regional Office - I	1,604,000	1,604,000	1,604,000
	Cordillera Administrative Region (CAR)	1,224,000	1,224,000	1,224,000
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	Regional Office - CAR	1,224,000	1,224,000	1,224,000

Region II - Cagayan Valley	1,717,000	1,717,000
Regional Office - II	1,717,000	1,717,000
Region III - Central Luzon	1,251,000	1,251,000
Regional Office - III	1,251,000	1,251,000
Region IVA - CALABARZON	1,002,000	1,002,000
Regional Office - IVA	1,002,000	1,002,000
Region IVB - MIMAROPA	1,133,000	1,133,000
Regional Office - IVB	1,133,000	1,133,000
Region V - Bicol	1,636,000	1,636,000
Regional Office - V	1,636,000	1,636,000
Region VI - Western Visayas	1,562,000	1,562,000
Regional Office - VI	1,562,000	1,562,000
Region VII - Central Visayas	1,223,000	1,223,000
Regional Office - VII	1,223,000	1,223,000
Region VIII - Eastern Visayas	1,040,000	1,040,000
Regional Office - VIII	1,040,000	1,040,000
Region IX - Zamboanga Peninsula	1,414,000	1,414,000
Regional Office - IX	1,414,000	1,414,000
Region X - Northern Mindanao	1,272,000	1,272,000
Regional Office - X	1,272,000	1,272,000
Region XI - Davao	1,581,000	1,581,000
Regional Office - XI	1,581,000	1,581,000
Region XII - SOCCSKSARGEN	1,088,000	1,088,000
Regional Office - XII	1,088,000	1,088,000
Region XIII - CARAGA	1,163,000	1,163,000
Regional Office - XIII	1,163,000	1,163,000
Bangsamoro Autonomous Region In Muslim Mindanao (BARMM)	759,000	759,000
Regional Office - BARMM	759,000	759,000

310102100002000	Formulation and development of operating standards and administrative techniques for the implementation of accounting and auditing rules and regulations in corporate government offices/agencies	59,712,000	2,099,000	61,811,000
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	National Capital Region (NCR)	59,712,000	2,099,000	61,811,000
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	Central Office	59,712,000	2,099,000	61,811,000
310103000000000	LOCAL GOVERNMENT AUDITING SUB-PROGRAM	3,309,928,000	13,852,000	3,323,780,000
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310103100001000	Audit of accounts and transactions of local government units; custody and preservation of vouchers and other supporting documents	3,302,956,000	12,692,000	3,315,648,000
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	National Capital Region (NCR)	131,313,000	5,472,000	136,785,000
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	Central Office	131,313,000	5,472,000	136,785,000
	Region I - Ilocos	321,046,000	450,000	321,496,000
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	Regional Office - I	321,046,000	450,000	321,496,000
	Cordillera Administrative Region (CAR)	2,246,000	545,000	2,791,000
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	Regional Office - CAR	2,246,000	545,000	2,791,000
	Region II - Cagayan Valley		478,000	478,000
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	Regional Office - II		478,000	478,000
	Region III - Central Luzon		350,000	350,000
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	Regional Office - III		350,000	350,000
	Region IVA - CALABARZON	316,548,000	348,000	316,896,000
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	Regional Office - IVA	316,548,000	348,000	316,896,000
	Region IVB - MIMAROPA	192,182,000	457,000	192,639,000
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	Regional Office - IVB	192,182,000	457,000	192,639,000
	Region V - Bicol	314,239,000	365,000	314,604,000
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	Regional Office - V	314,239,000	365,000	314,604,000
	Region VI - Western Visayas	263,985,000	472,000	264,457,000
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	Regional Office - VI	263,985,000	472,000	264,457,000
	Region VII - Central Visayas	206,238,000	562,000	206,800,000
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	Regional Office - VII	206,238,000	562,000	206,800,000

	Region VIII - Eastern Visayas	295,185,000	477,000	295,662,000
	Regional Office - VIII	295,185,000	477,000	295,662,000
	Region IX - Zamboanga Peninsula	208,828,000	456,000	209,284,000
	Regional Office - IX	208,828,000	456,000	209,284,000
	Region X - Northern Mindanao	294,633,000	355,000	294,988,000
	Regional Office - X	294,633,000	355,000	294,988,000
	Region XI - Davao	214,247,000	545,000	214,792,000
	Regional Office - XI	214,247,000	545,000	214,792,000
	Region XII - SOCCSKSARGEN	185,250,000	463,000	185,713,000
	Regional Office - XII	185,250,000	463,000	185,713,000
	Region XIII - CARAGA	223,635,000	536,000	224,171,000
	Regional Office - XIII	223,635,000	536,000	224,171,000
	Bangsamoro Autonomous Region In Muslim Mindanao (BARMM)	133,381,000	361,000	133,742,000
	Regional Office - BARMM	133,381,000	361,000	133,742,000
310103100002000	Formulation and development of operating standards and administrative techniques for the implementation of accounting and auditing rules and regulations in local government offices/agencies	6,972,000	1,160,000	8,132,000
	National Capital Region (NCR)	6,972,000	1,160,000	8,132,000
	Central Office	6,972,000	1,160,000	8,132,000
310104000000000	SPECIAL AUDIT SUB-PROGRAM	180,025,000	10,693,000	190,718,000
310104100001000	Special audit, fraud audit and performance audit conducted on some government agencies, as well as to non-government entities, concerning subsidies and fund transfers from the national government, payment of levies or government shares and financial operations of public utilities for rate determination purposes	180,025,000	10,693,000	190,718,000
	National Capital Region (NCR)	135,553,000	10,693,000	146,246,000
	Central Office	135,553,000	10,693,000	146,246,000

Region IVA - CALABARZON	1,688,000		1,688,000
Regional Office - IVA	1,688,000		1,688,000
Region IVB - MIMAROPA	3,909,000		3,909,000
Regional Office - IVB	3,909,000		3,909,000
Region V - Bicol	3,960,000		3,960,000
Regional Office - V	3,960,000		3,960,000
Region VI - Western Visayas	4,341,000		4,341,000
Regional Office - VI	4,341,000		4,341,000
Region VII - Central Visayas	3,527,000		3,527,000
Regional Office - VII	3,527,000		3,527,000
Region VIII - Eastern Visayas	3,922,000		3,922,000
Regional Office - VIII	3,922,000		3,922,000
Region IX - Zamboanga Peninsula	3,923,000		3,923,000
Regional Office - IX	3,923,000		3,923,000
Region X - Northern Mindanao	3,218,000		3,218,000
Regional Office - X	3,218,000		3,218,000
Region XI - Davao	4,210,000		4,210,000
Regional Office - XI	4,210,000		4,210,000
Region XII - SOCCSKSARGEN	3,960,000		3,960,000
Regional Office - XII	3,960,000		3,960,000
Region XIII - CARAGA	3,915,000		3,915,000
Regional Office - XIII	3,915,000		3,915,000
Bangsamoro Autonomous Region In Muslim Mindanao (BARMM)	3,899,000		3,899,000
Regional Office - BARMM	3,899,000		3,899,000
31010500000000 TECHNICAL SERVICES AND SYSTEMS AUDIT SUB-PROGRAM	31,924,000	3,401,000	35,325,000

310105100001000	Technical services necessary for the discharge of the Commission's functions including monitoring, analysis and evaluation of prices of goods and services purchased by government agencies	14,397,000	3,355,000	17,752,000
		-----	-----	-----
	National Capital Region (NCR)	14,397,000	3,355,000	17,752,000
		-----	-----	-----
	Central Office	14,397,000	3,355,000	17,752,000
310105100002000	Information System/Technology Audit conducted on government agencies with computerized environment		23,000	23,000
			-----	-----
	National Capital Region (NCR)		23,000	23,000
			-----	-----
	Central Office		23,000	23,000
310105100003000	Consultancy services rendered to government agencies related to the design/development and installation of internal control systems	17,527,000	23,000	17,550,000
		-----	-----	-----
	National Capital Region (NCR)	17,527,000	23,000	17,550,000
		-----	-----	-----
	Central Office	17,527,000	23,000	17,550,000
310200000000000	GOVERNMENT ACCOUNTANCY PROGRAM	64,545,000	908,000	65,453,000
		-----	-----	-----
310200100001000	Preparation of annual and other financial reports as may be required of the Commission	59,626,000	423,000	60,049,000
		-----	-----	-----
	National Capital Region (NCR)	59,626,000	423,000	60,049,000
		-----	-----	-----
	Central Office	59,626,000	423,000	60,049,000
310200100002000	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
310200100003000	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
310200100004000	Maintenance of the general accounts of the government	4,919,000	323,000	5,242,000
		-----	-----	-----
	National Capital Region (NCR)	4,919,000	323,000	5,242,000
		-----	-----	-----
	Central Office	4,919,000	323,000	5,242,000

31030000000000	GOVERNMENT FINANCIAL ADJUDICATION PROGRAM	161,748,000	2,164,000		163,912,000
		-----	-----		-----
310300100001000	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	161,748,000	2,164,000		163,912,000
		-----	-----		-----
	National Capital Region (NCR)	161,748,000	2,164,000		163,912,000
		-----	-----		-----
	Central Office	161,748,000	2,164,000		163,912,000
		-----	-----		-----
	Sub-total, Operations	6,042,078,000	86,628,000		6,128,706,000
		-----	-----		-----
	TOTAL NEW APPROPRIATIONS	P 11,972,111,000	P 643,167,000	P 702,771,000	P 13,318,049,000
		=====	=====	=====	=====

New Appropriations, by Object of Expenditures

(In Thousand Pesos)

Current Operating Expenditures

Personnel Services

Civilian Personnel

Permanent Positions

Basic Salary

5,376,845

Total Permanent Positions

5,376,845

Other Compensation Common to All

Personnel Economic Relief Allowance

188,688

Representation Allowance

35,886

Transportation Allowance

35,886

Clothing and Uniform Allowance

47,172

Mid-Year Bonus - Civilian

448,070

Year End Bonus

448,070

Cash Gift

39,310

Productivity Enhancement Incentive

39,310

Step Increment

13,444

Total Other Compensation Common to All

1,295,836

Other Compensation for Specific Groups

Lump-sum for filling of Positions - Civilian

4,865,391

Total Other Compensation for Specific Groups

4,865,391

Other Benefits

PAG-IBIG Contributions

9,433

PhilHealth Contributions

116,864

Employees Compensation Insurance Premiums

9,433

Loyalty Award - Civilian

5,170

Terminal Leave

242,548

Total Other Benefits	383,448

Other Personnel Benefits	
Pension, Civilian Personnel	50,591
Total Other Personnel Benefits	50,591

Total Personnel Services	11,972,111

Maintenance and Other Operating Expenses	
Travelling Expenses	84,431
Training and Scholarship Expenses	20,544
Supplies and Materials Expenses	75,502
Utility Expenses	93,247
Communication Expenses	61,230
Confidential, Intelligence and Extraordinary Expenses	
Confidential Expenses	10,000
Extraordinary and Miscellaneous Expenses	7,622
General Services	118,978
Repairs and Maintenance	35,888
Taxes, Insurance Premiums and Other Fees	9,453
Other Maintenance and Operating Expenses	
Advertising Expenses	927
Printing and Publication Expenses	171
Representation Expenses	25,146
Rent/Lease Expenses	2,519
Membership Dues and Contributions to Organizations	248
Subscription Expenses	97,261
Total Maintenance and Other Operating Expenses	643,167

TOTAL CURRENT OPERATING EXPENDITURES	12,615,278

Capital Outlays	
Property, Plant and Equipment Outlay	
Land Outlay	67,715
Buildings and Other Structures	443,961
Machinery and Equipment Outlay	143,305
Transportation Equipment Outlay	47,200
Intangible Assets Outlay	590
Total Capital Outlays	702,771

TOTAL NEW APPROPRIATIONS	13,318,049
	=====

GENERAL SUMMARY
 COMMISSION ON AUDIT

Current Operating Expenditures				
	Personnel Services	Maintenance and Other Operating Expenses	Capital Outlays	Total
A. COMMISSION ON AUDIT	P 11,972,111,000	P 643,167,000	P 702,771,000	P 13,318,049,000
TOTAL NEW APPROPRIATIONS, COMMISSION ON AUDIT	P 11,972,111,000	P 643,167,000	P 702,771,000	P 13,318,049,000