

XXXII. COMMISSION ON AUDIT

Appropriations/Obligations

(In Thousand Pesos)

<u>Description</u>	(Cash-Based)			
	2024	2025	2026	
			COA	Recommendation
New General Appropriations	13,730,370	12,571,539	(16,210,953)	13,878,204
General Fund	13,730,370	12,571,539	(16,210,953)	13,878,204
Automatic Appropriations	684,651	1,045,801	(779,711)	1,195,556
Retirement and Life Insurance Premiums	684,651	1,045,801	(779,711)	1,195,556
Continuing Appropriations	118,154	150,751		
Unobligated Releases for Capital Outlays				
R.A. No. 11936	85,928			
R.A. No. 11975		56,535		
Unobligated Releases for MOOE				
R.A. No. 11936	26,226			
R.A. No. 11975		87,160		
Unobligated Releases for PS				
R.A. No. 11936	6,000			
R.A. No. 11975		7,056		
Budgetary Adjustment(s)	804,032			
Release(s) from:				
Miscellaneous Personnel Benefits Fund	535,247			
Unprogrammed Appropriation				
For Payment of Personnel Benefits	268,785			
Total Available Appropriations	15,337,207	13,768,091	(16,990,664)	15,073,760
Unused Appropriations	(150,751)	(150,751)		
Unobligated Allotment	(150,751)	(150,751)		
TOTAL OBLIGATIONS	15,186,456	13,617,340	(16,990,664)	15,073,760
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EXPENDITURE PROGRAM
(in pesos)

GAS / STO / OPERATIONS / PROJECTS	(Cash-Based)		
	2024 Actual	2025 Current	2026 Proposed
General Administration and Support	7,240,469,000	6,344,999,000	6,599,902,000
Regular	7,240,469,000	6,344,999,000	6,599,902,000
PS	5,597,180,000	5,383,713,000	5,869,411,000
MOOE	772,771,000	849,523,000	618,117,000
CO	870,518,000	111,763,000	112,374,000
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Support to Operations	<u>572,433,000</u>	<u>468,241,000</u>	<u>544,755,000</u>
Regular	<u>572,433,000</u>	<u>468,241,000</u>	<u>544,755,000</u>
PS	552,508,000	452,815,000	529,053,000
MOOE	19,925,000	15,426,000	15,702,000
Operations	<u>7,373,554,000</u>	<u>6,804,100,000</u>	<u>7,929,103,000</u>
Regular	<u>7,373,554,000</u>	<u>6,804,100,000</u>	<u>7,929,103,000</u>
PS	7,245,213,000	6,714,602,000	7,837,995,000
MOOE	128,341,000	89,498,000	91,108,000
TOTAL AGENCY BUDGET	<u>15,186,456,000</u>	<u>13,617,340,000</u>	<u>15,073,760,000</u>
Regular	<u>15,186,456,000</u>	<u>13,617,340,000</u>	<u>15,073,760,000</u>
PS	13,394,901,000	12,551,130,000	14,236,459,000
MOOE	921,037,000	954,447,000	724,927,000
CO	870,518,000	111,763,000	112,374,000

STAFFING SUMMARY

	<u>2024</u>	<u>2025</u>	<u>2026</u>
TOTAL STAFFING			
Total Number of Authorized Positions	13,283	13,283	13,283
Total Number of Filled Positions	8,359	8,366	8,366

Proposed New Appropriations Language

For general administration and support, support to operations, and operations, as indicated
hereunder.....P (16,210,953,000) P 13,878,204,000
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OPERATIONS BY PROGRAM	PROPOSED 2026 (Cash-Based)			
	<u>PS</u>	<u>MOOE</u>	<u>CO</u>	<u>TOTAL</u>
GOVERNMENT AUDITING PROGRAM	6,854,819,000	87,875,000		6,942,694,000
GOVERNMENT ACCOUNTANCY PROGRAM	72,994,000	957,000		73,951,000
GOVERNMENT FINANCIAL ADJUDICATION PROGRAM	230,669,000	2,276,000		232,945,000

EXPENDITURE PROGRAM BY CENTRAL / REGIONAL ALLOCATION, 2026 (Cash-Based)
(in pesos)

REGION	PS	MOOE	CO	TOTAL
CENTRAL OFFICE	7,527,202,000	532,204,000	110,774,000	8,170,180,000
Regional Allocation	5,513,701,000	192,723,000	1,600,000	5,708,024,000
Region I - Ilocos	418,939,000	12,335,000		431,274,000
Cordillera Administrative Region (CAR)	340,258,000	11,777,000		352,035,000
Region II - Cagayan Valley	359,002,000	11,793,000		370,795,000
Region III - Central Luzon	409,962,000	12,844,000		422,806,000
Region IVA - CALABARZON	431,091,000	8,905,000		439,996,000
Region IVB - MIMAROPA	296,020,000	8,129,000		304,149,000
Region V - Bicol	438,390,000	12,259,000		450,649,000
Region VI - Western Visayas	411,227,000	12,499,000		423,726,000
Negros Island Region		10,168,000	1,600,000	11,768,000
Region VII - Central Visayas	294,851,000	12,550,000		307,401,000
Region VIII - Eastern Visayas	324,179,000	11,959,000		336,138,000
Region IX - Zamboanga Peninsula	267,111,000	10,962,000		278,073,000
Region X - Northern Mindanao	373,391,000	12,198,000		385,589,000
Region XI - Davao	337,634,000	11,978,000		349,612,000
Region XII - SOCCSKSARGEN	292,487,000	10,403,000		302,890,000
Region XIII - CARAGA	329,461,000	11,203,000		340,664,000
Bangsamoro Autonomous Region In Muslim Mindanao(BARMM)	189,698,000	10,761,000		200,459,000
TOTAL AGENCY BUDGET	13,040,903,000	724,927,000	112,374,000	13,878,204,000
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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 the COA is hereby authorized to:

(a) formulate and implement the 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. 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. 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 Reports of the Commission on Audit. The COA shall submit within one hundred twenty (120) days after the end of every fiscal year, the Annual Report on Appropriations, Allotments, Obligations, and Disbursements (ARAAOD) of National Government Agencies (NGAs) and Government Corporations (GCs) receiving subsidies from the national government and maintaining special accounts in the general fund, which includes the approved budget, utilizations, and disbursements for off-budgetary funds and trust receipts, to the Congress and the President of the Philippines.

Furthermore, the COA shall submit the Annual Financial Reports (AFRs) for national government, local government, and GCs, including recommended measures necessary to improve their effectiveness and efficiency, on or before September 30 of each fiscal year.

The Chairperson of COA and the Commission's web administrator or his/her equivalent shall ensure the posting of the ARAAOD (including approved budget, utilizations, and disbursements for off-budgetary funds and trust receipts) and AFRs 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 (Cash-Based), by Operating Units

		Current Operating Expenditures							
		Personnel Services		Maintenance and Other Operating Expenses		Capital Outlays		Total	
		COA	Recommendation	COA	Recommendation	COA	Recommendation	COA	Recommendation
A.REGULAR PROGRAMS									
1000000000000000	General Administration and Support	(6,352,432,000)	5,399,195,000	(806,884,000)	618,117,000	(1,307,148,000)	112,374,000	(8,466,464,000)	6,129,686,000
100000100001000	General Management and Supervision	(1,161,835,000)	996,890,000	(806,884,000)	618,117,000	(1,307,148,000)	112,374,000	(3,275,867,000)	1,727,381,000
	National Capital Region (NCR)		681,293,000		474,827,000		110,774,000		1,266,894,000
	Central Office		681,293,000		474,827,000		110,774,000		1,266,894,000
	Region I - Ilocos		18,241,000		8,904,000				27,145,000
	Regional Office - I		18,241,000		8,904,000				27,145,000
	Cordillera Administrative Region (CAR)		23,295,000		8,516,000				31,811,000
	Regional Office - CAR		23,295,000		8,516,000				31,811,000
	Region II - Cagayan Valley		20,292,000		8,539,000				28,831,000
	Regional Office - II		20,292,000		8,539,000				28,831,000
	Region III - Central Luzon		18,799,000		9,354,000				28,153,000
	Regional Office - III		18,799,000		9,354,000				28,153,000
	Region IVA - CALABARZON		21,300,000		5,570,000				26,870,000
	Regional Office - IVA		21,300,000		5,570,000				26,870,000

Region IVB - MIMAROPA	18,984,000	5,197,000	24,181,000
Regional Office - IVB	18,984,000	5,197,000	24,181,000
Region V - Bicol	21,953,000	8,881,000	30,834,000
Regional Office - V	21,953,000	8,881,000	30,834,000
Region VI - Western Visayas	20,756,000	9,470,000	30,226,000
Regional Office - VI	20,756,000	9,470,000	30,226,000
Negros Island Region		10,168,000	11,768,000
Regional Office - NIR		10,168,000	11,768,000
Region VII - Central Visayas	18,361,000	9,766,000	28,127,000
Regional Office - VII	18,361,000	9,766,000	28,127,000
Region VIII - Eastern Visayas	20,007,000	8,963,000	28,970,000
Regional Office - VIII	20,007,000	8,963,000	28,970,000
Region IX - Zamboanga Peninsula	19,261,000	8,188,000	27,449,000
Regional Office - IX	19,261,000	8,188,000	27,449,000
Region X - Northern Mindanao	19,043,000	8,387,000	27,430,000
Regional Office - X	19,043,000	8,387,000	27,430,000
Region XI - Davao	20,389,000	8,659,000	29,048,000
Regional Office - XI	20,389,000	8,659,000	29,048,000
Region XII - SOCCSKSARGEN	17,530,000	7,941,000	25,471,000
Regional Office - XII	17,530,000	7,941,000	25,471,000
Region XIII - CARAGA	21,852,000	8,209,000	30,061,000
Regional Office - XIII	21,852,000	8,209,000	30,061,000
Bangsamoro Autonomous Region In Muslim Mindanao (BARMM)	15,534,000	8,578,000	24,112,000
Regional Office - BARMM	15,534,000	8,578,000	24,112,000
100000100002000 Administration of Personnel Benefits	(5,190,597,000)	4,402,305,000	(5,190,597,000) 4,402,305,000
National Capital Region (NCR)		4,402,305,000	4,402,305,000
Central Office		4,402,305,000	4,402,305,000
Sub-total, General Administration and Support	(6,352,432,000)	5,399,195,000 (806,884,000)	618,117,000 (1,307,148,000) 112,374,000 (8,466,464,000) 6,129,686,000
2000000000000000 Support to Operations	(469,852,000)	483,226,000 (15,702,000)	15,702,000 (485,554,000) 498,928,000
200000100001000 Legal assistance services	(144,545,000)	146,764,000 (417,000)	417,000 (144,962,000) 147,181,000
National Capital Region (NCR)		9,626,000	9,894,000
Central Office		9,626,000	9,894,000
Region I - Ilocos	7,614,000	10,000	7,624,000
Regional Office - I	7,614,000	10,000	7,624,000
Cordillera Administrative Region (CAR)	8,267,000	10,000	8,277,000
Regional Office - CAR	8,267,000	10,000	8,277,000
Region II - Cagayan Valley	10,757,000	10,000	10,767,000
Regional Office - II	10,757,000	10,000	10,767,000

Region III - Central Luzon	11,974,000	10,000	11,984,000
Regional Office - III	11,974,000	10,000	11,984,000
Region IVA - CALABARZON	9,651,000	10,000	9,661,000
Regional Office - IVA	9,651,000	10,000	9,661,000
Region IVB - MIMAROPA	8,992,000	10,000	9,002,000
Regional Office - IVB	8,992,000	10,000	9,002,000
Region V - Bicol	12,466,000	10,000	12,476,000
Regional Office - V	12,466,000	10,000	12,476,000
Region VI - Western Visayas	8,527,000	8,000	8,535,000
Regional Office - VI	8,527,000	8,000	8,535,000
Region VII - Central Visayas	3,884,000	8,000	3,892,000
Regional Office - VII	3,884,000	8,000	3,892,000
Region VIII - Eastern Visayas	9,064,000	10,000	9,074,000
Regional Office - VIII	9,064,000	10,000	9,074,000
Region IX - Zamboanga Peninsula	10,410,000	9,000	10,419,000
Regional Office - IX	10,410,000	9,000	10,419,000
Region X - Northern Mindanao	8,901,000	10,000	8,911,000
Regional Office - X	8,901,000	10,000	8,911,000
Region XI - Davao	7,559,000	10,000	7,569,000
Regional Office - XI	7,559,000	10,000	7,569,000
Region XII - SOCCSKSARGEN	9,306,000	8,000	9,314,000
Regional Office - XII	9,306,000	8,000	9,314,000
Region XIII - CARAGA	4,175,000	8,000	4,183,000
Regional Office - XIII	4,175,000	8,000	4,183,000
Bangsamoro Autonomous Region In Muslim Mindanao (BARMM)	5,591,000	8,000	5,599,000
Regional Office - BARMM	5,591,000	8,000	5,599,000
200000100002000 Development, installation and maintenance of in-house financial and other management information systems	(91,547,000)	94,614,000 (11,616,000)	11,616,000 (103,163,000)
National Capital Region (NCR)	94,614,000	11,616,000	106,230,000
Central Office	94,614,000	11,616,000	106,230,000
200000100003000 Comprehensive training program for commission personnel, including the provision of auditing materials and the dissemination of information including laws, rules, and regulations	(59,776,000)	65,146,000 (3,250,000)	3,250,000 (63,026,000)
National Capital Region (NCR)	65,146,000	3,250,000	68,396,000
Central Office	65,146,000	3,250,000	68,396,000
200000100004000 Technical assistance rendered to the Commission	(173,984,000)	176,702,000 (419,000)	419,000 (174,403,000)
Region I - Ilocos	8,533,000	27,000	8,560,000
Regional Office - I	8,533,000	27,000	8,560,000
Cordillera Administrative Region (CAR)	9,300,000	30,000	9,330,000
Regional Office - CAR	9,300,000	30,000	9,330,000

Region II - Cagayan Valley	8,580,000	27,000	8,607,000
Regional Office - II	8,580,000	27,000	8,607,000
Region III - Central Luzon	12,557,000	27,000	12,584,000
Regional Office - III	12,557,000	27,000	12,584,000
Region IVA - CALABARZON	13,119,000	27,000	13,146,000
Regional Office - IVA	13,119,000	27,000	13,146,000
Region IVB - MIMAROPA	12,928,000	27,000	12,955,000
Regional Office - IVB	12,928,000	27,000	12,955,000
Region V - Bicol	14,447,000	27,000	14,474,000
Regional Office - V	14,447,000	27,000	14,474,000
Region VI - Western Visayas	9,271,000	27,000	9,298,000
Regional Office - VI	9,271,000	27,000	9,298,000
Region VII - Central Visayas	10,261,000	26,000	10,287,000
Regional Office - VII	10,261,000	26,000	10,287,000
Region VIII - Eastern Visayas	11,424,000	27,000	11,451,000
Regional Office - VIII	11,424,000	27,000	11,451,000
Region IX - Zamboanga Peninsula	13,460,000	27,000	13,487,000
Regional Office - IX	13,460,000	27,000	13,487,000
Region X - Northern Mindanao	9,400,000	27,000	9,427,000
Regional Office - X	9,400,000	27,000	9,427,000
Region XI - Davao	12,511,000	27,000	12,538,000
Regional Office - XI	12,511,000	27,000	12,538,000
Region XII - SOCCSKSARGEN	8,886,000	27,000	8,913,000
Regional Office - XII	8,886,000	27,000	8,913,000
Region XIII - CARAGA	15,334,000	27,000	15,361,000
Regional Office - XIII	15,334,000	27,000	15,361,000
Bangsamoro Autonomous Region In Muslim Mindanao (BARMM)	6,691,000	12,000	6,703,000
Regional Office - BARMM	6,691,000	12,000	6,703,000
Sub-total, Support to Operations	(469,852,000)	483,226,000 (15,702,000)	(485,554,000) 498,928,000
3000000000000000 Operations	(7,167,827,000)	7,158,482,000 (91,108,000)	(7,258,935,000) 7,249,590,000
310100000000000 GOVERNMENT AUDITING PROGRAM	(6,866,094,000)	6,854,819,000 (87,875,000)	(6,953,969,000) 6,942,694,000
310101000000000 NATIONAL GOVERNMENT AUDITING SUB-PROGRAM	(870,547,000)	870,616,000 (27,996,000)	(898,543,000) 898,612,000
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	(760,802,000)	760,595,000 (26,060,000)	(786,862,000) 786,655,000
National Capital Region (NCR)	760,595,000	5,841,000	766,436,000
Central Office	760,595,000	5,841,000	766,436,000

Region I - Ilocos		<u>1,282,000</u>		<u>1,282,000</u>
Regional Office - I		1,282,000		1,282,000
Cordillera Administrative Region (CAR)		<u>1,294,000</u>		<u>1,294,000</u>
Regional Office - CAR		1,294,000		1,294,000
Region II - Cagayan Valley		<u>1,316,000</u>		<u>1,316,000</u>
Regional Office - II		1,316,000		1,316,000
Region III - Central Luzon		<u>1,488,000</u>		<u>1,488,000</u>
Regional Office - III		1,488,000		1,488,000
Region IVA - CALABARZON		<u>1,440,000</u>		<u>1,440,000</u>
Regional Office - IVA		1,440,000		1,440,000
Region IVB - MIMAROPA		<u>1,247,000</u>		<u>1,247,000</u>
Regional Office - IVB		1,247,000		1,247,000
Region V - Bicol		<u>1,387,000</u>		<u>1,387,000</u>
Regional Office - V		1,387,000		1,387,000
Region VI - Western Visayas		<u>1,151,000</u>		<u>1,151,000</u>
Regional Office - VI		1,151,000		1,151,000
Region VII - Central Visayas		<u>1,147,000</u>		<u>1,147,000</u>
Regional Office - VII		1,147,000		1,147,000
Region VIII - Eastern Visayas		<u>1,383,000</u>		<u>1,383,000</u>
Regional Office - VIII		1,383,000		1,383,000
Region IX - Zamboanga Peninsula		<u>1,009,000</u>		<u>1,009,000</u>
Regional Office - IX		1,009,000		1,009,000
Region X - Northern Mindanao		<u>1,627,000</u>		<u>1,627,000</u>
Regional Office - X		1,627,000		1,627,000
Region XI - Davao		<u>1,482,000</u>		<u>1,482,000</u>
Regional Office - XI		1,482,000		1,482,000
Region XII - SOCCSKSARGEN		<u>919,000</u>		<u>919,000</u>
Regional Office - XII		919,000		919,000
Region XIII - CARAGA		<u>1,203,000</u>		<u>1,203,000</u>
Regional Office - XIII		1,203,000		1,203,000
Bangsamoro Autonomous Region In Muslim Mindanao (BARMM)		<u>844,000</u>		<u>844,000</u>
Regional Office - BARMM		844,000		844,000
310101100002000 Formulation and development of operating standards and administrative techniques for the implementation of accounting and auditing rules and regulations in national offices/agencies	(109,745,000)	<u>110,021,000</u>	(1,936,000)	<u>1,936,000</u>
			(111,681,000)	<u>111,957,000</u>
National Capital Region (NCR)		<u>110,021,000</u>		<u>111,957,000</u>
Central Office		110,021,000		111,957,000

754 EXPENDITURE PROGRAM FY 2026 VOLUME III

31010200000000	CORPORATE GOVERNMENT AUDITING SUB-PROGRAM	(575,020,000)	570,428,000	(30,490,000)	30,490,000	(605,510,000)	600,918,000
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	(511,474,000)	508,902,000	(28,283,000)	28,283,000	(539,757,000)	537,185,000
	National Capital Region (NCR)		508,902,000		7,284,000		516,186,000
	Central Office		508,902,000		7,284,000		516,186,000
	Region I - Ilocos				1,639,000		1,639,000
	Regional Office - I				1,639,000		1,639,000
	Cordillera Administrative Region (CAR)				1,359,000		1,359,000
	Regional Office - CAR				1,359,000		1,359,000
	Region II - Cagayan Valley				1,399,000		1,399,000
	Regional Office - II				1,399,000		1,399,000
	Region III - Central Luzon				1,592,000		1,592,000
	Regional Office - III				1,592,000		1,592,000
	Region IVA - CALABARZON				1,287,000		1,287,000
	Regional Office - IVA				1,287,000		1,287,000
	Region IVB - MIMAROPA				1,168,000		1,168,000
	Regional Office - IVB				1,168,000		1,168,000
	Region V - Bicol				1,565,000		1,565,000
	Regional Office - V				1,565,000		1,565,000
	Region VI - Western Visayas				1,358,000		1,358,000
	Regional Office - VI				1,358,000		1,358,000
	Region VII - Central Visayas				1,208,000		1,208,000
	Regional Office - VII				1,208,000		1,208,000
	Region VIII - Eastern Visayas				1,075,000		1,075,000
	Regional Office - VIII				1,075,000		1,075,000
	Region IX - Zamboanga Peninsula				1,250,000		1,250,000
	Regional Office - IX				1,250,000		1,250,000
	Region X - Northern Mindanao				1,579,000		1,579,000
	Regional Office - X				1,579,000		1,579,000
	Region XI - Davao				1,364,000		1,364,000
	Regional Office - XI				1,364,000		1,364,000
	Region XII - SOCCSKSARGEN				1,023,000		1,023,000
	Regional Office - XII				1,023,000		1,023,000
	Region XIII - CARAGA				1,198,000		1,198,000
	Regional Office - XIII				1,198,000		1,198,000
	Bangsamoro Autonomous Region In Muslim Mindanao (BARMM)				935,000		935,000
	Regional Office - BARMM				935,000		935,000

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	(63,546,000)	61,526,000	(2,207,000)	2,207,000	(65,753,000)	63,733,000
	National Capital Region (NCR)		61,526,000		2,207,000		63,733,000
	Central Office		61,526,000		2,207,000		63,733,000
310103000000000	LOCAL GOVERNMENT AUDITING SUB-PROGRAM	(5,102,010,000)	5,088,466,000	(14,569,000)	14,569,000	(5,116,579,000)	5,103,035,000
310103100001000	Audit of accounts and transactions of local government units; custody and preservation of vouchers and other supporting documents	(5,088,290,000)	5,077,139,000	(13,349,000)	13,349,000	(5,101,639,000)	5,090,488,000
	National Capital Region (NCR)		192,875,000		5,702,000		198,577,000
	Central Office		192,875,000		5,702,000		198,577,000
	Region I - Ilocos		384,551,000		473,000		385,024,000
	Regional Office - I		384,551,000		473,000		385,024,000
	Cordillera Administrative Region (CAR)		299,396,000		568,000		299,964,000
	Regional Office - CAR		299,396,000		568,000		299,964,000
	Region II - Cagayan Valley		319,373,000		502,000		319,875,000
	Regional Office - II		319,373,000		502,000		319,875,000
	Region III - Central Luzon		366,632,000		373,000		367,005,000
	Regional Office - III		366,632,000		373,000		367,005,000
	Region IVA - CALABARZON		387,021,000		571,000		387,592,000
	Regional Office - IVA		387,021,000		571,000		387,592,000
	Region IVB - MIMAROPA		255,116,000		480,000		255,596,000
	Regional Office - IVB		255,116,000		480,000		255,596,000
	Region V - Bicol		389,524,000		389,000		389,913,000
	Regional Office - V		389,524,000		389,000		389,913,000
	Region VI - Western Visayas		372,673,000		485,000		373,158,000
	Regional Office - VI		372,673,000		485,000		373,158,000
	Region VII - Central Visayas		262,345,000		395,000		262,740,000
	Regional Office - VII		262,345,000		395,000		262,740,000
	Region VIII - Eastern Visayas		283,684,000		501,000		284,185,000
	Regional Office - VIII		283,684,000		501,000		284,185,000
	Region IX - Zamboanga Peninsula		223,980,000		479,000		224,459,000
	Regional Office - IX		223,980,000		479,000		224,459,000
	Region X - Northern Mindanao		336,047,000		568,000		336,615,000
	Regional Office - X		336,047,000		568,000		336,615,000
	Region XI - Davao		297,175,000		436,000		297,611,000
	Regional Office - XI		297,175,000		436,000		297,611,000
	Region XII - SOCCSKSARGEN		256,765,000		485,000		257,250,000
	Regional Office - XII		256,765,000		485,000		257,250,000

Region XIII - CARAGA	288,100,000	558,000	288,658,000
Regional Office - XIII	288,100,000	558,000	288,658,000
Bangsamoro Autonomous Region In Muslim Mindanao(BARMM)	161,882,000	384,000	162,266,000
Regional Office - BARMM	161,882,000	384,000	162,266,000
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	(13,720,000)	11,327,000 (1,220,000)	1,220,000 (14,940,000)
National Capital Region (NCR)	11,327,000	1,220,000	12,547,000
Central Office	11,327,000	1,220,000	12,547,000
310104000000000 SPECIAL AUDIT SUB-PROGRAM	(174,911,000)	181,945,000 (11,246,000)	11,246,000 (186,157,000)
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	(174,911,000)	181,945,000 (11,246,000)	11,246,000 (186,157,000)
National Capital Region (NCR)	181,945,000	11,246,000	193,191,000
Central Office	181,945,000	11,246,000	193,191,000
310105000000000 TECHNICAL SERVICES AND SYSTEMS AUDIT SUB-PROGRAM	(143,606,000)	143,364,000 (3,574,000)	3,574,000 (147,180,000)
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	(129,953,000)	129,711,000 (3,528,000)	3,528,000 (133,481,000)
National Capital Region (NCR)	129,711,000	3,528,000	133,239,000
Central Office	129,711,000	3,528,000	133,239,000
310105100002000 Information System/Technology Audit conducted on government agencies with computerized environment		(23,000)	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	(13,653,000)	13,653,000 (23,000)	23,000 (13,676,000)
National Capital Region (NCR)	13,653,000	23,000	13,676,000
Central Office	13,653,000	23,000	13,676,000
310200000000000 GOVERNMENT ACCOUNTANCY PROGRAM	(73,033,000)	72,994,000 (957,000)	957,000 (73,990,000)
310200100001000 Preparation of annual and other financial reports as may be required of the Commission	(63,009,000)	62,969,000 (446,000)	446,000 (63,455,000)
National Capital Region (NCR)	62,969,000	446,000	63,415,000
Central Office	62,969,000	446,000	63,415,000
310200100002000 Formulation and development of accounting standards, policies, rules and regulations for implementation in government agencies		(140,000)	140,000 (140,000)
National Capital Region (NCR)		140,000	140,000
Central Office		140,000	140,000

310200100003000	Development, installation and maintenance of accounting-related information system for implementation in government agencies	(31,000)	31,000	(31,000)	31,000
	National Capital Region (NCR)		31,000		31,000
	Central Office		31,000		31,000
310200100004000	Maintenance of the general accounts of the government	(10,024,000)	10,025,000	(340,000)	340,000
	National Capital Region (NCR)		10,025,000		340,000
	Central Office		10,025,000		340,000
3103000000000000	GOVERNMENT FINANCIAL ADJUDICATION PROGRAM	(228,700,000)	230,669,000	(2,276,000)	2,276,000
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	(228,700,000)	230,669,000	(2,276,000)	2,276,000
	National Capital Region (NCR)		230,669,000		2,276,000
	Central Office		230,669,000		2,276,000
Sub-total, Operations		(7,167,827,000)	7,158,482,000	(91,108,000)	91,108,000
TOTAL NEW APPROPRIATIONS		P(13,990,111,000)	P 13,040,903,000	P(913,694,000)	P 724,927,000
		P(1,307,148,000)	P 112,374,000	P(16,210,953,000)	P 13,878,204,000

Obligations, by Object of Expenditures

CYs 2024-2026
(In Thousand Pesos)

	(Cash-Based)			
	2024	2025	2026	
			COA	Recommendation
Current Operating Expenditures				
Personnel Services				
Civilian Personnel				
Permanent Positions				
Basic Salary	7,655,693	5,515,031	6,862,229	6,508,499
Total Permanent Positions	7,655,693	5,515,031	6,862,229	6,508,499
Other Compensation Common to All				
Personnel Economic Relief Allowance	260,964	193,560	213,168	200,784
Representation Allowance	181,877	52,476	59,970	53,742
Transportation Allowance	159,286	52,476	59,970	53,742
Clothing and Uniform Allowance	74,486	56,455	62,174	58,562
Overtime Pay	2,310			
Mid-Year Bonus - Civilian	621,519	459,587	571,852	542,373
Year End Bonus	527,891	459,587	571,852	542,373
Cash Gift	43,590	40,325	44,410	41,830
Productivity Enhancement Incentive	42,677	40,325	44,410	41,830
Performance Based Bonus	268,783			
Step Increment		13,787	16,244	16,272
Total Other Compensation Common to All	2,183,383	1,368,578	1,644,050	1,551,508
Other Compensation for Specific Groups				
Magna Carta for Public Health Workers	164			
Laundry Allowance	33			
Hazard Duty Pay	1,822			
Lump-sum for filling of Positions - Civilian		4,115,774	4,830,167	4,402,305
Other Personnel Benefits	2,029,790			
Anniversary Bonus - Civilian	23,586			
Total Other Compensation for Specific Groups	2,055,395	4,115,774	4,830,167	4,402,305

Other Benefits				
Retirement and Life Insurance Premiums	683,699	1,045,801	823,466	1,195,556
PAG-IBIG Contributions	22,582	19,353	20,691	20,079
PhilHealth Contributions	198,160	134,752	164,132	155,508
Employees Compensation Insurance Premiums	13,060	9,676	10,658	10,038
Loyalty Award - Civilian	9,895	10,360	11,795	11,798
Terminal Leave	518,001	277,806	347,398	325,932
Total Other Benefits	<u>1,445,397</u>	<u>1,497,748</u>	<u>1,378,140</u>	<u>1,718,911</u>
Other Personnel Benefits				
Pension, Civilian Personnel	55,033	53,999	55,236	55,236
Total Other Personnel Benefits	<u>55,033</u>	<u>53,999</u>	<u>55,236</u>	<u>55,236</u>
TOTAL PERSONNEL SERVICES	<u>13,394,901</u>	<u>12,551,130</u>	<u>14,769,822</u>	<u>14,236,459</u>
Maintenance and Other Operating Expenses				
Travelling Expenses	170,676	242,744	178,480	177,630
Training and Scholarship Expenses	39,336	26,252	35,430	35,330
Supplies and Materials Expenses	45,753	106,912	54,357	41,906
Utility Expenses	124,290	121,225	124,205	122,715
Communication Expenses	117,689	163,381	113,083	90,306
Confidential, Intelligence and Extraordinary Expenses				
Confidential Expenses	10,000	10,000	10,000	10,000
Extraordinary and Miscellaneous Expenses	9,329	10,337	9,213	9,145
Professional Services	2,809			
General Services	162,327	156,497	158,610	155,430
Repairs and Maintenance	15,451	38,459	88,210	13,438
Taxes, Insurance Premiums and Other Fees	27,552	14,507	16,939	16,154
Other Maintenance and Operating Expenses				
Advertising Expenses	1,341	1,020	1,020	1,020
Printing and Publication Expenses	12	171	174	174
Representation Expenses	47,748	26,878	46,139	45,389
Rent/Lease Expenses	3,421	3,786	3,418	3,418
Membership Dues and Contributions to Organizations	523	248	67	566
Subscription Expenses	86,479	32,030	74,249	2,206
Bank Transaction Fee	17			
Other Maintenance and Operating Expenses	56,284		100	100
TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES	<u>921,037</u>	<u>954,447</u>	<u>913,694</u>	<u>724,927</u>
TOTAL CURRENT OPERATING EXPENDITURES	<u>14,315,938</u>	<u>13,505,577</u>	<u>15,683,516</u>	<u>14,961,386</u>
Capital Outlays				
Property, Plant and Equipment Outlay				
Buildings and Other Structures	598,073	45,000	793,572	44,619
Machinery and Equipment Outlay	169,050	63,561	375,895	54,930
Transportation Equipment Outlay	26,466	3,202	3,200	1,600
Furniture, Fixtures and Books Outlay	59,220		134,481	11,225
Intangible Assets Outlay	17,709			
TOTAL CAPITAL OUTLAYS	<u>870,518</u>	<u>111,763</u>	<u>1,307,148</u>	<u>112,374</u>
GRAND TOTAL	<u>15,186,456</u>	<u>13,617,340</u>	<u>16,990,664</u>	<u>15,073,760</u>

STRATEGIC OBJECTIVES

SECTOR OUTCOME : People-centered, innovative, clean, efficient, effective, and inclusive delivery of public goods and services

ORGANIZATIONAL OUTCOME : Public accountability upheld and efficiency, economy and effectiveness of government programs improved

PERFORMANCE INFORMATION		
ORGANIZATIONAL OUTCOMES (OOs) / PERFORMANCE INDICATORS (PIs)	2024 GAA Targets	Actual
Public accountability upheld and efficiency, economy and effectiveness of government programs improved		P 7,373,554,000
GOVERNMENT AUDITING PROGRAM		P 7,172,373,000
NATIONAL GOVERNMENT AUDITING SUB-PROGRAM		P 955,848,000
Outcome Indicator(s)		
1. Percentage of the number of prepared audit reports transmitted to auditees, Congress and other oversight agencies within the deadline set by the Commission	100%	100%
2. Percentage of audit recommendations agreed to be implemented by the management	60%	96.44%
Output Indicator(s)		
1. Number of Government Audit Reports transmitted within the reglementary period	324	326
2. Number of transmitted Annual Audit Reports (AARs) published in the COA website	321	318
CORPORATE GOVERNMENT AUDITING SUB-PROGRAM		P 656,534,000
Outcome Indicator(s)		
1. Percentage of the number of prepared audit reports transmitted to auditees, Congress and other oversight agencies within the deadline set by the Commission	100%	91.73%
2. Percentage of audit recommendations agreed to be implemented by the management	60%	64.90%
Output Indicator(s)		
1. Number of Government Audit Reports transmitted within the reglementary period	571	564
2. Number of transmitted Annual Audit Reports (AARs) published in the COA website	569	516
LOCAL GOVERNMENT AUDITING SUB-PROGRAM		P 5,145,723,000
Outcome Indicator(s)		
1. Percentage of the number of prepared audit reports transmitted to auditees, Congress and other oversight agencies within the deadline set by the Commission	100%	99.95%
2. Percentage of audit recommendations agreed to be implemented by the management	60.66%	55.57%
Output Indicator(s)		
1. Number of Government Audit Reports transmitted within the reglementary period	1,747	1,746
2. Number of transmitted Annual Audit Reports (AARs) published in the COA website	1,747	1,625
SPECIAL AUDIT SUB-PROGRAM		P 196,385,000
Outcome Indicator(s)		
1. Percentage of settlement of over/under remittance in the collection of levies	10%	32.50%
2. Percentage of complaints/requests for audit acted upon vs. complaints/requests received	80%	80%
Output Indicator(s)		
1. Number of Fraud Case Evaluation Reports (FCER) submitted by teams from FAO	160	162

2. Number of Fraud/Special/Performance Audit Reports released to audited agencies	18	24
3. Number of Notices of Disallowance (NDs)/Notices of Charge (NCs) issued to agencies	158	158
4. Number of Performance Audit Reports published in the COA website	4	4
TECHNICAL SERVICES AND SYSTEMS AUDIT SUB-PROGRAM		P 217,883,000
Outcome Indicator(s)		
1. Percentage of Technical Evaluation/Inspection/ Appraisal Reports recommendations accepted by the auditor	100%	100%
2. Percentage of Information System (IS)/Information Technology (IT) audit/evaluation recommendations accepted and implemented by the auditees	50%	79%
3. Percentage of Pre-assessment recommendations accepted by the internal audit unit/services of government agencies	50%	100%
Output Indicator(s)		
1. Number of Technical Evaluation Reports rendered	7,757	13,052
2. Number of Inspection Reports rendered	7,806	13,299
3. Number of Appraisal Reports rendered	851	1,463
4. Number of IS/IT audits/evaluation conducted	12	12
5. Number of Pre-Assessment Reports issued to internal audit unit/services of government agencies	6	6
GOVERNMENT ACCOUNTANCY PROGRAM		P 78,554,000
Outcome Indicator(s)		
1. Percentage of Annual Financial Reports (AFRs) for National Government, Local Government and GOCCs and Annual Report on Appropriations, Allotments, Obligations and Disbursements (ARAAOD) submitted/ transmitted to the Office of the President and Congress on or before September 30 and April 30, respectively	100%	100%
2. Percentage implementation of accounting standards developed/promulgated/disseminated	90%	90%
3. Percentage of increase in the number of agencies using COA-developed computerized applications on government accounting and financial management which submitted their financial statements and other reports for external audit within three to six months of the end of the year	32%	50.30%
Output Indicator(s)		
1. Number of Annual Financial Reports (AFRs) and Annual Report on Appropriations, Allotments, Obligations and Disbursements (ARAAOD) submitted to the Office of the President and Congress on or before September 30 and April 30, respectively	4	4
2. Number of agency users trained and assisted on the use of the COA-developed computerized systems on government accounting and financial management	2,240	3,645
3. Number of government accounting standards, policies, rules and regulations formulated and developed for implementation in government agencies	5	6
4. Percentage of agencies which implemented COA-developed computerized systems on government and financial management	60%	100%

GOVERNMENT FINANCIAL ADJUDICATION PROGRAM		P 122,627,000
Outcome Indicator(s)		
1. Percentage of COA Decisions affirmed by the Supreme Court	50%	95%
2. Percentage of the cases decided at the Cluster/Regional level vis-à-vis total cases outstanding	34.35%	64.31%
3. Percentage of COA Orders of Execution (COE) issued	2.5%	6.07%
4. Percentage of Notice of Finality of Decisions with COE issued at the level of Cluster Director and Auditor	100%	100%
Output Indicator(s)		
1. Number of cases decided	625	879
2. Number of COA Orders of Execution (COE) issued	30	32
3. Number of COA Comments/Pleadings to Certiorari petitions prepared	16	42

PERFORMANCE INFORMATION

ORGANIZATIONAL OUTCOMES (OOs) / PERFORMANCE INDICATORS (PIs)	Baseline	2025 Targets	2026 NEP Targets
Public accountability upheld and efficiency, economy and effectiveness of government programs improved		P 6,804,100,000	P 7,929,103,000
GOVERNMENT AUDITING PROGRAM		P 6,516,884,000	P 7,593,437,000
NATIONAL GOVERNMENT AUDITING SUB-PROGRAM		P 875,084,000	P 979,615,000
Outcome Indicator(s)			
1. Percentage of the number of prepared audit reports transmitted to auditees, Congress and other oversight agencies within the deadline set by the Commission	100%	100%	100%
2. Percentage of audit recommendations agreed to be implemented by the management	N/A	60%	N/A
3. Percentage of implemented recommendations based on the total recommendations agreed to be implemented by agencies	51%	N/A	60%
Output Indicator(s)			
1. Number of Government Audit Reports transmitted within the reglementary period	195	323	323
2. Number of transmitted Annual Audit Reports (AARs) published in the COA website	189	320	320
CORPORATE GOVERNMENT AUDITING SUB-PROGRAM		P 596,351,000	P 654,251,000
Outcome Indicator(s)			
1. Percentage of the number of prepared audit reports transmitted to auditees, Congress and other oversight agencies within the deadline set by the Commission	92.41%	100%	100%
2. Percentage of audit recommendations agreed to be implemented by the management	N/A	60%	N/A
3. Percentage of implemented recommendations based on the total recommendations agreed to be implemented by agencies	60%	N/A	60%

Output Indicator(s)			
1. Number of Government Audit Reports transmitted within the reglementary period	114	586	620
2. Number of transmitted Annual Audit Reports (AARs) published in the COA website	113	584	591
LOCAL GOVERNMENT AUDITING SUB-PROGRAM		P 4,744,555,000	P 5,588,596,000
Outcome Indicator(s)			
1. Percentage of the number of prepared audit reports transmitted to auditees, Congress and other oversight agencies within the deadline set by the Commission	100%	100%	100%
2. Percentage of audit recommendations agreed to be implemented by the management	N/A	60%	N/A
3. Percentage of implemented recommendations based on the total recommendations agreed to be implemented by agencies	55%	N/A	60%
Output Indicator(s)			
1. Number of Government Audit Reports transmitted within the reglementary period	1,693	1,746	1,746
2. Number of transmitted Annual Audit Reports (AARs) published in the COA website	1,685	1,746	1,746
SPECIAL AUDIT SUB-PROGRAM		P 169,998,000	P 210,451,000
Outcome Indicator(s)			
1. Percentage of settlement of over/under remittance in the collection of levies	10%	10%	10%
2. Percentage of complaints/requests for audit acted upon vs. complaints/requests received	80%	80%	80%
Output Indicator(s)			
1. Number of Fraud Case Evaluation Reports (FCER) submitted by teams from FAO	160	160	160
2. Number of Fraud/Special/Performance Audit Reports released to audited agencies	17	17	17
3. Number of Notices of Disallowance (NDs)/Notices of Charge (NCs) issued to agencies	158	158	158
4. Number of Performance Audit Reports published in the COA website	1	5	5
TECHNICAL SERVICES AND SYSTEMS AUDIT SUB-PROGRAM		P 130,896,000	P 160,524,000
Outcome Indicator(s)			
1. Percentage of Technical Evaluation/Inspection/Appraisal Reports recommendations transmitted	100%	100%	100%
2. Percentage of Information System (IS)/Information Technology (IT) audit/evaluation recommendations accepted and implemented by the auditees	50%	50%	50%
3. Percentage of Assessment recommendations accepted by the internal audit unit/services/management of government agencies	50%	50%	50%
Output Indicator(s)			
1. Number of Technical Evaluation Reports rendered	7,625	7,625	9,900
2. Number of Inspection Reports rendered	6,676	7,527	11,324
3. Number of Appraisal Reports rendered	763	858	918
4. Number of IS/IT audits/evaluation reports rendered and transmitted to Management/COA Auditors of government agencies	12	21	21

5. Number of Asessments Reports rendered and transmitted to internal audit unit/services/ COA Auditors of government agencies	4	9	9
GOVERNMENT ACCOUNTANCY PROGRAM		P 69,756,000	P 80,812,000
Outcome Indicator(s)			
1. Percentage of Annual Financial Reports (AFRs) for National Government, Local Government and GOCCs and Annual Report on Appropriations, Allotments, Obligations and Disbursements (ARAAOD) submitted/ transmitted to the Office of the President and Congress on or before September 30 and April 30, respectively	N/A	100%	N/A
2. Percentage of Annual Report on Appropriations, Allotments, Obligations, and Disbursements (General Fund) (ARAAOD GF) and Approved Budget, Utilizations Disbursements (Off-Budgetary Funds and Trust Receipts) (ABUDOBF and TR) submitted/transmitted to Office of the President and Congress on or before April 30 pursuant to Republic Act (RA) No. 7226 dated March 12, 1992	100%	N/A	100%
3. Percentage of Annual Financial Reports (AFRs) for National Government, Local Government and Government-Owned or Controlled Corporations, submitted/transmitted to the Office of the President and Congress on or before September 30 pursuant to Section 4, Article IX-D of the Philippine Constitution	100%	N/A	100%
4. Percentage of accounting standards developed/ promulgated/disseminated	N/A	90%	N/A
5. Percentage of increase in the number of agencies using COA-developed computerized applications on government accounting and financial management which submitted their financial statements and other reports for external audit within three to six months of the end of the year	1.81%	52%	65%
Output Indicator(s)			
1. Number of Annual Financial Reports (AFRs) and Annual Report on Appropriations, Allotments, Obligations and Disbursements (ARAAOD) submitted to the Office of the President and Congress on or before September 30 and April 30, respectively	N/A	4	N/A
2. Number of ARAAOD (GF) and ABUD (OBF and TF) completed and submitted to the Office of the President and Congress on or before April 30	1	N/A	1
3. Number of AFRs completed and submitted to the Office of the President and Congress on or before September 30	3	N/A	3
4. Number of agency users trained and assisted on the use of the COA-developed computerized systems on government accounting and financial management	2,240	2,240	2,860
5. Number of government accounting standards, policies, rules and regulations formulated and developed for implementation in government agencies	4	4	4
6. Percentage of agencies with request which implemented COA-developed computerized systems on government and financial management	60%	100%	60%
GOVERNMENT FINANCIAL ADJUDICATION PROGRAM		P 217,460,000	P 254,854,000
Outcome Indicator(s)			
1. Percentage of COA Decisions affirmed by the Supreme Court	50%	50%	50%
2. Percentage of the cases decided at the Cluster/ Regional level vis-à-vis total cases outstanding	30%	30%	30%
3. Percentage of COA Orders of Execution (COE) issued	2.5%	2.5%	2.5%

4. Percentage of Notice of Finality of Decisions with COE issued at the level of Cluster Director and Auditor	100%	100%	100%
5. Percentage of compliance with the orders of the Supreme Court (SC) to file, or the request of the Office of the Solicitor General (OSG) to prepare, Comment or other pleadings	100%	N/A	100%
Output Indicator(s)			
1. Number of cases decided	625	935	956
2. Number of COA Orders of Execution (COE) issued	30	30	30
3. Number of COA Comments/Pleadings to Certiorari petitions prepared	N/A	16	N/A

	Current Operating Expenditures							
	Personnel Services		Maintenance and Other Operating Expenses		Capital Outlays		Total	
	COA	Recommendation	COA	Recommendation	COA	Recommendation	COA	Recommendation
A. COMMISSION ON AUDIT (COA)	P(13,990,111,000)	P 13,040,903,000	P(913,694,000)	P 724,927,000	P(1,307,148,000)	P 112,374,000	P(16,210,953,000)	P 13,878,204,000
TOTAL NEW APPROPRIATIONS, COMMISSION ON AUDIT	P(13,990,111,000)	P 13,040,903,000	P(913,694,000)	P 724,927,000	P(1,307,148,000)	P 112,374,000	P(16,210,953,000)	P 13,878,204,000