

XXXII. COMMISSION ON AUDIT

For general administration and support, support to operations, and operations, as indicated hereunder.....P10,113,277,000  
=====

New Appropriations, by Program/Projects  
=====

Current Operating Expenditures

	<u>Personnel Services</u>	<u>Maintenance and Other Operating Expenses</u>	<u>Capital Outlays</u>	<u>Total</u>
<b>PROGRAMS</b>				
General Administration and Support	P 4,364,688,000	P 266,275,000	P 263,780,000	P 4,894,743,000
Support to Operations	268,410,000	3,174,000		271,584,000
Operations	4,856,978,000	89,972,000		4,946,950,000
MFO 1: GOVERNMENT AUDITING SERVICES	4,494,707,000	71,706,000		4,566,413,000
MFO 2: GOVERNMENT ACCOUNTANCY SERVICES	61,467,000	648,000		62,115,000
MFO 3: GOVERNMENT ACCOUNTING RECORDS CUSTODIAL SERVICES	75,965,000	499,000		76,464,000
MFO 4: GOVERNMENT ACCOUNTING AND AUDITING REGULATIONS AND ADJUDICATORY AND OTHER LEGAL SERVICES	224,839,000	17,119,000		241,958,000
Total, Programs	9,490,076,000	359,421,000	263,780,000	10,113,277,000
TOTAL NEW APPROPRIATIONS	P 9,490,076,000	P 359,421,000	P 263,780,000	P10,113,277,000

**Special Provision(s)**

1. Organizational Structure. Notwithstanding any provision of law to the contrary and within the limits of appropriations in this Act, the Chairperson of COA is authorized to:

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

Implementation of the foregoing shall be submitted to the Department of Budget and Management (DBM) for information.

(General Observation- President's Veto Message, December 22, 2016, Volume I-B, page 663, R.A. No. 10924)

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. Availability of Appropriations and Cash Allocations. Unexpended quarterly and year-end balances of approved appropriations and cash allocations for the Commission shall remain valid appropriations and shall continue to be available for expenditure until fully spent and shall remain under their control and accountability, subject to accounting and auditing rules and regulations.

(CONDITIONAL IMPLEMENTATION- President's Veto Message, December 22, 2016, Volume I-B, page 659, R.A. No. 10924)

4. Appropriations for Auditing Services to LGUs. The amounts appropriated herein include the requirements for the audit of LGU accounts. The cost of auditing services rendered to LGUs shall be deducted from the national internal revenue tax collections and recorded in the National Treasury as income of the General Fund in accordance with Section 24(3) of P.D. No. 1445.

5. **Assessments from Auditing Services to GOCCs.** The COA shall assess GOCCs for the cost of audit services rendered in accordance with the provisions of E.O. No. 271, s. 1987. Proceeds from such assessments, including receipts derived from other sources authorized under P.D. No. 1445 shall be deposited with the National Treasury as income of the General Fund in accordance with Section 44, Chapter 5, Book VI of E.O. No. 292.

6. **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.

7. **Appropriations for Programs and Specific Activities.** The amounts appropriated herein for the programs of the agency shall be used specifically for the following activities in the indicated amounts and conditions:

**New Appropriations, by Programs/Activities/Projects**

=====

PROGRAMS	<u>Current Operating Expenditures</u>			
	<u>Personnel Services</u>	<u>Maintenance and Other Operating Expenses</u>	<u>Capital Outlays</u>	<u>Total</u>
General Administration and Support				
General Management and Supervision	P 385,655,000	P 266,275,000	P 263,780,000	P 915,710,000
National Capital Region (NCR)	197,309,000	134,433,000	63,780,000	395,522,000
Central Office	197,309,000	134,433,000	63,780,000	395,522,000
Region I - Ilocos	12,289,000	7,737,000	20,000,000	40,026,000
Regional Office - I	12,289,000	7,737,000	20,000,000	40,026,000
Cordillera Administrative Region (CAR)	10,831,000	10,661,000		21,492,000
Regional Office - CAR	10,831,000	10,661,000		21,492,000
Region II - Cagayan Valley	13,466,000	9,714,000	20,000,000	43,180,000
Regional Office - II	13,466,000	9,714,000	20,000,000	43,180,000
Region III - Central Luzon	15,471,000	8,396,000	20,000,000	43,867,000
Regional Office - III	15,471,000	8,396,000	20,000,000	43,867,000
Region IVA - CALABARZON	19,792,000	5,704,000	20,000,000	45,496,000
Regional Office - IVA	19,792,000	5,704,000	20,000,000	45,496,000
Region IVB - MIMAROPA		4,601,000		4,601,000
Regional Office - IVB		4,601,000		4,601,000
Region V - Bicol	11,789,000	9,765,000	20,000,000	41,554,000
Regional Office - V	11,789,000	9,765,000	20,000,000	41,554,000

Region VI - Western Visayas	15,782,000	10,346,000	20,000,000	46,128,000
Regional Office - VI	15,782,000	10,346,000	20,000,000	46,128,000
Region VII - Central Visayas	11,087,000	9,127,000	20,000,000	40,214,000
Regional Office - VII	11,087,000	9,127,000	20,000,000	40,214,000
Region VIII - Eastern Visayas	11,288,000	8,153,000		19,441,000
Regional Office - VIII	11,288,000	8,153,000		19,441,000
Region IX - Zamboanga Peninsula	11,653,000	7,323,000		18,976,000
Regional Office - IX	11,653,000	7,323,000		18,976,000
Region X - Northern Mindanao	12,972,000	7,986,000	20,000,000	40,958,000
Regional Office - X	12,972,000	7,986,000	20,000,000	40,958,000
Region XI - Davao	11,846,000	8,389,000		20,235,000
Regional Office - XI	11,846,000	8,389,000		20,235,000
Region XII - SOCCSKSARGEN	10,281,000	7,756,000	20,000,000	38,037,000
Regional Office - XII	10,281,000	7,756,000	20,000,000	38,037,000
Region XIII - CARAGA	10,084,000	8,982,000		19,066,000
Regional Office - XIII	10,084,000	8,982,000		19,066,000
Autonomous Region in Muslim Mindanao (ARMM)	9,715,000	7,202,000	20,000,000	36,917,000
Regional Office - ARMM	9,715,000	7,202,000	20,000,000	36,917,000
Administration of Personnel Benefits	3,979,033,000			3,979,033,000
National Capital Region (NCR)	3,979,033,000			3,979,033,000
Central Office	3,979,033,000			3,979,033,000
Sub-total, General Administration and Support	4,364,688,000	266,275,000	263,780,000	4,894,743,000
Support to Operations	268,410,000	3,174,000		271,584,000
Legal assistance services	105,123,000	352,000		105,475,000
National Capital Region (NCR)	33,517,000	220,000		33,737,000
Central Office	33,517,000	220,000		33,737,000
Region I - Ilocos	2,988,000	10,000		2,998,000
Regional Office - I	2,988,000	10,000		2,998,000
Cordillera Administrative Region (CAR)	3,071,000			3,071,000
Regional Office - CAR	3,071,000			3,071,000

GENERAL APPROPRIATIONS ACT, FY 2017

Region II - Cagayan Valley	3,137,000	10,000	3,147,000
Regional Office - II	3,137,000	10,000	3,147,000
Region III - Central Luzon	5,824,000	10,000	5,834,000
Regional Office - III	5,824,000	10,000	5,834,000
Region IVA - CALABARZON	8,488,000	10,000	8,498,000
Regional Office - IVA	8,488,000	10,000	8,498,000
Region IVB - MIMAROPA		10,000	10,000
Regional Office - IVB		10,000	10,000
Region V - Bicol	5,001,000	10,000	5,011,000
Regional Office - V	5,001,000	10,000	5,011,000
Region VI - Western Visayas	5,319,000	10,000	5,329,000
Regional Office - VI	5,319,000	10,000	5,329,000
Region VII - Central Visayas	5,040,000	10,000	5,050,000
Regional Office - VII	5,040,000	10,000	5,050,000
Region VIII - Eastern Visayas	5,274,000	10,000	5,284,000
Regional Office - VIII	5,274,000	10,000	5,284,000
Region IX - Zamboanga Peninsula	4,932,000	7,000	4,939,000
Regional Office - IX	4,932,000	7,000	4,939,000
Region X - Northern Mindanao	4,698,000	10,000	4,708,000
Regional Office - X	4,698,000	10,000	4,708,000
Region XI - Davao	5,830,000	10,000	5,840,000
Regional Office - XI	5,830,000	10,000	5,840,000
Region XII - SOCCSKSARGEN	3,670,000	5,000	3,675,000
Regional Office - XII	3,670,000	5,000	3,675,000
Region XIII - CARAGA	4,145,000	5,000	4,150,000
Regional Office - XIII	4,145,000	5,000	4,150,000
Autonomous Region in Muslim Mindanao (ARMM)	4,189,000	5,000	4,194,000
Regional Office - ARMM	4,189,000	5,000	4,194,000
Development, installation and maintenance of in-house financial and other management information systems	33,776,000		33,776,000
National Capital Region (NCR)	33,776,000		33,776,000
Central Office	33,776,000		33,776,000

Comprehensive training program for commission personnel, including the provision of auditing materials and the dissemination of information including laws, rules and regulations	18,911,000	2,657,000	21,568,000
National Capital Region (NCR)	18,911,000	2,657,000	21,568,000
Central Office	18,911,000	2,657,000	21,568,000
Technical assistance rendered to the Commission	110,600,000	165,000	110,765,000
Region I - Ilocos	10,833,000	10,000	10,843,000
Regional Office - I	10,833,000	10,000	10,843,000
Cordillera Administrative Region (CAR)	7,478,000	15,000	7,493,000
Regional Office - CAR	7,478,000	15,000	7,493,000
Region II - Cagayan Valley	10,005,000	10,000	10,015,000
Regional Office - II	10,005,000	10,000	10,015,000
Region III - Central Luzon	10,522,000	10,000	10,532,000
Regional Office - III	10,522,000	10,000	10,532,000
Region IVA - CALABARZON	12,321,000	10,000	12,331,000
Regional Office - IVA	12,321,000	10,000	12,331,000
Region IVB - MIMAROPA		10,000	10,000
Regional Office - IVB		10,000	10,000
Region V - Bicol	8,137,000	10,000	8,147,000
Regional Office - V	8,137,000	10,000	8,147,000
Region VI - Western Visayas	10,177,000	10,000	10,187,000
Regional Office - VI	10,177,000	10,000	10,187,000
Region VII - Central Visayas	8,134,000	10,000	8,144,000
Regional Office - VII	8,134,000	10,000	8,144,000
Region VIII - Eastern Visayas	9,578,000	10,000	9,588,000
Regional Office - VIII	9,578,000	10,000	9,588,000
Region IX - Zamboanga Peninsula	9,095,000	10,000	9,105,000
Regional Office - IX	9,095,000	10,000	9,105,000
Region X - Northern Mindanao	7,807,000	10,000	7,817,000
Regional Office - X	7,807,000	10,000	7,817,000
Region XI - Davao	3,203,000	10,000	3,213,000
Regional Office - XI	3,203,000	10,000	3,213,000

GENERAL APPROPRIATIONS ACT, FY 2017

Region XII - SOCCSKSARGEN	903,000	10,000	913,000
Regional Office - XII	903,000	10,000	913,000
Region XIII - CARAGA	1,532,000	10,000	1,542,000
Regional Office - XIII	1,532,000	10,000	1,542,000
Autonomous Region in Muslim Mindanao (ARMM)	875,000	10,000	885,000
Regional Office - ARMM	875,000	10,000	885,000
<b>Sub-total, Support to Operations</b>	<b>268,410,000</b>	<b>3,174,000</b>	<b>271,584,000</b>
<b>Operations</b>			
MFO 1: GOVERNMENT AUDITING SERVICES	4,494,707,000	71,706,000	4,566,413,000
Auditing Services	4,494,707,000	71,706,000	4,566,413,000
Audit of accounts and transactions of national government agencies, including foreign government operations, conduct of fraud audit and audit of public debts	616,816,000	20,951,000	637,767,000
National Capital Region (NCR)	616,816,000	2,194,000	619,010,000
Central Office	616,816,000	2,194,000	619,010,000
Region I - Ilocos		1,087,000	1,087,000
Regional Office - I		1,087,000	1,087,000
Cordillera Administrative Region (CAR)		1,188,000	1,188,000
Regional Office - CAR		1,188,000	1,188,000
Region II - Cagayan Valley		1,386,000	1,386,000
Regional Office - II		1,386,000	1,386,000
Region III - Central Luzon		1,177,000	1,177,000
Regional Office - III		1,177,000	1,177,000
Region IVA - CALABARZON		1,211,000	1,211,000
Regional Office - IVA		1,211,000	1,211,000
Region IVB - MIMAROPA		1,171,000	1,171,000
Regional Office - IVB		1,171,000	1,171,000
Region V - Bicol		1,302,000	1,302,000
Regional Office - V		1,302,000	1,302,000
Region VI - Western Visayas		1,120,000	1,120,000
Regional Office - VI		1,120,000	1,120,000

Region VII - Central Visayas	1,214,000		1,214,000
Regional Office - VII	1,214,000		1,214,000
Region VIII - Eastern Visayas	1,266,000		1,266,000
Regional Office - VIII	1,266,000		1,266,000
Region IX - Zamboanga Peninsula	924,000		924,000
Regional Office - IX	924,000		924,000
Region X - Northern Mindanao	1,472,000		1,472,000
Regional Office - X	1,472,000		1,472,000
Region XI - Davao	1,460,000		1,460,000
Regional Office - XI	1,460,000		1,460,000
Region XII - SOCCSKSARGEN	916,000		916,000
Regional Office - XII	916,000		916,000
Region XIII - CARAGA	1,100,000		1,100,000
Regional Office - XIII	1,100,000		1,100,000
Autonomous Region in Muslim Mindanao (ARMM)	763,000		763,000
Regional Office - ARMM	763,000		763,000
Audit of accounts and transactions of corporate government agencies and their subsidiaries, as well as the conduct of fraud audit	435,034,000	28,411,000	463,445,000
National Capital Region (NCR)	435,034,000	4,411,000	439,445,000
Central Office	435,034,000	4,411,000	439,445,000
Region I - Ilocos	1,519,000		1,519,000
Regional Office - I	1,519,000		1,519,000
Cordillera Administrative Region (CAR)	1,649,000		1,649,000
Regional Office - CAR	1,649,000		1,649,000
Region II - Cagayan Valley	1,623,000		1,623,000
Regional Office - II	1,623,000		1,623,000
Region III - Central Luzon	2,155,000		2,155,000
Regional Office - III	2,155,000		2,155,000
Region IVA - CALABARZON	1,440,000		1,440,000
Regional Office - IVA	1,440,000		1,440,000
Region IVB - MIMAROPA	1,540,000		1,540,000
Regional Office - IVB	1,540,000		1,540,000

## GENERAL APPROPRIATIONS ACT, FY 2017

Region V - Bicol	1,537,000	1,537,000	1,537,000
Regional Office - V	1,537,000	1,537,000	1,537,000
Region VI - Western Visayas	1,460,000	1,460,000	1,460,000
Regional Office - VI	1,460,000	1,460,000	1,460,000
Region VII - Central Visayas	2,124,000	2,124,000	2,124,000
Regional Office - VII	2,124,000	2,124,000	2,124,000
Region VIII - Eastern Visayas	1,654,000	1,654,000	1,654,000
Regional Office - VIII	1,654,000	1,654,000	1,654,000
Region IX - Zamboanga Peninsula	1,318,000	1,318,000	1,318,000
Regional Office - IX	1,318,000	1,318,000	1,318,000
Region X - Northern Mindanao	1,695,000	1,695,000	1,695,000
Regional Office - X	1,695,000	1,695,000	1,695,000
Region XI - Davao	1,485,000	1,485,000	1,485,000
Regional Office - XI	1,485,000	1,485,000	1,485,000
Region XII - SOCCSKSARGEN	1,005,000	1,005,000	1,005,000
Regional Office - XII	1,005,000	1,005,000	1,005,000
Region XIII - CARAGA	1,089,000	1,089,000	1,089,000
Regional Office - XIII	1,089,000	1,089,000	1,089,000
Autonomous Region in Muslim Mindanao (ARMM)	707,000	707,000	707,000
Regional Office - ARMM	707,000	707,000	707,000
Audit of accounts and transactions of local government units, including conduct of fraud audit	3,286,571,000	8,488,000	3,295,059,000
National Capital Region (NCR)	179,019,000	1,103,000	180,122,000
Central Office	179,019,000	1,103,000	180,122,000
Region I - Ilocos	250,879,000	464,000	251,343,000
Regional Office - I	250,879,000	464,000	251,343,000
Cordillera Administrative Region (CAR)	149,227,000	551,000	149,778,000
Regional Office - CAR	149,227,000	551,000	149,778,000
Region II - Cagayan Valley	191,594,000	490,000	192,084,000
Regional Office - II	191,594,000	490,000	192,084,000



Region III - Central Luzon	348,329,000	373,000	348,702,000
Regional Office - III	348,329,000	373,000	348,702,000
Region IVA - CALABARZON	368,474,000	371,000	368,845,000
Regional Office - IVA	368,474,000	371,000	368,845,000
Region IVB- MIMAROPA		471,000	471,000
Regional Office - IVB		471,000	471,000
Region V - Bicol	240,535,000	386,000	240,921,000
Regional Office - V	240,535,000	386,000	240,921,000
Region VI - Western Visayas	291,615,000	484,000	292,099,000
Regional Office - VI	291,615,000	484,000	292,099,000
Region VII - Central Visayas	185,093,000	567,000	185,660,000
Regional Office - VII	185,093,000	567,000	185,660,000
Region VIII - Eastern Visayas	236,459,000	489,000	236,948,000
Regional Office - VIII	236,459,000	489,000	236,948,000
Region IX - Zamboanga Peninsula	225,356,000	470,000	225,826,000
Regional Office - IX	225,356,000	470,000	225,826,000
Region X - Northern Mindanao	226,476,000	377,000	226,853,000
Regional Office - X	226,476,000	377,000	226,853,000
Region XI - Davao	181,308,000	551,000	181,859,000
Regional Office - XI	181,308,000	551,000	181,859,000
Region XII - SOCCSKSARGEN	132,679,000	476,000	133,155,000
Regional Office - XII	132,679,000	476,000	133,155,000
Region XIII - CARAGA	79,528,000	543,000	80,071,000
Regional Office - XIII	79,528,000	543,000	80,071,000
Autonomous Region in Muslim Mindanao (ARMM)		322,000	322,000
Regional Office - ARMM		322,000	322,000
Special Audit services, including fraud audit, rendered to all government agencies, as well as to non-government entities, concerning subsidies and counterpart funding by the national government	85,489,000	10,002,000	95,491,000
National Capital Region (NCR)	85,489,000	10,002,000	95,491,000
Central Office	85,489,000	10,002,000	95,491,000

Technical services necessary for the discharge of the Commission's functions including monitoring, analysis and evaluation of prices of goods and services purchased by government agencies	70,797,000	3,854,000	74,651,000
National Capital Region (NCR)	70,797,000	3,854,000	74,651,000
Central Office	70,797,000	3,854,000	74,651,000
<b>NFO 2: GOVERNMENT ACCOUNTANCY SERVICES</b>	<b>61,467,000</b>	<b>648,000</b>	<b>62,115,000</b>
Preparation of annual and other financial reports as may be required of the Commission	57,424,000	317,000	57,741,000
National Capital Region (NCR)	57,424,000	317,000	57,741,000
Central Office	57,424,000	317,000	57,741,000
Management of the general accounts of the government	4,043,000	331,000	4,374,000
National Capital Region (NCR)	4,043,000	331,000	4,374,000
Central Office	4,043,000	331,000	4,374,000
<b>NFO 3: GOVERNMENT ACCOUNTING RECORDS CUSTODIAL SERVICES</b>	<b>75,965,000</b>	<b>499,000</b>	<b>76,464,000</b>
Custody and preservation of vouchers and transaction documents	75,965,000	499,000	76,464,000
National Capital Region (NCR)	3,637,000	339,000	3,976,000
Central Office	3,637,000	339,000	3,976,000
Region I - Ilocos	786,000	10,000	796,000
Regional Office - I	786,000	10,000	796,000
Cordillera Administrative Region (CAR)	806,000	10,000	816,000
Regional Office - CAR	806,000	10,000	816,000
Region II - Cagayan Valley	806,000	10,000	816,000
Regional Office - II	806,000	10,000	816,000
Region III - Central Luzon	797,000	10,000	807,000
Regional Office - III	797,000	10,000	807,000
Region IVA - CALABARZON	806,000	10,000	816,000
Regional Office - IVA	806,000	10,000	816,000
Region IVB - MIMAROPA		10,000	10,000
Regional Office - IVB		10,000	10,000

Region V - Bicol Region	797,000	10,000	807,000
Regional Office - V	797,000	10,000	807,000
Region VI - Western Visayas	806,000	10,000	816,000
Regional Office - VI	806,000	10,000	816,000
Region VII - Central Visayas	797,000	10,000	807,000
Regional Office - VII	797,000	10,000	807,000
Region VIII - Eastern Visayas	806,000	10,000	816,000
Regional Office - VIII	806,000	10,000	816,000
Region IX - Zamboanga Peninsula	786,000	10,000	796,000
Regional Office - IX	786,000	10,000	796,000
Region X - Northern Mindanao	797,000	10,000	807,000
Regional Office - X	797,000	10,000	807,000
Region XI - Davao	797,000	10,000	807,000
Regional Office - XI	797,000	10,000	807,000
Region XII - SOCCSKSARGEN	797,000	10,000	807,000
Regional Office - XII	797,000	10,000	807,000
Region XIII - CARAGA	797,000	10,000	807,000
Regional Office - XIII	797,000	10,000	807,000
Autonomous Region in Muslim Mindanao (ARMM)	61,147,000	10,000	61,157,000
Regional Office - ARMM	61,147,000	10,000	61,157,000
<b>MFO 4: GOVERNMENT ACCOUNTING AND AUDITING REGULATIONS AND ADJUDICATORY AND OTHER LEGAL SERVICES</b>	<b>224,839,000</b>	<b>17,119,000</b>	<b>241,958,000</b>
Formulation and development of operating standards and administrative techniques for the implementation of auditing rules and regulations in national offices/agencies	68,574,000	1,559,000	70,133,000
National Capital Region (NCR)	68,574,000	1,559,000	70,133,000
Central Office	68,574,000	1,559,000	70,133,000
Formulation and development of operating standards and administrative techniques for the implementation of auditing rules and regulations in local offices/agencies	24,302,000	991,000	25,293,000
National Capital Region (NCR)	24,302,000	991,000	25,293,000
Central Office	24,302,000	991,000	25,293,000

GENERAL APPROPRIATIONS ACT, FY 2017

Formulation and development of operating standards and administrative techniques for the implementation of auditing rules and regulations in corporate offices/agencies	52,720,000	1,766,000	54,486,000	
National Capital Region (NCR)	52,720,000	1,766,000	54,486,000	
Central Office	52,720,000	1,766,000	54,486,000	
Investigation and adjudication of cases concerning irregularities/anomalies in the disbursement and collection of funds in the national, local and corporate agencies	79,243,000	12,803,000	92,046,000	
National Capital Region (NCR)	79,243,000	12,803,000	92,046,000	
Central Office	79,243,000	12,803,000	92,046,000	
Sub-total, Operations	4,856,978,000	89,972,000	4,946,950,000	
Total Programs and Activities	9,490,076,000	359,421,000	263,780,000	10,113,277,000
TOTAL NEW APPROPRIATIONS	P 9,490,076,000	P 359,421,000	P 263,780,000	P 10,113,277,000

## New Appropriations, by Object of Expenditures

=====

(In Thousand Pesos)

A. Programs/Locally-Funded Project(s)

## Current Operating Expenditures

## Personnel Services

## Civilian Personnel

## Permanent Positions

Basic Salary	4,204,401
--------------	-----------

Total Permanent Positions	4,204,401
---------------------------	-----------

## Other Compensation Common to All

Personnel Economic Relief Allowance	192,768
Representation Allowance	106,164
Transportation Allowance	106,044
Clothing and Uniform Allowance	40,160
Mid-Year Bonus - Civilian	350,374
Year End Bonus	350,374
Cash Gift	40,160
Step Increment	22,349
Productivity Enhancement Incentive	40,160

Total Other Compensation Common to All	1,248,553
--	-----------

## Other Compensation for Specific Groups

Lump-sum for filling of Positions	3,680,010
-----------------------------------	-----------

<b>Total Other Compensation for Specific Groups</b>	<b>3,680,010</b>
<b>Other Benefits</b>	
PAG-IBIG Contributions	9,636
PhilHealth Contributions	28,773
Employees Compensation Insurance Premiums	9,636
Retirement Gratuity	169,483
Terminal Leave	117,705
<b>Total Other Benefits</b>	<b>335,233</b>
<b>Other Personnel Benefits</b>	
Pension, Civilian Personnel	21,879
<b>Total Other Personnel Benefits</b>	<b>21,879</b>
<b>Total Personnel Services</b>	<b>9,490,076</b>
<b>Maintenance and Other Operating Expenses</b>	
Travelling Expenses	88,105
Training and Scholarship Expenses	21,540
Supplies and Materials Expenses	33,719
Utility Expenses	52,275
Communication Expenses	30,675
Confidential, Intelligence and Extraordinary Expenses	
Confidential Expenses	10,000
Extraordinary and Miscellaneous Expenses	7,175
General Services	52,046
Repairs and Maintenance	31,531
Taxes, Insurance Premiums and Other Fees	6,791
Other Maintenance and Operating Expenses	
Advertising Expenses	824
Printing and Publication Expenses	166
Representation Expenses	20,384
Rent/Lease Expenses	2,446
Membership Dues and Contributions to Organizations	248
Subscription Expenses	1,496
<b>Total Maintenance and Other Operating Expenses</b>	<b>359,421</b>
<b>Total Current Operating Expenditures</b>	<b>9,849,497</b>
<b>Capital Outlays</b>	
Property, Plant and Equipment Outlay	
Buildings and Other Structures	200,000
Machinery and Equipment Outlay	63,780
<b>Total Capital Outlays</b>	<b>263,780</b>
<b>Total Programs/Locally-Funded Project(s)</b>	<b>10,113,277</b>
<b>TOTAL NEW APPROPRIATIONS</b>	<b>10,113,277</b>

**GENERAL SUMMARY  
COMMISSION ON AUDIT**

Current Operating Expenditures

	<u>Personnel Services</u>	<u>Maintenance and Other Operating Expenses</u>	<u>Capital Outlays</u>	<u>Total</u>
A. COMMISSION ON AUDIT	P 9,490,076,000	P 359,421,000	P 263,780,000	P10,113,277,000
TOTAL NEW APPROPRIATIONS, COMMISSION ON AUDIT	P 9,490,076,000	P 359,421,000	P 263,780,000	P10,113,277,000