

XXXII. COMMISSION ON AUDIT

For general administration and support, support to operations, and operations, as indicated hereunder.....P 11,228,352,000
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New Appropriations, by Program/Projects

		Current Operating Expenditures -----			
		Personnel Services	Maintenance and Other Operating Expenses	Capital Outlays	Total
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PROGRAMS					
1000000000000000	General Administration and Support	P 4,782,331,000	P 392,457,000	P 167,810,000	P 5,342,598,000
2000000000000000	Support to Operations	311,352,000	12,975,000		324,327,000
3000000000000000	Operations	5,342,250,000	75,446,000		5,417,696,000
	Total, Programs	10,435,933,000	480,878,000	167,810,000	11,084,621,000
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PROJECT(S)					
0000002000000000	Locally-Funded Project(s)			143,731,000	143,731,000
	Total, Project(s)			143,731,000	143,731,000
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	TOTAL NEW APPROPRIATIONS	P 10,435,933,000	P 480,878,000	P 311,541,000	P 11,228,352,000
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New Appropriations, by Programs/Activities/Projects

		Current Operating Expenditures -----			
		Personnel Services	Maintenance and Other Operating Expenses	Capital Outlays	Total
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1000000000000000	General Administration and Support				
100000100001000	General Management and Supervision	P 474,343,000	P 392,457,000	P 167,810,000	P 1,034,610,000
	National Capital Region (NCR)	254,494,000	215,523,000	67,620,000	537,637,000
	Central Office	254,494,000	215,523,000	67,620,000	537,637,000
	Region I - Ilocos	15,602,000	11,205,000	5,815,000	32,622,000
	Regional Office - I	15,602,000	11,205,000	5,815,000	32,622,000
	Cordillera Administrative Region (CAR)	11,013,000	12,768,000	6,015,000	29,796,000
	Regional Office - CAR	11,013,000	12,768,000	6,015,000	29,796,000

Region II - Cagayan Valley	15,911,000	12,482,000	7,215,000	35,608,000
Regional Office - II	15,911,000	12,482,000	7,215,000	35,608,000
Region III - Central Luzon	17,873,000	11,134,000	6,365,000	35,372,000
Regional Office - III	17,873,000	11,134,000	6,365,000	35,372,000
Region IVA - CALABARZON	23,200,000	8,386,000	6,365,000	37,951,000
Regional Office - IVA	23,200,000	8,386,000	6,365,000	37,951,000
Region IVB - MIMAROPA		7,217,000	6,365,000	13,582,000
Regional Office - IVB		7,217,000	6,365,000	13,582,000
Region V - Bicol	14,689,000	12,534,000	6,865,000	34,088,000
Regional Office - V	14,689,000	12,534,000	6,865,000	34,088,000
Region VI - Western Visayas	16,500,000	13,118,000	5,815,000	35,433,000
Regional Office - VI	16,500,000	13,118,000	5,815,000	35,433,000
Region VII - Central Visayas	13,854,000	12,643,000	6,015,000	32,512,000
Regional Office - VII	13,854,000	12,643,000	6,015,000	32,512,000
Region VIII - Eastern Visayas	13,245,000	10,886,000	5,815,000	29,946,000
Regional Office - VIII	13,245,000	10,886,000	5,815,000	29,946,000
Region IX - Zamboanga Peninsula	14,698,000	10,038,000	7,065,000	31,801,000
Regional Office - IX	14,698,000	10,038,000	7,065,000	31,801,000
Region X - Northern Mindanao	14,253,000	9,774,000	5,815,000	29,842,000
Regional Office - X	14,253,000	9,774,000	5,815,000	29,842,000
Region XI - Davao	13,654,000	12,350,000	6,165,000	32,169,000
Regional Office - XI	13,654,000	12,350,000	6,165,000	32,169,000
Region XII - SOCCSKSARGEN	12,030,000	10,477,000	6,165,000	28,672,000
Regional Office - XII	12,030,000	10,477,000	6,165,000	28,672,000
Autonomous Region in Muslim Mindanao (ARMM)	12,070,000	9,908,000	6,165,000	28,143,000
Regional Office - ARMM	12,070,000	9,908,000	6,165,000	28,143,000
Region XIII - CARAGA	11,257,000	12,014,000	6,165,000	29,436,000
Regional Office - XIII	11,257,000	12,014,000	6,165,000	29,436,000
100000100002000 Administration of Personnel Benefits	4,307,988,000			4,307,988,000

	National Capital Region (NCR)	4,307,988,000		4,307,988,000
	Central Office	4,307,988,000		4,307,988,000
Sub-total, General Administration and Support		4,782,331,000	392,457,000	167,810,000
2000000000000000	Support to Operations			
200000100001000	Legal assistance services	123,889,000	360,000	124,249,000
	National Capital Region (NCR)	34,601,000	224,000	34,825,000
	Central Office	34,601,000	224,000	34,825,000
	Region I - Ilocos	2,398,000	10,000	2,408,000
	Regional Office - I	2,398,000	10,000	2,408,000
	Cordillera Administrative Region (CAR)	2,482,000	10,000	2,492,000
	Regional Office - CAR	2,482,000	10,000	2,492,000
	Region II - Cagayan Valley	4,665,000	10,000	4,675,000
	Regional Office - II	4,665,000	10,000	4,675,000
	Region III - Central Luzon	5,888,000	10,000	5,898,000
	Regional Office - III	5,888,000	10,000	5,898,000
	Region IVA - CALABARZON	9,791,000	5,000	9,796,000
	Regional Office - IVA	9,791,000	5,000	9,796,000
	Region IVB - MIMAROPA		5,000	5,000
	Regional Office - IVB		5,000	5,000
	Region V - Bicol	7,541,000	10,000	7,551,000
	Regional Office - V	7,541,000	10,000	7,551,000
	Region VI - Western Visayas	6,822,000	10,000	6,832,000
	Regional Office - VI	6,822,000	10,000	6,832,000
	Region VII - Central Visayas	7,202,000	10,000	7,212,000
	Regional Office - VII	7,202,000	10,000	7,212,000
	Region VIII - Eastern Visayas	6,480,000	10,000	6,490,000
	Regional Office - VIII	6,480,000	10,000	6,490,000
	Region IX - Zamboanga Peninsula	6,465,000	8,000	6,473,000
	Regional Office - IX	6,465,000	8,000	6,473,000
	Region X - Northern Mindanao	6,768,000	10,000	6,778,000

	Regional Office - X	6,768,000	10,000	6,778,000
	Region XI - Davao	7,381,000	10,000	7,391,000
	Regional Office - XI	7,381,000	10,000	7,391,000
	Region XII - SOCCSKSARGEN	5,621,000	6,000	5,627,000
	Regional Office - XII	5,621,000	6,000	5,627,000
	Autonomous Region in Muslim Mindanao (ARMM)	5,675,000	6,000	5,681,000
	Regional Office - ARMM	5,675,000	6,000	5,681,000
	Region XIII - CARAGA	4,109,000	6,000	4,115,000
	Regional Office - XIII	4,109,000	6,000	4,115,000
200000100002000	Development, installation and maintenance of in-house financial and other management information systems	38,189,000	9,578,000	47,767,000
	National Capital Region (NCR)	38,189,000	9,578,000	47,767,000
	Central Office	38,189,000	9,578,000	47,767,000
200000100003000	Comprehensive training program for commission personnel, including the provision of auditing materials and the dissemination of information including laws, rules, and regulations	20,577,000	2,692,000	23,269,000
	National Capital Region (NCR)	20,577,000	2,692,000	23,269,000
	Central Office	20,577,000	2,692,000	23,269,000
200000100004000	Technical assistance rendered to the Commission	128,697,000	345,000	129,042,000
	Region I - Ilocos	10,497,000	22,000	10,519,000
	Regional Office - I	10,497,000	22,000	10,519,000
	Cordillera Administrative Region (CAR)	10,325,000	27,000	10,352,000
	Regional Office - CAR	10,325,000	27,000	10,352,000
	Region II - Cagayan Valley	9,751,000	22,000	9,773,000
	Regional Office - II	9,751,000	22,000	9,773,000
	Region III - Central Luzon	12,080,000	22,000	12,102,000
	Regional Office - III	12,080,000	22,000	12,102,000
	Region IVA - CALABARZON	18,003,000	22,000	18,025,000
	Regional Office - IVA	18,003,000	22,000	18,025,000

Region IVB - MIMAROPA		22,000	22,000
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Regional Office - IVB		22,000	22,000
Region V - Bicol	11,781,000	22,000	11,803,000
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Regional Office - V	11,781,000	22,000	11,803,000
Region VI - Western Visayas	10,345,000	22,000	10,367,000
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Regional Office - VI	10,345,000	22,000	10,367,000
Region VII - Central Visayas	10,941,000	22,000	10,963,000
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Regional Office - VII	10,941,000	22,000	10,963,000
Region VIII - Eastern Visayas	10,618,000	22,000	10,640,000
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Regional Office - VIII	10,618,000	22,000	10,640,000
Region IX - Zamboanga Peninsula	7,568,000	22,000	7,590,000
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Regional Office - IX	7,568,000	22,000	7,590,000
Region X - Northern Mindanao	6,858,000	22,000	6,880,000
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Regional Office - X	6,858,000	22,000	6,880,000
Region XI - Davao	7,435,000	22,000	7,457,000
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Regional Office - XI	7,435,000	22,000	7,457,000
Region XII - SOCCSKSARGEN	452,000	22,000	474,000
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Regional Office - XII	452,000	22,000	474,000
Autonomous Region in Muslim Mindanao (ARMM)	588,000	10,000	598,000
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Regional Office - ARMM	588,000	10,000	598,000
Region XIII - CARAGA	1,455,000	22,000	1,477,000
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Regional Office - XIII	1,455,000	22,000	1,477,000

Projects

Locally-Funded Project(s)

200000200001000	Construction of Provincial Satellite Auditing Offices (PSAOs)	143,731,000	143,731,000
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	Cordillera Administrative Region (CAR)	41,066,000	41,066,000
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	Regional Office - CAR	41,066,000	41,066,000
	Region II - Cagayan Valley	20,533,000	20,533,000
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	Regional Office - II	20,533,000	20,533,000

Region III - Central Luzon			41,066,000	41,066,000
Regional Office - III			41,066,000	41,066,000
Region V - Bicol			20,533,000	20,533,000
Regional Office - V			20,533,000	20,533,000
Region XIII - CARAGA			20,533,000	20,533,000
Regional Office - XIII			20,533,000	20,533,000
Sub-total, Locally-Funded Project(s)			143,731,000	143,731,000
Sub-total, Projects			143,731,000	143,731,000
Sub-total, Support to Operations	311,352,000	12,975,000	143,731,000	468,058,000
3000000000000000 Operations				
3100000000000000 00 : Public accountability upheld and efficiency, economy and effectiveness of government programs improved	5,342,250,000	75,446,000		5,417,696,000
3101000000000000 GOVERNMENT AUDITING PROGRAM	5,184,998,000	72,669,000		5,257,667,000
3101010000000000 NATIONAL GOVERNMENT AUDITING SUB-PROGRAM	725,754,000	23,161,000		748,915,000
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	648,255,000	21,549,000		669,804,000
National Capital Region (NCR)	648,255,000	2,625,000		650,880,000
Central Office	648,255,000	2,625,000		650,880,000
Region I - Ilocos		1,094,000		1,094,000
Regional Office - I		1,094,000		1,094,000
Cordillera Administrative Region (CAR)		1,197,000		1,197,000
Regional Office - CAR		1,197,000		1,197,000
Region II - Cagayan Valley		1,402,000		1,402,000
Regional Office - II		1,402,000		1,402,000
Region III - Central Luzon		1,188,000		1,188,000
Regional Office - III		1,188,000		1,188,000
Region IVA - CALABARZON		1,222,000		1,222,000
Regional Office - IVA		1,222,000		1,222,000
Region IVB - MIMAROPA		1,185,000		1,185,000

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	Regional Office - IVB	1,185,000	1,185,000
	Region V - Bicol	1,316,000	1,316,000
	Regional Office - V	1,316,000	1,316,000
	Region VI - Western Visayas	1,128,000	1,128,000
	Regional Office - VI	1,128,000	1,128,000
	Region VII - Central Visayas	1,224,000	1,224,000
	Regional Office - VII	1,224,000	1,224,000
	Region VIII - Eastern Visayas	1,280,000	1,280,000
	Regional Office - VIII	1,280,000	1,280,000
	Region IX - Zamboanga Peninsula	928,000	928,000
	Regional Office - IX	928,000	928,000
	Region X - Northern Mindanao	1,482,000	1,482,000
	Regional Office - X	1,482,000	1,482,000
	Region XI - Davao	1,475,000	1,475,000
	Regional Office - XI	1,475,000	1,475,000
	Region XII - SOCCSKSARGEN	926,000	926,000
	Regional Office - XII	926,000	926,000
	Autonomous Region in Muslim Mindanao (ARMM)	767,000	767,000
	Regional Office - ARMM	767,000	767,000
	Region XIII - CARAGA	1,110,000	1,110,000
	Regional Office - XIII	1,110,000	1,110,000
310101100002000	Formulation and development of operating standards and administrative techniques for the implementation of accounting and auditing rules and regulations in national offices/agencies	77,499,000	79,111,000
	National Capital Region (NCR)	77,499,000	79,111,000
	Central Office	77,499,000	79,111,000
310102000000000	CORPORATE GOVERNMENT AUDITING SUB-PROGRAM	528,084,000	553,297,000
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	468,823,000	23,378,000	492,201,000
National Capital Region (NCR)	468,823,000	3,929,000	472,752,000
Central Office	468,823,000	3,929,000	472,752,000
Region I - Ilocos		1,523,000	1,523,000
Regional Office - I		1,523,000	1,523,000
Cordillera Administrative Region (CAR)		1,159,000	1,159,000
Regional Office - CAR		1,159,000	1,159,000
Region II - Cagayan Valley		1,630,000	1,630,000
Regional Office - II		1,630,000	1,630,000
Region III - Central Luzon		1,182,000	1,182,000
Regional Office - III		1,182,000	1,182,000
Region IVA - CALABARZON		940,000	940,000
Regional Office - IVA		940,000	940,000
Region IVB - MIMAROPA		1,056,000	1,056,000
Regional Office - IVB		1,056,000	1,056,000
Region V - Bicol		1,545,000	1,545,000
Regional Office - V		1,545,000	1,545,000
Region VI - Western Visayas		1,469,000	1,469,000
Regional Office - VI		1,469,000	1,469,000
Region VII - Central Visayas		1,152,000	1,152,000
Regional Office - VII		1,152,000	1,152,000
Region VIII - Eastern Visayas		972,000	972,000
Regional Office - VIII		972,000	972,000
Region IX - Zamboanga Peninsula		1,325,000	1,325,000
Regional Office - IX		1,325,000	1,325,000
Region X - Northern Mindanao		1,206,000	1,206,000
Regional Office - X		1,206,000	1,206,000
Region XI - Davao		1,492,000	1,492,000
Regional Office - XI		1,492,000	1,492,000
Region XII - SOCCSKSARGEN		1,009,000	1,009,000

	Regional Office - XII	1,009,000	1,009,000
	Autonomous Region in Muslim Mindanao (ARMM)	700,000	700,000
	Regional Office - ARMM	700,000	700,000
	Region XIII - CARAGA	1,089,000	1,089,000
	Regional Office - XIII	1,089,000	1,089,000
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	59,261,000	61,096,000
	National Capital Region (NCR)	59,261,000	61,096,000
	Central Office	59,261,000	61,096,000
310103000000000	LOCAL GOVERNMENT AUDITING SUB-PROGRAM	3,731,115,000	3,743,140,000
310103100001000	Audit of accounts and transactions of local government units; custody and preservation of vouchers and other supporting documents	3,707,474,000	3,718,478,000
	National Capital Region (NCR)	202,595,000	205,780,000
	Central Office	202,595,000	205,780,000
	Region I - Ilocos	258,690,000	259,181,000
	Regional Office - I	258,690,000	259,181,000
	Cordillera Administrative Region (CAR)	175,667,000	176,248,000
	Regional Office - CAR	175,667,000	176,248,000
	Region II - Cagayan Valley	203,878,000	204,396,000
	Regional Office - II	203,878,000	204,396,000
	Region III - Central Luzon	352,818,000	353,215,000
	Regional Office - III	352,818,000	353,215,000
	Region IVA - CALABARZON	440,739,000	441,134,000
	Regional Office - IVA	440,739,000	441,134,000
	Region IVB - MIMAROPA	498,000	498,000
	Regional Office - IVB	498,000	498,000
	Region V - Bicol	245,807,000	246,218,000
	Regional Office - V	245,807,000	246,218,000

	Region VI - Western Visayas	339,597,000	512,000	340,109,000
	Regional Office - VI	339,597,000	512,000	340,109,000
	Region VII - Central Visayas	192,512,000	597,000	193,109,000
	Regional Office - VII	192,512,000	597,000	193,109,000
	Region VIII - Eastern Visayas	233,323,000	517,000	233,840,000
	Regional Office - VIII	233,323,000	517,000	233,840,000
	Region IX - Zamboanga Peninsula	252,977,000	497,000	253,474,000
	Regional Office - IX	252,977,000	497,000	253,474,000
	Region X - Northern Mindanao	282,882,000	402,000	283,284,000
	Regional Office - X	282,882,000	402,000	283,284,000
	Region XI - Davao	203,046,000	581,000	203,627,000
	Regional Office - XI	203,046,000	581,000	203,627,000
	Region XII - SOCCSKSARGEN	142,081,000	504,000	142,585,000
	Regional Office - XII	142,081,000	504,000	142,585,000
	Autonomous Region in Muslim Mindanao (ARMM)	73,494,000	345,000	73,839,000
	Regional Office - ARMM	73,494,000	345,000	73,839,000
	Region XIII - CARAGA	107,368,000	573,000	107,941,000
	Regional Office - XIII	107,368,000	573,000	107,941,000
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	23,641,000	1,021,000	24,662,000
	National Capital Region (NCR)	23,641,000	1,021,000	24,662,000
	Central Office	23,641,000	1,021,000	24,662,000
310104000000000	SPECIAL AUDIT SUB-PROGRAM	106,525,000	9,293,000	115,818,000
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	106,525,000	9,293,000	115,818,000
	National Capital Region (NCR)	106,525,000	9,293,000	115,818,000

	Central Office	106,525,000	9,293,000	115,818,000
310105000000000	TECHNICAL SERVICES AND SYSTEMS AUDIT SUB-PROGRAM	93,520,000	2,977,000	96,497,000
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	93,520,000	2,937,000	96,457,000
	National Capital Region (NCR)	93,520,000	2,937,000	96,457,000
	Central Office	93,520,000	2,937,000	96,457,000
310105100002000	Information System/Technology Audit conducted on government agencies with computerized environment		20,000	20,000
	National Capital Region (NCR)		20,000	20,000
	Central Office		20,000	20,000
310105100003000	Consultancy services rendered to government agencies related to the design/development and installation of internal control systems		20,000	20,000
	National Capital Region (NCR)		20,000	20,000
	Central Office		20,000	20,000
310200000000000	GOVERNMENT ACCOUNTANCY PROGRAM	68,163,000	855,000	69,018,000
310200100001000	Preparation of annual and other financial reports as may be required of the Commission	63,365,000	383,000	63,748,000
	National Capital Region (NCR)	63,365,000	383,000	63,748,000
	Central Office	63,365,000	383,000	63,748,000
310200100002000	Formulation and development of accounting standards, policies, rules and regulations for implementation in government agencies		133,000	133,000
	National Capital Region (NCR)		133,000	133,000
	Central Office		133,000	133,000
310200100003000	Development, installation and maintenance of accounting-related information system for implementation in government agencies		25,000	25,000
	National Capital Region (NCR)		25,000	25,000
	Central Office		25,000	25,000
310200100004000	Maintenance of the general accounts of the government	4,798,000	314,000	5,112,000
	National Capital Region (NCR)	4,798,000	314,000	5,112,000

	Central Office	4,798,000	314,000	5,112,000
3103000000000000	GOVERNMENT FINANCIAL ADJUDICATION PROGRAM	89,089,000	1,922,000	91,011,000
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	89,089,000	1,922,000	91,011,000
	National Capital Region (NCR)	89,089,000	1,922,000	91,011,000
	Central Office	89,089,000	1,922,000	91,011,000
Sub-total, Operations		5,342,250,000	75,446,000	5,417,696,000
TOTAL NEW APPROPRIATIONS		P 10,435,933,000	P 480,878,000	P 11,228,352,000

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

4,712,286

Total Permanent Positions

4,712,286

Other Compensation Common to All

Personnel Economic Relief Allowance

196,200

Representation Allowance

105,504

Transportation Allowance

105,264

Clothing and Uniform Allowance

40,875

Mid-Year Bonus - Civilian

392,698

Year End Bonus

392,698

Cash Gift

40,875

Step Increment

11,780

Productivity Enhancement Incentive

40,875

Total Other Compensation Common to All

1,326,769

Other Compensation for Specific Groups

Lump-sum for filling of Positions - Civilian

3,883,513

Total Other Compensation for Specific Groups

3,883,513

Other Benefits

PAG-IBIG Contributions

9,808

PhilHealth Contributions	34,263
Employees Compensation Insurance Premiums	9,808
Retirement Gratuity	183,050
Terminal Leave	241,425

Total Other Benefits	478,354

Other Personnel Benefits	
Pension, Civilian Personnel	35,011

Total Other Personnel Benefits	35,011

Total Personnel Services	10,435,933

Maintenance and Other Operating Expenses	
Travelling Expenses	81,706
Training and Scholarship Expenses	20,138
Supplies and Materials Expenses	79,715
Utility Expenses	72,816
Communication Expenses	53,510
Confidential, Intelligence and Extraordinary Expenses	
Confidential Expenses	10,000
Extraordinary and Miscellaneous Expenses	7,622
General Services	89,499
Repairs and Maintenance	33,655
Taxes, Insurance Premiums and Other Fees	6,791
Other Maintenance and Operating Expenses	
Advertising Expenses	824
Printing and Publication Expenses	166
Representation Expenses	20,246
Rent/Lease Expenses	2,446
Membership Dues and Contributions to Organizations	248
Subscription Expenses	1,496

Total Maintenance and Other Operating Expenses	480,878

Total Current Operating Expenditures	10,916,811

Capital Outlays	
Property, Plant and Equipment Outlay	
Infrastructure Outlay	5,000
Buildings and Other Structures	151,731
Machinery and Equipment Outlay	110,210
Transportation Equipment Outlay	44,600

Total Capital Outlays	311,541

Total Programs/Locally-Funded Project(s)	11,228,352

TOTAL NEW APPROPRIATIONS	11,228,352
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GENERAL SUMMARY
COMMISSION ON AUDIT

Current Operating Expenditures			

	Personnel Services	Maintenance and Other Operating Expenses	Capital Outlays
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			Total
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A. COMMISSION ON AUDIT	P 10,435,933,000	P 480,878,000	P 311,541,000
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TOTAL NEW APPROPRIATIONS, COMMISSION ON AUDIT	P 10,435,933,000	P 480,878,000	P 311,541,000
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