

XXXII. COMMISSION ON AUDIT

For general administration and support, support to operations, and operations, as indicated hereunder.....P11,228,352,000
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New Appropriations, by Program
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Current Operating Expenditures

	Personnel Services	Maintenance and Other Operating Expenses	Capital Outlays	Total
PROGRAMS				
General Administration and Support	P 4,782,331,000	P 392,457,000	P 167,810,000	P 5,342,598,000
Support to Operations	311,352,000	12,975,000	143,731,000	468,058,000
Operations	5,342,250,000	75,446,000		5,417,696,000
GOVERNMENT AUDITING PROGRAM	5,184,998,000	72,669,000		5,257,667,000
GOVERNMENT ACCOUNTANCY PROGRAM	68,163,000	855,000		69,018,000
GOVERNMENT FINANCIAL ADJUDICATION PROGRAM	89,089,000	1,922,000		91,011,000
TOTAL NEW APPROPRIATIONS	P10,435,933,000	P 480,878,000	P 311,541,000	P11,228,352,000

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 hereby 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 subject to: (i) compliance with organization, staffing and position classification and compensation standards; (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 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.

4. 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.

5. Submission of Annual Commission on Audit Report. The COA shall submit to the Congress and the President of the Philippines annual reports for each agency and instrumentality of the National Government, including GOCCs, LGUs and non-government entities subject to its audit, within one hundred twenty (120) days after the end of every fiscal year. The annual reports shall contain cumulative allotments, obligations incurred or liquidated, total disbursements, and the results of expended appropriations, including recommended measures necessary to improve their effectiveness and efficiency.

The Chairperson of COA and the Commission's web administrator or his/her equivalent shall be responsible for ensuring that said reports are likewise posted on the COA website.

6. 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	Current Operating Expenditures			
	Personnel Services	Maintenance and Other Operating Expenses	Capital Outlays	Total
General Administration and Support	P 4,782,331,000	P 392,457,000	P 167,810,000	P 5,342,598,000
General Management and Supervision	474,343,000	392,457,000	167,810,000	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

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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	12,830,000	10,477,000	6,165,000	28,672,000
Regional Office - XII	12,830,000	10,477,000	6,165,000	28,672,000
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
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
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	5,342,598,000
Support to Operations	311,352,000	12,975,000	143,731,000	468,058,000
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
Region XIII - CARAGA	4,109,000	6,000	4,115,000
Regional Office - XIII	4,109,000	6,000	4,115,000
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
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

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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
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
Regional Office - IVB		22,000	22,000
Region V - Bicol	11,781,000	22,000	11,803,000
Regional Office - V	11,781,000	22,000	11,803,000
Region VI - Western Visayas	10,345,000	22,000	10,367,000
Regional Office - VI	10,345,000	22,000	10,367,000
Region VII - Central Visayas	10,941,000	22,000	10,963,000
Regional Office - VII	10,941,000	22,000	10,963,000
Region VIII - Eastern Visayas	10,618,000	22,000	10,640,000
Regional Office - VIII	10,618,000	22,000	10,640,000
Region IX - Zamboanga Peninsula	7,568,000	22,000	7,590,000
Regional Office - IX	7,568,000	22,000	7,590,000
Region X - Northern Mindanao	6,858,000	22,000	6,880,000
Regional Office - X	6,858,000	22,000	6,880,000
Region XI - Davao	7,435,000	22,000	7,457,000
Regional Office - XI	7,435,000	22,000	7,457,000

Region XII - SOCCSKSARGEN	452,000	22,000	474,000
Regional Office - XII	452,000	22,000	474,000
Region XIII - CARAGA	1,455,000	22,000	1,477,000
Regional Office - XIII	1,455,000	22,000	1,477,000
Autonomous Region in Muslim Mindanao (ARMM)	588,000	10,000	598,000
Regional Office - ARMM	588,000	10,000	598,000
Project(s)			
Locally-Funded Project(s)		143,731,000	143,731,000
Construction of Provincial Satellite Auditing Offices (PSAOs)		143,731,000	143,731,000
Cordillera Administrative Region (CAR)		41,066,000	41,066,000
Regional Office - CAR		41,066,000	41,066,000
Region II - Cagayan Valley		20,533,000	20,533,000
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, Support to Operations	311,352,000	12,975,000	468,058,000
Operations	5,342,250,000	75,446,000	5,417,696,000
Public accountability upheld and efficiency, economy and effectiveness of government programs improved	5,342,250,000	75,446,000	5,417,696,000
GOVERNMENT AUDITING PROGRAM	5,184,998,000	72,669,000	5,257,667,000
NATIONAL GOVERNMENT AUDITING SUB-PROGRAM	725,754,000	23,161,000	748,915,000
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

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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
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
Region XIII - CARAGA	1,110,000	1,110,000
Regional Office - XIII	1,110,000	1,110,000

Autonomous Region in Muslim Mindanao (ARMM)	767,000	767,000
Regional Office - ARMM	767,000	767,000
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	1,612,000
National Capital Region (NCR)	77,499,000	1,612,000
Central Office	77,499,000	1,612,000
CORPORATE GOVERNMENT AUDITING SUB-PROGRAM	528,084,000	25,213,000
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
National Capital Region (NCR)	468,823,000	3,929,000
Central Office	468,823,000	3,929,000
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

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Region VII - Central Visayas	1,152,000	1,152,000	1,152,000
Regional Office - VII	1,152,000	1,152,000	1,152,000
Region VIII - Eastern Visayas	972,000	972,000	972,000
Regional Office - VIII	972,000	972,000	972,000
Region IX - Zamboanga Peninsula	1,325,000	1,325,000	1,325,000
Regional Office - IX	1,325,000	1,325,000	1,325,000
Region X - Northern Mindanao	1,206,000	1,206,000	1,206,000
Regional Office - X	1,206,000	1,206,000	1,206,000
Region XI - Davao	1,492,000	1,492,000	1,492,000
Regional Office - XI	1,492,000	1,492,000	1,492,000
Region XII - SOCCSKSARGEN	1,009,000	1,009,000	1,009,000
Regional Office - XII	1,009,000	1,009,000	1,009,000
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)	700,000	700,000	700,000
Regional Office - ARMM	700,000	700,000	700,000
Formulation and development of operating standards and administrative techniques for the implementation of accounting and auditing rules and regulations in corporate government offices/agencies	59,261,000	1,835,000	61,096,000
National Capital Region (NCR)	59,261,000	1,835,000	61,096,000
Central Office	59,261,000	1,835,000	61,096,000
LOCAL GOVERNMENT AUDITING SUB-PROGRAM	3,731,115,000	12,025,000	3,743,140,000
Audit of accounts and transactions of local government units, custody and preservation of vouchers and other supporting documents	3,707,474,000	11,004,000	3,718,478,000
National Capital Region (NCR)	202,595,000	3,185,000	205,780,000
Central Office	202,595,000	3,185,000	205,780,000
Region I - Ilocos	258,690,000	491,000	259,181,000
Regional Office - I	258,690,000	491,000	259,181,000
Cordillera Administrative Region (CAR)	175,667,000	581,000	176,248,000
Regional Office - CAR	175,667,000	581,000	176,248,000

Region II - Cagayan Valley	203,878,000	518,000	204,396,000
Regional Office - II	203,878,000	518,000	204,396,000
Region III - Central Luzon	352,818,000	397,000	353,215,000
Regional Office - III	352,818,000	397,000	353,215,000
Region IVA - CALABARZON	440,739,000	395,000	441,134,000
Regional Office - IVA	440,739,000	395,000	441,134,000
Region IVB- MIMAROPA		498,000	498,000
Regional Office - IVB		498,000	498,000
Region V - Bicol	245,807,000	411,000	246,218,000
Regional Office - V	245,807,000	411,000	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
Region XIII - CARAGA	107,368,000	573,000	107,941,000
Regional Office - XIII	107,368,000	573,000	107,941,000
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
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

GENERAL APPROPRIATIONS ACT, FY 2018

National Capital Region (NCR)	23,641,000	1,021,000	24,662,000
Central Office	23,641,000	1,021,000	24,662,000
SPECIAL AUDIT SUB-PROGRAM	106,525,000	9,293,000	115,818,000
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
TECHNICAL SERVICES AND SYSTEMS AUDIT SUB-PROGRAM	93,520,000	2,977,000	96,497,000
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	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
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
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
GOVERNMENT ACCOUNTANCY PROGRAM	68,163,000	855,000	69,018,000
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
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
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
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
GOVERNMENT FINANCIAL ADJUDICATION PROGRAM	89,089,000	1,922,000	91,011,000
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 Programs and Activities	10,435,933,000	480,878,000	11,228,352,000
TOTAL NEW APPROPRIATIONS	P10,435,933,000 P	480,878,000 P	311,541,000 P11,228,352,000

New Appropriations, by Object of Expenditures

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(In Thousand Pesos)

Current Operating Expenditures

Personnel Services

Civilian Personnel

Permanent Positions

Basic Salary

4,712,286

Total Permanent Positions

4,712,286

GENERAL APPROPRIATIONS ACT, FY 2018

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
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Other Compensation for Specific Groups

Lump-sum for filling of Positions, Civilian	3,883,513
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Total Other Compensation for Specific Groups	3,883,513
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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
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Other Personnel Benefits

Pension, Civilian Personnel	35,011
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Total Other Personnel Benefits	35,011
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Total Personnel Services	10,435,933
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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	
Buildings and Other Structures	151,731
Infrastructure Outlay	5,000
Machinery and Equipment Outlay	110,210
Transportation Equipment Outlay	44,600
Total Capital Outlays	311,541
TOTAL NEW APPROPRIATIONS	11,228,352

**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	P10,435,933,000 P	480,878,000 P	311,541,000	P11,228,352,000
TOTAL NEW APPROPRIATIONS, COMMISSION ON AUDIT	P10,435,933,000 P	480,878,000 P	311,541,000	P11,228,352,000