

XXXII. COMMISSION ON AUDIT

For general administration and support, support to operations, and operations, as indicated hereunder.....P 12,463,539,000
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New Appropriations, by Program

		Current Operating Expenditures -----			
		Personnel Services	Maintenance and Other Operating Expenses	Capital Outlays	Total
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PROGRAMS					
1000000000000000	General Administration and Support	P 5,496,625,000	P 502,977,000	P 215,295,000	P 6,214,897,000
2000000000000000	Support to Operations	418,052,000	13,057,000		431,109,000
3000000000000000	Operations	5,738,973,000	78,560,000		5,817,533,000
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	GOVERNMENT AUDITING PROGRAM	5,584,400,000	75,711,000		5,660,111,000
	GOVERNMENT ACCOUNTANCY PROGRAM	52,311,000	868,000		53,179,000
	GOVERNMENT FINANCIAL ADJUDICATION PROGRAM	102,262,000	1,981,000		104,243,000
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	TOTAL NEW APPROPRIATIONS	P 11,653,650,000	P 594,594,000	P 215,295,000	P 12,463,539,000
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Special Provision(s)

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

- (a) formulate and implement COA's organizational structure;
- (b) fix and determine the salaries, allowances and other benefits of 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 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, s. 1987.

5. Submission of Annual Commission on Audit Report. The COA shall submit to the Congress and the President of the Philippines annual reports for each agency and instrumentality of the National Government, including GOCCs, LGUs and non-government entities subject to its audit, within one hundred twenty (120) days after the end of every fiscal year. The annual reports shall contain cumulative allotments,

obligations incurred or liquidated, total disbursements, and the results of expended appropriations, including recommended measures necessary to improve their effectiveness and efficiency.

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

6. Reporting and Posting Requirements. The COA shall submit quarterly reports on its financial and physical accomplishments, within thirty (30) days after the end of every quarter, through the following:

- (a) Unified Reporting System (URS) or other electronic means for reports not covered by the URS; and
- (b) COA's website.

The COA shall send written notice when said reports have been submitted or posted on its website to the DBM, House of Representatives, Senate of the Philippines, House Committee on Appropriations, Senate Committee on Finance, and other offices where the submission of reports is required under existing laws, rules and regulations. The date of notice to said agencies shall be considered the date of compliance with this requirement.

7. Appropriations for Activities or Projects. The amounts appropriated herein shall be used specifically for the following activities or projects in the indicated amounts and conditions:

New Appropriations, by Programs/Activities/Projects (Cash-Based)

		Current Operating Expenditures			
		Personnel Services	Maintenance and Other Operating Expenses	Capital Outlays	Total
PROGRAMS					
1000000000000000	General Administration and Support				
100000100001000	General Management and Supervision	P 498,054,000	P 502,977,000	P 215,295,000	P 1,216,326,000
	National Capital Region (NCR)	263,348,000	317,270,000	155,295,000	735,913,000
	Central Office	263,348,000	317,270,000	155,295,000	735,913,000
	Region I - Ilocos	19,276,000	11,715,000		30,991,000
	Regional Office - I	19,276,000	11,715,000		30,991,000
	Cordillera Administrative Region (CAR)	18,413,000	13,388,000		31,801,000
	Regional Office - CAR	18,413,000	13,388,000		31,801,000
	Region II - Cagayan Valley	17,089,000	13,083,000		30,172,000
	Regional Office - II	17,089,000	13,083,000		30,172,000
	Region III - Central Luzon	17,126,000	11,650,000		28,776,000
	Regional Office - III	17,126,000	11,650,000		28,776,000
	Region IVA - CALABARZON	20,617,000	8,789,000		29,406,000
	Regional Office - IVA	20,617,000	8,789,000		29,406,000
	Region IVB - MIMAROPA		7,541,000		7,541,000
	Regional Office - IVB		7,541,000		7,541,000
	Region V - Bicol	16,627,000	13,151,000	12,000,000	41,778,000

	Regional Office - V	16,627,000	13,151,000	12,000,000	41,778,000
	Region VI - Western Visayas	15,302,000	13,732,000		29,034,000
	Regional Office - VI	15,302,000	13,732,000		29,034,000
	Region VII - Central Visayas	13,661,000	13,329,000	12,000,000	38,990,000
	Regional Office - VII	13,661,000	13,329,000	12,000,000	38,990,000
	Region VIII - Eastern Visayas	16,053,000	11,407,000	24,000,000	51,460,000
	Regional Office - VIII	16,053,000	11,407,000	24,000,000	51,460,000
	Region IX - Zamboanga Peninsula	11,665,000	10,529,000		22,194,000
	Regional Office - IX	11,665,000	10,529,000		22,194,000
	Region X - Northern Mindanao	14,308,000	11,217,000		25,525,000
	Regional Office - X	14,308,000	11,217,000		25,525,000
	Region XI - Davao	12,850,000	11,936,000		24,786,000
	Regional Office - XI	12,850,000	11,936,000		24,786,000
	Region XII - SOCCSKSARGEN	13,719,000	11,257,000		24,976,000
	Regional Office - XII	13,719,000	11,257,000		24,976,000
	Region XIII - CARAGA	13,790,000	12,618,000	12,000,000	38,408,000
	Regional Office - XIII	13,790,000	12,618,000	12,000,000	38,408,000
	Autonomous Region in Muslim Mindanao (ARMM)	14,210,000	10,365,000		24,575,000
	Regional Office - ARMM	14,210,000	10,365,000		24,575,000
100000100002000	Administration of Personnel Benefits	4,998,571,000			4,998,571,000
	National Capital Region (NCR)	4,998,571,000			4,998,571,000
	Central Office	4,998,571,000			4,998,571,000
	Sub-total, General Administration and Support	5,496,625,000	502,977,000	215,295,000	6,214,897,000
2000000000000000	Support to Operations				
200000100001000	Legal assistance services	161,558,000	366,000		161,924,000
	National Capital Region (NCR)	48,567,000	230,000		48,797,000
	Central Office	48,567,000	230,000		48,797,000
	Region I - Ilocos	8,992,000	10,000		9,002,000
	Regional Office - I	8,992,000	10,000		9,002,000
	Cordillera Administrative Region (CAR)	8,075,000	10,000		8,085,000

Regional Office - CAR	8,075,000	10,000	8,085,000
Region II - Cagayan Valley	7,482,000	10,000	7,492,000
Regional Office - II	7,482,000	10,000	7,492,000
Region III - Central Luzon	9,493,000	10,000	9,503,000
Regional Office - III	9,493,000	10,000	9,503,000
Region IVA - CALABARZON	8,362,000	5,000	8,367,000
Regional Office - IVA	8,362,000	5,000	8,367,000
Region IVB - MIMAROPA		5,000	5,000
Regional Office - IVB		5,000	5,000
Region V - Bicol	8,394,000	10,000	8,404,000
Regional Office - V	8,394,000	10,000	8,404,000
Region VI - Western Visayas	8,976,000	10,000	8,986,000
Regional Office - VI	8,976,000	10,000	8,986,000
Region VII - Central Visayas	6,336,000	10,000	6,346,000
Regional Office - VII	6,336,000	10,000	6,346,000
Region VIII - Eastern Visayas	9,832,000	10,000	9,842,000
Regional Office - VIII	9,832,000	10,000	9,842,000
Region IX - Zamboanga Peninsula	6,852,000	8,000	6,860,000
Regional Office - IX	6,852,000	8,000	6,860,000
Region X - Northern Mindanao	7,713,000	10,000	7,723,000
Regional Office - X	7,713,000	10,000	7,723,000
Region XI - Davao	6,242,000	10,000	6,252,000
Regional Office - XI	6,242,000	10,000	6,252,000
Region XII - SOCCSKSARGEN	5,002,000	6,000	5,008,000
Regional Office - XII	5,002,000	6,000	5,008,000
Region XIII - CARAGA	6,426,000	6,000	6,432,000
Regional Office - XIII	6,426,000	6,000	6,432,000
Autonomous Region in Muslim Mindanao (ARMM)	4,814,000	6,000	4,820,000
Regional Office - ARMM	4,814,000	6,000	4,820,000

200000100002000	Development, installation and maintenance of in-house financial and other management information systems	53,051,000	9,578,000	62,629,000
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	National Capital Region (NCR)	53,051,000	9,578,000	62,629,000
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	Central Office	53,051,000	9,578,000	62,629,000
200000100003000	Comprehensive training program for commission personnel, including the provision of auditing materials and the dissemination of information including laws, rules, and regulations	26,016,000	2,768,000	28,784,000
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	National Capital Region (NCR)	26,016,000	2,768,000	28,784,000
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	Central Office	26,016,000	2,768,000	28,784,000
200000100004000	Technical assistance rendered to the Commission	177,427,000	345,000	177,772,000
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	Region I - Ilocos	14,809,000	22,000	14,831,000
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	Regional Office - I	14,809,000	22,000	14,831,000
	Cordillera Administrative Region (CAR)	16,982,000	27,000	17,009,000
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	Regional Office - CAR	16,982,000	27,000	17,009,000
	Region II - Cagayan Valley	15,688,000	22,000	15,710,000
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	Regional Office - II	15,688,000	22,000	15,710,000
	Region III - Central Luzon	17,481,000	22,000	17,503,000
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	Regional Office - III	17,481,000	22,000	17,503,000
	Region IVA - CALABARZON	9,102,000	22,000	9,124,000
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	Regional Office - IVA	9,102,000	22,000	9,124,000
	Region IVB - MIMAROPA		22,000	22,000
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	Regional Office - IVB		22,000	22,000
	Region V - Bicol	11,881,000	22,000	11,903,000
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	Regional Office - V	11,881,000	22,000	11,903,000
	Region VI - Western Visayas	11,496,000	22,000	11,518,000
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	Regional Office - VI	11,496,000	22,000	11,518,000
	Region VII - Central Visayas	11,066,000	22,000	11,088,000
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	Regional Office - VII	11,066,000	22,000	11,088,000
	Region VIII - Eastern Visayas	13,402,000	22,000	13,424,000
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	Regional Office - VIII	13,402,000	22,000	13,424,000

Region IX - Zamboanga Peninsula	11,670,000	22,000	11,692,000
Regional Office - IX	11,670,000	22,000	11,692,000
Region X - Northern Mindanao	12,147,000	22,000	12,169,000
Regional Office - X	12,147,000	22,000	12,169,000
Region XI - Davao	11,835,000	22,000	11,857,000
Regional Office - XI	11,835,000	22,000	11,857,000
Region XII - SOCCSKSARGEN	4,735,000	22,000	4,757,000
Regional Office - XII	4,735,000	22,000	4,757,000
Region XIII - CARAGA	8,448,000	22,000	8,470,000
Regional Office - XIII	8,448,000	22,000	8,470,000
Autonomous Region in Muslim Mindanao (ARMM)	6,685,000	10,000	6,695,000
Regional Office - ARMM	6,685,000	10,000	6,695,000

Projects

Locally-Funded Project(s)

200000200001000 Construction of Provincial Satellite
Auditing Offices (PSAOs)

Region V - Bicol

Regional Office - V

Region VII - Central Visayas

Regional Office - VII

Region VIII - Eastern Visayas

Regional Office - VIII

Region XIII - CARAGA

Regional Office - XIII

Sub-total, Support to Operations	418,052,000	13,057,000	431,109,000
3000000000000000 Operations			
3100000000000000 Public accountability upheld and efficiency, economy and effectiveness of government programs improved	5,738,973,000	78,560,000	5,817,533,000
3101000000000000 GOVERNMENT AUDITING PROGRAM	5,584,400,000	75,711,000	5,660,111,000
3101010000000000 NATIONAL GOVERNMENT AUDITING SUB-PROGRAM	759,831,000	24,015,000	783,846,000

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	683,587,000	22,342,000	705,929,000
	National Capital Region (NCR)	683,587,000	2,695,000	686,282,000
	Central Office	683,587,000	2,695,000	686,282,000
	Region I - Ilocos		1,132,000	1,132,000
	Regional Office - I		1,132,000	1,132,000
	Cordillera Administrative Region (CAR)		1,239,000	1,239,000
	Regional Office - CAR		1,239,000	1,239,000
	Region II - Cagayan Valley		1,458,000	1,458,000
	Regional Office - II		1,458,000	1,458,000
	Region III - Central Luzon		1,234,000	1,234,000
	Regional Office - III		1,234,000	1,234,000
	Region IVA - CALABARZON		1,269,000	1,269,000
	Regional Office - IVA		1,269,000	1,269,000
	Region IVB - MIMAROPA		1,238,000	1,238,000
	Regional Office - IVB		1,238,000	1,238,000
	Region V - Bicol		1,367,000	1,367,000
	Regional Office - V		1,367,000	1,367,000
	Region VI - Western Visayas		1,169,000	1,169,000
	Regional Office - VI		1,169,000	1,169,000
	Region VII - Central Visayas		1,269,000	1,269,000
	Regional Office - VII		1,269,000	1,269,000
	Region VIII - Eastern Visayas		1,333,000	1,333,000
	Regional Office - VIII		1,333,000	1,333,000
	Region IX - Zamboanga Peninsula		959,000	959,000
	Regional Office - IX		959,000	959,000
	Region X - Northern Mindanao		1,527,000	1,527,000
	Regional Office - X		1,527,000	1,527,000

	Region XI - Davao	1,532,000	1,532,000	1,532,000
	Regional Office - XI	1,532,000	1,532,000	1,532,000
	Region XII - SOCCSKSARGEN	969,000	969,000	969,000
	Regional Office - XII	969,000	969,000	969,000
	Region XIII - CARAGA	1,153,000	1,153,000	1,153,000
	Regional Office - XIII	1,153,000	1,153,000	1,153,000
	Autonomous Region in Muslim Mindanao (ARMM)	799,000	799,000	799,000
	Regional Office - ARMM	799,000	799,000	799,000
310101100002000	Formulation and development of operating standards and administrative techniques for the implementation of accounting and auditing rules and regulations in national offices/agencies	76,244,000	1,673,000	77,917,000
	National Capital Region (NCR)	76,244,000	1,673,000	77,917,000
	Central Office	76,244,000	1,673,000	77,917,000
310102000000000	CORPORATE GOVERNMENT AUDITING SUB-PROGRAM	568,067,000	26,088,000	594,155,000
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	507,423,000	24,185,000	531,608,000
	National Capital Region (NCR)	507,423,000	4,012,000	511,435,000
	Central Office	507,423,000	4,012,000	511,435,000
	Region I - Ilocos	1,573,000	1,573,000	1,573,000
	Regional Office - I	1,573,000	1,573,000	1,573,000
	Cordillera Administrative Region (CAR)	1,193,000	1,193,000	1,193,000
	Regional Office - CAR	1,193,000	1,193,000	1,193,000
	Region II - Cagayan Valley	1,686,000	1,686,000	1,686,000
	Regional Office - II	1,686,000	1,686,000	1,686,000
	Region III - Central Luzon	1,220,000	1,220,000	1,220,000
	Regional Office - III	1,220,000	1,220,000	1,220,000
	Region IVA - CALABARZON	971,000	971,000	971,000
	Regional Office - IVA	971,000	971,000	971,000

	Region IVB - MIMAROPA	1,102,000	1,102,000
	Regional Office - IVB	1,102,000	1,102,000
	Region V - Bicol	1,605,000	1,605,000
	Regional Office - V	1,605,000	1,605,000
	Region VI - Western Visayas	1,531,000	1,531,000
	Regional Office - VI	1,531,000	1,531,000
	Region VII - Central Visayas	1,192,000	1,192,000
	Regional Office - VII	1,192,000	1,192,000
	Region VIII - Eastern Visayas	1,009,000	1,009,000
	Regional Office - VIII	1,009,000	1,009,000
	Region IX - Zamboanga Peninsula	1,383,000	1,383,000
	Regional Office - IX	1,383,000	1,383,000
	Region X - Northern Mindanao	1,241,000	1,241,000
	Regional Office - X	1,241,000	1,241,000
	Region XI - Davao	1,550,000	1,550,000
	Regional Office - XI	1,550,000	1,550,000
	Region XII - SOCCSKSARGEN	1,057,000	1,057,000
	Regional Office - XII	1,057,000	1,057,000
	Region XIII - CARAGA	1,132,000	1,132,000
	Regional Office - XIII	1,132,000	1,132,000
	Autonomous Region in Muslim Mindanao (ARMM)	728,000	728,000
	Regional Office - ARMM	728,000	728,000
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	60,644,000	62,547,000
	National Capital Region (NCR)	60,644,000	62,547,000
	Central Office	60,644,000	62,547,000
310103000000000	LOCAL GOVERNMENT AUDITING SUB-PROGRAM	4,028,322,000	4,040,992,000
310103100001000	Audit of accounts and transactions of local government units; custody and preservation of vouchers and other supporting documents	3,990,721,000	4,002,308,000

National Capital Region (NCR)	345,801,000	3,362,000	349,163,000
Central Office	345,801,000	3,362,000	349,163,000
Region I - Ilocos	326,572,000	517,000	327,089,000
Regional Office - I	326,572,000	517,000	327,089,000
Cordillera Administrative Region (CAR)	294,384,000	612,000	294,996,000
Regional Office - CAR	294,384,000	612,000	294,996,000
Region II - Cagayan Valley	297,233,000	545,000	297,778,000
Regional Office - II	297,233,000	545,000	297,778,000
Region III - Central Luzon	415,425,000	417,000	415,842,000
Regional Office - III	415,425,000	417,000	415,842,000
Region IVA - CALABARZON	134,411,000	415,000	134,826,000
Regional Office - IVA	134,411,000	415,000	134,826,000
Region IVB - MIMAROPA		524,000	524,000
Regional Office - IVB		524,000	524,000
Region V - Bicol	272,725,000	432,000	273,157,000
Regional Office - V	272,725,000	432,000	273,157,000
Region VI - Western Visayas	239,507,000	539,000	240,046,000
Regional Office - VI	239,507,000	539,000	240,046,000
Region VII - Central Visayas	170,761,000	629,000	171,390,000
Regional Office - VII	170,761,000	629,000	171,390,000
Region VIII - Eastern Visayas	292,683,000	544,000	293,227,000
Regional Office - VIII	292,683,000	544,000	293,227,000
Region IX - Zamboanga Peninsula	238,609,000	523,000	239,132,000
Regional Office - IX	238,609,000	523,000	239,132,000
Region X - Northern Mindanao	252,122,000	422,000	252,544,000
Regional Office - X	252,122,000	422,000	252,544,000
Region XI - Davao	209,250,000	612,000	209,862,000
Regional Office - XI	209,250,000	612,000	209,862,000
Region XII - SOCCSKSARGEN	150,931,000	530,000	151,461,000
Regional Office - XII	150,931,000	530,000	151,461,000

	Region XIII - CARAGA	189,708,000	603,000	190,311,000
	Regional Office - XIII	189,708,000	603,000	190,311,000
	Autonomous Region in Muslim Mindanao (ARMM)	160,599,000	361,000	160,960,000
	Regional Office - ARMM	160,599,000	361,000	160,960,000
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	37,601,000	1,083,000	38,684,000
	National Capital Region (NCR)	37,601,000	1,083,000	38,684,000
	Central Office	37,601,000	1,083,000	38,684,000
310104000000000	SPECIAL AUDIT SUB-PROGRAM	133,064,000	9,806,000	142,870,000
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	133,064,000	9,806,000	142,870,000
	National Capital Region (NCR)	133,064,000	9,806,000	142,870,000
	Central Office	133,064,000	9,806,000	142,870,000
310105000000000	TECHNICAL SERVICES AND SYSTEMS AUDIT SUB-PROGRAM	95,116,000	3,132,000	98,248,000
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	95,116,000	3,092,000	98,208,000
	National Capital Region (NCR)	95,116,000	3,092,000	98,208,000
	Central Office	95,116,000	3,092,000	98,208,000
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
31020000000000	GOVERNMENT ACCOUNTANCY PROGRAM	52,311,000	868,000		53,179,000
310200100001000	Preparation of annual and other financial reports as may be required of the Commission	45,425,000	394,000		45,819,000
	National Capital Region (NCR)	45,425,000	394,000		45,819,000
	Central Office	45,425,000	394,000		45,819,000
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	6,886,000	316,000		7,202,000
	National Capital Region (NCR)	6,886,000	316,000		7,202,000
	Central Office	6,886,000	316,000		7,202,000
310300000000000	GOVERNMENT FINANCIAL ADJUDICATION PROGRAM	102,262,000	1,981,000		104,243,000
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	102,262,000	1,981,000		104,243,000
	National Capital Region (NCR)	102,262,000	1,981,000		104,243,000
	Central Office	102,262,000	1,981,000		104,243,000
Sub-total, Operations		5,738,973,000	78,560,000		5,817,533,000
TOTAL NEW APPROPRIATIONS	P	11,653,650,000	P 594,594,000	P 215,295,000	P 12,463,539,000

New Appropriations, by Object of Expenditures

(In Thousand Pesos)

Current Operating Expenditures

Personnel Services

Civilian Personnel

Permanent Positions

Basic Salary

5,188,081

Total Permanent Positions

5,188,081

Other Compensation Common to All

Personnel Economic Relief Allowance

199,680

Representation Allowance

94,465

Transportation Allowance

94,225

Clothing and Uniform Allowance

49,920

Mid-Year Bonus - Civilian

432,337

Year End Bonus

432,337

Cash Gift

41,600

Productivity Enhancement Incentive

41,600

Step Increment

12,974

Total Other Compensation Common to All

1,399,138

Other Compensation for Specific Groups

Lump-sum for filling of Positions - Civilian

4,629,840

Total Other Compensation for Specific Groups

4,629,840

Other Benefits

PAG-IBIG Contributions

9,983

PhilHealth Contributions

47,894

Employees Compensation Insurance Premiums

9,983

Retirement Gratuity

16,874

Terminal Leave

302,018

Total Other Benefits

386,752

Other Personnel Benefits

Pension, Civilian Personnel

49,839

Total Other Personnel Benefits

49,839

Total Personnel Services

11,653,650

Maintenance and Other Operating Expenses

Travelling Expenses

136,054

Training and Scholarship Expenses

20,742

Supplies and Materials Expenses

92,571

Utility Expenses

79,352

Communication Expenses

81,448

Confidential, Intelligence and Extraordinary Expenses

Confidential Expenses

10,000

Extraordinary and Miscellaneous Expenses

7,622

General Services

97,629

Repairs and Maintenance

35,705

Taxes, Insurance Premiums and Other Fees

7,701

Other Maintenance and Operating Expenses

Advertising Expenses

874

Printing and Publication Expenses

171

Representation Expenses

20,246

Rent/Lease Expenses

2,519

Membership Dues and Contributions to Organizations

248

Subscription Expenses

1,712

Total Maintenance and Other Operating Expenses	594,594

TOTAL CURRENT OPERATING EXPENDITURES	12,248,244

Capital Outlays	
Property, Plant and Equipment Outlay	
Land Improvements Outlay	20,000
Buildings and Other Structures	60,000
Machinery and Equipment Outlay	122,295
Transportation Equipment Outlay	13,000
Total Capital Outlays	215,295

TOTAL NEW APPROPRIATIONS	12,463,539
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GENERAL SUMMARY
 COMMISSION ON AUDIT

Current Operating Expenditures				
Personnel Services	Maintenance and Other Operating Expenses	Capital Outlays	Total	
A. COMMISSION ON AUDIT	P 11,653,650,000	P 594,594,000	P 215,295,000	P 12,463,539,000
TOTAL NEW APPROPRIATIONS, COMMISSION ON AUDIT	P 11,653,650,000	P 594,594,000	P 215,295,000	P 12,463,539,000