

## XXXII. COMMISSION ON AUDIT

For general administration and support, support to operations, and operations, as indicated hereunder.....P12,463,539,000  
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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
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## PROGRAMS

General Administration and Support	P 5,496,625,000	P 502,977,000	P 215,295,000	P 6,214,897,000
Support to Operations	418,052,000	13,057,000		431,109,000
Operations	5,738,973,000	78,560,000		5,817,533,000
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
TOTAL NEW APPROPRIATIONS	P11,653,650,000	P 594,594,000	P 215,295,000	P12,463,539,000

## 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 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

PROGRAMS	Current Operating Expenditures			
	Personnel Services	Maintenance and Other Operating Expenses	Capital Outlays	Total
General Administration and Support	P 5,496,625,000	P 502,977,000	P 215,295,000	P 6,214,897,000
General Management and Supervision	498,054,000	502,977,000	215,295,000	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
Regional Office - V	16,627,000	13,151,000	12,000,000
Region VI - Western Visayas	15,302,000	13,732,000	
Regional Office - VI	15,302,000	13,732,000	
Region VII - Central Visayas	13,661,000	13,329,000	12,000,000
Regional Office - VII	13,661,000	13,329,000	12,000,000
Region VIII - Eastern Visayas	16,053,000	11,407,000	24,000,000
Regional Office - VIII	16,053,000	11,407,000	24,000,000
Region IX - Zamboanga Peninsula	11,665,000	10,529,000	
Regional Office - IX	11,665,000	10,529,000	
Region X - Northern Mindanao	14,308,000	11,217,000	
Regional Office - X	14,308,000	11,217,000	
Region XI - Davao	12,850,000	11,936,000	
Regional Office - XI	12,850,000	11,936,000	
Region XII - SOCCSKSARGEN	13,719,000	11,257,000	
Regional Office - XII	13,719,000	11,257,000	
Region XIII - CARAGA	13,790,000	12,618,000	12,000,000
Regional Office - XIII	13,790,000	12,618,000	12,000,000
Autonomous Region in Muslim Mindanao (ARMM)	14,210,000	10,365,000	
Regional Office - ARMM	14,210,000	10,365,000	
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
Support to Operations	418,052,000	13,057,000	431,109,000
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
Development, installation and maintenance of in-house financial and other management information systems	53,051,000	9,578,000	62,629,000
National Capital Region (NCR)	53,051,000	9,578,000	62,629,000
Central Office	53,051,000	9,578,000	62,629,000
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
National Capital Region (NCR)	26,016,000	2,768,000	28,784,000
Central Office	26,016,000	2,768,000	28,784,000
Technical assistance rendered to the Commission	177,427,000	345,000	177,772,000
Region I - Ilocos	14,809,000	22,000	14,831,000
Regional Office - I	14,809,000	22,000	14,831,000
Cordillera Administrative Region (CAR)	16,982,000	27,000	17,009,000
Regional Office - CAR	16,982,000	27,000	17,009,000
Region II - Cagayan Valley	15,688,000	22,000	15,710,000
Regional Office - II	15,688,000	22,000	15,710,000
Region III - Central Luzon	17,481,000	22,000	17,503,000
Regional Office - III	17,481,000	22,000	17,503,000
Region IVA - CALABARZON	9,102,000	22,000	9,124,000
Regional Office - IVA	9,102,000	22,000	9,124,000
Region IVB - MIMAROPA		22,000	22,000
Regional Office - IVB		22,000	22,000
Region V - Bicol	11,881,000	22,000	11,903,000
Regional Office - V	11,881,000	22,000	11,903,000
Region VI - Western Visayas	11,496,000	22,000	11,518,000
Regional Office - VI	11,496,000	22,000	11,518,000

Region VII - Central Visayas	11,066,000	22,000	11,088,000
Regional Office - VII	11,066,000	22,000	11,088,000
Region VIII - Eastern Visayas	13,402,000	22,000	13,424,000
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
Sub-total, Support to Operations	418,052,000	13,057,000	431,109,000
Operations	5,738,973,000	78,560,000	5,817,533,000
Public accountability upheld and efficiency, economy and effectiveness of government programs improved	5,738,973,000	78,560,000	5,817,533,000
GOVERNMENT AUDITING PROGRAM	5,584,400,000	75,711,000	5,660,111,000
NATIONAL GOVERNMENT AUDITING SUB-PROGRAM	759,831,000	24,015,000	783,846,000
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	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
Regional Office - XI	1,532,000	1,532,000
Region XII - SOCCSKSARGEN	969,000	969,000
Regional Office - XII	969,000	969,000
Region XIII - CARAGA	1,153,000	1,153,000
Regional Office - XIII	1,153,000	1,153,000
Autonomous Region in Muslim Mindanao (ARMM)	799,000	799,000
Regional Office - ARMM	799,000	799,000

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
CORPORATE GOVERNMENT AUDITING SUB-PROGRAM	568,067,000	26,088,000	594,155,000
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	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
Regional Office - I		1,573,000	1,573,000
Cordillera Administrative Region (CAR)		1,193,000	1,193,000
Regional Office - CAR		1,193,000	1,193,000
Region II - Cagayan Valley		1,686,000	1,686,000
Regional Office - II		1,686,000	1,686,000
Region III - Central Luzon		1,220,000	1,220,000
Regional Office - III		1,220,000	1,220,000
Region IVA - CALABARZON		971,000	971,000
Regional Office - IVA		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
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	1,903,000
National Capital Region (NCR)	60,644,000	1,903,000
Central Office	60,644,000	1,903,000
LOCAL GOVERNMENT AUDITING SUB-PROGRAM	4,028,322,000	12,670,000
Audit of accounts and transactions of local government units, custody and preservation of vouchers and other supporting documents	3,990,721,000	11,587,000
National Capital Region (NCR)	345,801,000	3,362,000
Central Office	345,801,000	3,362,000
Region I - Ilocos	326,572,000	517,000
Regional Office - I	326,572,000	517,000
Cordillera Administrative Region (CAR)	294,384,000	612,000
Regional Office - CAR	294,384,000	612,000

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

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
SPECIAL AUDIT SUB-PROGRAM	133,064,000	9,806,000	142,870,000
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	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
TECHNICAL SERVICES AND SYSTEMS AUDIT SUB-PROGRAM	95,116,000	3,132,000	98,248,000
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	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
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	52,311,000	868,000	53,179,000
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
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	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
GOVERNMENT FINANCIAL ADJUDICATION PROGRAM	102,262,000	1,981,000	104,243,000
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	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 Programs and Activities	11,653,650,000	594,594,000	12,248,244,000
TOTAL NEW APPROPRIATIONS	P11,653,650,000 P	594,594,000 P	215,295,000 P12,463,539,000

New Appropriations, by Object of Expenditures

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(In Thousand Pesos)

## Current Operating Expenditures

## Personnel Services

## Civilian Personnel

## Permanent Positions

Basic Salary	5,188,081
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Total Permanent Positions	5,188,081
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## 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
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## Other Compensation for Specific Groups

Lump-sum for filling of Positions - Civilian	4,629,840
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Total Other Compensation for Specific Groups	4,629,840
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## 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
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## Other Personnel Benefits

Pension, Civilian Personnel	49,839
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Total Other Personnel Benefits	49,839
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Total Personnel Services	11,653,650
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## 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 Improvement 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

**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>
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**A. COMMISSION ON AUDIT**

P11,653,650,000 P	594,594,000 P	215,295,000	P12,463,539,000
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**TOTAL NEW APPROPRIATIONS, COMMISSION ON AUDIT**

P11,653,650,000 P	594,594,000 P	215,295,000	P12,463,539,000
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