

**XXXIII. COMMISSION ON AUDIT**

For general administration and support, support to operations, and operations, as indicated hereunder . . . . . P 13,318,049,000

**New Appropriations, by Programs/Projects**

	<u>Current Operating Expenditures</u>			
	<u>Personnel Services</u>	<u>Maintenance and Other Operating Expenses</u>	<u>Capital Outlays</u>	<u>Total</u>
<b>A. REGULAR PROGRAMS</b>				
General Administration and Support	P 5,661,469,000	P 541,608,000	P 702,771,000	P 6,905,848,000
Support to Operations	268,564,000	14,931,000		283,495,000
Operations	<u>6,042,078,000</u>	<u>86,628,000</u>		<u>6,128,706,000</u>
GOVERNMENT AUDITING PROGRAM	5,815,785,000	83,556,000		5,899,341,000
GOVERNMENT ACCOUNTANCY PROGRAM	64,545,000	908,000		65,453,000
GOVERNMENT FINANCIAL ADJUDICATION PROGRAM	<u>161,748,000</u>	<u>2,164,000</u>		<u>163,912,000</u>
<b>TOTAL NEW APPROPRIATIONS</b>	<u>P 11,972,111,000</u>	<u>P 643,167,000</u>	<u>P 702,771,000</u>	<u>P 13,318,049,000</u>

**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 the 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 Local Government Units (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 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 Government-Owned or Controlled Corporations (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) 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

	<u>Current Operating Expenditures</u>			
	<u>Personnel Services</u>	<u>Maintenance and Other Operating Expenses</u>	<u>Capital Outlays</u>	<u>Total</u>
<b>REGULAR PROGRAMS</b>				
General Administration and Support				
General Management and Supervision	P 652,939,000	P 541,608,000	P 702,771,000	P 1,897,318,000
National Capital Region (NCR)	<u>386,284,000</u>	<u>369,801,000</u>	<u>622,056,000</u>	<u>1,378,141,000</u>
Central Office	386,284,000	369,801,000	622,056,000	1,378,141,000
Region I - Ilocos	<u>17,688,000</u>	<u>10,826,000</u>	<u>2,600,000</u>	<u>31,114,000</u>
Regional Office - I	17,688,000	10,826,000	2,600,000	31,114,000
Cordillera Administrative Region (CAR)	<u>21,260,000</u>	<u>12,502,000</u>		<u>33,762,000</u>
Regional Office - CAR	21,260,000	12,502,000		33,762,000
Region II - Cagayan Valley	<u>17,622,000</u>	<u>12,252,000</u>		<u>29,874,000</u>
Regional Office - II	17,622,000	12,252,000		29,874,000
Region III - Central Luzon	<u>18,255,000</u>	<u>10,757,000</u>		<u>29,012,000</u>
Regional Office - III	18,255,000	10,757,000		29,012,000
Region IVA - CALABARZON	<u>15,115,000</u>	<u>7,921,000</u>	<u>2,600,000</u>	<u>25,636,000</u>
Regional Office - IVA	15,115,000	7,921,000	2,600,000	25,636,000
Region IVB - MIMAROPA	<u>14,109,000</u>	<u>6,655,000</u>		<u>20,764,000</u>
Regional Office - IVB	14,109,000	6,655,000		20,764,000
Region V - Bicol	<u>19,357,000</u>	<u>12,315,000</u>		<u>31,672,000</u>
Regional Office - V	19,357,000	12,315,000		31,672,000

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Region VI - Western Visayas	<u>13,393,000</u>	<u>12,848,000</u>		<u>26,241,000</u>
Regional Office - VI	13,393,000	12,848,000		26,241,000
Region VII - Central Visayas	<u>13,612,000</u>	<u>12,442,000</u>		<u>26,054,000</u>
Regional Office - VII	13,612,000	12,442,000		26,054,000
Region VIII - Eastern Visayas	<u>18,948,000</u>	<u>10,498,000</u>		<u>29,446,000</u>
Regional Office - VIII	18,948,000	10,498,000		29,446,000
Region IX - Zamboanga Peninsula	<u>19,484,000</u>	<u>9,656,000</u>		<u>29,140,000</u>
Regional Office - IX	19,484,000	9,656,000		29,140,000
Region X - Northern Mindanao	<u>14,999,000</u>	<u>10,356,000</u>	<u>67,715,000</u>	<u>93,070,000</u>
Regional Office - X	14,999,000	10,356,000	67,715,000	93,070,000
Region XI - Davao	<u>18,898,000</u>	<u>11,109,000</u>	<u>2,600,000</u>	<u>32,607,000</u>
Regional Office - XI	18,898,000	11,109,000	2,600,000	32,607,000
Region XII - SOCCSKSARGEN	<u>14,525,000</u>	<u>10,371,000</u>	<u>2,600,000</u>	<u>27,496,000</u>
Regional Office - XII	14,525,000	10,371,000	2,600,000	27,496,000
Region XIII - Caraga	<u>16,636,000</u>	<u>11,785,000</u>	<u>2,600,000</u>	<u>31,021,000</u>
Regional Office - XIII	16,636,000	11,785,000	2,600,000	31,021,000
Bangsamoro Autonomous Region in Muslim Mindanao (BARMM)	<u>12,754,000</u>	<u>9,514,000</u>		<u>22,268,000</u>
Regional Office - BARMM	12,754,000	9,514,000		22,268,000
Administration of Personnel Benefits	<u>5,008,530,000</u>			<u>5,008,530,000</u>
National Capital Region (NCR)	<u>5,008,530,000</u>			<u>5,008,530,000</u>
Central Office	5,008,530,000			5,008,530,000
Sub-total, General Administration and Support	<u>5,661,469,000</u>	<u>541,608,000</u>	<u>702,771,000</u>	<u>6,905,848,000</u>
Support to Operations				
Legal assistance services	<u>134,801,000</u>	<u>397,000</u>		<u>135,198,000</u>
National Capital Region (NCR)	<u>16,723,000</u>	<u>255,000</u>		<u>16,978,000</u>
Central Office	16,723,000	255,000		16,978,000
Region I - Ilocos	<u>8,515,000</u>	<u>10,000</u>		<u>8,525,000</u>
Regional Office - I	8,515,000	10,000		8,525,000
Cordillera Administrative Region (CAR)	<u>8,508,000</u>	<u>10,000</u>		<u>8,518,000</u>
Regional Office - CAR	8,508,000	10,000		8,518,000

Region II - Cagayan Valley	<u>8,703,000</u>	<u>10,000</u>	<u>8,713,000</u>
Regional Office - II	8,703,000	10,000	8,713,000
Region III - Central Luzon	<u>7,317,000</u>	<u>10,000</u>	<u>7,327,000</u>
Regional Office - III	7,317,000	10,000	7,327,000
Region IVA - CALABARZON	<u>6,561,000</u>	<u>6,000</u>	<u>6,567,000</u>
Regional Office - IVA	6,561,000	6,000	6,567,000
Region IVB - MIMAROPA	<u>6,070,000</u>	<u>6,000</u>	<u>6,076,000</u>
Regional Office - IVB	6,070,000	6,000	6,076,000
Region V - Bicol	<u>12,077,000</u>	<u>10,000</u>	<u>12,087,000</u>
Regional Office - V	12,077,000	10,000	12,087,000
Region VI - Western Visayas	<u>8,627,000</u>	<u>10,000</u>	<u>8,637,000</u>
Regional Office - VI	8,627,000	10,000	8,637,000
Region VII - Central Visayas	<u>6,680,000</u>	<u>10,000</u>	<u>6,690,000</u>
Regional Office - VII	6,680,000	10,000	6,690,000
Region VIII - Eastern Visayas	<u>12,143,000</u>	<u>10,000</u>	<u>12,153,000</u>
Regional Office - VIII	12,143,000	10,000	12,153,000
Region IX - Zamboanga Peninsula	<u>9,064,000</u>	<u>9,000</u>	<u>9,073,000</u>
Regional Office - IX	9,064,000	9,000	9,073,000
Region X - Northern Mindanao	<u>5,413,000</u>	<u>10,000</u>	<u>5,423,000</u>
Regional Office - X	5,413,000	10,000	5,423,000
Region XI - Davao	<u>6,271,000</u>	<u>10,000</u>	<u>6,281,000</u>
Regional Office - XI	6,271,000	10,000	6,281,000
Region XII - SOCCSKSARGEN	<u>3,349,000</u>	<u>7,000</u>	<u>3,356,000</u>
Regional Office - XII	3,349,000	7,000	3,356,000
Region XIII - Caraga	<u>3,923,000</u>	<u>7,000</u>	<u>3,930,000</u>
Regional Office - XIII	3,923,000	7,000	3,930,000
Bangsamoro Autonomous Region in Muslim Mindanao (BARMM)	<u>4,857,000</u>	<u>7,000</u>	<u>4,864,000</u>
Regional Office - BARMM	4,857,000	7,000	4,864,000

Development, installation and maintenance of in-house financial and other management information systems	<u>71,422,000</u>	<u>11,044,000</u>	<u>82,466,000</u>
National Capital Region (NCR)	<u>71,422,000</u>	<u>11,044,000</u>	<u>82,466,000</u>
Central Office	71,422,000	11,044,000	82,466,000
Comprehensive training program for commission personnel, including the provision of auditing materials and the dissemination of information including laws, rules, and regulations	<u>54,896,000</u>	<u>3,091,000</u>	<u>57,987,000</u>
National Capital Region (NCR)	<u>54,896,000</u>	<u>3,091,000</u>	<u>57,987,000</u>
Central Office	54,896,000	3,091,000	57,987,000
Technical assistance rendered to the Commission	<u>7,445,000</u>	<u>399,000</u>	<u>7,844,000</u>
Region I - Ilocos	<u>428,000</u>	<u>26,000</u>	<u>454,000</u>
Regional Office - I	428,000	26,000	454,000
Cordillera Administrative Region (CAR)	<u>428,000</u>	<u>30,000</u>	<u>458,000</u>
Regional Office - CAR	428,000	30,000	458,000
Region II - Cagayan Valley	<u>428,000</u>	<u>26,000</u>	<u>454,000</u>
Regional Office - II	428,000	26,000	454,000
Region III - Central Luzon	<u>428,000</u>	<u>26,000</u>	<u>454,000</u>
Regional Office - III	428,000	26,000	454,000
Region IVA - CALABARZON	<u>428,000</u>	<u>26,000</u>	<u>454,000</u>
Regional Office - IVA	428,000	26,000	454,000
Region IVB - MIMAROPA	<u>722,000</u>	<u>26,000</u>	<u>748,000</u>
Regional Office - IVB	722,000	26,000	748,000
Region V - Bicol	<u>428,000</u>	<u>26,000</u>	<u>454,000</u>
Regional Office - V	428,000	26,000	454,000
Region VI - Western Visayas	<u>431,000</u>	<u>26,000</u>	<u>457,000</u>
Regional Office - VI	431,000	26,000	457,000
Region VII - Central Visayas	<u>431,000</u>	<u>26,000</u>	<u>457,000</u>
Regional Office - VII	431,000	26,000	457,000

Region VIII - Eastern Visayas	<u>722,000</u>	<u>26,000</u>	<u>748,000</u>
Regional Office - VIII	722,000	26,000	748,000
Region IX - Zamboanga Peninsula	<u>428,000</u>	<u>25,000</u>	<u>453,000</u>
Regional Office - IX	428,000	25,000	453,000
Region X - Northern Mindanao	<u>428,000</u>	<u>25,000</u>	<u>453,000</u>
Regional Office - X	428,000	25,000	453,000
Region XI - Davao	<u>431,000</u>	<u>25,000</u>	<u>456,000</u>
Regional Office - XI	431,000	25,000	456,000
Region XII - SOCCSKSARGEN	<u>428,000</u>	<u>24,000</u>	<u>452,000</u>
Regional Office - XII	428,000	24,000	452,000
Region XIII - Caraga	<u>428,000</u>	<u>24,000</u>	<u>452,000</u>
Regional Office - XIII	428,000	24,000	452,000
Bangsamoro Autonomous Region in Muslim Mindanao (BARMM)	<u>428,000</u>	<u>12,000</u>	<u>440,000</u>
Regional Office - BARMM	428,000	12,000	440,000
Sub-total, Support to Operations	<u>268,564,000</u>	<u>14,931,000</u>	<u>283,495,000</u>
Operations			
<b>GOVERNMENT AUDITING PROGRAM</b>	<u>5,815,785,000</u>	<u>83,556,000</u>	<u>5,899,341,000</u>
<b>NATIONAL GOVERNMENT AUDITING SUB-PROGRAM</b>	<u>1,748,173,000</u>	<u>26,619,000</u>	<u>1,774,792,000</u>
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	<u>1,629,876,000</u>	<u>24,778,000</u>	<u>1,654,654,000</u>
National Capital Region (NCR)	<u>1,629,876,000</u>	<u>4,955,000</u>	<u>1,634,831,000</u>
Central Office	1,629,876,000	4,955,000	1,634,831,000
Region I - Ilocos		<u>1,143,000</u>	<u>1,143,000</u>
Regional Office - I		1,143,000	1,143,000
Cordillera Administrative Region (CAR)		<u>1,250,000</u>	<u>1,250,000</u>
Regional Office - CAR		1,250,000	1,250,000

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Region II - Cagayan Valley	<u>1,469,000</u>	<u>1,469,000</u>
Regional Office - II	1,469,000	1,469,000
Region III - Central Luzon	<u>1,245,000</u>	<u>1,245,000</u>
Regional Office - III	1,245,000	1,245,000
Region IVA - CALABARZON	<u>1,280,000</u>	<u>1,280,000</u>
Regional Office - IVA	1,280,000	1,280,000
Region IVB - MIMAROPA	<u>1,249,000</u>	<u>1,249,000</u>
Regional Office - IVB	1,249,000	1,249,000
Region V - Bicol	<u>1,378,000</u>	<u>1,378,000</u>
Regional Office - V	1,378,000	1,378,000
Region VI - Western Visayas	<u>1,180,000</u>	<u>1,180,000</u>
Regional Office - VI	1,180,000	1,180,000
Region VII - Central Visayas	<u>1,280,000</u>	<u>1,280,000</u>
Regional Office - VII	1,280,000	1,280,000
Region VIII - Eastern Visayas	<u>1,344,000</u>	<u>1,344,000</u>
Regional Office - VIII	1,344,000	1,344,000
Region IX - Zamboanga Peninsula	<u>970,000</u>	<u>970,000</u>
Regional Office - IX	970,000	970,000
Region X - Northern Mindanao	<u>1,538,000</u>	<u>1,538,000</u>
Regional Office - X	1,538,000	1,538,000
Region XI - Davao	<u>1,543,000</u>	<u>1,543,000</u>
Regional Office - XI	1,543,000	1,543,000
Region XII - SOCCSKSARGEN	<u>980,000</u>	<u>980,000</u>
Regional Office - XII	980,000	980,000
Region XIII - Caraga	<u>1,164,000</u>	<u>1,164,000</u>
Regional Office - XIII	1,164,000	1,164,000
Bangsamoro Autonomous Region in Muslim Mindanao (BARMM)	<u>810,000</u>	<u>810,000</u>
Regional Office - BARMM	810,000	810,000

Formulation and development of operating standards and administrative techniques for the implementation of accounting and auditing rules and regulations in national offices/agencies	<u>118,297,000</u>	<u>1,841,000</u>	<u>120,138,000</u>
National Capital Region (NCR)	<u>118,297,000</u>	<u>1,841,000</u>	<u>120,138,000</u>
Central Office	118,297,000	1,841,000	120,138,000
<b>CORPORATE GOVERNMENT AUDITING SUB-PROGRAM</b>	<u>545,735,000</u>	<u>28,991,000</u>	<u>574,726,000</u>
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	<u>486,023,000</u>	<u>26,892,000</u>	<u>512,915,000</u>
National Capital Region (NCR)	<u>486,023,000</u>	<u>6,223,000</u>	<u>492,246,000</u>
Central Office	486,023,000	6,223,000	492,246,000
Region I - Ilocos		<u>1,604,000</u>	<u>1,604,000</u>
Regional Office - I		1,604,000	1,604,000
Cordillera Administrative Region (CAR)		<u>1,224,000</u>	<u>1,224,000</u>
Regional Office - CAR		1,224,000	1,224,000
Region II - Cagayan Valley		<u>1,717,000</u>	<u>1,717,000</u>
Regional Office - II		1,717,000	1,717,000
Region III - Central Luzon		<u>1,251,000</u>	<u>1,251,000</u>
Regional Office - III		1,251,000	1,251,000
Region IVA - CALABARZON		<u>1,002,000</u>	<u>1,002,000</u>
Regional Office - IVA		1,002,000	1,002,000
Region IVB - MIMAROPA		<u>1,133,000</u>	<u>1,133,000</u>
Regional Office - IVB		1,133,000	1,133,000
Region V - Bicol		<u>1,636,000</u>	<u>1,636,000</u>
Regional Office - V		1,636,000	1,636,000
Region VI - Western Visayas		<u>1,562,000</u>	<u>1,562,000</u>
Regional Office - VI		1,562,000	1,562,000
Region VII - Central Visayas		<u>1,223,000</u>	<u>1,223,000</u>
Regional Office - VII		1,223,000	1,223,000



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Region VIII - Eastern Visayas		<u>1,040,000</u>	<u>1,040,000</u>
Regional Office - VIII		1,040,000	1,040,000
Region IX - Zamboanga Peninsula		<u>1,414,000</u>	<u>1,414,000</u>
Regional Office - IX		1,414,000	1,414,000
Region X - Northern Mindanao		<u>1,272,000</u>	<u>1,272,000</u>
Regional Office - X		1,272,000	1,272,000
Region XI - Davao		<u>1,581,000</u>	<u>1,581,000</u>
Regional Office - XI		1,581,000	1,581,000
Region XII - SOCCSKSARGEN		<u>1,088,000</u>	<u>1,088,000</u>
Regional Office - XII		1,088,000	1,088,000
Region XIII - Caraga		<u>1,163,000</u>	<u>1,163,000</u>
Regional Office - XIII		1,163,000	1,163,000
Bangsamoro Autonomous Region in Muslim Mindanao (BARMM)		<u>759,000</u>	<u>759,000</u>
Regional Office - BARMM		759,000	759,000
Formulation and development of operating standards and administrative techniques for the implementation of accounting and auditing rules and regulations in corporate government offices/agencies	<u>59,712,000</u>	<u>2,099,000</u>	<u>61,811,000</u>
National Capital Region (NCR)	<u>59,712,000</u>	<u>2,099,000</u>	<u>61,811,000</u>
Central Office	59,712,000	2,099,000	61,811,000
<b>LOCAL GOVERNMENT AUDITING SUB-PROGRAM</b>	<u>3,309,928,000</u>	<u>13,852,000</u>	<u>3,323,780,000</u>
Audit of accounts and transactions of local government units, custody and preservation of vouchers and other supporting documents	<u>3,302,956,000</u>	<u>12,692,000</u>	<u>3,315,648,000</u>
National Capital Region (NCR)	<u>131,313,000</u>	<u>5,472,000</u>	<u>136,785,000</u>
Central Office	131,313,000	5,472,000	136,785,000
Region I - Ilocos	<u>321,046,000</u>	<u>450,000</u>	<u>321,496,000</u>
Regional Office - I	321,046,000	450,000	321,496,000
Cordillera Administrative Region (CAR)	<u>2,246,000</u>	<u>545,000</u>	<u>2,791,000</u>
Regional Office - CAR	2,246,000	545,000	2,791,000

Region II - Cagayan Valley		<u>478,000</u>	<u>478,000</u>
Regional Office - II		478,000	478,000
Region III - Central Luzon		<u>350,000</u>	<u>350,000</u>
Regional Office - III		350,000	350,000
Region IVA - CALABARZON	<u>316,548,000</u>	<u>348,000</u>	<u>316,896,000</u>
Regional Office - IVA	316,548,000	348,000	316,896,000
Region IVB - MIMAROPA	<u>192,182,000</u>	<u>457,000</u>	<u>192,639,000</u>
Regional Office - IVB	192,182,000	457,000	192,639,000
Region V - Bicol	<u>314,239,000</u>	<u>365,000</u>	<u>314,604,000</u>
Regional Office - V	314,239,000	365,000	314,604,000
Region VI - Western Visayas	<u>263,985,000</u>	<u>472,000</u>	<u>264,457,000</u>
Regional Office - VI	263,985,000	472,000	264,457,000
Region VII - Central Visayas	<u>206,238,000</u>	<u>562,000</u>	<u>206,800,000</u>
Regional Office - VII	206,238,000	562,000	206,800,000
Region VIII - Eastern Visayas	<u>295,185,000</u>	<u>477,000</u>	<u>295,662,000</u>
Regional Office - VIII	295,185,000	477,000	295,662,000
Region IX - Zamboanga Peninsula	<u>208,828,000</u>	<u>456,000</u>	<u>209,284,000</u>
Regional Office - IX	208,828,000	456,000	209,284,000
Region X - Northern Mindanao	<u>294,633,000</u>	<u>355,000</u>	<u>294,988,000</u>
Regional Office - X	294,633,000	355,000	294,988,000
Region XI - Davao	<u>214,247,000</u>	<u>545,000</u>	<u>214,792,000</u>
Regional Office - XI	214,247,000	545,000	214,792,000
Region XII - SOCCSKSARGEN	<u>185,250,000</u>	<u>463,000</u>	<u>185,713,000</u>
Regional Office - XII	185,250,000	463,000	185,713,000
Region XIII - Caraga	<u>223,635,000</u>	<u>536,000</u>	<u>224,171,000</u>
Regional Office - XIII	223,635,000	536,000	224,171,000
Bangsamoro Autonomous Region in Muslim Mindanao (BARMM)	<u>133,381,000</u>	<u>361,000</u>	<u>133,742,000</u>
Regional Office - BARMM	133,381,000	361,000	133,742,000

Formulation and development of operating standards and administrative techniques for the implementation of accounting and auditing rules and regulations in local government offices/agencies	<u>6,972,000</u>	<u>1,160,000</u>	<u>8,132,000</u>
National Capital Region (NCR)	<u>6,972,000</u>	<u>1,160,000</u>	<u>8,132,000</u>
Central Office	6,972,000	1,160,000	8,132,000
<b>SPECIAL AUDIT SUB-PROGRAM</b>	<u>180,025,000</u>	<u>10,693,000</u>	<u>190,718,000</u>
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	<u>180,025,000</u>	<u>10,693,000</u>	<u>190,718,000</u>
National Capital Region (NCR)	<u>135,553,000</u>	<u>10,693,000</u>	<u>146,246,000</u>
Central Office	135,553,000	10,693,000	146,246,000
Region IVA - CALABARZON	<u>1,688,000</u>		<u>1,688,000</u>
Regional Office - IVA	1,688,000		1,688,000
Region IVB - MIMAROPA	<u>3,909,000</u>		<u>3,909,000</u>
Regional Office - IVB	3,909,000		3,909,000
Region V - Bicol	<u>3,960,000</u>		<u>3,960,000</u>
Regional Office - V	3,960,000		3,960,000
Region VI - Western Visayas	<u>4,341,000</u>		<u>4,341,000</u>
Regional Office - VI	4,341,000		4,341,000
Region VII - Central Visayas	<u>3,527,000</u>		<u>3,527,000</u>
Regional Office - VII	3,527,000		3,527,000
Region VIII - Eastern Visayas	<u>3,922,000</u>		<u>3,922,000</u>
Regional Office - VIII	3,922,000		3,922,000
Region IX - Zamboanga Peninsula	<u>3,923,000</u>		<u>3,923,000</u>
Regional Office - IX	3,923,000		3,923,000
Region X - Northern Mindanao	<u>3,218,000</u>		<u>3,218,000</u>
Regional Office - X	3,218,000		3,218,000

Region XI - Davao	<u>4,210,000</u>		<u>4,210,000</u>
Regional Office - XI	4,210,000		4,210,000
Region XII - SOCCSKSARGEN	<u>3,960,000</u>		<u>3,960,000</u>
Regional Office - XII	3,960,000		3,960,000
Region XIII - Caraga	<u>3,915,000</u>		<u>3,915,000</u>
Regional Office - XIII	3,915,000		3,915,000
Bangsamoro Autonomous Region in Muslim Mindanao (BARMM)	<u>3,899,000</u>		<u>3,899,000</u>
Regional Office - BARMM	3,899,000		3,899,000
<b>TECHNICAL SERVICES AND SYSTEMS AUDIT SUB-PROGRAM</b>	<u>31,924,000</u>	<u>3,401,000</u>	<u>35,325,000</u>
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	<u>14,397,000</u>	<u>3,355,000</u>	<u>17,752,000</u>
National Capital Region (NCR)	<u>14,397,000</u>	<u>3,355,000</u>	<u>17,752,000</u>
Central Office	14,397,000	3,355,000	17,752,000
Information System/Technology Audit conducted on government agencies with computerized environment		<u>23,000</u>	<u>23,000</u>
National Capital Region (NCR)		<u>23,000</u>	<u>23,000</u>
Central Office		23,000	23,000
Consultancy services rendered to government agencies related to the design/development and installation of internal control systems	<u>17,527,000</u>	<u>23,000</u>	<u>17,550,000</u>
National Capital Region (NCR)	<u>17,527,000</u>	<u>23,000</u>	<u>17,550,000</u>
Central Office	17,527,000	23,000	17,550,000
<b>GOVERNMENT ACCOUNTANCY PROGRAM</b>	<u>64,545,000</u>	<u>908,000</u>	<u>65,453,000</u>
Preparation of annual and other financial reports as may be required of the Commission	<u>59,626,000</u>	<u>423,000</u>	<u>60,049,000</u>
National Capital Region (NCR)	<u>59,626,000</u>	<u>423,000</u>	<u>60,049,000</u>
Central Office	59,626,000	423,000	60,049,000
Formulation and development of accounting standards, policies, rules and regulations for implementation in government agencies		<u>134,000</u>	<u>134,000</u>

GENERAL APPROPRIATIONS ACT, FY 2023

National Capital Region (NCR)		<u>134,000</u>	<u>134,000</u>
Central Office		134,000	134,000
Development, installation and maintenance of accounting-related information system for implementation in government agencies		<u>28,000</u>	<u>28,000</u>
National Capital Region (NCR)		<u>28,000</u>	<u>28,000</u>
Central Office		28,000	28,000
Maintenance of the general accounts of the government	<u>4,919,000</u>	<u>323,000</u>	<u>5,242,000</u>
National Capital Region (NCR)	<u>4,919,000</u>	<u>323,000</u>	<u>5,242,000</u>
Central Office	4,919,000	323,000	5,242,000
<b>GOVERNMENT FINANCIAL ADJUDICATION PROGRAM</b>	<u>161,748,000</u>	<u>2,164,000</u>	<u>163,912,000</u>
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	<u>161,748,000</u>	<u>2,164,000</u>	<u>163,912,000</u>
National Capital Region (NCR)	<u>161,748,000</u>	<u>2,164,000</u>	<u>163,912,000</u>
Central Office	<u>161,748,000</u>	<u>2,164,000</u>	<u>163,912,000</u>
Sub-total, Operations	<u>6,042,078,000</u>	<u>86,628,000</u>	<u>6,128,706,000</u>
<b>TOTAL NEW APPROPRIATIONS</b>	<b>P <u>11,972,111,000</u></b>	<b>P <u>643,167,000</u></b>	<b>P <u>13,318,049,000</u></b>

New Appropriations, by Object of Expenditures  
(In Thousand Pesos)

Current Operating Expenditures

Personnel Services

Civilian Personnel

Permanent Positions

Basic Salary

5,376,845

Total Permanent Positions

5,376,845

Other Compensation Common to All

Personnel Economic Relief Allowance

188,688

Representation Allowance

35,886

Transportation Allowance

35,886

Clothing and Uniform Allowance

47,172

Mid-Year Bonus - Civilian	448,070
Year End Bonus	448,070
Cash Gift	39,310
Productivity Enhancement Incentive	39,310
Step Increment	13,444
<b>Total Other Compensation Common to All</b>	<b>1,295,836</b>
<b>Other Compensation for Specific Groups</b>	
Lump-sum for filling of Positions - Civilian	4,865,391
<b>Total Other Compensation for Specific Groups</b>	<b>4,865,391</b>
<b>Other Benefits</b>	
PAG-IBIG Contributions	9,433
PhilHealth Contributions	116,864
Employees Compensation Insurance Premiums	9,433
Loyalty Award - Civilian	5,170
Terminal Leave	242,548
<b>Total Other Benefits</b>	<b>383,448</b>
<b>Other Personnel Benefits</b>	
Pension, Civilian Personnel	50,591
<b>Total Other Personnel Benefits</b>	<b>50,591</b>
<b>Total Personnel Services</b>	<b>11,972,111</b>
<b>Maintenance and Other Operating Expenses</b>	
Travelling Expenses	84,431
Training and Scholarship Expenses	20,544
Supplies and Materials Expenses	75,502
Utility Expenses	93,247
Communication Expenses	61,230
Confidential, Intelligence and Extraordinary Expenses	
Confidential Expenses	10,000
Extraordinary and Miscellaneous Expenses	7,622
General Services	118,978
Repairs and Maintenance	35,888
Taxes, Insurance Premiums and Other Fees	9,453
Other Maintenance and Operating Expenses	
Advertising Expenses	927
Printing and Publication Expenses	171
Representation Expenses	25,146
Rent/Lease Expenses	2,519
Membership Dues and Contributions to Organizations	248
Subscription Expenses	97,261
<b>Total Maintenance and Other Operating Expenses</b>	<b>643,167</b>
<b>Total Current Operating Expenditures</b>	<b>12,615,278</b>

GENERAL APPROPRIATIONS ACT, FY 2023

<b>Capital Outlays</b>	
<b>Property, Plant and Equipment Outlay</b>	
Land Outlay	67,715
Buildings and Other Structures Outlay	443,961
Machinery and Equipment Outlay	143,305
Transportation Equipment Outlay	47,200
Intangible Assets Outlay	590
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<b>Total Capital Outlays</b>	<b>702,771</b>
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<b>TOTAL NEW APPROPRIATIONS</b>	<b>13,318,049</b>
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**GENERAL SUMMARY  
COMMISSION ON AUDIT**

	<u>Current Operating Expenditures</u>			
	<u>Personnel Services</u>	<u>Maintenance and Other Operating Expenses</u>	<u>Capital Outlays</u>	<u>Total</u>
A. COMMISSION ON AUDIT	P 11,972,111,000	P 643,167,000	P 702,771,000	P 13,318,049,000
TOTAL NEW APPROPRIATIONS, COMMISSION ON AUDIT	<u>P 11,972,111,000</u>	<u>P 643,167,000</u>	<u>P 702,771,000</u>	<u>P 13,318,049,000</u>