

**XXXII. COMMISSION ON AUDIT**

For general administration and support, support to operations, and operations, as indicated hereunder . . . . . P 12,571,539,000

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 4,954,440,000	P 849,523,000	P 111,763,000	P 5,915,726,000
Support to Operations	413,908,000	15,426,000		429,334,000
Operations	<u>6,136,981,000</u>	<u>89,498,000</u>		<u>6,226,479,000</u>
<b>GOVERNMENT AUDITING PROGRAM</b>	5,877,304,000	86,322,000		5,963,626,000
<b>GOVERNMENT ACCOUNTANCY PROGRAM</b>	62,966,000	940,000		63,906,000
<b>GOVERNMENT FINANCIAL ADJUDICATION PROGRAM</b>	<u>196,711,000</u>	<u>2,236,000</u>		<u>198,947,000</u>
<b>TOTAL NEW APPROPRIATIONS</b>	<u>P 11,505,329,000</u>	<u>P 954,447,000</u>	<u>P 111,763,000</u>	<u>P 12,571,539,000</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 the Commission on Audit (COA) is hereby authorized to:

- (a) formulate and implement the 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 Financial Reports of the Commission on Audit.** The COA shall submit within one hundred twenty (120) days after the end of every fiscal year, the Annual Report on Appropriations, Allotments, Obligations, and Disbursements (ARAAOD) of National Government Agencies (NGAs) and Government Corporations (GCs) receiving subsidies from the national government and maintaining special accounts in the General Fund, which includes the approved budget, utilizations, and disbursements for off-budgetary funds and trust receipts, to the Congress and the President of the Philippines.

Furthermore, the COA shall submit the Annual Financial Reports (AFRs) for national government, local government, and GCs, including recommended measures necessary to improve their effectiveness and efficiency, on or before September 30 of each fiscal year.

The Chairperson of COA and the Commission's web administrator or his/her equivalent shall ensure the posting of the ARAAOD (including approved budget, utilizations, and disbursements for off-budgetary funds and trust receipts), and AFRs 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 838,666,000	P 849,523,000	P 111,763,000	P 1,799,952,000
National Capital Region (NCR)	574,016,000	670,758,000	66,763,000	1,311,537,000
Central Office	574,016,000	670,758,000	66,763,000	1,311,537,000
Region I - Ilocos	19,138,000	11,502,000		30,640,000
Regional Office - I	19,138,000	11,502,000		30,640,000
Cordillera Administrative Region (CAR)	14,319,000	12,740,000	30,000,000	57,059,000
Regional Office - CAR	14,319,000	12,740,000	30,000,000	57,059,000
Region II - Cagayan Valley	13,754,000	12,596,000		26,350,000
Regional Office - II	13,754,000	12,596,000		26,350,000
Region III - Central Luzon	18,595,000	10,995,000		29,590,000
Regional Office - III	18,595,000	10,995,000		29,590,000
Region IVA - CALABARZON	13,616,000	8,735,000		22,351,000
Regional Office - IVA	13,616,000	8,735,000		22,351,000
Region IVB - MIMAROPA	17,267,000	6,906,000		24,173,000
Regional Office - IVB	17,267,000	6,906,000		24,173,000
Region V - Bicol	16,196,000	12,895,000		29,091,000
Regional Office - V	16,196,000	12,895,000		29,091,000

Region VI - Western Visayas	<u>16,981,000</u>	<u>13,086,000</u>		<u>30,067,000</u>
Regional Office - VI	16,981,000	13,086,000		30,067,000
Region VII - Central Visayas	<u>16,339,000</u>	<u>12,680,000</u>		<u>29,019,000</u>
Regional Office - VII	16,339,000	12,680,000		29,019,000
Region VIII - Eastern Visayas	<u>18,217,000</u>	<u>10,737,000</u>		<u>28,954,000</u>
Regional Office - VIII	18,217,000	10,737,000		28,954,000
Region IX - Zamboanga Peninsula	<u>19,249,000</u>	<u>10,487,000</u>		<u>29,736,000</u>
Regional Office - IX	19,249,000	10,487,000		29,736,000
Region X - Northern Mindanao	<u>16,847,000</u>	<u>10,658,000</u>	<u>15,000,000</u>	<u>42,505,000</u>
Regional Office - X	16,847,000	10,658,000	15,000,000	42,505,000
Region XI - Davao	<u>15,446,000</u>	<u>11,815,000</u>		<u>27,261,000</u>
Regional Office - XI	15,446,000	11,815,000		27,261,000
Region XII - SOCCSKSARGEN	<u>16,109,000</u>	<u>10,608,000</u>		<u>26,717,000</u>
Regional Office - XII	16,109,000	10,608,000		26,717,000
Region XIII - Caraga	<u>17,635,000</u>	<u>12,022,000</u>		<u>29,657,000</u>
Regional Office - XIII	17,635,000	12,022,000		29,657,000
Bangsamoro Autonomous Region in Muslim Mindanao (BARMM)	<u>14,942,000</u>	<u>10,303,000</u>		<u>25,245,000</u>
Regional Office - BARMM	14,942,000	10,303,000		25,245,000
Administration of Personnel Benefits	<u>4,115,774,000</u>			<u>4,115,774,000</u>
National Capital Region (NCR)	<u>4,115,774,000</u>			<u>4,115,774,000</u>
Central Office	4,115,774,000			4,115,774,000
Sub-total, General Administration and Support	<u>4,954,440,000</u>	<u>849,523,000</u>	<u>111,763,000</u>	<u>5,915,726,000</u>
Support to Operations				
Legal Assistance Services	<u>133,920,000</u>	<u>410,000</u>		<u>134,330,000</u>
National Capital Region (NCR)	<u>9,705,000</u>	<u>268,000</u>		<u>9,973,000</u>
Central Office	9,705,000	268,000		9,973,000
Region I - Ilocos	<u>7,420,000</u>	<u>10,000</u>		<u>7,430,000</u>
Regional Office - I	7,420,000	10,000		7,430,000

## GENERAL APPROPRIATIONS ACT, FY 2025

Cordillera Administrative Region (CAR)	<u>4,662,000</u>	<u>10,000</u>	<u>4,672,000</u>
Regional Office - CAR	4,662,000	10,000	4,672,000
Region II - Cagayan Valley	<u>11,945,000</u>	<u>10,000</u>	<u>11,955,000</u>
Regional Office - II	11,945,000	10,000	11,955,000
Region III - Central Luzon	<u>7,928,000</u>	<u>10,000</u>	<u>7,938,000</u>
Regional Office - III	7,928,000	10,000	7,938,000
Region IVA - CALABARZON	<u>8,474,000</u>	<u>6,000</u>	<u>8,480,000</u>
Regional Office - IVA	8,474,000	6,000	8,480,000
Region IVB - MIMAROPA	<u>9,765,000</u>	<u>6,000</u>	<u>9,771,000</u>
Regional Office - IVB	9,765,000	6,000	9,771,000
Region V - Bicol	<u>9,790,000</u>	<u>10,000</u>	<u>9,800,000</u>
Regional Office - V	9,790,000	10,000	9,800,000
Region VI - Western Visayas	<u>7,523,000</u>	<u>10,000</u>	<u>7,533,000</u>
Regional Office - VI	7,523,000	10,000	7,533,000
Region VII - Central Visayas	<u>7,410,000</u>	<u>10,000</u>	<u>7,420,000</u>
Regional Office - VII	7,410,000	10,000	7,420,000
Region VIII - Eastern Visayas	<u>9,878,000</u>	<u>10,000</u>	<u>9,888,000</u>
Regional Office - VIII	9,878,000	10,000	9,888,000
Region IX - Zamboanga Peninsula	<u>9,157,000</u>	<u>9,000</u>	<u>9,166,000</u>
Regional Office - IX	9,157,000	9,000	9,166,000
Region X - Northern Mindanao	<u>7,863,000</u>	<u>10,000</u>	<u>7,873,000</u>
Regional Office - X	7,863,000	10,000	7,873,000
Region XI - Davao	<u>7,861,000</u>	<u>10,000</u>	<u>7,871,000</u>
Regional Office - XI	7,861,000	10,000	7,871,000
Region XII - SOCCSKSARGEN	<u>3,786,000</u>	<u>7,000</u>	<u>3,793,000</u>
Regional Office - XII	3,786,000	7,000	3,793,000
Region XIII - Caraga	<u>4,630,000</u>	<u>7,000</u>	<u>4,637,000</u>
Regional Office - XIII	4,630,000	7,000	4,637,000

Bangsamoro Autonomous Region in Muslim Mindanao (BARMM)	<u>6,123,000</u>	<u>7,000</u>	<u>6,130,000</u>
Regional Office - BARMM	6,123,000	7,000	6,130,000
Development, Installation and Maintenance of In-House Financial and Other Management Information Systems	<u>77,151,000</u>	<u>11,411,000</u>	<u>88,562,000</u>
National Capital Region (NCR)	<u>77,151,000</u>	<u>11,411,000</u>	<u>88,562,000</u>
Central Office	77,151,000	11,411,000	88,562,000
Comprehensive Training Program for Commission Personnel, Including the Provision of Auditing Materials and the Dissemination of Information Including Laws, Rules, and Regulations	<u>56,046,000</u>	<u>3,193,000</u>	<u>59,239,000</u>
National Capital Region (NCR)	<u>56,046,000</u>	<u>3,193,000</u>	<u>59,239,000</u>
Central Office	56,046,000	3,193,000	59,239,000
Technical Assistance Rendered to the Commission	<u>146,791,000</u>	<u>412,000</u>	<u>147,203,000</u>
Region I - Ilocos	<u>8,464,000</u>	<u>27,000</u>	<u>8,491,000</u>
Regional Office - I	8,464,000	27,000	8,491,000
Cordillera Administrative Region (CAR)	<u>8,553,000</u>	<u>30,000</u>	<u>8,583,000</u>
Regional Office - CAR	8,553,000	30,000	8,583,000
Region II - Cagayan Valley	<u>7,731,000</u>	<u>27,000</u>	<u>7,758,000</u>
Regional Office - II	7,731,000	27,000	7,758,000
Region III - Central Luzon	<u>10,977,000</u>	<u>27,000</u>	<u>11,004,000</u>
Regional Office - III	10,977,000	27,000	11,004,000
Region IVA - CALABARZON	<u>11,650,000</u>	<u>27,000</u>	<u>11,677,000</u>
Regional Office - IVA	11,650,000	27,000	11,677,000
Region IVB - MIMAROPA	<u>9,814,000</u>	<u>27,000</u>	<u>9,841,000</u>
Regional Office - IVB	9,814,000	27,000	9,841,000
Region V - Bicol	<u>11,278,000</u>	<u>27,000</u>	<u>11,305,000</u>
Regional Office - V	11,278,000	27,000	11,305,000
Region VI - Western Visayas	<u>9,122,000</u>	<u>26,000</u>	<u>9,148,000</u>
Regional Office - VI	9,122,000	26,000	9,148,000
Region VII - Central Visayas	<u>7,491,000</u>	<u>26,000</u>	<u>7,517,000</u>
Regional Office - VII	7,491,000	26,000	7,517,000

## GENERAL APPROPRIATIONS ACT, FY 2025

Region VIII - Eastern Visayas	<u>9,377,000</u>	<u>26,000</u>	<u>9,403,000</u>
Regional Office - VIII	9,377,000	26,000	9,403,000
Region IX - Zamboanga Peninsula	<u>11,267,000</u>	<u>26,000</u>	<u>11,293,000</u>
Regional Office - IX	11,267,000	26,000	11,293,000
Region X - Northern Mindanao	<u>10,907,000</u>	<u>26,000</u>	<u>10,933,000</u>
Regional Office - X	10,907,000	26,000	10,933,000
Region XI - Davao	<u>9,585,000</u>	<u>26,000</u>	<u>9,611,000</u>
Regional Office - XI	9,585,000	26,000	9,611,000
Region XII - SOCCSKSARGEN	<u>3,550,000</u>	<u>26,000</u>	<u>3,576,000</u>
Regional Office - XII	3,550,000	26,000	3,576,000
Region XIII - Caraga	<u>12,875,000</u>	<u>26,000</u>	<u>12,901,000</u>
Regional Office - XIII	12,875,000	26,000	12,901,000
Bangsamoro Autonomous Region in Muslim Mindanao (BARMM)	<u>4,150,000</u>	<u>12,000</u>	<u>4,162,000</u>
Regional Office - BARMM	4,150,000	12,000	4,162,000
Sub-total, Support to Operations	<u>413,908,000</u>	<u>15,426,000</u>	<u>429,334,000</u>
Operations			
<b>GOVERNMENT AUDITING PROGRAM</b>	<u>5,877,304,000</u>	<u>86,322,000</u>	<u>5,963,626,000</u>
<b>NATIONAL GOVERNMENT AUDITING SUB-PROGRAM</b>	<u>776,057,000</u>	<u>27,501,000</u>	<u>803,558,000</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>676,131,000</u>	<u>25,599,000</u>	<u>701,730,000</u>
National Capital Region (NCR)	<u>676,131,000</u>	<u>5,408,000</u>	<u>681,539,000</u>
Central Office	676,131,000	5,408,000	681,539,000
Region I - Ilocos		<u>1,166,000</u>	<u>1,166,000</u>
Regional Office - I		1,166,000	1,166,000
Cordillera Administrative Region (CAR)		<u>1,273,000</u>	<u>1,273,000</u>
Regional Office - CAR		1,273,000	1,273,000
Region II - Cagayan Valley		<u>1,492,000</u>	<u>1,492,000</u>
Regional Office - II		1,492,000	1,492,000

Region III - Central Luzon	<u>1,268,000</u>	<u>1,268,000</u>
Regional Office - III	1,268,000	1,268,000
Region IVA - CALABARZON	<u>1,303,000</u>	<u>1,303,000</u>
Regional Office - IVA	1,303,000	1,303,000
Region IVB - MIMAROPA	<u>1,272,000</u>	<u>1,272,000</u>
Regional Office - IVB	1,272,000	1,272,000
Region V - Bicol	<u>1,401,000</u>	<u>1,401,000</u>
Regional Office - V	1,401,000	1,401,000
Region VI - Western Visayas	<u>1,203,000</u>	<u>1,203,000</u>
Regional Office - VI	1,203,000	1,203,000
Region VII - Central Visayas	<u>1,303,000</u>	<u>1,303,000</u>
Regional Office - VII	1,303,000	1,303,000
Region VIII - Eastern Visayas	<u>1,367,000</u>	<u>1,367,000</u>
Regional Office - VIII	1,367,000	1,367,000
Region IX - Zamboanga Peninsula	<u>993,000</u>	<u>993,000</u>
Regional Office - IX	993,000	993,000
Region X - Northern Mindanao	<u>1,561,000</u>	<u>1,561,000</u>
Regional Office - X	1,561,000	1,561,000
Region XI - Davao	<u>1,566,000</u>	<u>1,566,000</u>
Regional Office - XI	1,566,000	1,566,000
Region XII - SOCCSKSARGEN	<u>1,003,000</u>	<u>1,003,000</u>
Regional Office - XII	1,003,000	1,003,000
Region XIII - Caraga	<u>1,187,000</u>	<u>1,187,000</u>
Regional Office - XIII	1,187,000	1,187,000
Bangsamoro Autonomous Region in Muslim Mindanao (BARMM)	<u>833,000</u>	<u>833,000</u>
Regional Office - BARMM	833,000	833,000
Formulation and Development of Operating Standards and Administrative Techniques for the Implementation of Accounting and Auditing Rules and Regulations in National Offices/Agencies	<u>99,926,000</u>	<u>1,902,000</u>
		<u>101,828,000</u>

GENERAL APPROPRIATIONS ACT, FY 2025

National Capital Region (NCR)	<u>99,926,000</u>	<u>1,902,000</u>	<u>101,828,000</u>
Central Office	99,926,000	1,902,000	101,828,000
<b>CORPORATE GOVERNMENT AUDITING SUB-PROGRAM</b>	<u>518,401,000</u>	<u>29,951,000</u>	<u>548,352,000</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>457,874,000</u>	<u>27,783,000</u>	<u>485,657,000</u>
National Capital Region (NCR)	<u>457,874,000</u>	<u>7,114,000</u>	<u>464,988,000</u>
Central Office	457,874,000	7,114,000	464,988,000
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
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>	<u>1,272,000</u>
Regional Office - X	1,272,000	1,272,000	1,272,000
Region XI - Davao	<u>1,581,000</u>	<u>1,581,000</u>	<u>1,581,000</u>
Regional Office - XI	1,581,000	1,581,000	1,581,000
Region XII - SOCCSKSARGEN	<u>1,088,000</u>	<u>1,088,000</u>	<u>1,088,000</u>
Regional Office - XII	1,088,000	1,088,000	1,088,000
Region XIII - Caraga	<u>1,163,000</u>	<u>1,163,000</u>	<u>1,163,000</u>
Regional Office - XIII	1,163,000	1,163,000	1,163,000
Bangsamoro Autonomous Region in Muslim Mindanao (BARMM)	<u>759,000</u>	<u>759,000</u>	<u>759,000</u>
Regional Office - BARMM	759,000	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>60,527,000</u>	<u>2,168,000</u>	<u>62,695,000</u>
National Capital Region (NCR)	<u>60,527,000</u>	<u>2,168,000</u>	<u>62,695,000</u>
Central Office	60,527,000	2,168,000	62,695,000
<b>LOCAL GOVERNMENT AUDITING SUB-PROGRAM</b>	<u>4,321,121,000</u>	<u>14,311,000</u>	<u>4,335,432,000</u>
Audit of Accounts and Transactions of Local Government Units; Custody and Preservation of Vouchers and Other Supporting Documents	<u>4,307,672,000</u>	<u>13,113,000</u>	<u>4,320,785,000</u>
National Capital Region (NCR)	<u>156,755,000</u>	<u>5,704,000</u>	<u>162,459,000</u>
Central Office	156,755,000	5,704,000	162,459,000
Region I - Ilocos	<u>322,511,000</u>	<u>462,000</u>	<u>322,973,000</u>
Regional Office - I	322,511,000	462,000	322,973,000
Cordillera Administrative Region (CAR)	<u>277,100,000</u>	<u>557,000</u>	<u>277,657,000</u>
Regional Office - CAR	277,100,000	557,000	277,657,000
Region II - Cagayan Valley	<u>273,191,000</u>	<u>490,000</u>	<u>273,681,000</u>
Regional Office - II	273,191,000	490,000	273,681,000
Region III - Central Luzon	<u>316,586,000</u>	<u>362,000</u>	<u>316,948,000</u>
Regional Office - III	316,586,000	362,000	316,948,000

GENERAL APPROPRIATIONS ACT, FY 2025

Region IVA - CALABARZON	<u>329,549,000</u>	<u>360,000</u>	<u>329,909,000</u>
Regional Office - IVA	329,549,000	360,000	329,909,000
Region IVB - MIMAROPA	<u>205,861,000</u>	<u>469,000</u>	<u>206,330,000</u>
Regional Office - IVB	205,861,000	469,000	206,330,000
Region V - Bicol	<u>327,324,000</u>	<u>377,000</u>	<u>327,701,000</u>
Regional Office - V	327,324,000	377,000	327,701,000
Region VI - Western Visayas	<u>316,704,000</u>	<u>484,000</u>	<u>317,188,000</u>
Regional Office - VI	316,704,000	484,000	317,188,000
Region VII - Central Visayas	<u>216,296,000</u>	<u>574,000</u>	<u>216,870,000</u>
Regional Office - VII	216,296,000	574,000	216,870,000
Region VIII - Eastern Visayas	<u>257,270,000</u>	<u>489,000</u>	<u>257,759,000</u>
Regional Office - VIII	257,270,000	489,000	257,759,000
Region IX - Zamboanga Peninsula	<u>199,100,000</u>	<u>468,000</u>	<u>199,568,000</u>
Regional Office - IX	199,100,000	468,000	199,568,000
Region X - Northern Mindanao	<u>280,725,000</u>	<u>367,000</u>	<u>281,092,000</u>
Regional Office - X	280,725,000	367,000	281,092,000
Region XI - Davao	<u>251,907,000</u>	<u>557,000</u>	<u>252,464,000</u>
Regional Office - XI	251,907,000	557,000	252,464,000
Region XII - SOCCSKSARGEN	<u>206,001,000</u>	<u>474,000</u>	<u>206,475,000</u>
Regional Office - XII	206,001,000	474,000	206,475,000
Region XIII - Caraga	<u>227,552,000</u>	<u>547,000</u>	<u>228,099,000</u>
Regional Office - XIII	227,552,000	547,000	228,099,000
Bangsamoro Autonomous Region in Muslim Mindanao (BARMM)	<u>143,240,000</u>	<u>372,000</u>	<u>143,612,000</u>
Regional Office - BARMM	143,240,000	372,000	143,612,000
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>13,449,000</u>	<u>1,198,000</u>	<u>14,647,000</u>
National Capital Region (NCR)	<u>13,449,000</u>	<u>1,198,000</u>	<u>14,647,000</u>
Central Office	13,449,000	1,198,000	14,647,000

<b>SPECIAL AUDIT SUB-PROGRAM</b>	<u>145,283,000</u>	<u>11,047,000</u>	<u>156,330,000</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>145,283,000</u>	<u>11,047,000</u>	<u>156,330,000</u>
National Capital Region (NCR)	<u>145,283,000</u>	<u>11,047,000</u>	<u>156,330,000</u>
Central Office	145,283,000	11,047,000	156,330,000
<b>TECHNICAL SERVICES AND SYSTEMS AUDIT SUB-PROGRAM</b>	<u>116,442,000</u>	<u>3,512,000</u>	<u>119,954,000</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>105,921,000</u>	<u>3,466,000</u>	<u>109,387,000</u>
National Capital Region (NCR)	<u>105,921,000</u>	<u>3,466,000</u>	<u>109,387,000</u>
Central Office	105,921,000	3,466,000	109,387,000
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>10,521,000</u>	<u>23,000</u>	<u>10,544,000</u>
National Capital Region (NCR)	<u>10,521,000</u>	<u>23,000</u>	<u>10,544,000</u>
Central Office	10,521,000	23,000	10,544,000
<b>GOVERNMENT ACCOUNTANCY PROGRAM</b>	<u>62,966,000</u>	<u>940,000</u>	<u>63,906,000</u>
Preparation of Annual and Other Financial Reports as may be Required of the Commission	<u>57,191,000</u>	<u>438,000</u>	<u>57,629,000</u>
National Capital Region (NCR)	<u>57,191,000</u>	<u>438,000</u>	<u>57,629,000</u>
Central Office	57,191,000	438,000	57,629,000
Formulation and Development of Accounting Standards, Policies, Rules and Regulations for Implementation in Government Agencies		<u>138,000</u>	<u>138,000</u>
National Capital Region (NCR)		<u>138,000</u>	<u>138,000</u>
Central Office		138,000	138,000
Development, Installation and Maintenance of Accounting-Related Information System for Implementation in Government Agencies		<u>30,000</u>	<u>30,000</u>

GENERAL APPROPRIATIONS ACT, FY 2025

National Capital Region (NCR)		30,000	30,000
Central Office		30,000	30,000
Maintenance of the General Accounts of the Government	5,775,000	334,000	6,109,000
National Capital Region (NCR)	5,775,000	334,000	6,109,000
Central Office	5,775,000	334,000	6,109,000
<b>GOVERNMENT FINANCIAL ADJUDICATION PROGRAM</b>	<b>196,711,000</b>	<b>2,236,000</b>	<b>198,947,000</b>
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	196,711,000	2,236,000	198,947,000
National Capital Region (NCR)	196,711,000	2,236,000	198,947,000
Central Office	196,711,000	2,236,000	198,947,000
Sub-total, Operations	6,136,981,000	89,498,000	6,226,479,000
<b>TOTAL NEW APPROPRIATIONS</b>	<b>P 11,505,329,000</b>	<b>P 954,447,000</b>	<b>P 12,571,539,000</b>

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

Current Operating Expenditures

Personnel Services

Civilian Personnel

Permanent Positions

Basic Salary 5,515,031

Total Permanent Positions 5,515,031

Other Compensation Common to All

Personnel Economic Relief Allowance 193,560

Representation Allowance 52,476

Transportation Allowance 52,476

Clothing and Uniform Allowance 56,455

Mid-Year Bonus - Civilian 459,587

Year End Bonus 459,587

Cash Gift 40,325

Productivity Enhancement Incentive 40,325

Step Increment 13,787

Total Other Compensation Common to All 1,368,578

Other Compensation for Specific Groups

Lump-sum for Filling of Positions - Civilian 4,115,774

Total Other Compensation for Specific Groups	<u>4,115,774</u>
Other Benefits	
PAG-IBIG Contributions	19,353
PhilHealth Contributions	134,752
Employees Compensation Insurance Premiums	9,676
Loyalty Award - Civilian	10,360
Terminal Leave	<u>277,806</u>
Total Other Benefits	<u>451,947</u>
Other Personnel Benefits	
Pension, Civilian Personnel	<u>53,999</u>
Total Other Personnel Benefits	<u>53,999</u>
Total Personnel Services	<u>11,505,329</u>
Maintenance and Other Operating Expenses	
Travelling Expenses	242,744
Training and Scholarship Expenses	26,252
Supplies and Materials Expenses	106,912
Utility Expenses	121,225
Communication Expenses	163,381
Confidential, Intelligence and Extraordinary Expenses	
Confidential Expenses	10,000
Extraordinary and Miscellaneous Expenses	10,337
General Services	156,497
Repairs and Maintenance	38,459
Taxes, Insurance Premiums and Other Fees	14,507
Other Maintenance and Operating Expenses	
Advertising Expenses	1,020
Printing and Publication Expenses	171
Representation Expenses	26,878
Rent/Lease Expenses	3,786
Membership Dues and Contributions to Organizations	248
Subscription Expenses	<u>32,030</u>
Total Maintenance and Other Operating Expenses	<u>954,447</u>
Total Current Operating Expenditures	<u>12,459,776</u>
Capital Outlays	
Property, Plant and Equipment Outlay	
Buildings and Other Structures	45,000
Machinery and Equipment Outlay	63,561
Transportation Equipment Outlay	<u>3,202</u>
Total Capital Outlays	<u>111,763</u>
<b>TOTAL NEW APPROPRIATIONS</b>	<u><u>12,571,539</u></u>

**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 <u>11,505,329,000</u>	P <u>954,447,000</u>	P <u>111,763,000</u>	P <u>12,571,539,000</u>
TOTAL NEW APPROPRIATIONS, COMMISSION ON AUDIT	P <u><u>11,505,329,000</u></u>	P <u><u>954,447,000</u></u>	P <u><u>111,763,000</u></u>	P <u><u>12,571,539,000</u></u>