

XXXII. COMMISSION ON AUDIT

For general administration and support, support to operations, and operations, as indicated hereunder P 14,415,347,000

New Appropriations, by Programs/Projects

	Current Operating Expenditures			
	Personnel Services	Maintenance and Other Operating Expenses	Capital Outlays	Total
A. REGULAR PROGRAMS				
General Administration and Support	P 5,399,195,000	P 618,117,000	P 649,517,000	P 6,666,829,000
Support to Operations	483,226,000	15,702,000		498,928,000
Operations	<u>7,158,482,000</u>	<u>91,108,000</u>		<u>7,249,590,000</u>
GOVERNMENT AUDITING PROGRAM	6,854,819,000	87,875,000		6,942,694,000
GOVERNMENT ACCOUNTANCY PROGRAM	72,994,000	957,000		73,951,000
GOVERNMENT FINANCIAL ADJUDICATION PROGRAM	<u>230,669,000</u>	<u>2,276,000</u>		<u>232,945,000</u>
TOTAL NEW APPROPRIATIONS	<u>P 13,040,903,000</u>	<u>P 724,927,000</u>	<u>P 649,517,000</u>	<u>P 14,415,347,000</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 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) Unified Reporting System (URS) or other electronic means for reports not covered by the URS until such time that all agencies have fully migrated to the Budget and Treasury Management System (BTMS); 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>Total</u>
	<u>Personnel Services</u>	<u>Maintenance and Other Operating Expenses</u>	<u>Capital Outlays</u>	
REGULAR PROGRAMS				
General Administration and Support				
General Management and Supervision	P 996,890,000	P 618,117,000	P 649,517,000	P 2,264,524,000
National Capital Region (NCR)	681,293,000	474,827,000	647,917,000	1,804,037,000
Central Office	681,293,000	474,827,000	647,917,000	1,804,037,000
Region I - Ilocos	18,241,000	8,904,000		27,145,000
Regional Office - I	18,241,000	8,904,000		27,145,000
Cordillera Administrative Region (CAR)	23,295,000	8,516,000		31,811,000
Regional Office - CAR	23,295,000	8,516,000		31,811,000
Region II - Cagayan Valley	20,292,000	8,539,000		28,831,000
Regional Office - II	20,292,000	8,539,000		28,831,000
Region III - Central Luzon	18,799,000	9,354,000		28,153,000
Regional Office - III	18,799,000	9,354,000		28,153,000
Region IVA - CALABARZON	21,300,000	5,570,000		26,870,000
Regional Office - IVA	21,300,000	5,570,000		26,870,000
Region IVB - MIMAROPA	18,984,000	5,197,000		24,181,000
Regional Office - IVB	18,984,000	5,197,000		24,181,000
Region V - Bicol	21,953,000	8,881,000		30,834,000
Regional Office - V	21,953,000	8,881,000		30,834,000

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Region VI - Western Visayas	<u>20,756,000</u>	<u>9,470,000</u>	<u>30,226,000</u>
Regional Office - VI	20,756,000	9,470,000	30,226,000
Negros Island Region (NIR)		<u>10,168,000</u>	<u>1,600,000</u>
Regional Office - NIR		10,168,000	1,600,000
Region VII - Central Visayas	<u>18,361,000</u>	<u>9,766,000</u>	<u>28,127,000</u>
Regional Office - VII	18,361,000	9,766,000	28,127,000
Region VIII - Eastern Visayas	<u>20,007,000</u>	<u>8,963,000</u>	<u>28,970,000</u>
Regional Office - VIII	20,007,000	8,963,000	28,970,000
Region IX - Zamboanga Peninsula	<u>19,261,000</u>	<u>8,188,000</u>	<u>27,449,000</u>
Regional Office - IX	19,261,000	8,188,000	27,449,000
Region X - Northern Mindanao	<u>19,043,000</u>	<u>8,387,000</u>	<u>27,430,000</u>
Regional Office - X	19,043,000	8,387,000	27,430,000
Region XI - Davao	<u>20,389,000</u>	<u>8,659,000</u>	<u>29,048,000</u>
Regional Office - XI	20,389,000	8,659,000	29,048,000
Region XII - SOCCSKSARGEN	<u>17,530,000</u>	<u>7,941,000</u>	<u>25,471,000</u>
Regional Office - XII	17,530,000	7,941,000	25,471,000
Region XIII - Caraga	<u>21,852,000</u>	<u>8,209,000</u>	<u>30,061,000</u>
Regional Office - XIII	21,852,000	8,209,000	30,061,000
Bangsamoro Autonomous Region in Muslim Mindanao (BARMM)	<u>15,534,000</u>	<u>8,578,000</u>	<u>24,112,000</u>
Regional Office - BARMM	15,534,000	8,578,000	24,112,000
Administration of Personnel Benefits	<u>4,402,305,000</u>		<u>4,402,305,000</u>
National Capital Region (NCR)	<u>4,402,305,000</u>		<u>4,402,305,000</u>
Central Office	4,402,305,000		4,402,305,000
Sub-total, General Administration and Support	<u>5,399,195,000</u>	<u>618,117,000</u>	<u>6,666,829,000</u>
Support to Operations			
Legal Assistance Services	<u>146,764,000</u>	<u>417,000</u>	<u>147,181,000</u>
National Capital Region (NCR)	<u>9,626,000</u>	<u>268,000</u>	<u>9,894,000</u>
Central Office	9,626,000	268,000	9,894,000

Region I - Ilocos	<u>7,614,000</u>	<u>10,000</u>	<u>7,624,000</u>
Regional Office - I	7,614,000	10,000	7,624,000
Cordillera Administrative Region (CAR)	<u>8,267,000</u>	<u>10,000</u>	<u>8,277,000</u>
Regional Office - CAR	8,267,000	10,000	8,277,000
Region II - Cagayan Valley	<u>10,757,000</u>	<u>10,000</u>	<u>10,767,000</u>
Regional Office - II	10,757,000	10,000	10,767,000
Region III - Central Luzon	<u>11,974,000</u>	<u>10,000</u>	<u>11,984,000</u>
Regional Office - III	11,974,000	10,000	11,984,000
Region IVA - CALABARZON	<u>9,651,000</u>	<u>10,000</u>	<u>9,661,000</u>
Regional Office - IVA	9,651,000	10,000	9,661,000
Region IVB - MIMAROPA	<u>8,992,000</u>	<u>10,000</u>	<u>9,002,000</u>
Regional Office - IVB	8,992,000	10,000	9,002,000
Region V - Bicol	<u>12,466,000</u>	<u>10,000</u>	<u>12,476,000</u>
Regional Office - V	12,466,000	10,000	12,476,000
Region VI - Western Visayas	<u>8,527,000</u>	<u>8,000</u>	<u>8,535,000</u>
Regional Office - VI	8,527,000	8,000	8,535,000
Region VII - Central Visayas	<u>3,884,000</u>	<u>8,000</u>	<u>3,892,000</u>
Regional Office - VII	3,884,000	8,000	3,892,000
Region VIII - Eastern Visayas	<u>9,064,000</u>	<u>10,000</u>	<u>9,074,000</u>
Regional Office - VIII	9,064,000	10,000	9,074,000
Region IX - Zamboanga Peninsula	<u>10,410,000</u>	<u>9,000</u>	<u>10,419,000</u>
Regional Office - IX	10,410,000	9,000	10,419,000
Region X - Northern Mindanao	<u>8,901,000</u>	<u>10,000</u>	<u>8,911,000</u>
Regional Office - X	8,901,000	10,000	8,911,000
Region XI - Davao	<u>7,559,000</u>	<u>10,000</u>	<u>7,569,000</u>
Regional Office - XI	7,559,000	10,000	7,569,000
Region XII - SOCCSKSARGEN	<u>9,306,000</u>	<u>8,000</u>	<u>9,314,000</u>
Regional Office - XII	9,306,000	8,000	9,314,000

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Region XIII - Caraga	<u>4,175,000</u>	<u>8,000</u>	<u>4,183,000</u>
Regional Office - XIII	4,175,000	8,000	4,183,000
Bangsamoro Autonomous Region in Muslim Mindanao (BARMM)	<u>5,591,000</u>	<u>8,000</u>	<u>5,599,000</u>
Regional Office - BARMM	5,591,000	8,000	5,599,000
Development, Installation and Maintenance of In-House Financial and Other Management Information Systems	<u>94,614,000</u>	<u>11,616,000</u>	<u>106,230,000</u>
National Capital Region (NCR)	<u>94,614,000</u>	<u>11,616,000</u>	<u>106,230,000</u>
Central Office	94,614,000	11,616,000	106,230,000
Comprehensive Training Program for Commission Personnel, Including the Provision of Auditing Materials and the Dissemination of Information Including Laws, Rules, and Regulations	<u>65,146,000</u>	<u>3,250,000</u>	<u>68,396,000</u>
National Capital Region (NCR)	<u>65,146,000</u>	<u>3,250,000</u>	<u>68,396,000</u>
Central Office	65,146,000	3,250,000	68,396,000
Technical Assistance Rendered to the Commission	<u>176,702,000</u>	<u>419,000</u>	<u>177,121,000</u>
Region I - Ilocos	<u>8,533,000</u>	<u>27,000</u>	<u>8,560,000</u>
Regional Office - I	8,533,000	27,000	8,560,000
Cordillera Administrative Region (CAR)	<u>9,300,000</u>	<u>30,000</u>	<u>9,330,000</u>
Regional Office - CAR	9,300,000	30,000	9,330,000
Region II - Cagayan Valley	<u>8,580,000</u>	<u>27,000</u>	<u>8,607,000</u>
Regional Office - II	8,580,000	27,000	8,607,000
Region III - Central Luzon	<u>12,557,000</u>	<u>27,000</u>	<u>12,584,000</u>
Regional Office - III	12,557,000	27,000	12,584,000
Region IVA - CALABARZON	<u>13,119,000</u>	<u>27,000</u>	<u>13,146,000</u>
Regional Office - IVA	13,119,000	27,000	13,146,000
Region IVB - MIMAROPA	<u>12,928,000</u>	<u>27,000</u>	<u>12,955,000</u>
Regional Office - IVB	12,928,000	27,000	12,955,000
Region V - Bicol	<u>14,447,000</u>	<u>27,000</u>	<u>14,474,000</u>
Regional Office - V	14,447,000	27,000	14,474,000
Region VI - Western Visayas	<u>9,271,000</u>	<u>27,000</u>	<u>9,298,000</u>
Regional Office - VI	9,271,000	27,000	9,298,000

Region VII - Central Visayas	<u>10,261,000</u>	<u>26,000</u>	<u>10,287,000</u>
Regional Office - VII	10,261,000	26,000	10,287,000
Region VIII - Eastern Visayas	<u>11,424,000</u>	<u>27,000</u>	<u>11,451,000</u>
Regional Office - VIII	11,424,000	27,000	11,451,000
Region IX - Zamboanga Peninsula	<u>13,460,000</u>	<u>27,000</u>	<u>13,487,000</u>
Regional Office - IX	13,460,000	27,000	13,487,000
Region X - Northern Mindanao	<u>9,400,000</u>	<u>27,000</u>	<u>9,427,000</u>
Regional Office - X	9,400,000	27,000	9,427,000
Region XI - Davao	<u>12,511,000</u>	<u>27,000</u>	<u>12,538,000</u>
Regional Office - XI	12,511,000	27,000	12,538,000
Region XII - SOCCSKSARGEN	<u>8,886,000</u>	<u>27,000</u>	<u>8,913,000</u>
Regional Office - XII	8,886,000	27,000	8,913,000
Region XIII - Caraga	<u>15,334,000</u>	<u>27,000</u>	<u>15,361,000</u>
Regional Office - XIII	15,334,000	27,000	15,361,000
Bangsamoro Autonomous Region in Muslim Mindanao (BARMM)	<u>6,691,000</u>	<u>12,000</u>	<u>6,703,000</u>
Regional Office - BARMM	6,691,000	12,000	6,703,000
Sub-total, Support to Operations	<u>483,226,000</u>	<u>15,702,000</u>	<u>498,928,000</u>
Operations			
GOVERNMENT AUDITING PROGRAM	<u>6,854,819,000</u>	<u>87,875,000</u>	<u>6,942,694,000</u>
NATIONAL GOVERNMENT AUDITING SUB-PROGRAM	<u>870,616,000</u>	<u>27,996,000</u>	<u>898,612,000</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>760,595,000</u>	<u>26,060,000</u>	<u>786,655,000</u>
National Capital Region (NCR)	<u>760,595,000</u>	<u>5,841,000</u>	<u>766,436,000</u>
Central Office	760,595,000	5,841,000	766,436,000
Region I - Ilocos		<u>1,282,000</u>	<u>1,282,000</u>
Regional Office - I		1,282,000	1,282,000
Cordillera Administrative Region (CAR)		<u>1,294,000</u>	<u>1,294,000</u>
Regional Office - CAR		1,294,000	1,294,000

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Region II - Cagayan Valley	<u>1,316,000</u>	<u>1,316,000</u>
Regional Office - II	1,316,000	1,316,000
Region III - Central Luzon	<u>1,488,000</u>	<u>1,488,000</u>
Regional Office - III	1,488,000	1,488,000
Region IVA - CALABARZON	<u>1,440,000</u>	<u>1,440,000</u>
Regional Office - IVA	1,440,000	1,440,000
Region IVB - MIMAROPA	<u>1,247,000</u>	<u>1,247,000</u>
Regional Office - IVB	1,247,000	1,247,000
Region V - Bicol	<u>1,387,000</u>	<u>1,387,000</u>
Regional Office - V	1,387,000	1,387,000
Region VI - Western Visayas	<u>1,151,000</u>	<u>1,151,000</u>
Regional Office - VI	1,151,000	1,151,000
Region VII - Central Visayas	<u>1,147,000</u>	<u>1,147,000</u>
Regional Office - VII	1,147,000	1,147,000
Region VIII - Eastern Visayas	<u>1,383,000</u>	<u>1,383,000</u>
Regional Office - VIII	1,383,000	1,383,000
Region IX - Zamboanga Peninsula	<u>1,009,000</u>	<u>1,009,000</u>
Regional Office - IX	1,009,000	1,009,000
Region X - Northern Mindanao	<u>1,627,000</u>	<u>1,627,000</u>
Regional Office - X	1,627,000	1,627,000
Region XI - Davao	<u>1,482,000</u>	<u>1,482,000</u>
Regional Office - XI	1,482,000	1,482,000
Region XII - SOCCSKSARGEN	<u>919,000</u>	<u>919,000</u>
Regional Office - XII	919,000	919,000
Region XIII - Caraga	<u>1,203,000</u>	<u>1,203,000</u>
Regional Office - XIII	1,203,000	1,203,000
Bangsamoro Autonomous Region in Muslim Mindanao (BARMM)	<u>844,000</u>	<u>844,000</u>
Regional Office - BARMM	844,000	844,000

Formulation and Development of Operating Standards and Administrative Techniques for the Implementation of Accounting and Auditing Rules and Regulations in National Offices/Agencies	<u>110,021,000</u>	<u>1,936,000</u>	<u>111,957,000</u>
National Capital Region (NCR)	<u>110,021,000</u>	<u>1,936,000</u>	<u>111,957,000</u>
Central Office	110,021,000	1,936,000	111,957,000
CORPORATE GOVERNMENT AUDITING SUB-PROGRAM	<u>570,428,000</u>	<u>30,490,000</u>	<u>600,918,000</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>508,902,000</u>	<u>28,283,000</u>	<u>537,185,000</u>
National Capital Region (NCR)	<u>508,902,000</u>	<u>7,284,000</u>	<u>516,186,000</u>
Central Office	508,902,000	7,284,000	516,186,000
Region I - Ilocos		<u>1,639,000</u>	<u>1,639,000</u>
Regional Office - I		1,639,000	1,639,000
Cordillera Administrative Region (CAR)		<u>1,359,000</u>	<u>1,359,000</u>
Regional Office - CAR		1,359,000	1,359,000
Region II - Cagayan Valley		<u>1,399,000</u>	<u>1,399,000</u>
Regional Office - II		1,399,000	1,399,000
Region III - Central Luzon		<u>1,592,000</u>	<u>1,592,000</u>
Regional Office - III		1,592,000	1,592,000
Region IVA - CALABARZON		<u>1,287,000</u>	<u>1,287,000</u>
Regional Office - IVA		1,287,000	1,287,000
Region IVB - MIMAROPA		<u>1,168,000</u>	<u>1,168,000</u>
Regional Office - IVB		1,168,000	1,168,000
Region V - Bicol		<u>1,565,000</u>	<u>1,565,000</u>
Regional Office - V		1,565,000	1,565,000
Region VI - Western Visayas		<u>1,358,000</u>	<u>1,358,000</u>
Regional Office - VI		1,358,000	1,358,000
Region VII - Central Visayas		<u>1,208,000</u>	<u>1,208,000</u>
Regional Office - VII		1,208,000	1,208,000
Region VIII - Eastern Visayas		<u>1,075,000</u>	<u>1,075,000</u>
Regional Office - VIII		1,075,000	1,075,000

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Region IX - Zamboanga Peninsula	<u>1,250,000</u>	<u>1,250,000</u>
Regional Office - IX	1,250,000	1,250,000
Region X - Northern Mindanao	<u>1,579,000</u>	<u>1,579,000</u>
Regional Office - X	1,579,000	1,579,000
Region XI - Davao	<u>1,364,000</u>	<u>1,364,000</u>
Regional Office - XI	1,364,000	1,364,000
Region XII - SOCCSKSARGEN	<u>1,023,000</u>	<u>1,023,000</u>
Regional Office - XII	1,023,000	1,023,000
Region XIII - Caraga	<u>1,198,000</u>	<u>1,198,000</u>
Regional Office - XIII	1,198,000	1,198,000
Bangsamoro Autonomous Region in Muslim Mindanao (BARMM)	<u>935,000</u>	<u>935,000</u>
Regional Office - BARMM	935,000	935,000
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>61,526,000</u>	<u>2,207,000</u>
National Capital Region (NCR)	<u>61,526,000</u>	<u>2,207,000</u>
Central Office	61,526,000	2,207,000
LOCAL GOVERNMENT AUDITING SUB-PROGRAM	<u>5,088,466,000</u>	<u>14,569,000</u>
Audit of Accounts and Transactions of Local Government Units; Custody and Preservation of Vouchers and Other Supporting Documents	<u>5,077,139,000</u>	<u>13,349,000</u>
National Capital Region (NCR)	<u>192,875,000</u>	<u>5,702,000</u>
Central Office	192,875,000	5,702,000
Region I - Ilocos	<u>384,551,000</u>	<u>473,000</u>
Regional Office - I	384,551,000	473,000
Cordillera Administrative Region (CAR)	<u>299,396,000</u>	<u>568,000</u>
Regional Office - CAR	299,396,000	568,000
Region II - Cagayan Valley	<u>319,373,000</u>	<u>502,000</u>
Regional Office - II	319,373,000	502,000

Region III - Central Luzon	<u>366,632,000</u>	<u>373,000</u>	<u>367,005,000</u>
Regional Office - III	366,632,000	373,000	367,005,000
Region IVA - CALABARZON	<u>387,021,000</u>	<u>571,000</u>	<u>387,592,000</u>
Regional Office - IVA	387,021,000	571,000	387,592,000
Region IVB - MIMAROPA	<u>255,116,000</u>	<u>480,000</u>	<u>255,596,000</u>
Regional Office - IVB	255,116,000	480,000	255,596,000
Region V - Bicol	<u>389,524,000</u>	<u>389,000</u>	<u>389,913,000</u>
Regional Office - V	389,524,000	389,000	389,913,000
Region VI - Western Visayas	<u>372,673,000</u>	<u>485,000</u>	<u>373,158,000</u>
Regional Office - VI	372,673,000	485,000	373,158,000
Region VII - Central Visayas	<u>262,345,000</u>	<u>395,000</u>	<u>262,740,000</u>
Regional Office - VII	262,345,000	395,000	262,740,000
Region VIII - Eastern Visayas	<u>283,684,000</u>	<u>501,000</u>	<u>284,185,000</u>
Regional Office - VIII	283,684,000	501,000	284,185,000
Region IX - Zamboanga Peninsula	<u>223,980,000</u>	<u>479,000</u>	<u>224,459,000</u>
Regional Office - IX	223,980,000	479,000	224,459,000
Region X - Northern Mindanao	<u>336,047,000</u>	<u>568,000</u>	<u>336,615,000</u>
Regional Office - X	336,047,000	568,000	336,615,000
Region XI - Davao	<u>297,175,000</u>	<u>436,000</u>	<u>297,611,000</u>
Regional Office - XI	297,175,000	436,000	297,611,000
Region XII - SOCCSKSARGEN	<u>256,765,000</u>	<u>485,000</u>	<u>257,250,000</u>
Regional Office - XII	256,765,000	485,000	257,250,000
Region XIII - Caraga	<u>288,100,000</u>	<u>558,000</u>	<u>288,658,000</u>
Regional Office - XIII	288,100,000	558,000	288,658,000
Bangsamoro Autonomous Region in Muslim Mindanao (BARMM)	<u>161,882,000</u>	<u>384,000</u>	<u>162,266,000</u>
Regional Office - BARMM	161,882,000	384,000	162,266,000
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>11,327,000</u>	<u>1,220,000</u>	<u>12,547,000</u>

GENERAL APPROPRIATIONS ACT, FY 2026

National Capital Region (NCR)	<u>11,327,000</u>	<u>1,220,000</u>	<u>12,547,000</u>
Central Office	11,327,000	1,220,000	12,547,000
SPECIAL AUDIT SUB-PROGRAM	<u>181,945,000</u>	<u>11,246,000</u>	<u>193,191,000</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>181,945,000</u>	<u>11,246,000</u>	<u>193,191,000</u>
National Capital Region (NCR)	<u>181,945,000</u>	<u>11,246,000</u>	<u>193,191,000</u>
Central Office	181,945,000	11,246,000	193,191,000
TECHNICAL SERVICES AND SYSTEMS AUDIT SUB-PROGRAM	<u>143,364,000</u>	<u>3,574,000</u>	<u>146,938,000</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>129,711,000</u>	<u>3,528,000</u>	<u>133,239,000</u>
National Capital Region (NCR)	<u>129,711,000</u>	<u>3,528,000</u>	<u>133,239,000</u>
Central Office	129,711,000	3,528,000	133,239,000
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>13,653,000</u>	<u>23,000</u>	<u>13,676,000</u>
National Capital Region (NCR)	<u>13,653,000</u>	<u>23,000</u>	<u>13,676,000</u>
Central Office	13,653,000	23,000	13,676,000
GOVERNMENT ACCOUNTANCY PROGRAM	<u>72,994,000</u>	<u>957,000</u>	<u>73,951,000</u>
Preparation of Annual and Other Financial Reports as may be Required of the Commission	<u>62,969,000</u>	<u>446,000</u>	<u>63,415,000</u>
National Capital Region (NCR)	<u>62,969,000</u>	<u>446,000</u>	<u>63,415,000</u>
Central Office	62,969,000	446,000	63,415,000
Formulation and Development of Accounting Standards, Policies, Rules and Regulations for Implementation in Government Agencies		<u>140,000</u>	<u>140,000</u>
National Capital Region (NCR)		<u>140,000</u>	<u>140,000</u>
Central Office		140,000	140,000

Development, Installation and Maintenance of Accounting-Related Information System for Implementation in Government Agencies		31,000		31,000
		<u>31,000</u>		<u>31,000</u>
National Capital Region (NCR)		31,000		31,000
Central Office		31,000		31,000
Maintenance of the General Accounts of the Government	10,025,000	340,000		10,365,000
	<u>10,025,000</u>	<u>340,000</u>		<u>10,365,000</u>
National Capital Region (NCR)	10,025,000	340,000		10,365,000
Central Office	10,025,000	340,000		10,365,000
GOVERNMENT FINANCIAL ADJUDICATION PROGRAM	<u>230,669,000</u>	<u>2,276,000</u>		<u>232,945,000</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	230,669,000	2,276,000		232,945,000
	<u>230,669,000</u>	<u>2,276,000</u>		<u>232,945,000</u>
National Capital Region (NCR)	230,669,000	2,276,000		232,945,000
Central Office	230,669,000	2,276,000		232,945,000
Sub-total, Operations	<u>7,158,482,000</u>	<u>91,108,000</u>		<u>7,249,590,000</u>
TOTAL NEW APPROPRIATIONS	<u>P 13,040,903,000</u>	<u>P 724,927,000</u>	<u>P 649,517,000</u>	<u>P 14,415,347,000</u>

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

Current Operating Expenditures

Personnel Services

Civilian Personnel

Permanent Positions

Basic Salary

6,508,499

Total Permanent Positions

6,508,499

Other Compensation Common to All

Personnel Economic Relief Allowance

200,784

Representation Allowance

53,742

Transportation Allowance

53,742

Clothing and Uniform Allowance

58,562

Mid-Year Bonus - Civilian

542,373

Year End Bonus

542,373

Cash Gift

41,830

Productivity Enhancement Incentive

41,830

Step Increment

16,272

Total Other Compensation Common to All

1,551,508

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Other Compensation for Specific Groups	
Lump-sum for Filling of Positions - Civilian	4,402,305
Total Other Compensation for Specific Groups	<u>4,402,305</u>
Other Benefits	
PAG-IBIG Contributions	20,079
PhilHealth Contributions	155,508
Employees Compensation Insurance Premiums	10,038
Loyalty Award - Civilian	11,798
Terminal Leave	325,932
Total Other Benefits	<u>523,355</u>
Other Personnel Benefits	
Pension, Civilian Personnel	55,236
Total Other Personnel Benefits	<u>55,236</u>
Total Personnel Services	<u>13,040,903</u>
Maintenance and Other Operating Expenses	
Travelling Expenses	177,630
Training and Scholarship Expenses	35,330
Supplies and Materials Expenses	41,906
Utility Expenses	122,715
Communication Expenses	90,306
Confidential, Intelligence and Extraordinary Expenses	
Confidential Expenses	10,000
Extraordinary and Miscellaneous Expenses	9,145
General Services	155,430
Repairs and Maintenance	13,438
Taxes, Insurance Premiums and Other Fees	16,154
Other Maintenance and Operating Expenses	
Advertising Expenses	1,020
Printing and Publication Expenses	174
Representation Expenses	45,389
Rent/Lease Expenses	3,418
Membership Dues and Contributions to Organizations	566
Subscription Expenses	2,206
Other Maintenance and Operating Expenses	100
Total Maintenance and Other Operating Expenses	<u>724,927</u>
Total Current Operating Expenditures	<u>13,765,830</u>

Capital Outlays

Property, Plant and Equipment Outlay	
Buildings and Other Structures	581,762
Machinery and Equipment Outlay	54,930
Transportation Equipment Outlay	1,600
Furniture, Fixtures and Books Outlay	11,225
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Total Capital Outlays	649,517
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TOTAL NEW APPROPRIATIONS	14,415,347
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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 <u>13,040,903,000</u>	P <u>724,927,000</u>	P <u>649,517,000</u>	P <u>14,415,347,000</u>
TOTAL NEW APPROPRIATIONS, COMMISSION ON AUDIT	P <u><u>13,040,903,000</u></u>	P <u><u>724,927,000</u></u>	P <u><u>649,517,000</u></u>	P <u><u>14,415,347,000</u></u>