

XXXI. COMMISSION ON AUDIT

For general administration and support, support to operations, and operations, as indicated hereunder.....P 11,925,988,000
 =====

New Appropriations, by Program

		Current Operating Expenditures -----			
		Personnel Services	Maintenance and Other Operating Expenses	Capital Outlays	Total
		-----	-----	-----	-----
PROGRAMS					
1000000000000000	General Administration and Support	P 4,607,932,000	P 486,769,000	P 450,332,000	P 5,545,033,000
2000000000000000	Support to Operations	378,122,000	39,057,000		417,179,000
3000000000000000	Operations	5,886,861,000	76,915,000		5,963,776,000
		-----	-----	-----	-----
	GOVERNMENT AUDITING PROGRAM	5,693,217,000	74,107,000		5,767,324,000
	GOVERNMENT ACCOUNTANCY PROGRAM	73,675,000	864,000		74,539,000
	GOVERNMENT FINANCIAL ADJUDICATION PROGRAM	119,969,000	1,944,000		121,913,000
		-----	-----	-----	-----
	TOTAL NEW APPROPRIATIONS	P 10,872,915,000	P 602,741,000	P 450,332,000	P 11,925,988,000
		=====	=====	=====	=====

New Appropriations, by Programs/Activities/Projects

		Current Operating Expenditures -----			
		Personnel Services	Maintenance and Other Operating Expenses	Capital Outlays	Total
		-----	-----	-----	-----
PROGRAMS					
1000000000000000	General Administration and Support				
100000100001000	General Management and Supervision	P 489,271,000	P 486,769,000	P 450,332,000	P 1,426,372,000
		-----	-----	-----	-----
	National Capital Region (NCR)	242,691,000	305,188,000	437,732,000	985,611,000
		-----	-----	-----	-----
	Central Office	242,691,000	305,188,000	437,732,000	985,611,000
		-----	-----	-----	-----
	Region I - Ilocos	16,603,000	11,457,000		28,060,000
		-----	-----	-----	-----
	Regional Office - I	16,603,000	11,457,000		28,060,000
		-----	-----	-----	-----
	Cordillera Administrative Region (CAR)	13,638,000	13,100,000	1,800,000	28,538,000
		-----	-----	-----	-----

Regional Office - CAR	13,638,000	13,100,000	1,800,000	28,538,000
Region II - Cagayan Valley	18,264,000	12,785,000	1,800,000	32,849,000
Regional Office - II	18,264,000	12,785,000	1,800,000	32,849,000
Region III - Central Luzon	20,258,000	11,396,000		31,654,000
Regional Office - III	20,258,000	11,396,000		31,654,000
Region IVA - CALABARZON	26,091,000	8,572,000		34,663,000
Regional Office - IVA	26,091,000	8,572,000		34,663,000
Region IVB - MIMAROPA		7,358,000		7,358,000
Regional Office - IVB		7,358,000		7,358,000
Region V - Bicol	16,894,000	12,855,000	1,800,000	31,549,000
Regional Office - V	16,894,000	12,855,000	1,800,000	31,549,000
Region VI - Western Visayas	18,770,000	13,440,000	1,800,000	34,010,000
Regional Office - VI	18,770,000	13,440,000	1,800,000	34,010,000
Region VII - Central Visayas	16,148,000	13,046,000	1,800,000	30,994,000
Regional Office - VII	16,148,000	13,046,000	1,800,000	30,994,000
Region VIII - Eastern Visayas	15,746,000	11,150,000		26,896,000
Regional Office - VIII	15,746,000	11,150,000		26,896,000
Region IX - Zamboanga Peninsula	14,989,000	10,297,000	1,800,000	27,086,000
Regional Office - IX	14,989,000	10,297,000	1,800,000	27,086,000
Region X - Northern Mindanao	16,372,000	10,975,000	1,800,000	29,147,000
Regional Office - X	16,372,000	10,975,000	1,800,000	29,147,000
Region XI - Davao	15,429,000	11,675,000		27,104,000
Regional Office - XI	15,429,000	11,675,000		27,104,000
Region XII - SOCCSKSARGEN	13,363,000	11,012,000		24,375,000
Regional Office - XII	13,363,000	11,012,000		24,375,000
Region XIII - CARAGA	12,745,000	12,325,000		25,070,000
Regional Office - XIII	12,745,000	12,325,000		25,070,000
Autonomous Region in Muslim Mindanao (ARMM)	11,270,000	10,138,000		21,408,000

	Regional Office - ARMM	11,270,000	10,138,000	21,408,000
100000100002000	Administration of Personnel Benefits	4,118,661,000		4,118,661,000
	National Capital Region (NCR)	4,118,661,000		4,118,661,000
	Central Office	4,118,661,000		4,118,661,000
	Sub-total, General Administration and Support	4,607,932,000	486,769,000	450,332,000
2000000000000000	Support to Operations			
200000100001000	Legal assistance services	150,527,000	363,000	150,890,000
	National Capital Region (NCR)	50,612,000	227,000	50,839,000
	Central Office	50,612,000	227,000	50,839,000
	Region I - Ilocos	2,642,000	10,000	2,652,000
	Regional Office - I	2,642,000	10,000	2,652,000
	Cordillera Administrative Region (CAR)	2,785,000	10,000	2,795,000
	Regional Office - CAR	2,785,000	10,000	2,795,000
	Region II - Cagayan Valley	5,253,000	10,000	5,263,000
	Regional Office - II	5,253,000	10,000	5,263,000
	Region III - Central Luzon	6,584,000	10,000	6,594,000
	Regional Office - III	6,584,000	10,000	6,594,000
	Region IVA - CALABARZON	11,121,000	5,000	11,126,000
	Regional Office - IVA	11,121,000	5,000	11,126,000
	Region IVB - MIMAROPA		5,000	5,000
	Regional Office - IVB		5,000	5,000
	Region V - Bicol	7,434,000	10,000	7,444,000
	Regional Office - V	7,434,000	10,000	7,444,000
	Region VI - Western Visayas	8,447,000	10,000	8,457,000
	Regional Office - VI	8,447,000	10,000	8,457,000
	Region VII - Central Visayas	8,021,000	10,000	8,031,000
	Regional Office - VII	8,021,000	10,000	8,031,000
	Region VIII - Eastern Visayas	7,927,000	10,000	7,937,000
	Regional Office - VIII	7,927,000	10,000	7,937,000

	Region IX - Zamboanga Peninsula	7,852,000	8,000	7,860,000
	Regional Office - IX	7,852,000	8,000	7,860,000
	Region X - Northern Mindanao	8,238,000	10,000	8,248,000
	Regional Office - X	8,238,000	10,000	8,248,000
	Region XI - Davao	8,239,000	10,000	8,249,000
	Regional Office - XI	8,239,000	10,000	8,249,000
	Region XII - SOCCSKSARGEN	6,241,000	6,000	6,247,000
	Regional Office - XII	6,241,000	6,000	6,247,000
	Region XIII - CARAGA	4,580,000	6,000	4,586,000
	Regional Office - XIII	4,580,000	6,000	4,586,000
	Autonomous Region in Muslim Mindanao (ARMM)	4,551,000	6,000	4,557,000
	Regional Office - ARMM	4,551,000	6,000	4,557,000
200000100002000	Development, installation and maintenance of in-house financial and other management information systems	47,773,000	35,657,000	83,430,000
	National Capital Region (NCR)	47,773,000	35,657,000	83,430,000
	Central Office	47,773,000	35,657,000	83,430,000
200000100003000	Comprehensive training program for commission personnel, including the provision of auditing materials and the dissemination of information including laws, rules, and regulations	23,497,000	2,692,000	26,189,000
	National Capital Region (NCR)	23,497,000	2,692,000	26,189,000
	Central Office	23,497,000	2,692,000	26,189,000
200000100004000	Technical assistance rendered to the Commission	156,325,000	345,000	156,670,000
	Region I - Ilocos	14,445,000	22,000	14,467,000
	Regional Office - I	14,445,000	22,000	14,467,000
	Cordillera Administrative Region (CAR)	11,349,000	27,000	11,376,000
	Regional Office - CAR	11,349,000	27,000	11,376,000
	Region II - Cagayan Valley	13,593,000	22,000	13,615,000
	Regional Office - II	13,593,000	22,000	13,615,000

Region III - Central Luzon	15,319,000	22,000	15,341,000
Regional Office - III	15,319,000	22,000	15,341,000
Region IVA - CALABARZON	19,327,000	22,000	19,349,000
Regional Office - IVA	19,327,000	22,000	19,349,000
Region IVB - MIMAROPA		22,000	22,000
Regional Office - IVB		22,000	22,000
Region V - Bicol	11,405,000	22,000	11,427,000
Regional Office - V	11,405,000	22,000	11,427,000
Region VI - Western Visayas	11,430,000	22,000	11,452,000
Regional Office - VI	11,430,000	22,000	11,452,000
Region VII - Central Visayas	11,788,000	22,000	11,810,000
Regional Office - VII	11,788,000	22,000	11,810,000
Region VIII - Eastern Visayas	12,391,000	22,000	12,413,000
Regional Office - VIII	12,391,000	22,000	12,413,000
Region IX - Zamboanga Peninsula	11,203,000	22,000	11,225,000
Regional Office - IX	11,203,000	22,000	11,225,000
Region X - Northern Mindanao	10,139,000	22,000	10,161,000
Regional Office - X	10,139,000	22,000	10,161,000
Region XI - Davao	10,626,000	22,000	10,648,000
Regional Office - XI	10,626,000	22,000	10,648,000
Region XII - SOCCSKSARGEN	1,094,000	22,000	1,116,000
Regional Office - XII	1,094,000	22,000	1,116,000
Region XIII - CARAGA	1,590,000	22,000	1,612,000
Regional Office - XIII	1,590,000	22,000	1,612,000
Autonomous Region in Muslim Mindanao (ARMM)	626,000	10,000	636,000
Regional Office - ARMM	626,000	10,000	636,000
Sub-total, Support to Operations	378,122,000	39,057,000	417,179,000

3000000000000000	Operations			
3100000000000000	00 : Public accountability upheld and efficiency, economy and effectiveness of government programs improved	5,886,861,000	76,915,000	5,963,776,000
		-----	-----	-----
3101000000000000	GOVERNMENT AUDITING PROGRAM	5,693,217,000	74,107,000	5,767,324,000
		-----	-----	-----
3101010000000000	NATIONAL GOVERNMENT AUDITING SUB-PROGRAM	830,258,000	23,563,000	853,821,000
		-----	-----	-----
310101100001000	Audit of accounts and transactions of national government agencies, including government operations in foreign countries, conduct of fraud audit and audit of public debts; custody and preservation of vouchers and other supporting documents	741,078,000	21,932,000	763,010,000
		-----	-----	-----
	National Capital Region (NCR)	741,078,000	2,652,000	743,730,000
		-----	-----	-----
	Central Office	741,078,000	2,652,000	743,730,000
	Region I - Ilocos		1,113,000	1,113,000
			-----	-----
	Regional Office - I		1,113,000	1,113,000
	Cordillera Administrative Region (CAR)		1,218,000	1,218,000
			-----	-----
	Regional Office - CAR		1,218,000	1,218,000
	Region II - Cagayan Valley		1,430,000	1,430,000
			-----	-----
	Regional Office - II		1,430,000	1,430,000
	Region III - Central Luzon		1,211,000	1,211,000
			-----	-----
	Regional Office - III		1,211,000	1,211,000
	Region IVA - CALABARZON		1,245,000	1,245,000
			-----	-----
	Regional Office - IVA		1,245,000	1,245,000
	Region IVB - MIMAROPA		1,211,000	1,211,000
			-----	-----
	Regional Office - IVB		1,211,000	1,211,000
	Region V - Bicol		1,341,000	1,341,000
			-----	-----
	Regional Office - V		1,341,000	1,341,000
	Region VI - Western Visayas		1,148,000	1,148,000
			-----	-----
	Regional Office - VI		1,148,000	1,148,000
	Region VII - Central Visayas		1,246,000	1,246,000
			-----	-----
	Regional Office - VII		1,246,000	1,246,000
	Region VIII - Eastern Visayas		1,306,000	1,306,000
			-----	-----

	Regional Office - VIII	1,306,000	1,306,000
	Region IX - Zamboanga Peninsula	943,000	943,000
	Regional Office - IX	943,000	943,000
	Region X - Northern Mindanao	1,504,000	1,504,000
	Regional Office - X	1,504,000	1,504,000
	Region XI - Davao	1,503,000	1,503,000
	Regional Office - XI	1,503,000	1,503,000
	Region XII - SOCCSKSARGEN	947,000	947,000
	Regional Office - XII	947,000	947,000
	Region XIII - CARAGA	1,131,000	1,131,000
	Regional Office - XIII	1,131,000	1,131,000
	Autonomous Region in Muslim Mindanao (ARMM)	783,000	783,000
	Regional Office - ARMM	783,000	783,000
310101100002000	Formulation and development of operating standards and administrative techniques for the implementation of accounting and auditing rules and regulations in national offices/agencies	89,180,000	90,811,000
	National Capital Region (NCR)	89,180,000	90,811,000
	Central Office	89,180,000	90,811,000
310102000000000	CORPORATE GOVERNMENT AUDITING SUB-PROGRAM	610,528,000	636,155,000
310102100001000	Audit of accounts and transactions of corporate government agencies and their subsidiaries, including government operations in foreign countries; custody and preservation of vouchers and other supporting documents	543,800,000	567,564,000
	National Capital Region (NCR)	543,800,000	547,767,000
	Central Office	543,800,000	547,767,000
	Region I - Ilocos	1,547,000	1,547,000
	Regional Office - I	1,547,000	1,547,000
	Cordillera Administrative Region (CAR)	1,175,000	1,175,000

Regional Office - CAR	1,175,000	1,175,000
Region II - Cagayan Valley	1,657,000	1,657,000
Regional Office - II	1,657,000	1,657,000
Region III - Central Luzon	1,200,000	1,200,000
Regional Office - III	1,200,000	1,200,000
Region IVA - CALABARZON	955,000	955,000
Regional Office - IVA	955,000	955,000
Region IVB - MIMAROPA	1,078,000	1,078,000
Regional Office - IVB	1,078,000	1,078,000
Region V - Bicol	1,574,000	1,574,000
Regional Office - V	1,574,000	1,574,000
Region VI - Western Visayas	1,499,000	1,499,000
Regional Office - VI	1,499,000	1,499,000
Region VII - Central Visayas	1,171,000	1,171,000
Regional Office - VII	1,171,000	1,171,000
Region VIII - Eastern Visayas	990,000	990,000
Regional Office - VIII	990,000	990,000
Region IX - Zamboanga Peninsula	1,353,000	1,353,000
Regional Office - IX	1,353,000	1,353,000
Region X - Northern Mindanao	1,223,000	1,223,000
Regional Office - X	1,223,000	1,223,000
Region XI - Davao	1,520,000	1,520,000
Regional Office - XI	1,520,000	1,520,000
Region XII - SOCCSKSARGEN	1,032,000	1,032,000
Regional Office - XII	1,032,000	1,032,000
Region XIII - CARAGA	1,110,000	1,110,000
Regional Office - XIII	1,110,000	1,110,000
Autonomous Region in Muslim Mindanao (ARMM)	713,000	713,000
Regional Office - ARMM	713,000	713,000

310102100002000	Formulation and development of operating standards and administrative techniques for the implementation of accounting and auditing rules and regulations in corporate government offices/agencies	66,728,000	1,863,000	68,591,000
		-----	-----	-----
	National Capital Region (NCR)	66,728,000	1,863,000	68,591,000
		-----	-----	-----
	Central Office	66,728,000	1,863,000	68,591,000
310103000000000	LOCAL GOVERNMENT AUDITING SUB-PROGRAM	4,034,230,000	12,330,000	4,046,560,000
		-----	-----	-----
310103100001000	Audit of accounts and transactions of local government units; custody and preservation of vouchers and other supporting documents	4,006,001,000	11,290,000	4,017,291,000
		-----	-----	-----
	National Capital Region (NCR)	230,005,000	3,271,000	233,276,000
		-----	-----	-----
	Central Office	230,005,000	3,271,000	233,276,000
	Region I - Ilocos	308,329,000	504,000	308,833,000
		-----	-----	-----
	Regional Office - I	308,329,000	504,000	308,833,000
	Cordillera Administrative Region (CAR)	182,739,000	596,000	183,335,000
		-----	-----	-----
	Regional Office - CAR	182,739,000	596,000	183,335,000
	Region II - Cagayan Valley	234,021,000	531,000	234,552,000
		-----	-----	-----
	Regional Office - II	234,021,000	531,000	234,552,000
	Region III - Central Luzon	373,170,000	407,000	373,577,000
		-----	-----	-----
	Regional Office - III	373,170,000	407,000	373,577,000
	Region IVA - CALABARZON	512,280,000	405,000	512,685,000
		-----	-----	-----
	Regional Office - IVA	512,280,000	405,000	512,685,000
	Region IVB - MIMAROPA		511,000	511,000
			-----	-----
	Regional Office - IVB		511,000	511,000
	Region V - Bicol	249,186,000	421,000	249,607,000
		-----	-----	-----
	Regional Office - V	249,186,000	421,000	249,607,000
	Region VI - Western Visayas	346,970,000	525,000	347,495,000
		-----	-----	-----
	Regional Office - VI	346,970,000	525,000	347,495,000
	Region VII - Central Visayas	213,719,000	613,000	214,332,000
		-----	-----	-----
	Regional Office - VII	213,719,000	613,000	214,332,000
	Region VIII - Eastern Visayas	245,389,000	530,000	245,919,000
		-----	-----	-----

	Regional Office - VIII	245,389,000	530,000	245,919,000
	Region IX - Zamboanga Peninsula	263,069,000	510,000	263,579,000
	Regional Office - IX	263,069,000	510,000	263,579,000
	Region X - Northern Mindanao	284,792,000	412,000	285,204,000
	Regional Office - X	284,792,000	412,000	285,204,000
	Region XI - Davao	206,252,000	596,000	206,848,000
	Regional Office - XI	206,252,000	596,000	206,848,000
	Region XII - SOCCSKSARGEN	164,355,000	517,000	164,872,000
	Regional Office - XII	164,355,000	517,000	164,872,000
	Region XIII - CARAGA	120,510,000	588,000	121,098,000
	Regional Office - XIII	120,510,000	588,000	121,098,000
	Autonomous Region in Muslim Mindanao (ARMM)	71,215,000	353,000	71,568,000
	Regional Office - ARMM	71,215,000	353,000	71,568,000
310103100002000	Formulation and development of operating standards and administrative techniques for the implementation of accounting and auditing rules and regulations in local government offices/agencies	28,229,000	1,040,000	29,269,000
	National Capital Region (NCR)	28,229,000	1,040,000	29,269,000
	Central Office	28,229,000	1,040,000	29,269,000
310104000000000	SPECIAL AUDIT SUB-PROGRAM	112,896,000	9,536,000	122,432,000
310104100001000	Special audit, fraud audit and performance audit conducted on some government agencies, as well as to non-government entities, concerning subsidies and fund transfers from the national government, payment of levies or government shares and financial operations of public utilities for rate determination purposes	112,896,000	9,536,000	122,432,000
	National Capital Region (NCR)	112,896,000	9,536,000	122,432,000
	Central Office	112,896,000	9,536,000	122,432,000
310105000000000	TECHNICAL SERVICES AND SYSTEMS AUDIT SUB-PROGRAM	105,305,000	3,051,000	108,356,000

310105100001000	Technical services necessary for the discharge of the Commission's functions including monitoring, analysis and evaluation of prices of goods and services purchased by government agencies	105,305,000	3,011,000	108,316,000
		-----	-----	-----
	National Capital Region (NCR)	105,305,000	3,011,000	108,316,000
		-----	-----	-----
	Central Office	105,305,000	3,011,000	108,316,000
310105100002000	Information System/Technology Audit conducted on government agencies with computerized environment		20,000	20,000
			-----	-----
	National Capital Region (NCR)		20,000	20,000
			-----	-----
	Central Office		20,000	20,000
310105100003000	Consultancy services rendered to government agencies related to the design/development and installation of internal control systems		20,000	20,000
			-----	-----
	National Capital Region (NCR)		20,000	20,000
			-----	-----
	Central Office		20,000	20,000
310200000000000	GOVERNMENT ACCOUNTANCY PROGRAM	73,675,000	864,000	74,539,000
		-----	-----	-----
310200100001000	Preparation of annual and other financial reports as may be required of the Commission	67,751,000	391,000	68,142,000
		-----	-----	-----
	National Capital Region (NCR)	67,751,000	391,000	68,142,000
		-----	-----	-----
	Central Office	67,751,000	391,000	68,142,000
310200100002000	Formulation and development of accounting standards, policies, rules and regulations for implementation in government agencies		133,000	133,000
			-----	-----
	National Capital Region (NCR)		133,000	133,000
			-----	-----
	Central Office		133,000	133,000
310200100003000	Development, installation and maintenance of accounting-related information system for implementation in government agencies		25,000	25,000
			-----	-----
	National Capital Region (NCR)		25,000	25,000
			-----	-----
	Central Office		25,000	25,000
310200100004000	Maintenance of the general accounts of the government	5,924,000	315,000	6,239,000
		-----	-----	-----
	National Capital Region (NCR)	5,924,000	315,000	6,239,000
		-----	-----	-----

	Central Office	5,924,000	315,000		6,239,000
3103000000000000	GOVERNMENT FINANCIAL ADJUDICATION PROGRAM	119,969,000	1,944,000		121,913,000
		-----	-----		-----
310300100001000	Adjudication of cases concerning settlement of all accounts pertaining to the revenue and receipts, and expenditures or uses of funds and property in the national, local and corporate agencies, as well as, money claims against the government	119,969,000	1,944,000		121,913,000
		-----	-----		-----
	National Capital Region (NCR)	119,969,000	1,944,000		121,913,000
		-----	-----		-----
	Central Office	119,969,000	1,944,000		121,913,000
		-----	-----		-----
Sub-total, Operations		5,886,861,000	76,915,000		5,963,776,000
		-----	-----		-----
TOTAL NEW APPROPRIATIONS		P 10,872,915,000	P 602,741,000	P 450,332,000	P 11,925,988,000
		=====	=====	=====	=====

New Appropriations, by Object of Expenditures

(In Thousand Pesos)

Current Operating Expenditures

Personnel Services

Civilian Personnel

Basic Pay

Basic Salary

5,261,502

Total Basic Pay

5,261,502

Other Compensation Common to All

Personnel Economic Relief Allowance

200,232

Representation Allowance

100,524

Transportation Allowance

100,284

Clothing and Uniform Allowance

50,058

Mid-Year Bonus - Civilian

438,463

Year End Bonus

438,463

Cash Gift

41,715

Productivity Enhancement Incentive

41,715

Step Increment

13,153

Total Other Compensation Common to All

1,424,607

Other Compensation for Specific Groups

Lump-sum for filling of Positions - Civilian

3,723,081

Total Other Compensation for Specific Groups

3,723,081

Other Benefits

PAG-IBIG Contributions

10,013

PhilHealth Contributions

48,119

Employees Compensation Insurance Premiums	10,013
Retirement Gratuity	46,877
Terminal Leave	302,767

Total Other Benefits	417,789

Other Personnel Benefits	
Pension, Civilian Personnel	45,936

Total Other Personnel Benefits	45,936

Total Personnel Services	10,872,915

Maintenance and Other Operating Expenses	
Travelling Expenses	83,848
Training and Scholarship Expenses	20,138
Supplies and Materials Expenses	169,658
Utility Expenses	77,104
Communication Expenses	66,827
Confidential, Intelligence and Extraordinary Expenses	
Confidential Expenses	10,000
Extraordinary and Miscellaneous Expenses	7,622
General Services	96,504
Repairs and Maintenance	34,665
Taxes, Insurance Premiums and Other Fees	10,801
Other Maintenance and Operating Expenses	
Advertising Expenses	849
Printing and Publication Expenses	171
Representation Expenses	20,246
Rent/Lease Expenses	2,519
Membership Dues and Contributions to Organizations	248
Subscription Expenses	1,541

Total Maintenance and Other Operating Expenses	602,741

Total Current Operating Expenditures	11,475,656

Capital Outlays	
Property, Plant and Equipment Outlay	
Buildings and Other Structures	349,928
Machinery and Equipment Outlay	5,732
Transportation Equipment Outlay	39,600
Furniture, Fixtures and Books Outlay	55,072

Total Capital Outlays	450,332

TOTAL NEW APPROPRIATIONS	11,925,988
	=====

GENERAL SUMMARY
 COMMISSION ON AUDIT

Current Operating Expenditures				
Personnel Services	Maintenance and Other Operating Expenses	Capital Outlays	Total	
A. COMMISSION ON AUDIT	P 10,872,915,000	P 602,741,000	P 450,332,000	P 11,925,988,000
TOTAL NEW APPROPRIATIONS, COMMISSION ON AUDIT	P 10,872,915,000	P 602,741,000	P 450,332,000	P 11,925,988,000