

XXXII. COMMISSION ON AUDIT

For general administration and support, support to operations, and operations, as indicated hereunder.....P11,925,988,000  
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New Appropriations, by Program  
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PROGRAMS	Current Operating Expenditures			Total
	Personnel Services	Maintenance and Other Operating Expenses	Capital Outlays	
General Administration and Support	P 4,607,932,000	P 486,769,000	P 450,332,000	P 5,545,033,000
Support to Operations	378,122,000	39,057,000		417,179,000
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
<b>TOTAL NEW APPROPRIATIONS</b>	<b>P10,872,915,000</b>	<b>P 602,741,000</b>	<b>P 450,332,000</b>	<b>P11,925,988,000</b>

Special Provision(s)

1. Organizational Structure. Notwithstanding any provision of law to the contrary and within the limits of appropriations in this Act, the Chairperson of COA is hereby authorized to:
  - (a) formulate and implement COA's organizational structure;
  - (b) fix and determine the salaries, allowances and other benefits of COA personnel in accordance with the rates and levels authorized under R.A. No. 6758, as amended, and R.A. No. 6686, as amended; and
  - (c) create new positions, transfer an item or make other adjustments in the Personnel Services itemization, whenever public interest so requires.

Implementation of the foregoing shall be subject to: (i) compliance with organization, staffing and position classification and compensation standards; (ii) scrap and build policy; and (iii) submission to DBM of a resolution stating the changes in the organization and staffing in accordance with the foregoing standards and policy for proper documentation.

The officials and employees whose positions are affected by a reorganization shall be granted retirement benefits or separation pay in accordance with existing laws, which shall be payable from any unexpended balance of, or savings in the appropriations of the COA.
2. Use of Savings. The Chairperson of COA is hereby authorized to use savings to augment actual deficiencies in accordance with Section 25 (5), Article VI of the Constitution and the General Provisions of this Act.
3. Appropriations for Auditing Services to LGUs. The amounts appropriated herein include the requirements for the audit of LGU accounts. The cost of auditing services rendered to LGUs shall be deducted from the national internal revenue tax collections and recorded in the National Treasury as income of the General Fund in accordance with Section 24(3) of P.D. No. 1445.
4. Assessments from Auditing Services to GOCCs. The COA shall assess GOCCs for the cost of audit services rendered in accordance with the provisions of E.O. No. 271, s. 1987. Proceeds from such assessments, including receipts derived from other sources authorized under P.D. No. 1445 shall be deposited with the National Treasury as income of the General Fund in accordance with Section 44, Chapter 5, Book VI of E.O. No. 292, s. 1987.

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5. **Submission of Annual Commission on Audit Report.** The COA shall submit to the Congress and the President of the Philippines annual reports for each agency and instrumentality of the National Government, including GOCCs, LGUs and non-government entities subject to its audit, within one hundred twenty (120) days after the end of every fiscal year. The annual reports shall contain cumulative allotments, obligations incurred or liquidated, total disbursements, and the results of expended appropriations, including recommended measures necessary to improve their effectiveness and efficiency.

The Chairperson of COA and the Commission's web administrator or his/her equivalent shall be responsible for ensuring that said reports are likewise posted on the COA website.

6. **Reporting and Posting Requirements.** The COA shall submit quarterly reports on its financial and physical accomplishments, within thirty (30) days after the end of every quarter, through the following:

- (a) Unified Reporting System (URS) or other electronic means for reports not covered by the URS; and
- (b) COA's website.

The COA shall send written notice when said reports have been submitted or posted on its website to the DBM, House of Representatives, Senate of the Philippines, House Committee on Appropriations, Senate Committee on Finance, and other offices where the submission of reports is required under existing laws, rules and regulations. The date of notice to said agencies shall be considered the date of compliance with this requirement.

7. **Appropriations for Activities or Projects.** The amounts appropriated herein shall be used specifically for the following activities or projects in the indicated amounts and conditions:

New Appropriations, by Programs/Activities/Projects

PROGRAMS	<u>Current Operating Expenditures</u>			
	<u>Personnel Services</u>	<u>Maintenance and Other Operating Expenses</u>	<u>Capital Outlays</u>	<u>Total</u>
General Administration and Support	P 4,607,932,000	P 486,769,000	P 450,332,000	P 5,545,033,000
General Management and Supervision	489,271,000	486,769,000	450,332,000	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
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
<b>Sub-total, General Administration and Support</b>	<b>4,607,932,000</b>	<b>486,769,000</b>	<b>450,332,000</b>	<b>5,545,033,000</b>
Support to Operations	378,122,000	39,057,000		417,179,000
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

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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

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
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
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

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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
<b>Sub-total, Support to Operations</b>	<b>378,122,000</b>	<b>39,057,000</b>	<b>417,179,000</b>
<b>Operations</b>	<b>5,886,861,000</b>	<b>76,915,000</b>	<b>5,963,776,000</b>
Public accountability upheld and efficiency, economy and effectiveness of government programs improved	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
NATIONAL GOVERNMENT AUDITING SUB-PROGRAM	830,258,000	23,563,000	853,821,000
Audit of accounts and transactions of national government agencies, including government operations in foreign countries, conduct of fraud audit and audit of public debts; custody and preservation of vouchers and other supporting documents	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	
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	1,631,000	90,811,000
National Capital Region (NCR)	89,180,000	1,631,000	90,811,000
Central Office	89,180,000	1,631,000	90,811,000

CORPORATE GOVERNMENT AUDITING SUB-PROGRAM	610,528,000	25,627,000	636,155,000
Audit of accounts and transactions of corporate government agencies and their subsidiaries, including government operations in foreign countries; custody and preservation of vouchers and other supporting documents	543,800,000	23,764,000	567,564,000
National Capital Region (NCR)	543,800,000	3,967,000	547,767,000
Central Office	543,800,000	3,967,000	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	1,223,000
Regional Office - X	1,223,000	1,223,000	1,223,000
Region XI - Davao	1,520,000	1,520,000	1,520,000
Regional Office - XI	1,520,000	1,520,000	1,520,000
Region XII - SOCCSKSARGEN	1,032,000	1,032,000	1,032,000
Regional Office - XII	1,032,000	1,032,000	1,032,000
Region XIII - CARAGA	1,110,000	1,110,000	1,110,000
Regional Office - XIII	1,110,000	1,110,000	1,110,000
Autonomous Region in Muslim Mindanao (ARMM)	713,000	713,000	713,000
Regional Office - ARMM	713,000	713,000	713,000
Formulation and development of operating standards and administrative techniques for the implementation of accounting and auditing rules and regulations in corporate government offices/agencies	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
LOCAL GOVERNMENT AUDITING SUB-PROGRAM	4,034,230,000	12,330,000	4,046,560,000
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

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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
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

<b>SPECIAL AUDIT SUB-PROGRAM</b>	<b>112,896,000</b>	<b>9,536,000</b>	<b>122,432,000</b>
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
<b>TECHNICAL SERVICES AND SYSTEMS AUDIT SUB-PROGRAM</b>	<b>105,305,000</b>	<b>3,051,000</b>	<b>108,356,000</b>
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
Information System/Technology Audit conducted on government agencies with computerized environment		20,000	20,000
National Capital Region (NCR)		20,000	20,000
Central Office		20,000	20,000
Consultancy services rendered to government agencies related to the design/development and installation of internal control systems		20,000	20,000
National Capital Region (NCR)		20,000	20,000
Central Office		20,000	20,000
<b>GOVERNMENT ACCOUNTANCY PROGRAM</b>	<b>73,675,000</b>	<b>864,000</b>	<b>74,539,000</b>
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
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

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Development, installation and maintenance of accounting-related information system for implementation in government agencies		25,000		25,000
National Capital Region (NCR)		25,000		25,000
Central Office		25,000		25,000
Maintenance of the general accounts of the government	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
GOVERNMENT FINANCIAL ADJUDICATION PROGRAM	119,969,000	1,944,000		121,913,000
Adjudication of cases concerning settlement of all accounts pertaining to the revenue and receipts, and expenditures or uses of funds and property in the national, local and corporate agencies, as well as, money claims against the government	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 Programs and Activities	10,872,915,000	602,741,000	450,332,000	11,925,988,000
TOTAL NEW APPROPRIATIONS	P10,872,915,000 P	602,741,000 P	450,332,000 P	P11,925,988,000

## New Appropriations, by Object of Expenditures

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(In Thousand Pesos)

## Current Operating Expenditures

## Personnel Services

## Civilian Personnel

## Permanent Positions

Basic Salary	5,261,502
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Total Permanent Positions	5,261,502
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## 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	430,463
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
	-----

<b>Capital Outlays</b>	
Property, Plant and Equipment Outlay	
Buildings and Other Structures	349,928
Machinery and Equipment Outlay	5,732
Furniture, Fixtures and Books Outlay	55,072
Transportation Equipment Outlay	39,600
	-----
<b>Total Capital Outlays</b>	<b>450,332</b>
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<b>TOTAL NEW APPROPRIATIONS</b>	<b>11,925,988</b>
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**GENERAL SUMMARY  
COMMISSION ON AUDIT**

Current Operating Expenditures

	<u>Personnel Services</u>	<u>Maintenance and Other Operating Expenses</u>	<u>Capital Outlays</u>	<u>Total</u>
A. COMMISSION ON AUDIT	P10,872,915,000 P	602,741,000 P	450,332,000	P11,925,988,000
TOTAL NEW APPROPRIATIONS, COMMISSION ON AUDIT	P10,872,915,000 P	602,741,000 P	450,332,000	P11,925,988,000