

XXXI. COMMISSION ON AUDIT

For general administration and support, support to operations, and operations, as indicated hereunder.....P 8,929,092,000

New Appropriations, by Program/Projects

	<u>Current Operating Expenditures</u>			<u>Total</u>
	<u>Personnel Services</u>	<u>Maintenance and Other Operating Expenses</u>	<u>Capital Outlays</u>	
PROGRAMS				
General Administration and Support	P 4,397,332,000	P 248,137,000	P 273,944,000	P 4,919,413,000
Support to Operations	185,344,000	3,097,000		188,441,000
Operations	3,733,797,000	87,441,000		3,821,238,000
MFO 1: GOVERNMENT AUDITING SERVICES	3,474,990,000	69,672,000		3,544,662,000
MFO 2: GOVERNMENT ACCOUNTANCY SERVICES	42,137,000	638,000		42,775,000
MFO 3: GOVERNMENT ACCOUNTING RECORDS CUSTODIAL SERVICES	64,642,000	489,000		65,131,000
MFO 4: GOVERNMENT ACCOUNTING AND AUDITING REGULATIONS AND ADJUDICATORY AND OTHER LEGAL SERVICES	152,028,000	16,642,000		168,670,000
Total, Programs	8,316,473,000	338,675,000	273,944,000	8,929,092,000
TOTAL NEW APPROPRIATIONS	P 8,316,473,000	P 338,675,000	P 273,944,000	P 8,929,092,000

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 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 submitted to the Department of Budget and Management (DBM) for information.

(GENERAL OBSERVATION- President's Budget Action Message, December 21, 2015, Volume II-B, page 821, R.A. No. 10717)

2. Use of Savings. The Chairperson of COA is 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. Availability of Appropriations and Cash Allocations. Unexpended quarterly and year-end balances of approved appropriations and cash allocations for the Commission shall remain valid appropriations and shall continue to be available for expenditure until fully spent and shall remain under their control and accountability, subject to accounting and auditing rules and regulations.

(CONDITIONAL IMPLEMENTATION- President's Budget Action Message, December 21, 2015, Volume II-B, page 816, R.A. No. 10717)

4. Appropriations for Auditing Services to LGUs. The amounts appropriated herein includes 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.

5. 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.

6. **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.

7. **Appropriations for Programs and Specific Activities.** The amounts appropriated herein for the programs of the agency shall be used specifically for the following activities 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				
General Management and Supervision	P 321,137,000	P 248,137,000	P 273,944,000	P 843,218,000
National Capital Region (NCR)	180,051,000	120,036,000	171,944,000	472,031,000
Central Office	180,051,000	120,036,000	171,944,000	472,031,000
Region I - Ilocos	9,019,000	7,519,000		16,538,000
Regional Office - I	9,019,000	7,519,000		16,538,000
Cordillera Administrative Region (CAR)	7,362,000	10,358,000		17,720,000
Regional Office - CAR	7,362,000	10,358,000		17,720,000
Region II - Cagayan Valley	9,341,000	9,438,000	5,000,000	23,779,000
Regional Office - II	9,341,000	9,438,000	5,000,000	23,779,000
Region III - Central Luzon	10,329,000	8,158,000		18,487,000
Regional Office - III	10,329,000	8,158,000		18,487,000
Region IVA - CALABARZON	13,925,000	5,544,000	16,000,000	35,469,000
Regional Office - IVA	13,925,000	5,544,000	16,000,000	35,469,000
Region IVB - MIMAROPA		4,473,000		4,473,000
Regional Office - IVB		4,473,000		4,473,000
Region V - Bicol	11,191,000	9,486,000	5,000,000	25,677,000
Regional Office - V	11,191,000	9,486,000	5,000,000	25,677,000

Region VI - Western Visayas	12,753,000	10,050,000	14,000,000	36,803,000
Regional Office - VI	12,753,000	10,050,000	14,000,000	36,803,000
Region VII - Central Visayas	9,858,000	8,867,000	16,000,000	34,725,000
Regional Office - VII	9,858,000	8,867,000	16,000,000	34,725,000
Region VIII - Eastern Visayas	9,441,000	7,921,000		17,362,000
Regional Office - VIII	9,441,000	7,921,000		17,362,000
Region IX - Zamboanga Peninsula	9,149,000	7,114,000		16,263,000
Regional Office - IX	9,149,000	7,114,000		16,263,000
Region X - Northern Mindanao	9,899,000	7,759,000		17,658,000
Regional Office - X	9,899,000	7,759,000		17,658,000
Region XI - Davao	8,319,000	8,151,000	10,000,000	26,470,000
Regional Office - XI	8,319,000	8,151,000	10,000,000	26,470,000
Region XII - SOCCSKSARGEN	7,619,000	7,537,000	36,000,000	51,156,000
Regional Office - XII	7,619,000	7,537,000	36,000,000	51,156,000
Region XIII - CARAGA	6,375,000	8,728,000		15,103,000
Regional Office - XIII	6,375,000	8,728,000		15,103,000
Autonomous Region in Muslim Mindanao (ARMM)	6,506,000	6,998,000		13,504,000
Regional Office - ARMM	6,506,000	6,998,000		13,504,000
Administration of Personnel Benefits	4,076,195,000			4,076,195,000
National Capital Region (NCR)	4,076,195,000			4,076,195,000
Central Office	4,076,195,000			4,076,195,000
Sub-total, General Administration and Support	4,397,332,000	248,137,000	273,944,000	4,919,413,000
Support to Operations				
Legal assistance services	54,669,000	349,000		55,018,000
National Capital Region (NCR)	19,849,000	217,000		20,066,000
Central Office	19,849,000	217,000		20,066,000
Region I - Ilocos	1,134,000	10,000		1,144,000
Regional Office - I	1,134,000	10,000		1,144,000
Cordillera Administrative Region (CAR)	896,000	10,000		906,000
Regional Office - CAR	896,000	10,000		906,000

Region II - Cagayan Valley	2,188,000	10,000	2,198,000
Regional Office - II	2,188,000	10,000	2,198,000
Region III - Central Luzon	3,370,000	10,000	3,380,000
Regional Office - III	3,370,000	10,000	3,380,000
Region IVA - CALABARZON	5,271,000	10,000	5,281,000
Regional Office - IVA	5,271,000	10,000	5,281,000
Region IVB - MIMAROPA		10,000	10,000
Regional Office - IVB		10,000	10,000
Region V - Bicol	2,586,000	10,000	2,596,000
Regional Office - V	2,586,000	10,000	2,596,000
Region VI - Western Visayas	2,175,000	10,000	2,185,000
Regional Office - VI	2,175,000	10,000	2,185,000
Region VII - Central Visayas	1,655,000	10,000	1,665,000
Regional Office - VII	1,655,000	10,000	1,665,000
Region VIII - Eastern Visayas	2,619,000	10,000	2,629,000
Regional Office - VIII	2,619,000	10,000	2,629,000
Region IX - Zamboanga Peninsula	2,676,000	7,000	2,683,000
Regional Office - IX	2,676,000	7,000	2,683,000
Region X - Northern Mindanao	3,799,000	5,000	3,804,000
Regional Office - X	3,799,000	5,000	3,804,000
Region XI - Davao	2,240,000	5,000	2,245,000
Regional Office - XI	2,240,000	5,000	2,245,000
Region XII - SOCCSKSARGEN	757,000	5,000	762,000
Regional Office - XII	757,000	5,000	762,000
Region XIII - CARAGA	1,715,000	5,000	1,720,000
Regional Office - XIII	1,715,000	5,000	1,720,000
Autonomous Region in Muslim Mindanao (ARMM)	1,739,000	5,000	1,744,000
Regional Office - ARMM	1,739,000	5,000	1,744,000
Development, installation and maintenance of in-house financial and other management information systems	26,349,000		26,349,000

National Capital Region (NCR)	26,349,000		26,349,000
Central Office	26,349,000		26,349,000
Comprehensive training program for commission personnel, including the provision of auditing materials and the dissemination of information including laws, rules and regulations	12,933,000	2,583,000	15,516,000
National Capital Region (NCR)	12,933,000	2,583,000	15,516,000
Central Office	12,933,000	2,583,000	15,516,000
Technical assistance rendered to the Commission	91,393,000	165,000	91,558,000
Region I - Ilocos	7,216,000	10,000	7,226,000
Regional Office - I	7,216,000	10,000	7,226,000
Cordillera Administrative Region (CAR)	5,069,000	15,000	5,084,000
Regional Office - CAR	5,069,000	15,000	5,084,000
Region II - Cagayan Valley	8,037,000	10,000	8,047,000
Regional Office - II	8,037,000	10,000	8,047,000
Region III - Central Luzon	8,962,000	10,000	8,972,000
Regional Office - III	8,962,000	10,000	8,972,000
Region IVA - CALABARZON	10,506,000	10,000	10,516,000
Regional Office - IVA	10,506,000	10,000	10,516,000
Region IVB - MIMAROPA		10,000	10,000
Regional Office - IVB		10,000	10,000
Region V - Bicol	5,800,000	10,000	5,810,000
Regional Office - V	5,800,000	10,000	5,810,000
Region VI - Western Visayas	9,789,000	10,000	9,799,000
Regional Office - VI	9,789,000	10,000	9,799,000
Region VII - Central Visayas	8,051,000	10,000	8,061,000
Regional Office - VII	8,051,000	10,000	8,061,000
Region VIII - Eastern Visayas	8,314,000	10,000	8,324,000
Regional Office - VIII	8,314,000	10,000	8,324,000
Region IX - Zamboanga Peninsula	8,166,000	10,000	8,176,000
Regional Office - IX	8,166,000	10,000	8,176,000

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Region X - Northern Mindanao	6,271,000	10,000	6,281,000
Regional Office - X	6,271,000	10,000	6,281,000
Region XI - Davao	2,240,000	10,000	2,250,000
Regional Office - XI	2,240,000	10,000	2,250,000
Region XII - SOCCSKSARGEN	768,000	10,000	778,000
Regional Office - XII	768,000	10,000	778,000
Region XIII - CARAGA	1,457,000	10,000	1,467,000
Regional Office - XIII	1,457,000	10,000	1,467,000
Autonomous Region in Muslim Mindanao (ARMM)	747,000	10,000	757,000
Regional Office - ARMM	747,000	10,000	757,000
Sub-total, Support to Operations	185,344,000	3,097,000	188,441,000
Operations			
NFO 1: GOVERNMENT AUDITING SERVICES	3,474,990,000	69,672,000	3,544,662,000
Auditing Services	3,474,990,000	69,672,000	3,544,662,000
Audit of accounts and transactions of national government agencies, including foreign government operations, conduct of fraud audit and audit of public debts	469,132,000	20,354,000	489,486,000
National Capital Region (NCR)	469,132,000	2,144,000	471,276,000
Central Office	469,132,000	2,144,000	471,276,000
Region I - Ilocos		1,055,000	1,055,000
Regional Office - I		1,055,000	1,055,000
Cordillera Administrative Region (CAR)		1,153,000	1,153,000
Regional Office - CAR		1,153,000	1,153,000
Region II - Cagayan Valley		1,346,000	1,346,000
Regional Office - II		1,346,000	1,346,000
Region III - Central Luzon		1,143,000	1,143,000
Regional Office - III		1,143,000	1,143,000
Region IVA - CALABARZON		1,176,000	1,176,000
Regional Office - IVA		1,176,000	1,176,000

Region IVB - MIMAROPA	1,137,000	1,137,000	
Regional Office - IVB	1,137,000	1,137,000	
Region V - Bicol	1,264,000	1,264,000	
Regional Office - V	1,264,000	1,264,000	
Region VI - Western Visayas	1,087,000	1,087,000	
Regional Office - VI	1,087,000	1,087,000	
Region VII - Central Visayas	1,179,000	1,179,000	
Regional Office - VII	1,179,000	1,179,000	
Region VIII - Eastern Visayas	1,229,000	1,229,000	
Regional Office - VIII	1,229,000	1,229,000	
Region IX - Zamboanga Peninsula	897,000	897,000	
Regional Office - IX	897,000	897,000	
Region X - Northern Mindanao	1,429,000	1,429,000	
Regional Office - X	1,429,000	1,429,000	
Region XI - Davao	1,417,000	1,417,000	
Regional Office - XI	1,417,000	1,417,000	
Region XII - SOCCSKSARGEN	889,000	889,000	
Regional Office - XII	889,000	889,000	
Region XIII - CARAGA	1,068,000	1,068,000	
Regional Office - XIII	1,068,000	1,068,000	
Autonomous Region in Muslim Mindanao (ARMM)	741,000	741,000	
Regional Office - ARMM	741,000	741,000	
Audit of accounts and transactions of corporate government agencies and their subsidiaries, as well as the conduct of fraud audit	319,019,000	27,604,000	346,623,000
National Capital Region (NCR)	319,019,000	4,303,000	323,322,000
Central Office	319,019,000	4,303,000	323,322,000
Region I - Ilocos	1,475,000	1,475,000	1,475,000
Regional Office - I	1,475,000	1,475,000	1,475,000
Cordillera Administrative Region (CAR)	1,601,000	1,601,000	1,601,000
Regional Office - CAR	1,601,000	1,601,000	1,601,000

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Region II - Cagayan Valley	1,576,000	1,576,000
Regional Office - II	1,576,000	1,576,000
Region III - Central Luzon	2,092,000	2,092,000
Regional Office - III	2,092,000	2,092,000
Region IVA - CALABARZON	1,398,000	1,398,000
Regional Office - IVA	1,398,000	1,398,000
Region IVB - MIMAROPA	1,495,000	1,495,000
Regional Office - IVB	1,495,000	1,495,000
Region V - Bicol	1,492,000	1,492,000
Regional Office - V	1,492,000	1,492,000
Region VI - Western Visayas	1,417,000	1,417,000
Regional Office - VI	1,417,000	1,417,000
Region VII - Central Visayas	2,062,000	2,062,000
Regional Office - VII	2,062,000	2,062,000
Region VIII - Eastern Visayas	1,606,000	1,606,000
Regional Office - VIII	1,606,000	1,606,000
Region IX - Zamboanga Peninsula	1,280,000	1,280,000
Regional Office - IX	1,280,000	1,280,000
Region X - Northern Mindanao	1,646,000	1,646,000
Regional Office - X	1,646,000	1,646,000
Region XI - Davao	1,442,000	1,442,000
Regional Office - XI	1,442,000	1,442,000
Region XII - SOCCSKSARGEN	976,000	976,000
Regional Office - XII	976,000	976,000
Region XIII - CARAGA	1,057,000	1,057,000
Regional Office - XIII	1,057,000	1,057,000
Autonomous Region in Muslim Mindanao (ARMM)	686,000	686,000
Regional Office - ARMM	686,000	686,000
Audit of accounts and transactions of local government units, including conduct of fraud audit	2,563,179,000	8,247,000
		2,571,426,000

National Capital Region (NCR)	141,532,000	1,078,000	142,610,000
Central Office	141,532,000	1,078,000	142,610,000
Region I - Ilocos	190,185,000	450,000	190,635,000
Regional Office - I	190,185,000	450,000	190,635,000
Cordillera Administrative Region (CAR)	138,278,000	535,000	138,813,000
Regional Office - CAR	138,278,000	535,000	138,813,000
Region II - Cagayan Valley	149,133,000	476,000	149,609,000
Regional Office - II	149,133,000	476,000	149,609,000
Region III - Central Luzon	253,017,000	362,000	253,379,000
Regional Office - III	253,017,000	362,000	253,379,000
Region IVA - CALABARZON	281,664,000	360,000	282,024,000
Regional Office - IVA	281,664,000	360,000	282,024,000
Region IVB- MIMAROPA		457,000	457,000
Regional Office - IVB		457,000	457,000
Region V - Bicol	184,998,000	375,000	185,373,000
Regional Office - V	184,998,000	375,000	185,373,000
Region VI - Western Visayas	255,453,000	470,000	255,923,000
Regional Office - VI	255,453,000	470,000	255,923,000
Region VII - Central Visayas	169,185,000	550,000	169,735,000
Regional Office - VII	169,185,000	550,000	169,735,000
Region VIII - Eastern Visayas	170,588,000	475,000	171,063,000
Regional Office - VIII	170,588,000	475,000	171,063,000
Region IX - Zamboanga Peninsula	174,048,000	456,000	174,504,000
Regional Office - IX	174,048,000	456,000	174,504,000
Region X - Northern Mindanao	179,372,000	366,000	179,738,000
Regional Office - X	179,372,000	366,000	179,738,000
Region XI - Davao	121,860,000	535,000	122,395,000
Regional Office - XI	121,860,000	535,000	122,395,000
Region XII - SOCCSKSARGEN	96,533,000	462,000	96,995,000
Regional Office - XII	96,533,000	462,000	96,995,000

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Region XIII - CARAGA	57,333,000	527,000	57,860,000
Regional Office - XIII	57,333,000	527,000	57,860,000
Autonomous Region in Muslim Mindanao (ARMM)		313,000	313,000
Regional Office - ARMM		313,000	313,000
Special Audit services, including fraud audit, rendered to all government agencies, as well as to non-government entities, concerning subsidies and counterpart funding by the national government	60,336,000	9,718,000	70,054,000
National Capital Region (NCR)	60,336,000	9,718,000	70,054,000
Central Office	60,336,000	9,718,000	70,054,000
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	63,324,000	3,749,000	67,073,000
National Capital Region (NCR)	63,324,000	3,749,000	67,073,000
Central Office	63,324,000	3,749,000	67,073,000
NFO 2: GOVERNMENT ACCOUNTANCY SERVICES	42,137,000	638,000	42,775,000
Preparation of annual and other financial reports as may be required of the Commission	37,786,000	309,000	38,095,000
National Capital Region (NCR)	37,786,000	309,000	38,095,000
Central Office	37,786,000	309,000	38,095,000
Management of the general accounts of the government	4,351,000	329,000	4,680,000
National Capital Region (NCR)	4,351,000	329,000	4,680,000
Central Office	4,351,000	329,000	4,680,000
NFO 3: GOVERNMENT ACCOUNTING RECORDS CUSTODIAL SERVICES	64,642,000	489,000	65,131,000
Custody and preservation of vouchers and transaction documents	64,642,000	489,000	65,131,000
National Capital Region (NCR)	5,104,000	329,000	5,433,000
Central Office	5,104,000	329,000	5,433,000
Region I - Ilocos	601,000	10,000	611,000
Regional Office - I	601,000	10,000	611,000

Cordillera Administrative Region (CAR)	606,000	10,000	616,000
Regional Office - CAR	606,000	10,000	616,000
Region II - Cagayan Valley	613,000	10,000	623,000
Regional Office - II	613,000	10,000	623,000
Region III - Central Luzon	601,000	10,000	611,000
Regional Office - III	601,000	10,000	611,000
Region IVA - CALABARZON	606,000	10,000	616,000
Regional Office - IVA	606,000	10,000	616,000
Region IVB - MIMAROPA		10,000	10,000
Regional Office - IVB		10,000	10,000
Region V - Bicol Region	601,000	10,000	611,000
Regional Office - V	601,000	10,000	611,000
Region VI - Western Visayas	601,000	10,000	611,000
Regional Office - VI	601,000	10,000	611,000
Region VII - Central Visayas	601,000	10,000	611,000
Regional Office - VII	601,000	10,000	611,000
Region VIII - Eastern Visayas	606,000	10,000	616,000
Regional Office - VIII	606,000	10,000	616,000
Region IX - Zamboanga Peninsula	601,000	10,000	611,000
Regional Office - IX	601,000	10,000	611,000
Region X - Northern Mindanao	601,000	10,000	611,000
Regional Office - X	601,000	10,000	611,000
Region XI - Davao	601,000	10,000	611,000
Regional Office - XI	601,000	10,000	611,000
Region XII - SOCCSKSARGEN	601,000	10,000	611,000
Regional Office - XII	601,000	10,000	611,000
Region XIII - CARAGA	601,000	10,000	611,000
Regional Office - XIII	601,000	10,000	611,000
Autonomous Region in Muslim Mindanao (ARMM)	51,097,000	10,000	51,107,000
Regional Office - ARMM	51,097,000	10,000	51,107,000

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MFO 4: GOVERNMENT ACCOUNTING AND AUDITING REGULATIONS AND ADJUDICATORY AND OTHER LEGAL SERVICES	152,028,000	16,642,000	168,670,000
Formulation and development of operating standards and administrative techniques for the implementation of auditing rules and regulations in national offices/agencies	48,223,000	1,517,000	49,740,000
National Capital Region (NCR)	48,223,000	1,517,000	49,740,000
Central Office	48,223,000	1,517,000	49,740,000
Formulation and development of operating standards and administrative techniques for the implementation of auditing rules and regulations in local offices/agencies	15,601,000	966,000	16,567,000
National Capital Region (NCR)	15,601,000	966,000	16,567,000
Central Office	15,601,000	966,000	16,567,000
Formulation and development of operating standards and administrative techniques for the implementation of auditing rules and regulations in corporate offices/agencies	35,520,000	1,718,000	37,238,000
National Capital Region (NCR)	35,520,000	1,718,000	37,238,000
Central Office	35,520,000	1,718,000	37,238,000
Investigation and adjudication of cases concerning irregularities/anomalies in the disbursement and collection of funds in the national, local and corporate agencies	52,684,000	12,441,000	65,125,000
National Capital Region (NCR)	52,684,000	12,441,000	65,125,000
Central Office	52,684,000	12,441,000	65,125,000
Sub-total, Operations	3,733,797,000	87,441,000	3,821,238,000
Total Programs and Activities	8,316,473,000	338,675,000	8,929,092,000
TOTAL NEW APPROPRIATIONS	P 8,316,473,000 P	338,675,000 P	273,944,000 P 8,929,092,000

New Appropriations, by Object of Expenditures

(In Thousand Pesos)

A. Programs/Locally-Funded Project(s)**Current Operating Expenditures****Personnel Services****Civilian Personnel**

Permanent Positions	
Basic Salary	3,381,300
Total Permanent Positions	3,381,300
Other Compensation Common to All	
Personnel Economic Relief Allowance	186,048
Representation Allowance	97,740
Transportation Allowance	97,620
Clothing and Uniform Allowance	38,760
Year End Bonus	281,774
Cash Gift	38,760
Step Increment	14,176
Productivity Enhancement Incentive	38,760
Total Other Compensation Common to All	793,638
Other Compensation for Specific Groups	
Lump-sum for filling of Positions	3,372,438
Total Other Compensation for Specific Groups	3,372,438
Other Benefits	
PAG-IBIG Contributions	9,302
PhilHealth Contributions	27,386
Employees Compensation Insurance Premiums	9,301
Retirement Gratuity	332,472
Terminal Leave	371,285
Total Other Benefits	749,746
Other Personnel Benefits	
Pension, Civilian Personnel	19,351
Total Other Personnel Benefits	19,351
Total Personnel Services	8,316,473
Maintenance and Other Operating Expenses	
Travelling Expenses	85,546
Training and Scholarship Expenses	20,913
Supplies and Materials Expenses	32,741
Utility Expenses	50,754
Communication Expenses	18,787
Confidential, Intelligence and Extraordinary Expenses	
Confidential Expenses	10,000
Extraordinary and Miscellaneous Expenses	7,175
General Services	50,572
Repairs and Maintenance	30,613
Taxes, Insurance Premiums and Other Fees	6,632
Other Maintenance and Operating Expenses	
Advertising Expenses	800
Printing and Publication Expenses	160

GENERAL APPROPRIATIONS ACT, FY 2016

Representation Expenses	19,792
Rent/Lease Expenses	2,446
Membership Dues and Contributions to Organizations	248
Subscription Expenses	1,496

Total Maintenance and Other Operating Expenses	338,675

Total Current Operating Expenditures	8,655,148

Capital Outlays	
Property, Plant and Equipment Outlay	
Land Outlay	3,560
Land Improvements Outlay	16,560
Buildings and Other Structures	179,880
Machinery and Equipment Outlay	69,282
Intangible Assets Outlay	4,662

Total Capital Outlays	273,944

Total Programs/Locally-Funded Project(s)	8,929,092

TOTAL NEW APPROPRIATIONS	8,929,092
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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	P 8,316,473,000	P 338,675,000	P 273,944,000	P 8,929,092,000
TOTAL NEW APPROPRIATIONS, COMMISSION ON AUDIT	P 8,316,473,000	P 338,675,000	P 273,944,000	P 8,929,092,000