

**XXXIII. COMMISSION ON AUDIT**

**STRATEGIC OBJECTIVES**

**SECTOR OUTCOME**

People-centered, innovative, clean, efficient, effective, and inclusive delivery of public goods and services

**ORGANIZATIONAL OUTCOME**

Public accountability upheld and efficiency, economy and effectiveness of government programs improved

**PERFORMANCE INFORMATION**

**ORGANIZATIONAL OUTCOMES (Oos) / PERFORMANCE INDICATORS (PIs)**

**BASELINE**

**2023 TARGETS**

Public accountability upheld and efficiency, economy and effectiveness of government programs improved

**GOVERNMENT AUDITING PROGRAM**

**NATIONAL GOVERNMENT AUDITING SUB-PROGRAM**

**Outcome Indicators**

- 1. Percentage of the number of prepared audit reports transmitted to auditees, Congress and other oversight agencies within the deadline set by the Commission
- 2. Percentage of audit recommendations agreed to be implemented by the management

100%

51%

100%

60%

**Output Indicators**

- 1. Number of Government Audit Reports transmitted within the reglementary period
- 2. Number of transmitted Annual Audit Reports (AARs) published in the COA website

195

189

327

317

**CORPORATE GOVERNMENT AUDITING SUB-PROGRAM**

**Outcome Indicators**

- 1. Percentage of the number of prepared audit reports transmitted to auditees, Congress and other oversight agencies within the deadline set by the Commission
- 2. Percentage of audit recommendations agreed to be implemented by the management

92.41%

60%

100%

60%

**Output Indicators**

- 1. Number of Government Audit Reports transmitted within the reglementary period
- 2. Number of transmitted Annual Audit Reports (AARs) published in the COA website

114

113

577

574

**LOCAL GOVERNMENT AUDITING SUB-PROGRAM**

**Outcome Indicators**

- 1. Percentage of the number of prepared audit reports transmitted to auditees, Congress and other

oversight agencies within the deadline set by the Commission	100%	100%
2. Percentage of audit recommendations agreed to be implemented by the management	55%	60%

**Output Indicators**

1. Number of Government Audit Reports transmitted within the reglementary period	1,693	1,737
2. Number of transmitted Annual Audit Reports (AARs) published in the COA website	1,685	1,737

**SPECIAL AUDIT SUB-PROGRAM****Outcome Indicators**

1. Percentage of settlement of over/under remittance in the collection of levies	10%	10%
2. Percentage of complaints/requests for audit acted upon vs. complaints/requests received	80%	80%

**Output Indicators**

1. Number of Fraud Case Evaluation Reports (FCER) submitted by teams from FAO	160	160
2. Number of Fraud/Special/Performance Audit Reports released audited agencies	20	21
3. Number of Notices of Disallowance (NDs)/Notices of Charge (NCs) issued to agencies	308	308
4. Number of Performance Audit Reports published in the COA website	1	3

**TECHNICAL SERVICES AND SYSTEMS AUDIT SUB-PROGRAM****Outcome Indicators**

1. Percentage of Technical Evaluation/Inspection/ Appraisal Reports recommendations accepted by the auditor	100%	100%
2. Percentage of Information System (IS)/Information Technology (IT) audit/evaluation recommendations accepted and implemented by the auditees	50%	50%
3. Percentage of Pre-assessment recommendations accepted by the internal audit unit/services of government agencies	80%	80%

**Output Indicators**

1. Number of Technical Evaluation Reports rendered	7,666	7,666
2. Number of Inspection Reports rendered	6,676	6,676
3. Number of Appraisal Reports rendered	763	763
4. Number of IS/IT audits/evaluation conducted	12	12
5. Number of Pre-Assessments Reports issued to internal audit/services of government agencies	4	4

**GOVERNMENT ACCOUNTANCY PROGRAM****Outcome Indicators**

1. Percentage of Annual Financial Reports (AFRs) for National Government, Local Government and GOCCs and Annual Report on Appropriations, Allotments, Obligations and Disbursements (ARAAOD) submitted/transmitted to Office of the President and Congress on or before September 30 and April 30, respectively	100%	100%
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2. Percentage implementation of accounting standards developed/promulgated/disseminated	73%	90%
3. Percentage of increase in the number of agencies using COA-developed computerized applications on government accounting and financial management which submitted their financial statements and other reports for external audit within three to six months of the end of the year	1.81%	8%

#### Output Indicators

1. Number of Annual Financial Reports (AFRs) and Annual Report on Appropriations, Allotments, Obligations and Disbursements (ARAAOD) submitted to the President and Congress on or before September 30 and April 30, respectively	4	4
2. Number of agency users trained and assisted on the use of the COA-developed computerized systems on government accounting and financial management	2,240	2,240
3. Number of government accounting standards, policies, rules and regulations formulated and developed for implementation in government agencies	5	5
4. Percentage of agencies which implemented COA-developed computerized systems on government and financial management	60%	60%

#### GOVERNMENT FINANCIAL ADJUDICATION PROGRAM

##### Outcome Indicators

1. Percentage of COA Decisions appealed before the Supreme Court	12%	N/A
2. Percentage of COA Decisions affirmed by the Supreme Court	50%	50%
3. Percentage of the cases decided at the Cluster/Regional level vis-à-vis total cases outstanding	30%	30%
4. Percentage of COA Orders of Execution (COEs) issued	2.5%	2.5%
5. Percentage of Notice of Finality of Decisions with COE issued at the level of Cluster Director and Auditor	100%	100%

##### Output Indicators

1. Number of cases decided	625	625
2. Number of COA Orders of Execution (COEs) issued	40	40
3. Number of COA Comments/Pleadings to Certiorari petitions prepared	16	16