

STRATEGIC OBJECTIVES

MANDATE

1. Examine, audit and settle all accounts pertaining to the revenue and receipts of, and expenditures or uses of funds and property owned or held in trust by, or pertaining to, the government;
2. Promulgate accounting and auditing rules and regulations including those for the prevention and disallowances of irregular, unnecessary, excessive, extravagant or unconscionable expenditures, or uses of government funds and properties;
3. Submit annual reports to the President and the Congress on the financial condition and operation of the government;
4. Recommend measures to improve the efficiency and effectiveness of government operations;
5. Keep the general accounts of government and preserve the vouchers and supporting papers pertaining thereto;
6. Decide any case brought before it within 60 days; and
7. Perform such other duties and functions as may be provided by law.

VISION

A credible, trustworthy and independent Supreme Audit Institution; a vibrant partner in nation-building; a bulwark of integrity and competence; an organization of professionals with a culture of excellence; a respected member of international organizations of supreme audit institutions.

MISSION

To carry out our constitutional mandate with the highest degree of professionalism, competence, integrity, teamwork and organizational efficiency, and promote the people's trust in government by upholding public accountability

KEY RESULT AREAS

Transparent, accountable and participatory governance

SECTOR OUTCOME

Good Governance

ORGANIZATIONAL OUTCOME

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

PERFORMANCE INFORMATION

KEY STRATEGIES

1. Integrity and Independence
2. Organizational Efficiency
3. Professional and Technical Competence
4. Strategic Partnership and Linkages

ORGANIZATIONAL OUTCOMES (OOs) / PERFORMANCE INDICATORS (PIs)

BASELINE

2015 TARGETS

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

Annual Audit Reports, Annual Financial Reports and Budget Reports presented / submitted to the President, Congress, Audited Agencies and other appropriate authorities in a timely manner

No Data Submitted

Annual Audit Reports (AARs), Annual Financial Reports, and Budget Reports submitted on or before the dates specified by law and regulations in a timely manner

Corporate Government Sector
(CGS)

March 31 - Small Agencies

June 30 - Government Financial
Institutions (GFIs)

- Large Agencies

September 30 - Annual Financial
Report (CGS)

National Government Sector

April 15 - Management Letters

April 30 - Individual AARs

June 30 - Consolidated AARs

September 30 - Annual Financial
Report (NGS)

Local Government Sector

June 30 - Local Government
Units

September 30 - Annual Financial
Report (LGS)

Government Accountancy Sector

April 30 - Annual Report on
Allotments, Obligations and
Disbursements (ARAOD)

September 30 - Annual Financial
Report (NGS)

Percentage of agencies compliant with Audit Recommendations

Compliant - not higher than 50% of the findings per Audit
Observation Memoranda (AOM) remained unimplemented in the Annual
Audit Report (AAR) for the period of three years after the first
reporting of finding

Average per Audit Sector and Average of all Audit Sectors

Local Government Units (LGUs) excluding Barangays

Baseline: 2013 to backtrack to 2011

Not lower than 80%

MAJOR FINAL OUTPUTS (MFOs) / PERFORMANCE INDICATORS (PIs)

2015 Targets

MFO 1: GOVERNMENT AUDITING SERVICES

Financial, Compliance/Value for Money and Other Audits

Number of agencies subjected to financial, compliance and other audits

23,973

Percentage of increase in the audit recommendations implemented by the auditees

90%

Percentage of government agency's audit reports submitted to auditees, Congress and other oversight agencies on or before the deadline set by the Commission	90%
Special Audit	
Number of agencies subjected to special audit	25
Percentage of findings with Notice of Disallowances Issued and cases filed with the proper courts	90%
Percentage of audit reports submitted within the time frame per Office Order	90%
Fraud Audit	
Number of agencies subjected to fraud audit	25
Percentage change in the number of detected frauds in government resources	51%
Percentage of government agencies subjected to fraud audit over the last three years	5%
MFO 2: GOVERNMENT ACCOUNTANCY SERVICES	
Number of reports transmitted to the President and Congress	4
Percentage of AFRs/Annual Reports on Allotments, Obligations and Disbursements submitted to the President and Congress	100%
Percentage of reports transmitted to the President and Congress on or before April 30/September 30	100%
MFO 3: GOVERNMENT ACCOUNTING RECORDS CUSTODIAL SERVICES	
Annual average number of received vouchers stored in custody for ten (10) years before disposal	44,201,306
Percentage of stored vouchers secured from flooding and other elements	98%
Percentage of stored vouchers subjected to maintenance inspection at least twice in the last two years	90%
MFO 4: GOVERNMENT ACCOUNTING AND AUDITING REGULATIONS AND ADJUDICATORY AND OTHER LEGAL SERVICES	
Rules and Regulations Standards Development	
Number of policies, auditing/accounting standards, rules and regulations and guidelines issued and developed or updated and disseminated	257
Percentage of rules and regulations disseminated for implementation	100%
Percentage of rules and regulations implemented during the year of issuance	100%
Adjudication and Other Legal Services	
Number of decisions rendered by the Director and Commissioner Proper	2,130
Percentage of decisions affirmed by the Director and Commission Proper	90%
Percentage of decisions rendered within sixty (60) days after submission for resolution by the Director and Commission Proper	90%
Enforcement of Decisions	
Number of final and executory decisions of the Director/Commission Proper	529
Percentage of COA decisions affirmed by the Supreme Court	90%
Percentage of cases appealed/filed before the Commission Proper acted upon within sixty (60) days from the date of its submission for resolution	90%