

XXXII. 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****2026 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

100%

100%

2. Percentage of implemented recommendations based on the total recommendations agreed to be implemented by agencies

51%

60%

Output Indicators

1. Number of Government Audit Reports transmitted within the reglementary period

195

323

2. Number of transmitted Annual Audit Reports (AARs) published in the COA website

189

320

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

92.41%

100%

2. Percentage of implemented recommendations based on the total recommendations agreed to be implemented by agencies

60%

60%

Output Indicators

1. Number of Government Audit Reports transmitted within the reglementary period

114

620

2. Number of transmitted Annual Audit Reports (AARs) published in the COA website

113

591

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 implemented recommendations based on the total recommendations agreed to be implemented by agencies	55%	60%

Output Indicators

1. Number of Government Audit Reports transmitted within the reglementary period	1,693	1,746
2. Number of transmitted Annual Audit Reports (AARs) published in the COA website	1,685	1,746

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 to audited agencies	17	17
3. Number of Notices of Disallowance (NDs)/Notices of Charge (NCs) issued to agencies	158	158
4. Number of Performance Audit Reports published in the COA website	1	5

TECHNICAL SERVICES AND SYSTEMS AUDIT SUB-PROGRAM

Outcome Indicators

1. Percentage of Technical Evaluation/Inspection/Appraisal Reports recommendations transmitted	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 Assessment recommendations accepted by the internal audit unit/services/management of government agencies	50%	50%

Output Indicators

1. Number of Technical Evaluation Reports rendered	7,625	9,900
2. Number of Inspection Reports rendered	6,676	11,324
3. Number of Appraisal Reports rendered	763	918
4. Number of IS/IT audits/evaluation reports rendered and transmitted to Management/COA Auditors of government agencies	12	21
5. Number of Assessments Reports rendered and transmitted to internal audit unit/services/COA Auditors of government agencies	4	9

GOVERNMENT ACCOUNTANCY PROGRAM**Outcome Indicators**

1. Percentage of Annual Report on Appropriations, Allotments, Obligations, and Disbursements (General Fund) (ARAAOD GF) and Approved Budget, Utilizations Disbursements (Off-Budgetary Funds and Trust Receipts) (ABUDOBF and TR) submitted/transmitted to the Office of the President and Congress on or before April 30 pursuant to Republic Act No. 7226 dated March 12, 1992	100%	100%
2. Percentage of Annual Financial Reports (AFRs) for National Government, Local Government and Government-Owned or Controlled Corporations, submitted/transmitted to the Office of the President and Congress on or before September 30 pursuant to Section 4, Article IX-D of the Philippine Constitution	100%	100%
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%	65%

Output Indicators

1. Number of ARAAOD (GF) and ABUD (OBF and TF) completed and submitted to the Office of the President and Congress on or before April 30	1	1
2. Number of AFRs completed and submitted to the Office of the President and Congress on or before September 30	3	3
3. Number of agency users trained and assisted on the use of the COA-developed computerized systems on government accounting and financial management	2,240	2,860
4. Number of government accounting standards, policies, rules and regulations formulated and developed for implementation in government agencies	4	4
5. Percentage of agencies with request which implemented COA-developed computerized systems on government and financial management	60%	60%

GOVERNMENT FINANCIAL ADJUDICATION PROGRAM**Outcome Indicators**

1. Percentage of COA Decisions affirmed by the Supreme Court	50%	50%
2. Percentage of the cases decided at the Cluster/Regional level vis-à-vis total cases outstanding	30%	30%
3. Percentage of COA Orders of Execution (COE) issued	2.5%	2.5%
4. Percentage of Notice of Finality of Decisions with COE issued at the level of Cluster Director and Auditor	100%	100%
5. Percentage of compliance with the orders of the Supreme Court (SC) to file, or the request of the Office of the Solicitor General (OSG) to prepare, comment or other pleadings	100%	100%

Output Indicators

1. Number of cases decided	625	956
2. Number of COA Orders of Execution (COE) issued	30	30