



MFO ACCOUNTABILITY REPORT CARD (MARC-1)

Commission on Audit	OUTPUTS	DEPARTMENT BUDGET FY 2014 (in million)	OVERALL RESULTS ASSESSMENT			
			SERVICE/ PRODUCT RESULTS			
			PERFORMANCE INDICATORS	FY 2013 ACTUAL ACCOMPLISHMENT	FY 2014 TARGET	FY 2014 ACTUAL ACCOMPLISHMENT
MAJOR FINAL OUTPUTS						
<p>The Commission on Audit shall have the power, authority and duty to 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, or any of its subdivisions, agencies or instrumentalities, including government owned and controlled corporations with original charters, and on a post-audit basis: (a) constitutional bodies, commissions and offices that have been granted fiscal autonomy under the constitution; (b) autonomous state colleges and universities; (c) other GOCC,s and their subsidiaries; and (d) such non-governmental entities receiving subsidies or equity, directly or indirectly from or through the government, which are required by law and the granting institution to submit to such audit as condition of subsidy or equity. However, where the internal control system of the audited agencies is inadequate, the Commission may adopt such measure, including temporary or special pre-audit, as are necessary and appropriate to correct the deficiencies. It shall keep the general accounts of the Government and, for such period as may be provided by law, preserve the vouchers and other supporting papers pertaining thereto.</p>	Government Auditing Service	Financial, Compliance/Value for Money and Other Audits				
		Number of agencies subjected to financial, compliance and other audits		23,353 agencies	27,822 agencies	119%
		Percentage of audit recommendation accepted/not challenged by the auditees		90%	92% 44,800 out of 48,696 audit recommendation accepted	102%
		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%	100% 18,720 out of 18,720 audit reports submitted	111%
		Special Audit				
		Number of agencies subjected to special audit		25 agencies	303 agencies	1212%
		Percentage of audit recommendation accepted/not challenged by the auditees		90%	92%	102%
		Percentage of reports submitted within the deadline		90%	90%	100%
		Fraud Audit				
	Number of agencies to subjected to fraud audit		335 agencies	302 agencies	90%	
	Percentage of change in the number of detected frauds in government resources		90%	92%	102%	
	Percentage of government agencies subjected to fraud audit over the last three years		90%	90%	100%	
	Government Accountancy Services	Number of Reports transmitted to the Presidential and Congress		4 reports	4 reports	100%
		Percentage of AFRs/Annual Reports on Allotments, Obligation and Disbursements submitted to the President and Congress		100%	100% 4 out of 4 AFRs/Annual Reports	100%
		Percentage of reports transmitted to the Presidential and Congress on or before April 30/September 30		100%	100% 4 out of 4 AFRs/Annual Reports	100%
	Government Accounting Records Custodial Services	Annual average number of received stored vouchers stored in custody for 10 years before disposal		43,334,614 vouchers stored	50,487,542 vouchers stored	117%
		Percentage of stored vouchers secured from flooding and other elements		92%	94% 47,458,289 out of 50,487,542 vouchers secured	102%
		Percentage of stored vouchers subjected to maintenance inspection at least twice in the last two years		90%	94% 47,458,289 out of 50,487,542 vouchers secured	104%
	Government Accounting and Editing Regulation and Adjudicatory Services	Rules and Regulations Standards Development				
		Number of audit policies, standards, rules and regulation and guidelines issued and developed or updated and disseminated		38 policies issued and developed	67 policies issued and developed	176%
		Percentage of rules and regulations subjected to clarification issuances		100%	100% 67 out of 67 regulations	100%
	Percentage of rules and regulations subjected to review in the last 3 years		100%	100% 67 out of 67 regulations	100%	



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			Percentage of appeals to the Supreme Court that overturn a COA decision		1%	0%	200%
			Percentage of monitoring reports with adverse finding that are acted upon within the prescribed period		90%	90% 663 out of 736 monitoring reports	100%
			Adjudication				
			Number of decision rendered		2,088 decision rendered	2,819 decision rendered	135%
			Percentage of decisions affirmed by the Director and Commission Proper		100%	100%	100%
			Percentage of decisions rendered within 60 days after submission for resolution by the Commission Proper		100%	100%	100%
		STO and GASS					
	SUPPORT TO OPERATIONS		Percentage of technical evaluation findings/recommendations utilized by the auditors	100% 2,962 out of 2,962 technical services	100% 3,620 out of 3,620 technical services	100% 3,552 out of 3,552 technical services	100%
			Percentage of technical evaluation services completed within 21 days	94% 2,784 out of 2,962 technical services	95% 3,422 out of 3,620 technical services	97% 4,334 out of 4,468 technical services	103%
			Developing Awareness on ISO 9001:2008		Adoption of a Quality Assurance (QA) Policy and QA review handbook and creation of a Quality Assurance Office	Established COA's Quality Assurance Manual following the standards and best practices set by the International Organizations of Supreme Audit Institutions (INTOSAI). The establishment of a manual and the QA office is considered as an initial step in establishing COA's Quality Management System aligned to ISO 9001:2008.	MET
	GENERAL ADMINISTRATIVE SUPPORT SERVICES	Budget Utilization Rate					
			Obligations BUR Ratio of total obligations to total release.		93%	94.84% Php8,386,004 Php8,842,464	102%
			Disbursements BUR Ratio of total disbursement to total obligations.		93%	96% Php609,345,000 Php635,827,000	103%
		Submission to COA					
		Financial Statements for FY 2013 (per PD 1445)	100%	100%	100%	100%	
		Report on ageing of Cash Advances (cut-off date November 15, 2014)	100%	100%	100%	100%	

Source: Agency Form A/A-1; Assessment of DBM BMB-C