



# MFO ACCOUNTABILITY REPORT CARD (MARC-1)

Commission on Audit	DEPARTMENT BUDGET FY 2015 (in million)	OVERALL RESULTS ASSESSMENT				RATING	
		PERFORMANCE INDICATORS	FY 2014 ACTUAL ACCOMPLISHMENT	FY 2015 TARGET	FY 2015 ACTUAL ACCOMPLISHMENT		
<b>MAJOR FINAL OUTPUTS</b>							
<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>	<b>Financial, Compliance/Value for Money and Other Audits</b>						
	<b>Government Auditing Services</b>	Number of agencies subjected to financial, compliance and other audits	28,427 agencies	24,002 agencies	33,325 agencies	139%	
		Percentage of increase in the audit recommendations implemented by the auditees	92% 44,800 out of 48,696 audit recommendation	90%	92%	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	100% 18,720 out of 18,720 audit reports submitted	90%	100%	111%	
	<b>Government Accountancy Services</b>	Number of Reports transmitted to the President and Congress	4 reports	4 reports	4 reports	100%	
		Percentage of AFRs/Annual Reports on Allotments, Obligations and Disbursements submitted to the President and Congress	100% 4 out of 4 AFRs/Annual Reports	100%	100%	100%	
		Percentage of reports transmitted to the President and Congress on or before April 30/September 30	100% 4 out of 4 AFRs/Annual Reports	100%	100%	100%	
	<b>Government Accounting Records Custodial Services</b>	Annual average number of received vouchers stored in custody for ten (10) years before disposal	50,487,542 vouchers stored	44,201,306 vouchers stored	45,229,042 vouchers stored	102%	
		Percentage of stored vouchers secured from flooding and other elements	94% 47,458,289 out of 50,487,542 vouchers secured	98%	98%	100%	
		Percentage of stored vouchers subjected to maintenance inspection at least twice in the last two years	94% 47,458,289 out of 50,487,542 vouchers secured	90%	95%	106%	
	<b>Government Accounting and Auditing Regulations and Adjudicatory Services</b>	<b>Rules and Regulations Standards Development</b>					
		Number of policies, auditing/accounting standards, rules and regulations and guidelines issued and developed or updated and disseminated	67 policies issued and developed	43 policies issued and developed	63 policies issued and developed	147%	
		Percentage of rules and regulations disseminated for implementation	100%	100%	100%	100%	
		Percentage of rules and regulations implemented during the year of issuance	100%	100%	100%	100%	
		<b>Adjudication and Other Legal Services</b>					
		Number of decisions rendered by the Director and Commission Proper	2,819 decision rendered	2,130 decision rendered	1,936 decision rendered	91%	
		Percentage of decisions affirmed by the Director and Commission Proper	100%	90%	90%	100%	
		Percentage of decisions rendered within sixty (60) days after submission for resolution by the Director and Commission Proper	100%	90%	90%	100%	
		<b>Enforcement of Decisions</b>					
	Number of final and executory decisions of the Director/Commission Proper	736 final executory decisions	529 final executory decisions	1,147 final executory decisions	217%		
Percentage of COA decisions affirmed by the Supreme Court	90%	90%	90%	100%			
Percentage of cases appealed/ filed before the Commission Proper acted upon within sixty (60) days from the date of its submission for resolution	90%	90%	90%	100%			

8/18



# MFO ACCOUNTABILITY REPORT CARD (MARC-1)

Commission on Audit	OUTPUTS	DEPARTMENT BUDGET FY 2015 (in million)	OVERALL RESULTS ASSESSMENT				
			SERVICE / PRODUCT RESULTS				
			PERFORMANCE INDICATORS	FY 2014 ACTUAL ACCOMPLISHMENT	FY 2015 TARGET	FY 2015 ACTUAL ACCOMPLISHMENT	RATING
<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 GOCCs 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>	<b>STO and GASS</b>		Number of training plans for regular Ladderized Training Program (LTP) and agency approved or recommended for approval by the Chairperson	2 training plans	2 training plans	100%	
			Training Plans are in accordance with the LTP and agency needs approved and/or recommended for approval by the Chairperson	100%	100%	100%	
			Approved and/or submitted for approval by the Chairperson	100%	100%	100%	
			Number of Regional Training Programs (RTPs) approved	16 RTPs	16 RTPs	100%	
			Received RTPs evaluated and approved	100%	100%	100%	
			RTPs approved within five working days upon receipt	100%	100%	100%	
			Number of Office Orders signed and/or recommended for approval by the Chairperson	74 Office Orders	74 Office Orders	100%	
			Office Orders for local trainings evaluated and approved	100%	100%	100%	
			Office Orders approved one day upon receipt	90%	100%	111%	
			Budget Utilization Rate				
			Obligations BUR Ratio of total obligations to total release.	94.84% Php8,386,004 Php8,842,464	90%	94% Php8,756,845 Php9,313,213	104%
			Disbursements BUR Ratio of total disbursement to total obligations.	96% Php609,345,000 Php635,827,000	90%	98% Php8,596,004 Php8,756,845	109%
			Public Financial Management reporting requirements of COA and DBM				
			Budget and Financial Accountability Reports (BFARs)	100%	100%	100%	100%
			Report on Ageing Cash Advance	100%	100%	100%	100%
			COA Financial Reports	100%	100%	100%	100%
			APCPI		100%	100%	100%
			Submission of APP		100%	100%	100%
		<b>SUPPORT TO OPERATIONS</b>					
		<b>GENERAL ADMINISTRATIVE SUPPORT SERVICES</b>					

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

*Handwritten signature/initials*