



# MFO ACCOUNTABILITY REPORT CARD (MARC-1)

Commission on Audit	DEPARTMENT BUDGET	OVERALL RESULTS ASSESSMENT					
		PERFORMANCE INDICATORS	SERVICE / PRODUCT RESULTS			RATING	
			FY 2016 ACTUAL ACCOMPLISHMENT	FY 2017 TARGET	FY 2017 ACTUAL ACCOMPLISHMENT		
OUTPUTS	FY 2017 (in million)						
<b>MAJOR FINAL OUTPUTS</b>							
<p>The Commission on Audit is mandated 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; 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. Submit annual reports to the President and the Congress on the financial condition and operation of the government. Recommend measures to improve the efficiency and effectiveness of government operations. Keep the general accounts of government and preserve the vouchers and supporting papers pertaining thereto. Decide any case brought before it within 60 days and perform such duties and functions as may be provided by law.</p>	Php4,566.413	<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	24,869 agencies	18,574 agencies	19,915 agencies	<b>107%</b>
			Percentage of increase in the audit recommendations implemented by the addressees	100%	91%	91%	<b>100%</b>
			Percentage of government agency's audit reports submitted to addressees, Congress and other oversight agencies on or before the deadline set by the Commission	100%	95%	95%	<b>100%</b>
			<b>Special Audit</b>				
			Number of agencies subjected to special audit	179 agencies	70 agencies	78 agencies	<b>111%</b>
			Percentage of audit recommendations accepted/not challenged by the addressees	90%	92%	92%	<b>100%</b>
			Percentage of audit reports submitted within the deadline	90%	92%	92%	<b>100%</b>
			<b>Fraud Audit</b>				
	Number of agencies to subjected to fraud audit		34 agencies	56 agencies	58 agencies	<b>104%</b>	
	Percentage of change in the number of detected frauds in government resources	51%	50%	50%	<b>100%</b>		
	Percentage of government agencies subjected to fraud audit over the last three years	5%	46%	46%	<b>100%</b>		
	Php62.115	<b>Government Accountancy Services</b>	Number of Reports transmitted to the President and Congress	4 reports	4 reports	4 reports	<b>100%</b>
			Percentage of AFRs/Annual Reports on Allotments, Obligations and Disbursements submitted to the President and Congress	100%	100%	100%	<b>100%</b>
			Percentage of reports transmitted to the President and Congress on or before April 30/September 30	100%	100%	100%	<b>100%</b>
	Php76.464	<b>Government Accounting Records Custodial Services</b>	Annual average number of received vouchers stored in custody for ten (10) years before disposal	64,523,887 vouchers stored	54,206,084 vouchers stored	54,225,331 vouchers stored	<b>100%</b>
			Percentage of stored vouchers secured from flooding and other elements	100%	90%	90%	<b>100%</b>
			Percentage of stored vouchers subjected to maintenance inspection at least twice in the last two years	100%	90%	90%	<b>100%</b>
	Php241.958	<b>Government Accounting and Auditing Regulations and Adjudicatory and Other Legal Services</b>	<b>Rules and Regulations Standards Development</b>				
			Number of audit policies, auditing/accounting standards, rules and regulations and guidelines issued and developed or updated and disseminated	32 policies issued and developed	28 policies issued and developed	40 policies issued and developed	<b>143%</b>
			Percentage of rules and regulations disseminated for implementation	100%	100%	100%	<b>100%</b>
Percentage of rules and regulations implemented during the year of issuance			100%	100%	100%	<b>100%</b>	
<b>Adjudication and Other Legal Services</b>							
Number of decisions rendered by the Director			1,092 decision rendered	988 decision rendered	1,082 decision rendered	<b>110%</b>	
Percentage of decisions affirmed by the Director and Commission Proper			100%	95%	95%	<b>100%</b>	



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			Enforcement of Decisions						
			Number of final and executory decisions of the Director/Commission Proper	465	879 final executory decisions	951 final executory decisions	108%		
			Percentage of COA decisions affirmed by the Supreme Court	100%	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	100%	91%	91%	100%	
	<b>STO and GASS</b>								
		<b>SUPPORT TO OPERATIONS</b>	Php271.584	Posting of ISO 9001 Quality Management System Certificate or Approved ISO-aligned documentation and implementation	100%	100%	100%	100%	
	Percentage of technical evaluation findings/ recommendations utilized by the auditors			100%	100%	100%	100%		
	Percentage of technical evaluation services completed within 21 days			100%	100%	100%	100%		
		<b>GENERAL ADMINISTRATIVE SUPPORT SERVICES</b>	Php4,894.743	Budget Utilization Rate					
	Obligations BUR Ratio of total obligations against all allotments.			96%	100%	81%	81%		
				Php9,659,747		Php920,842,000			
				Php10,011,303		Php1,139,820,000			
Disbursements BUR Ratio of total disbursement to total obligations.	92%			100%	97%	97%			
	Php635,368				Php806,116,000				
	Php687,301				Php829,474,000				
Public Financial Management reporting requirements of COA and DBM									
Budget and Financial Accountability Reports (BFARs)	100%			100%	100%	100%			
Report on Ageing of Cash Advances	100%			100%	100%	100%			
COA Financial Reports	100%	100%	100%	100%					
Full Compliance with at least 30% of the prior years' COA Audit Recommendations		100%	100%	100%					
Submission of APP CSE		100%	100%	100%					
Submission of APP non-CSE	100%	100%	100%	100%					
Submission of APCPI	100%	100%	100%	100%					

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