



# AGENCY BUDGET NOTES

For FY 2023

## COMMISSION ON ELECTIONS



**P4.99B**  
TOTAL NEW APPROPRIATIONS FOR 2023

### BREAKDOWN OF OPERATIONS BUDGET



**P3,312.8M**  
(98.2%)  
*Election Administration Program*



**P61.0M**  
(1.8%)  
*Electoral Enforcement and Adjudication Program*

### COST STRUCTURE

**P1.61B**  
(32.4%)  
*General Admin and Support*

**P3.37B**  
(67.6%)  
*Operations*

### COMELEC BUDGET UTILIZATION

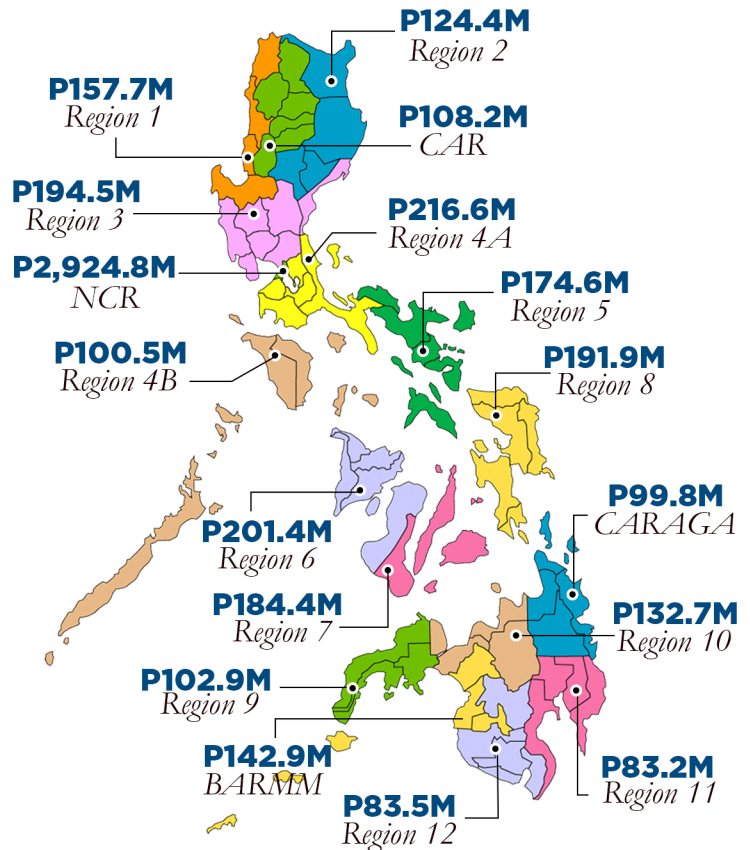
#### OBLIGATIONS-TO-APPROPRIATIONS RATIO



#### UNUSED APPROPRIATIONS



### REGIONAL ALLOCATION OF THE 2023 EXPENDITURE PROGRAM (P5,222.9M)



# QUICK FACTS

## KEY SECTOR INFORMATION



**74 Million**  
**Filipinos**

Estimated Voting  
Population by May 2022  
Elections<sup>1</sup>

### TOTAL REGISTERED VOTERS

**2019** Mid-term  
Elections  
**61 Million**

**2022** National & Local  
Elections  
**66 Million**

## Profile of Registered Voters on May 9, 2022 National and Local Elections

Region	Registered	Voted	Turn-out (%)	Age Group	Male	Female
<b>Philippines</b>	<b>65,745,526</b>	<b>55,284,892</b>	<b>84.1</b>			
NCR	7,322,361	5,962,693	81.4	18-19 years old	1,332,891	1,456,353
CAR	1,077,900	921,227	85.5	20-24 years old	4,237,730	4,365,920
Region I	3,546,764	3,104,841	87.5	25-29 years old	4,286,762	4,337,872
Region II	2,312,797	1,951,482	84.4	30-34 years old	3,939,637	3,883,584
Region III	7,289,791	6,304,414	86.5	35-39 years old	3,368,531	3,304,204
Region IV-A	9,193,096	7,635,624	83.1	40-44 years old	3,124,159	3,107,337
Region IV-B	1,991,599	1,670,695	83.9	45-49 years old	2,695,604	2,726,187
Region V	3,910,261	3,366,689	86.1	50-54 years old	2,460,073	2,558,143
Region VI	5,026,482	4,282,256	85.2	55-59 years old	2,073,313	2,239,153
Region VII	5,249,066	4,553,713	86.8	60 years old and above	4,570,933	5,677,140
Region VIII	3,166,260	2,706,476	85.5			
Region IX	2,298,930	1,877,471	81.7	<b>Total</b>	<b>32,089,633</b>	<b>33,655,893</b>
Region X	3,060,485	2,620,144	85.6	<b>Share</b>	<b>49%</b>	<b>51%</b>
Region XI	3,236,251	2,628,997	81.2			
Region XII	2,606,492	2,102,493	80.7			
CARAGA	1,868,798	1,594,734	85.3			
BARMM	2,588,193	2,000,943	77.3			

### Voting Population by Island Group:

**11%** NCR    **45%** Luzon    **20%** Visayas    **24%** Mindanao



## Voter's Education and Information Campaign

Source: COMELEC Report (2022)

Total Conducted in 2020  
**8,249** Actual    **3,292** Target

Total Conducted in 2021  
**28,787** Actual    **19,932** Target

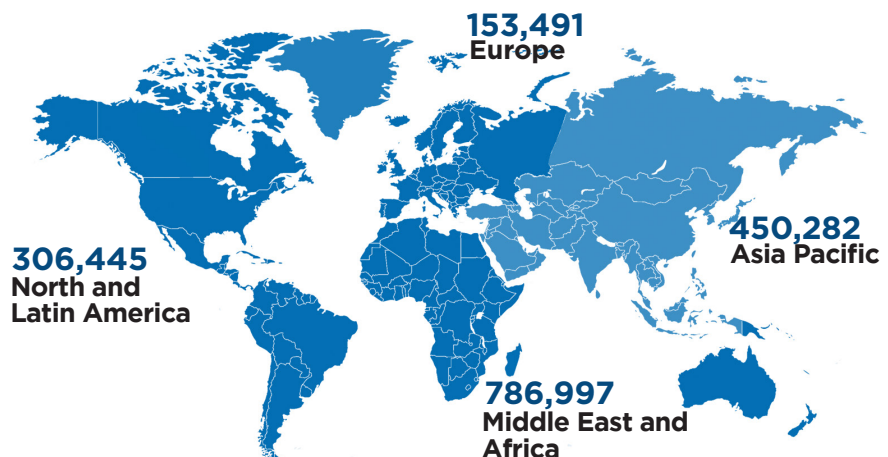
## Overseas Registered Filipino Voters<sup>2</sup>

**1,697,215 Million**

Total Registered Overseas  
Voters as of June 2022

**46% of the total voters**  
Middle East and African Region has  
the highest number of voters

**9% of the total voters**  
European Region has the least  
number of voters



<sup>1</sup> Projected voting population by May 2022 based on the UN Department of Economic and Social Affairs population data (16 to 100 years old). Available at: [https://population.un.org/wpp/Download/Files/1\\_Indicators%20\(Standard\)/EXCEL\\_FILES/5\\_Interpolated/WPP2019\\_INT\\_F03\\_1\\_POPULATION\\_BY\\_AGE\\_ANNUAL\\_BOTH\\_SEXES.xlsx](https://population.un.org/wpp/Download/Files/1_Indicators%20(Standard)/EXCEL_FILES/5_Interpolated/WPP2019_INT_F03_1_POPULATION_BY_AGE_ANNUAL_BOTH_SEXES.xlsx)

<sup>2</sup> All citizens of the Philippines abroad, who are not otherwise disqualified by law, at least eighteen (18) years of age on the day of elections

## HIGHLIGHTS

- ❑ *Expenditure Program.* The total available appropriations of the Commission on Elections (COMELEC) for fiscal year (FY) 2023 amounts to P5.22 billion. This consists of new appropriations and automatic appropriations amounting to P4.99 billion and P235.6 million, respectively. A big chunk amounting to P3.77 billion or 72.2% of the total is allotted for Personnel Services (PS). Meanwhile, Maintenance and Other Operating Expenses (MOOE) and Capital Outlays (CO) will get P849.8 million (16.3%) and P601.1 million (11.5%), respectively.
- ❑ *New Appropriations by Cost Structure.* The Department of Budget and Management recommends a total of P4.99 billion new appropriations for COMELEC FY 2023 budget. The bigger portion comprising 67.6% or P3.37 billion will be spent for Operations, while about 32.4% or P1.61 billion will go to General Administration and Support.
- ❑ *Allocation by Major Programs.* The P3.31 billion or 98.2% of the Operations budget will go to the Election Administration Program. Under this program, the Electoral Supervision and Monitoring Sub-Program will account for the bulk of the funding amounting to P2.76 billion. The Electoral Enforcement and Adjudication Program will get P61.0 million or the remaining 1.8% of the fund allocated for Operations.
- ❑ *Budget Utilization and Unused Appropriations.* COMELEC's budget utilization (based on obligation-appropriations ratio) improved from 88.9% in 2019 to 90.6% in 2021. In nominal terms, the biggest unused appropriations during the three-year period was posted in 2021 at P1.52 billion.
- ❑ *Compliance with Audit Recommendations.* A Management Letter was issued by the Commission on Audit (COA) in June 2022 instead of the usual audit opinion due to the COMELEC's failure to submit the required financial statements within the prescribed due date. Moreover, only 43.1% or 44 out of 102 COA recommendations from 2020 and prior years' audits were implemented by the COMELEC.

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# COMMISSION ON ELECTIONS\*

## I. MANDATE

- 1.1 The Commission on Elections (COMELEC) is the principal government agency tasked by the Constitution to enforce and administer all laws and regulations concerning the conduct of regular and special elections. It is a body that is designed to be constitutionally independent from the Executive, Legislative and Judicial branches of government to ensure the conduct of free, fair, and honest elections. Fiscal autonomy is granted by the Constitution to enable the COMELEC to operate effectively, efficiently, and free from political interference. The Constitution mandates that “funds certified by the Commission as necessary to defray the expenses for holding regular and special elections, plebiscites, initiatives, referenda, and recalls, will be provided in the regular or special appropriations and, once approved, will be released automatically upon certification by the Chairman of the Commission” (COMELEC, 2022).
- 1.2 **Judicial, Regulatory, and Administrative Functions.** In addition to its primary task of election administration, the COMELEC performs judicial function which consists of taking exclusive original jurisdiction over all contests relating to the elections, returns, and qualifications of all elective regional, provincial, and city officials, and appellate jurisdiction over all contests involving elective municipal officials decided by trial courts of general jurisdiction or involving elective barangay officials decided by trial courts of limited jurisdiction. Except on issues involving the right to vote, it has regulatory and administrative authority to decide on all questions affecting elections, including determination of the number and location of polling places, the appointment of election officials and inspectors, and registration of voters.
- 1.3 **Recommendatory Powers.** The Commission has the power to propose to Congress measures to minimize election spending, including limitation of places where propaganda materials will be posted, and to prevent and penalize all forms of election frauds, offenses, malpractices, and nuisance candidacies. Likewise, it can recommend to the President the removal of any officer or employee it has deputized, or the imposition of any other disciplinary action, for violation or disregard of, or disobedience to, its directive, order, or decision. On its own, or upon a verified complaint, the COMELEC can file petitions in court for inclusion or exclusion of voters and investigate/prosecute cases of violations of election laws, including acts or omissions constituting election frauds, offenses, and malpractices.

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\*This document was prepared by Jhoanne E. Aquino as input to the deliberations of the House Committee on Appropriations on the FY 2023 proposed National Budget. The report benefitted from the inputs of Executive Director Novel V. Bangsal, and from the overall guidance of Director General Romulo E.M. Miral, Jr., Ph.D. The author acknowledged the contributions of Prince Louie Mamhot (technical assistance) and Carla P. Soriano (layout and design of the infographics and quick facts). The views, perspectives, and interpretations in this ABN do not necessarily reflect the positions of the House of Representatives as an institution or its individual Members. A copy of this publication is available at the CPBRD’s website: [cpbrd.congress.gov.ph](http://cpbrd.congress.gov.ph).

- 1.4 **Membership.** The COMELEC consists of one (1) Chairman and six (6) Commissioners, all of whom have a 7-year term without reappointment. In all matters pertaining to election administration and policymaking, the Commissioners act as a collegial body. In election cases and pre-proclamation controversies, however, the Commission sits in two divisions initially, but decides *en banc* on motion to reconsider a division decision.
- 1.5 **Organizational and electoral reforms.** Under the updated Philippine Development Plan (PDP) 2017-2022, COMELEC is committed to intensifying organizational and electoral reforms by integrating new election protocols such as, but not limited to, automation and online system of voter registration, digitization of voters' list, enhancement of voting measures for senior citizens and persons with disabilities, and establishment of additional polling places for indigenous groups. The PDP also emphasized that COMELEC is expected to develop appropriate risk mitigating measures against COVID-19 to ensure a more responsive and resilient electoral process, particularly in the 2022 elections. Moreover, voter education activities are expected to be intensified to include information on safety protocols during elections by partnering with state universities and colleges (SUCs) and open universities for the development of education modules and information dissemination (NEDA, 2022).

## II. SOURCES OF APPROPRIATIONS

- 2.1 Table 1 shows that the total available appropriations for fiscal year (FY) 2023 will amount to P5.22 billion, of which P4.99 billion<sup>1</sup> or 95.5% constitutes new appropriations. Note that total available appropriations is the sum of (1) new appropriations, (2) automatic appropriations, (3) continuing appropriations, and (4) budgetary adjustments. However, since actual values for (3) and (4) may only be determined at the end of the fiscal year, only items (1) and (2) are the bases for computing the 2023 total available appropriations.

**TABLE I**  
**SOURCES OF FUNDS, 2021-2023**  
**(AMOUNTS IN MILLION PESOS)**

Particulars	Amounts (In Million Pesos)			Share to Total Appropriations (%)		
	2021	2022	2023	2021	2022	2023
<b>New Appropriations</b>	14,594.9	26,697.7	4,987.3	90.5	93.9	95.5
<b>Automatic Appropriations</b>	220.4	230.8	235.6	1.4	0.8	4.5
<b>Continuing Appropriations</b>	1,317.0	1,518.5	-	8.2	5.3	-
<b>Budgetary Adjustments</b> (Transfers from Pension & Gratuity Fund)	-	-	-	-	-	-
<b>Total Available Appropriations</b>	<b>16,132.3</b>	<b>28,447.0</b>	<b>5,222.9</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>
LESS: Unused Appropriations	1,518.5	1,518.5	-	-	-	-
<b>Total Obligations</b>	14,613.8	26,928.5	5,222.9	-	-	-

Sources of basic data: National Expenditure Program (NEP) 2023

<sup>1</sup> The initial COMELEC proposal for new appropriations was P9.81 billion but the Department of Budget and Management (DBM) approved a lower amount as specified under NEP FY 2023.

- 2.2 New appropriations are normally higher during election years, especially in the conduct of a synchronized National and Local Elections (NLE), as well as the prior year to the election due mainly to preparatory activities. Compared to the FY 2023 new appropriations, the FY 2021 (prior year of the election) and FY 2022 (election year) recorded higher which amounted to P14.59 billion and P26.70 billion, respectively. As mandated by Section 2 of the Republic Act (RA) 7166, the synchronized NLE was conducted on 9 May 2022.
- 2.3 Apart from new appropriations that are annually appropriated by Congress, other sources of funds include automatic appropriations, continuing appropriations, and budgetary adjustments. Automatic appropriations, which refer to appropriations programmed annually by virtue of outstanding legislation that does not require periodic action by Congress, are mostly intended for Retirement and Life Insurance Premiums (RLIP). For FY 2023, RLIP amounts to P235.6 million.
- 2.4 Continuing appropriations refer to prior years' balances which may be carried forward for use in the succeeding year/s. As shown in Table 1, unused appropriations of P1.52 billion incurred in 2021 was declared as continuing appropriations in 2022. Furthermore, the Commission's continuing appropriations date back to FY 2015 (RA 10717) because COMELEC, much like other Constitutional offices, enjoys fiscal autonomy. Fiscal autonomy is a guarantee given by the Constitution to certain units of the government, of which its approved annual appropriations shall be automatically and regularly released (Bernas, 2011).
- 2.5 Budgetary adjustments pertain to transfers from Special Purpose Funds such as the Miscellaneous Personnel Benefits Fund (MPBF), Pension and Gratuity Funds (PGF) and the like. These are usually reflected only at the end of the given fiscal year, as such for actual 2021 only. However, based on the COMELEC's National Expenditure Program (NEP), there is no budgetary amount reflected in 2021.

### **III. EXPENDITURE PROGRAM**

#### ***By Expense Class***

- 3.1 Table 2 shows COMELEC's proposed expenditure program for FY 2023 decreased by 80.6% (equivalent to P21.71 billion) to P5.22 billion or five (5) times lower than this year's program amounting to P26.93 billion. Meanwhile, the actual expenditure of the Commission in FY 2021 stood at P14.61 billion.

**TABLE 2**  
**EXPENDITURE PROGRAM, 2021-2023**  
**(AMOUNTS IN MILLION PESOS)**

Year	Amount	Increase/ (Decrease)	Growth Rate (%)
2021	14,613.8	10,775.6	280.7
2022	26,928.5	12,314.7	84.3
2023	5,222.9	(21,705.6)	(80.6)

*Source of basic data: Budget of Expenditures and Sources of Financing (BESF) 2023*

- 3.2 Table 3 shows COMELEC’s expenditure program by expense class specifically Personnel Services (PS), Maintenance and Other Operating Expenses (MOOE), and Capital Outlay (CO). For FY 2023, the proposed allocation for PS is pegged at P3.77 billion which is equivalent to 72.2% of the total expenditure program. The PS budget will be used for the payment of salaries, wages, and other compensation (e.g., allowances, bonuses, honoraria, and incentives) of government personnel. A deep cut was observed in honoraria expenditure item which only amounts to P3.0 million for FY 2023 compared to P58.6 million programmed for this year. Notably, no budget was proposed for the overtime pay for FY 2023 while in FY 2022, it was budgeted at P2.03 billion.

**TABLE 3**  
**EXPENDITURE PROGRAM BY GENERAL EXPENSE CLASS, 2021-2023**  
**(AMOUNTS IN MILLION PESOS)**

Particulars	Amounts (In Million Pesos)			Share to Total (%)		
	2021	2022	2023	2021	2022	2023
	Actual	Program	Proposed	Actual	Program	Proposed
PS	4,279.0	5,785.9	3,772.0	29.3	21.5	72.2
MOOE	9,826.2	21,041.6	849.8	67.2	78.1	16.3
CO	508.7	101.1	601.1	3.5	0.4	11.5
<b>TOTAL</b>	<b>14,613.8</b>	<b>26,928.5</b>	<b>5,222.9</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>

*Source of basic data: BESF 2023*

- 3.3 MOOE includes supplies and materials, transportation and travel, utilities, repairs, and maintenance, training and scholarships, and other current operating expenditures. The higher-than-expected MOOE in FY 2021 and FY 2022 is attributable to the COMELEC’s preparations prior to and during the election year. Specific to FY 2023, the proposed MOOE constitutes only 16.3% of the total expenditure program, or equivalent to P849.8 million.
- 3.4 CO refers to the purchase of goods and services, the benefits of which extend beyond the fiscal year and which add to the assets of the government. After declining from 3.5% in FY 2021 to 0.4% programmed this year, the share of CO in the total expenditure program for FY 2023 increased to 11.5%. Next year’s proposed CO budget is principally appropriated for Buildings and Other Structures (construction of main and integrated field office building) valued at P500.0 million or 83.2% of total CO.



3.5 Table 4 shows that the COMELEC has a total of 5,714 authorized positions, of which 16.1% or 922 authorized permanent positions remained unfilled. It was noted however that Commission’s PS budget for 2023 includes P522.06 million for the filling of unfilled positions. For this year’s program, a total of 922 authorized permanent positions are expected to be filled.

**TABLE 4  
NUMBER OF AUTHORIZED  
AND UNFILLED POSITIONS, 2019-2023**

Year	Authorized Positions	Unfilled Positions
2019	5,710	837
2020	5,710	888
2021	5,710	828
2022	5,714	922
2023	5,714	922

Source: Staffing Summary 2021-2023

### **Regional Allocation**

3.6 Table 5 provides regional budgets of COMELEC in 2021 (actual spending), 2022 (program), and 2023 (proposed). In 2021, the National Capital Region (NCR) received the lion’s share or 84.5% of the total regional allocation valued at P12.36 billion.

3.7 Based on the programmed 2022 regional allocation, it would appear that the NCR also received the bulk of the total allocation, or 91.8% (equivalent to P24.71 billion). On the other hand, Region 11 DAVAO Region received the smallest share of the pie with a 0.3% share of total regional allocation.

3.8 For the proposed 2023, the largest share of total regional allocation went to NCR with 56.0%, or equivalent to P2.92 billion. Next to the NCR, Region 4A CALABARZON will receive a budget share of 4.1% or equivalent to P216.6 million. Note that Region 4A has the highest number of registered voters in the country (*i.e.*, 9.2 million as of May 2022 or 14.0% of the total). Conversely, Region 11 DAVAO Region (with 3.2 registered voters as of May 2022) received the smallest budget share in FY 2023 which only stood at 1.6% or equivalent to P82.3 million.

**TABLE 5**  
**REGIONAL DISTRIBUTION OF THE COMELEC BUDGET, 2021-2023**  
**(AMOUNTS IN MILLION PESOS)**

Region	2021 Actual		2022 Program		2023 Proposed	
	Amount	Share (%)	Amount	Share (%)	Amount	Share (%)
Nationwide	-	-	-	-	-	-
Central Office	-	-	-	-	-	-
NCR	12,355.8	84.5	24,713.4	91.8	2,924.8	56.0
CAR	105.2	0.7	104.8	0.4	108.2	2.1
Region 1	157.0	1.1	158.6	0.6	157.7	3.0
Region 2	121.1	0.8	121.9	0.5	124.4	2.4
Region 3	192.4	1.3	192.6	0.7	194.5	3.7
Region 4A	210.8	1.4	210.3	0.8	216.6	4.1
Region 4B	96.9	0.7	93.1	0.3	100.5	1.9
Region 5	162.7	1.1	162.4	0.6	174.6	3.3
Region 6	189.6	1.3	188.7	0.7	201.4	3.9
Region 7	182.4	1.2	177.9	0.7	184.4	3.5
Region 8	179.4	1.2	181.8	0.7	191.9	3.7
Region 9	95.9	0.7	100.5	0.4	102.9	2.0
Region 10	138.7	0.9	132.3	0.5	132.7	2.5
Region 11	84.8	0.6	78.8	0.3	82.3	1.6
Region 12	77.4	0.5	78.9	0.3	83.5	1.6
CARAGA	123.5	0.8	95.3	0.4	99.8	1.9
BARMM	140.1	1.0	137.2	0.5	142.9	2.7
<b>TOTAL</b>	<b>14,613.8</b>	<b>100.0</b>	<b>26,928.5</b>	<b>100.0</b>	<b>5,222.9</b>	<b>100.0</b>

Source of basic data: BESF 2023

#### **IV. NEW APPROPRIATIONS**

- 4.1 Compared to FY 2022 (NLE election year), the proposed new appropriations for FY 2023 (non-election year) amounts to P4.99 billion which is significantly lower by P21.71 billion (or -81.3%) and almost one-third the amount of FY 2021 (preparatory year) valued at P14.59 billion (*see Table 6*). The budget is divided into two cost structures, specifically: (a) General Administration and Support (GAS) which consists of activities and projects dealing with the provision of overall administrative management and operational support to the entire agency; and (b) Operations which consists of programs and corresponding expenditures that relate to the main purpose for which an agency has been created, and involves direct production of goods and services or direct engagement in regulations.

**TABLE 6**  
**NEW APPROPRIATIONS BY COST STRUCTURE, FY 2021-2023**

COMELEC	Amounts (In Million Pesos)			Share to Total (%)		
	2021	2022	2023	2021	2022	2023
General Administration & Support	1,520.6	1,542.9	1,613.5	10.4	5.8	32.4
Support to Operations	-	-	-	-	-	-
Operations <sup>2</sup>	13,074.3	25,154.8	3,373.8	89.6	94.2	67.6
<b>Total COMELEC</b>	<b>14,594.9</b>	<b>26,697.7</b>	<b>4,987.3</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>

Sources of basic data: General Appropriations Act (GAA) 2021-2022 and NEP 2023

4.2 The trend in the percentage share of GAS to total new appropriations of the COMELEC increased from 10.4% in FY 2021 to 32.4% in FY 2023. The bigger portion of the FY 2023 new appropriations (67.6% or P3.37 billion) will be spent on Operations. However, the percent share of Operations to total new appropriations of the Commission dipped from 94.2% share in 2022 to 67.6% share in 2023. The Operations budget is where the programs of the poll body will be lodged in order to achieve its organizational outcome.

### **Summary of Programs**

4.3 Table 7 presents the disaggregation of the Operations budget in 2021-2023. On average, 99.2% of the annual budget goes to Election Administration Program while the remainder goes to Electoral Enforcement and Adjudication Program. These programs are intended to ensure the achievement of the Commission's organizational outcome (OO)--i.e., free, orderly, honest and credible political exercises. An organizational outcome is a short- to medium-term result produced by the agency that contributes to the achievement of its legislated mandate and is achieved through the delivery of its programs.

4.4 The total allocation for the implementation of the two (2) COMELEC programs for FY 2023 amounts to P3.37 billion or 86.6% lower than the program P25.15 billion this year. For next year, the Election Administration Program budget of P3.31 billion will go to two sub-programs, specifically: Electoral Supervision and Monitoring (P2.76 billion) and Voter Education and Registration Management (P17.8 million). Additionally, Asian poll watchdog Asian Network for Free Elections (ANFREL), in its International Election Observation Mission Report for NLE 2022, mentioned the importance of voter education to avoid disinformation during election campaigns.

4.5 It may be observed that the budget for Election Administration Program also includes the allocation for locally-funded projects amounting to P534.6 million. For the 2023 proposed budget, the allocations for Programs under agency Operations exclude the allocations for projects which are presented separately in the 2023 National Expenditure Program. The Commission proposes the following projects: 1) Overseas Absentee Voting Continuing

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<sup>2</sup> A proposal for the postponement and resetting of the December 5, 2022 Barangay and Sangguniang Kabataan Elections (BSKE) was filed by Rep. Salvador A. Pleyto, Sr on August 2, 2022. The postponement will effectively extend the term of office of incumbent elected officials.

Registration Project amounting to P23.4 million; 2) Construction of Main and Integrated Field Office Building Project amounting to P500.0 million; and 3) Recall, Special Elections, Referenda and Initiatives Project amounting to P11.2 million.

**TABLE 7**  
**SUMMARY OF PROGRAMS FOR 2021-2023**  
**COMMISSION ON ELECTIONS**

Program	Amount (in Million Pesos)			% Share to Total Program			Growth Rates '22-'23 (%)
	2021	2022	2023	2021	2022	2023	
<b>Election Administration Program</b>	<b>13,013.4</b>	<b>25,097.7</b>	<b>3,312.8</b>	<b>99.5</b>	<b>99.8</b>	<b>98.2</b>	<b>(86.8)</b>
<i>Voter Education and Registration Management Sub-Program</i>	16.4	16.8	17.8	0.1	0.1	0.5	5.9
<i>Electoral Supervision and Monitoring Sub-Program</i>	12,997.1	25,080.9	2,760.5	99.4	99.7	81.8	<b>(89.0)</b>
<b>Electoral Enforcement and Adjudication Program</b>	<b>60.9</b>	<b>57.0</b>	<b>61.0</b>	<b>0.5</b>	<b>0.2</b>	<b>1.8</b>	<b>7.0</b>
<b>Total Programs</b>	<b>13,074.3</b>	<b>25,154.8</b>	<b>3,373.8</b>	<b>100.0</b>	<b>100.0</b>	100.0	<b>(86.6)</b>

Source: GAA 2021-2022 and NEP 2023

For the Overseas Absentee Voting Continuing Registration Project, the Commission initially sought a budget amounting to P53.5 million but the DBM recommended a lower appropriation of P23.4 million. Also, the recommended budget for the Recall, Special Elections, Referenda and Initiatives Project was lowered to P11.2 million from the initial proposal of P82.8 million. In FY 2022, the locally-funded projects of COMELEC are lodged under the Electoral Supervision and Monitoring Sub-Program. For next year, the locally funded projects are excluded from the list of the sub-program but retained under the Election Administration Program as stated above. This observation further explains the significant reduction in the amount of the Electoral Supervision and Monitoring Sub-Program from P25.08 billion in FY 2022 to P2.76 billion in FY 2023. Of the P25.08 billion program for FY 2022, P22.39 billion is accounted for the local projects (i.e., NLE, Barangay and Sangguniang Kabataan Elections, and Overseas absentee voting continuing registration).

- 4.6 Looking into the Electoral Supervision and Monitoring Sub-Program,<sup>3</sup> which accounts for the largest share of the Election Administration Program (P2.76 billion) in NEP FY 2023, this sub-program include the following activities as presented in Table 8: (a) conduct and supervision of elections, referenda, recall votes and plebiscites (from P3.84 billion proposed to P2.25 billion recommended); (b) development of software system and procedures (from P512.2 million proposed to P442.1 million recommended); (c) maintenance, updating and safekeeping of voter registration records, election statistics,

<sup>3</sup> The COMELEC can now fully implement its Resolution No. 9371 which allows the detainees to register and vote in the upcoming and all succeeding local and national elections following the dismissal of the Supreme Court on the petition filed in 2015 seeking to stop the detainees from registering and voting in the 2016 elections pending clear guidelines (CNN Philippines, 2022).

results and records for record services (from P42.8 million proposed to P31.9 million recommended); (d) preparation of maps of territorial units of voting centers, the establishment of new voting centers, and the transfer, merger or abolition of existing ones (from P93.0 million proposed to P25.6 million recommended); and (e) monitoring the implementation of the conduct of election and other political exercises and development of measures to improve the registration and election systems including the dissemination of election results of previous elections (from P17.6 million proposed to P15.3 million recommended) (Table 8).

**TABLE 8**  
**ELECTORAL SUPERVISION AND MONITORING SUB-PROGRAM COMPONENTS 2021-2023**  
**COMMISSION ON ELECTIONS**

Program	Amount (in Million Pesos)			Growth Rates (%)	
	2021	2022	2023	2021-2022	2022-2023
a. Preparation of maps of territorial units of voting centers, the establishment of new voting centers, and the transfer, merger or abolition of existing ones	26.7	24.5	25.6	(8.4)	4.4
b. Development of software system and procedures	514.0	450.5	442.1	(12.4)	(1.9)
c. Monitoring the implementation of the conduct of election and other political exercises and development of measure to improve the registration and election systems including the dissemination of election results of previous elections	15.7	17.6	15.3	12.4	(13.5)
d. Conduct and supervision of elections, referenda, recall votes and plebiscites	2,072.5	2,163.9	2,245.6	4.4	3.8
e. Maintenance updating and safekeeping of voter registration records, election statistics, results, and records for record services	33.6	34.0	31.9	1.1	(6.2)
f. Locally-funded projects	10,334.4	22,390.0	-	116.7	-
<b>Total Electoral Supervision and Monitoring Sub-Program</b>	<b>12,997.1</b>	<b>25,080.6</b>	<b>2,760.5</b>	<b>93.0</b>	<b>(89.0)</b>

Source: GAA 2021-2022 and NEP 2023

- 4.7 For FY 2023, the budget of some activities under the Electoral Supervision and Monitoring Sub-Program have been reduced, namely, (a) development of software system and procedures; (b) monitoring the implementation of the conduct of election and other political exercises and development of measure to improve the registration and election systems including the dissemination of election results of previous elections, and (c) maintenance updating and safekeeping of voter registration records, election statistics, results, and records for record services.

4.8 Particularly, the trend in the budget for the development of software and procedures continuously decreases from P514.0 million last year to P450.5 million program this year and further reduced to P442.1 million by next year. Note, however, that one of the key observations in the report of ANFREL (2022) is the failure of hundreds of vote counting machines (VCMs) and related SD cards during the May 2022 NLE elections which have resulted in long queues for hours to vote. The report highlighted that of the 107,345 VCMs deployed for the 2022 elections, 97,345 of these machines were already used by COMELEC in the past, having been delivered in 2015 and used for the 2016 and 2019 general elections already. This exceeds the Commission on Audit’s allowed life span of five years for technical machines. On the other hand, another poll watchdog NAMFREL also observed related issues such as paper jams and VCMs rejecting ballots or shutting down, while some do not produce receipts during the recent elections.

## V. PERFORMANCE REVIEW

### **Budget Utilization**

5.1 Table 9 shows the budget utilization rate for the period 2019-2021 based on obligation-appropriations ratio and the corresponding unused appropriations. The ratio indicates the extent to which the COMELEC was able to spend its appropriations for a given fiscal year. Note that the Commission’s budget utilization improved from 76.2% in 2020 to 90.6% in 2021. However, the amount of unused appropriations climbed to P1.52 billion in 2021, higher than its 2020 level by P201.4 million.

**TABLE 9**  
**OBLIGATION-APPROPRIATIONS RATIO**  
**AND UNUSED APPROPRIATIONS, 2019-2021**

Year	Obligation- Appropriations Ratio (%)	Unused Appropriations (In Million Pesos)
2019	88.9	1,506.2
2020	76.2	1,317.0
2021	90.6	1,518.5

*Sources of basic data: NEP 2021-2023*

5.2 The disbursement rate relative to appropriations incurred may also be used to evaluate budget utilization. However, disbursements in a year may include payables pertaining to prior years’ obligations. Thus, this indicator should be interpreted with caution. As shown in Table 10, after dipping from 83.6% in FY 2019 to 56.0% in FY 2020, the disbursement rate of the COMELEC improved in 2021, reaching an 87.7% disbursement rate.

**TABLE 10  
DISBURSEMENT RATE, 2019-2021  
(AMOUNTS IN MILLION PESOS)**

Particulars	2019	2020	2021
Appropriations	13,583.4	5,527.4	16,132.3
Disbursements	11,353.4	3,094.7	14,142.4
<b>Disbursement Rate (%)</b>	<b>83.6</b>	<b>56.0</b>	<b>87.7</b>

*a/ Disbursement rate – ratio of disbursements to appropriations  
Source: SAAODB 2019-2021, DBM*

- 5.3 Table 11 shows both the obligation-to-appropriations ratios (OAR) and disbursement-to-appropriations ratios (DAR) of the two (2) major programs of COMELEC in 2021. The Election Administration Program registered 93.4% OAR, while 90.6% of its appropriations have been disbursed. The higher disbursements for the program were mainly driven by conduct of voter’s education and information campaign, monitoring conduct of election, conduct and supervision of elections, and maintenance updating and safekeeping. In addition, based on the COMELEC FAR No. 1 Report, locally-funded projects under the Election Administration Program such as the NLE recorded 100.0% for both OAR and DAR, while lower OAR and DAR were seen in the overseas absentee voting with 17.6% OAR and 17.1% DAR.

**TABLE 11  
BUDGET UTILIZATION BY MAJOR PROGRAM, 2021  
(AMOUNTS IN MILLION PESOS)**

Program	Appropriations	Obligations	Disbursements	Obligation Rate (%) <sup>a</sup>	Disbursement Rate (%) <sup>b</sup>
<b>Election Administration</b>	<b>13,535.1</b>	<b>12,644.7</b>	<b>12,267.2</b>	<b>93.4</b>	<b>90.6</b>
<i>Sub-Program 1: Voter Education and Registration Management</i>	18.3	17.6	17.1	96.2	93.7
<i>Sub-Program 2: Electoral Supervision and Monitoring</i>	13,516.9	12,566.6	12,191.3	93.0	90.2
<b>Electoral Enforcement and Adjudication</b>	<b>63.5</b>	<b>60.4</b>	<b>58.7</b>	<b>95.2</b>	<b>92.5</b>

*a/Obligation rate-ratio of obligations to appropriations  
b/Disbursement rate-ratio of disbursements to appropriations  
Source: FAR No. 1 COMELEC Report as of May 2022*

- 5.4 The Electoral Enforcement and Adjudication Program recorded 95.2% OAR and a slightly lower DAR with 92.5% in 2021. The key contributory item for a lower DAR is the low spending on investigation and prosecution of violations of election laws. Of the total P1.28 billion MOOE appropriations, only 60.8% (P780.7 million) were obligated, and 60.5% (P776.9 million) were spent, respectively.

## Performance Indicators

- 5.5 The BESF (2022) defines “outcome” as any change, effect, or result brought about by an agency’s programs or strategies upon individuals, social structures, or the physical environment. Meanwhile, “output” is any good or service that an agency delivers to a target population on a client group external to the agency.
- 5.6 Table 12 indicates that listed among the outcome indicators under Voter Education and Registration Management Sub-Program of the Election Administration Program in 2023 is the “percentage increase of new registrants during the registration period.” It may be observed that the target for 2023 is way lower than the target and actual for 2021. The COMELEC may have been underestimating its targets for 2023. On the other hand, under the “number of voter education/information campaign conducted” output indicator, it appears that there is no target for Education and Information Department (EID) while it has an actual result for 2021.
- 5.7 Performance targets for the output indicators under the Electoral Enforcement and Adjudication Program, particularly under the special action cases filed, should be carefully reviewed given the results of the target vs actual cases filed in 2021 and the targetting for 2022 to 2023. What could have been more relevant however is the percentage increase (or decrease) in the number of cases filed or resolved – whether they be election matters or special cases.

**TABLE 12**  
**PERFORMANCE INDICATORS OF MAJOR PROGRAMS, 2021-2023**

Program	2021		2022 Target	2023 Target
	Target	Actual		
<b>Organizational Outcome:</b> Free, orderly, honest and credible political exercises				
<b>Election Administration</b>				
<i>Voter Education and Registration Management Sub-Program</i>				
Outcome Indicators Percentage of increase of new registrants during registration period	2.84% (local) 0.18% (overseas)	7.69% (local) 38.93% (overseas)	1.13% (0.81% - 15-17 yo) 0.32% new registrants- 18yo and above (local registration) 0.1% (half-month registration only on FY 2022) (overseas registration)	2.36% 3.30%
Percentage of cleansed database of registered voters	0.32%	1.17%	100%	100%
Output Indicators Number of voter education/information campaign conducted	19,932 Field Offices	182 EID 28,605 Field Offices	200 EID 19,884 Field Offices	40 EID 13,264 Field Offices
Number of applications for registration, transfer of registration records, change/correction of entries, reactivation, and reinstatements/ inclusions filed acted upon	1,838,072 (Regular voters) NA (SK voters)	8,941,543 (Regular voters) NA (SK voters)	657,911 (470,776) expected registrants (15-17 yo) 187,135 estimated	1,550,513 (Projection for three registration quarters April-



Program	2021		2022 Target	2023 Target
	Target	Actual		
	186,757 (Overseas)	373,552 (Overseas)	new registrants (18 yo and above) 266 regular voters overseas	December 2023 83,674 (Overseas)
Number of registration records cancelled (death), deleted (AFIS and double entry), deactivated and reactivated	215,883	1,298,604	190,888	261,567
<b>Electoral Supervision and Monitoring Sub-Program</b>				
Outcome Indicator Range of voter turnout in Barangay and SK elections	N/A	60.70% Palawan Pleciscite	NLE-78%-82% Barangay: 70%-73% SK: 65%-68%	No Election
Output Indicators Number of elections held (for years with election)	2	1	1	1
Number of command conferences/ meetings/discussions conducted with election stakeholders/deputies/media	2	3	2	1
<b>Electoral Enforcement and Adjudication Program</b>				
Outcome Indicator Increase in percentage of electoral protests resolved within an election cycle	25.55%	62.2%	9.82%	27.39%
Output Indicators Number of cases filed				
Election Protest Case, Election Appeal Case	25	9	43	18
Special Action Case	100	484	150	1
Special Proceedings	100	297	2	6
Election Matter	0	13	60	4
Special Cases	0	0	8	2
Number of cases resolved				
Election Protest Case, Election Appeal Case	46	112	24	20
Special Action Case	50	1,626	100	100
Special Proceedings	40	286	2	1
Election Matter	0	4	20	2
Special Cases	0	42	1	10

Source: NEP 2023

## VI. COA FINDINGS AND RECOMMENDATIONS

6.1 The discussions under this section are sourced from the Management Letter<sup>4</sup> issued by the Commission on Audit (COA) dated 27 June 2022 which covers the audited accounts and operations of the COMELEC for the year ended December 31, 2021.

<sup>4</sup> In compliance with COA Memorandum No. 2014-011 dated October 21, 2014, a Management Letter was issued in lieu of the regular Annual Audit Report (AAR) due to the delayed submission of required 2021 Financial Statements (FS) within the prescribed due date.

6.2 Table 13 shows that as of December 2021, only 43.1% of the total COA recommendations (44 out of 102) from prior years' audits were implemented by the COMELEC.

**TABLE 13**  
**STATUS OF IMPLEMENTATION OF COA RECOMMENDATIONS**  
**(AS OF DECEMBER 2021)**

Particulars	Number	Share to Total (%)
Implemented	44	43.1
Not Implemented	58	56.9
Total	102	100.0

*Source: COA Management Letter (2022)*

6.3 Among the COA audit findings and recommendations that were not implemented by COMELEC are as follows:

### **Calendar Year (CY) 2020**

- *Require the Accounting Division (AD) to exert extra effort to determine the details of the Subsidiary Ledgers (SLs) captioned as "For Reconciliation" and facilitate proper adjustment in the Cash in Bank account of the financial statements. No reconciliation by the AD was made for the account and the balance of P302.8 million had no movement since CY 2018;*
- *Expedite the analysis and reconciliation of the SL captioned as "For Reconciliation" with negative balances and make the necessary adjustments. The SL captioned as "For Reconciliation" which increased to negative P276.6 million remained unreconciled;*
- *Analyze the significant balance of Inventory accounts and SLs captioned as "For Reconciliation." As of November 30, 2021, the SL account captioned as "For Reconciliation" had a balance of P500.5 million;*
- *Require the AD to extensively review and analyze the substantial balance of the Deposit on Letters of Credit account and identify the details of the "For Reconciliation" SL. The SL captioned as "For Reconciliation" for said account had a remaining balance of P308.0 million;*
- *Direct the Finance Services Department to review and analyze the negative sub-SL balances and SLs captioned as "For Reconciliation" accounts. Negative SL balances have an existing total negative balance of P271.1 million, while the SLs captioned as "For Reconciliation" accounts have a total negative balance of P70.3 million;*
- *Analyze the sub-SLs with negative balances which remain unreconciled and prepare the necessary adjusting entries to correct the account balance. The balance of the Inter-Agency Payables remained unreliable due to the continuous existence of negative sub-SL balances totaling P106.4 million;*
- *Exert extra effort to analyze and fast track the reconciliation of prior years' unreconciled balances and prepare the necessary adjustments. There are unreconciled balances which comprised mainly*

of various SLs captioned as “For Reconciliation” and “Others” without details totaling P313.6 million which makes the Inter-Agency Payables account unreliable;

- *Scrutinize the balance of the 2016, 2015, and prior year’s “For Reconciliation” account, determine the actual amount with valid obligations, and make the necessary adjusting entries for cancelled Obligation Request and Status (ORS) still included in the balance of the Accounts Payable account. The SLs captioned as “For Reconciliation” have a remaining balance of P322.9 million;*
- *Strictly monitor the deducted monthly contributions and withholding taxes so that balances shall pertain only to the unremitted deductions of the immediately preceding period which shall be remitted within the prescribed deadline in the following period. There are significant balances totaling P474.4 million which still remained not reconciled and adjusted leaving the balance of Inter-Agency Payables account unreliable.*
- *Reconcile the records and identify the difference between the AD and Property Division. As of November 30, 2021, the variance between AD and PD records amounted to P1.93 billion;*
- *Remit to the National Treasury the remaining balance of the service fees and other income pursuant to the General Provisions of the GAA FY 2020 and Presidential Decree 1445. As of November 30, 2021, there were still service fees and other income to be collected totaling P310.8 million;*
- *Exert extra effort to locate and determine the details of the recorded Receivables-Disallowances/Charges account and enforce collections/settlement. The balance of the account remained at P140.8 million as of November 30, 2021.*
- *Demand from the concerned Accountable Officers (AOs) the immediate liquidation of their outstanding cash advances which were already overdue; and cease from granting additional cash advances to AOs with unliquidated cash advances. As of November 30, 2021, cash advances (CAs) totaling P671.5 million remained unliquidated even if the purposes have been served. Moreover, 496 AOs were granted additional CAs amounting to P90.5 million despite non-liquidation;*
- *AD to review and analyze the identified Letters of Credit (LCs) and locate the documents pertaining to the drawdowns/utilizations for the immediate recording in the books. The identified LCs amounting to P4.61 billion remained unadjusted as of November 30, 2021; and*
- *Extensively analyze and reconcile the Other Payables account to identify the details of the “For Reconciliation” SLs and negative sub-SL balances. The accuracy and reliability of Other Payables account cannot be ascertained due to unreconciled balances of SLs and 4,228 negative SL balances totaling P455.1 million and P163.4 million, respectively.*

## **CY 2019**

- *Analyze and reclassify the recorded deposit of collections and refund of cash advances/excess cash advances and prepare the necessary journal entry voucher to correct the errors noted. The Payroll Fund (PF) account of COMELEC intended for the payment of salaries, overtime and*

other allowances cannot be ascertained due to the existence of a significant balance of the PF account amounting to P1.21 billion as of November 30, 2021; and

- *Direct the AD to closely coordinate with the Land Bank of the Philippines for the reconciliation of the difference between the balance per book and per bank.* The Deposit on Letters of Credit (LC) account showed a balance of P4.92 billion, however, confirmation with the International Trade Department, in charge of the LC, the Land Bank of the Philippines disclosed that the COMELEC has no outstanding Trade Loan and Contingent Account, or a variance of P4.92 billion. Thus, the accuracy, existence, and reliability of the year-end balance of the Deposit on Letters of Credit cannot be ascertained.

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