

# AGENCY BUDGET NOTES

For FY 2023



## OFFICE OF THE OMBUDSMAN



**P4.72B**  
TOTAL NEW APPROPRIATIONS FOR 2023

### COST STRUCTURE

**P3,156.7M**  
(66.9%)  
*General Admin and Support*

**P51.0M**  
(1.1%)  
*Support to Operations*

**P1,513.7M**  
(32.1%)  
*Operations*

### BREAKDOWN OF OPERATIONS BUDGET



**P758.5M** (50.1%)  
*Anti-Corruption Investigation Program*



**P574.9M** (38.0%)  
*Anti-Corruption Enforcement Program*



**P96.9M** (6.4%)  
*Corruption Prevention Program*



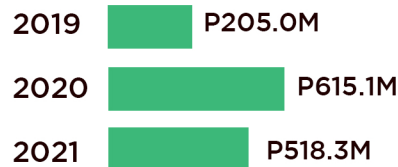
**P83.3M** (5.5%)  
*Ombudsman Public Assistance Program*

### OMB BUDGET UTILIZATION

#### OBLIGATIONS TO APPROPRIATIONS RATIO



#### UNUSED APPROPRIATIONS



### STATUS OF IMPLEMENTATION OF COA RECOMMENDATIONS (AS OF 31 DECEMBER 2021)

**22**

TOTAL COA AUDIT RECOMMENDATIONS

**16**

(72.7%)  
FULLY IMPLEMENTED

**6**

(27.3%)  
NOT IMPLEMENTED

# QUICK FACTS

## KEY SECTOR INFORMATION

### Public Accountability and Integrity Indicators

Particulars	Baseline (2015)	Actual	Target (2022)
Percentile ranking in the Worldwide Governance Indicators (WGI) - Control of Corruption	40	34.13 (2020)	50
Corruption Perception Index (CPI) Score	35/100	33 (2021)	38
Ranking in the (CPI)	43	117 (2021)	50

Sources: Philippine Development Plan 2017-2022, National Economic and Development Authority; WGI dataset, September 2021, World Bank; CPI 2021, Transparency International

### Corruption Indices: ASEAN 6

	WGI Control of Corruption			CPI Score			CPI Ranking		
	2018	2019	2020*	2019	2020	2021	2019	2020	2021
Indonesia	46.15	37.98	38.94	40	37	38	85	102	96
Malaysia	63.94	62.50	62.50	53	51	48	51	57	62
<b>Philippines</b>	<b>34.13</b>	<b>31.25</b>	<b>34.13</b>	<b>34</b>	<b>34</b>	<b>33</b>	<b>113</b>	<b>115</b>	<b>117</b>
Singapore	98.56	99.04	99.04	85	85	85	4	3	4
Thailand	40.87	38.46	38.46	36	36	35	101	104	110
Vietnam	37.50	34.13	42.31	37	36	39	96	104	87

\*No 2021 available data

Note: For WGI rank - 0 (lowest), 100 (highest); For CPI score - 0 (highly corrupt), 100 (very clean); For CPI rank - 1 (top), 180 (bottom);

Sources: WGI dataset, September 2021, World Bank; CPI 2021, Transparency International

### Case Statistics

	Total Workload*	Total Complaints Evaluated	Evaluation Rate	Total Cases Acted Upon	Cases for Prosecution Filed	Conviction Rate
2019	11,681	9,029	77.0%	1,423	173	56.0%
2020	7,658	4,020	52.5%	639	80	61.2%
2021	9,581	4,282	44.7%	346	106	42.7%

\*New complaints received plus those carried over from the previous year

### Type of Cases

	Total Docketed Cases*			Disposed Cases			Disposition Rate		
	2019	2020	2021	2019	2020	2021	2019	2020	2021
Administrative	4,205	4,184	4,617	624	778	2,107	15.0%	18.6%	45.6%
Criminal	3,947	3,901	4,337	617	698	1,889	16.0%	17.9%	43.6%
Forfeiture	62	58	62	6	11	24	10.0%	19.0%	38.7%

\*New cases plus those carried over from the previous year

### By Office/Region

Complaints Received	Central	Luzon	Visayas	Mindanao	MOLEO
2019	2,328	2,185	1,935	1,643	1,160
2020	1,596	1,008	1,214	679	509
2021	1,269	1,002	1,390	1,621	656
Evaluation Rate					
2019	79.5%	70.6%	77.2%	75.5%	90.1%
2020	65.1%	35.7%	42.4%	54.9%	80.8%
2021	48.4%	46.4%	46.6%	28.2%	69.7%

\*MOLEO - Military and Other Law Enforcement Offices

Source: Statistical and Monitoring Division, OMB; OMB Annual Report 2019; Data as of 03 March 2020 (for 2019); as of 20 July 2021 (for 2020); and as of 14 July 2022 (for 2021)

## HIGHLIGHTS

- ❑ *Expenditure Program.* For 2023, the proposed total expenditure program of the Office of the Ombudsman (OMB) amounts to P4.79 billion. This consists of new appropriations and automatic appropriations amounting to P4.72 billion and P65.8 million, respectively. By expense class, Personnel Services (PS) will receive the largest share amounting to P3.12 billion (65.2%) which will be followed by Maintenance and Other Operating Expenses (MOOE) with P1.44 billion (30%) and Capital Outlays (CO) with P230 million (4.8%).
- ❑ *New Appropriations by Cost Structure.* Out of the P4.72 billion new appropriations, P3.16 billion (66.9%) will go to General Administration and Support (GAS), P1.51 billion (32.1%) to Operations, and P51 million (1.1%) for Support to Operations (STO) in 2023.
- ❑ *Allocation by Major Programs.* A big chunk amounting to P1.33 billion or around 88% of the budget allotted for Operations next year will be used to fund the *Anti-Corruption Investigation* and *Anti-Corruption Enforcement* – two of the biggest programs of the Office of the Ombudsman. The remaining 12% (P180.2 million) will be distributed to the two other major programs of the agency, namely, the *Ombudsman Public Assistance* (5.5%) and the *Corruption Prevention Program* (6.4%).
- ❑ *Budget Utilization and Unused Appropriations.* The OMB's budget utilization (based on obligation-appropriations ratio) improved from 85.7% in 2020 to 90.1% in 2021. This translates to a 16% reduction in unused appropriations from P615.1 million to P518.3 million during the same period.

The major programs of the OMB in 2021 have obligation and disbursement rates of 97.6% and 97.3%, respectively. The *Anti-Corruption Investigation* and the *Anti-Corruption Enforcement* are the two major programs (out of 4) that received the highest appropriations, with an amount of P964.4 million and P834.2 million, respectively. Meanwhile, the *Ombudsman Public Assistance* program which had the smallest allocation of P165 million or 7.6% of the total budget recorded the highest obligation and disbursement rates at 102.8% and 102.5%, respectively.
- ❑ *Compliance with Audit Recommendations.* Based on the 2021 annual audit reports (AARs) of the Commission on Audit (COA) on the financial condition and operation of the OMB, out of the 22 audit recommendations (as of December 2021), six (6) or 27.3% are yet to be implemented by the OMB.

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# OFFICE OF THE OMBUDSMAN\*

## I. MANDATE AND ORGANIZATIONAL OUTCOME

- 1.1 Building transparent, accountable, and effective institutions leads to efficient delivery of public services and high public trust. The Office of the Ombudsman (OMB) has a leading role in achieving this goal by upholding the State’s policy of taking “positive and effective measures against graft and corruption” (*Section 2 of Republic Act No. 6770 or The Ombudsman Act of 1989*).
- 1.2 As mandated by the Constitution, the Ombudsman and his Deputies “shall act promptly on complaints filed in any form or manner against officers or employees of the government, or of any subdivision, agency or instrumentality thereof, including government-owned or controlled corporations (GOCCs), and enforce their administrative, civil and criminal liability in every case where the evidence warrants in order to promote efficient service by the government to the people” (*Section 12, Article XI of the 1987 Constitution, and Section 13 of Republic Act No. 6770 or The Ombudsman Act of 1989*).
- 1.3 The Ombudsman “shall give priority to complaints filed against high-ranking government officials and/or those occupying supervisory positions, complaints involving grave offenses as well as complaints involving large sums of money and/or properties” (*Section 15 of R.A. No. 6770*).
- 1.4 The organizational outcome of the Office of the Ombudsman (OMB) is to reduce incidence and impact of corruption and red tape.

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\* This document was prepared by Rutter M. Lacaza as input to the deliberations of the House Committee on Appropriations on the FY 2023 proposed National Budget. The report benefitted from the inputs and supervision of Executive Director Novel V. Bangsal, and from the overall guidance of Deputy Secretary General Romulo E. M. Miral, Jr., Ph.D. The author acknowledged the contributions of Jubels C. Santos (technical assistance) and Tommy C. Lagasca (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).

## II. SOURCES OF APPROPRIATIONS

- 2.1 The total obligations or expenditure program for OMB in 2023 amounts to P4.79 billion – of which P4.72 billion<sup>1</sup> (98.6%) is for new appropriations while P65.8 million (1.4%) is for automatic appropriations (*see Table 1*). The proposed FY 2023 *new appropriations* is higher compared to 2021 (P4.56 billion) and 2022 (P4.71 billion).
- 2.2 Conversely, *automatic appropriations*<sup>2</sup> next year is 1.8% lower than the P66.9 million in 2022. Automatic appropriations refer to budgets programmed annually by virtue of outstanding legislation that do not require periodic action by Congress. For 2023, OMB automatic appropriations comprise entirely of *Retirement and Life Insurance Premium (RLIP)*.

**TABLE I**  
**SOURCES OF FUNDS, 2021-2023**  
**OFFICE OF THE OMBUDSMAN**

Particulars	Amounts (In Million Pesos)			Share to Total Appropriations		
	2021	2022	2023	2021	2022	2023
New Appropriations	4,556.2	4,714.2	4,721.3	87.0	89.0	98.6
Automatic Appropriations	66.7	66.9	65.8	1.3	1.3	1.4
Continuing Appropriations	575.0	518.3	-	11.0	9.8	0.0
Budgetary Adjustments	41.9	-	-	0.8	-	0.0
<b>Total Available Appropriations</b>	<b>5,239.7</b>	<b>5,299.5</b>	<b>4,787.1</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>
LESS: Unused Appropriations	518.3	518.3	-	9.9		
<b>Total Obligations</b>	<b>4,721.4</b>	<b>4,781.2</b>	<b>4,787.1</b>	<b>90.1</b>		

Note: Totals may not add up due to rounding off.

Source of basic data: FY 2023 National Expenditure Program (NEP)

- 2.3 *Continuing appropriations* refers to prior years' balances which may be carried forward to the next fiscal year. For instance, unused appropriations of P518.3 million in 2021 was declared as continuing appropriations in 2022. It was noted that the OMB's continuing appropriations is sourced from unobligated releases dating back to FY 2018. As stated in Section 14 of Article XI of the Constitution, the OMB shall enjoy fiscal autonomy, allowing the Constitutional body to use unobligated allotments as continuing appropriations in succeeding years. The Supreme Court defined the principle of fiscal autonomy as full flexibility and independence on where to allocate and use resources (Bernas, 2011).
- 2.4 *Budgetary adjustments* pertain to fund transfers from Special Purpose Funds such as the Miscellaneous Personnel Benefits (MPBF), Pension and Gratuity Funds (PGF) and the like which are done during the budget execution phase. In 2021, an amount of P41.9 million was transferred from MPBF to OMB.

<sup>1</sup> As indicated in the 2023 National Expenditure Program (NEP), the proposed new appropriations submitted by OMB amounted to P6.30 billion but a lower amount was recommended by the Department of Budget and Management (DBM).

<sup>2</sup> The RLIP proposal of OMB for FY 2022 amounts to P76.7 million but this was lowered by DBM.

### III. EXPENDITURE PROGRAM

3.1 As shown in Table 2, the proposed total expenditure program for 2023 amounts to P4.79 billion. This is an increase of P5.9 million or 0.1% from the approved expenditure program for 2022. Approved budget for 2022 already went up by 1.3% from P4.72 billion in 2021 to P4.78 billion.

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

Year	Amount	Increase / (Decrease)	Growth Rate (%)
2021	4,721.4	1,020.0	27.6
2022	4,781.2	59.8	1.3
2023	4,787.1	5.9	0.1

*Source of basic data: FY 2023 BESF*

3.2 In terms of expense class, Personnel Services (PS) has the biggest share in the OMB's budget over the three-year period (*see Table 3*). In 2023, about 65.2% (P3.12 billion) will go to Personnel Services (PS). Note that this amount is lower than the current level (P3.54 billion) or even the actual PS in 2021 (P3.65 billion). The PS budget is used for the payment of salaries, wages and other compensation (e.g., allowances, bonuses, honoraria, and incentives) of government personnel.

3.3 From P851.9 million in actual spending in 2021, Maintenance and Other Operating Expenses (MOOE) grew to P1.24 billion in 2022 and will further increase to P1.44 billion next year. MOOE includes supplies and materials, transportation and travel, utilities, repairs, and maintenance, training and scholarships, and other current expenditures.

**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
PS	3,649.8	3,539.5	3,121.4	77.3	74.0	65.2
MOOE	851.9	1,241.6	1,435.7	18.0	26.0	30.0
CO	219.7	0.0	230.0	4.7	0.0	4.8
<b>TOTAL</b>	<b>4,721.4</b>	<b>4,781.2</b>	<b>4,787.1</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>

*Source of basic data: FY BESF 2023*

3.4 Capital Outlays (CO) refers to investments in long-term assets such as land, buildings, machinery and equipment, transportation equipment, and the like. While there was no allocation for 2022, the OMB will receive P230 million in CO funding for 2023.

3.5 Table 4 indicates that the actual number of unfilled positions has been increasing from 1,036 in 2019 to 1,088 in 2021. For 2022, the number of unfilled positions further increased to 1,114 (out of the 2,366 authorized positions). It should be noted, however, that the ratio of unfilled positions to total authorized positions had been above 40% the period 2019-2021 and is expected to increase further to 47% in 2022-2023. With a relatively high gap in personnel complement through the years, the agency may want to re-examine if the unfilled positions are still necessary to run the affairs of OMB.

**TABLE 4  
UNFILLED POSITIONS, 2019-2023**

Year	Authorized Positions	Unfilled Positions
2019	2,306	1,036
2020	2,366	1,073
2021	2,366	1,088
2022	2,366	1,114
2023	2,366	1,114

Source of basic data: FY 2021-2023 Staffing Summary

#### IV. NEW APPROPRIATIONS

4.1 Table 5 shows the breakdown of new appropriations by cost structure. Of the total P4.72 billion proposed new appropriation in 2023, the largest share (66.9%) goes to General Administration and Support (GAS) followed by Operations (32.1%) and then by Support to Operations (1.1%).

**TABLE 5  
NEW APPROPRIATIONS BY COST STRUCTURE, 2021-2023**

Agency	Amounts (In Million Pesos)			Share to Total Department (%)		
	2021	2022	2023	2021	2022	2023
General Administration and Support	2,380.1	3,268.0	3,156.7	52.2	69.3	66.9
Support to Operations	49.0	37.3	51.0	1.1	0.8	1.1
Operations <sup>a/</sup>	2,127.0	1,409.0	1,513.7	46.7	29.9	32.1
<b>TOTAL</b>	<b>4,556.2</b>	<b>4,714.2</b>	<b>4,721.3</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>

Note: Totals may not add up due to rounding off.

a/ Allocations for total operations are inclusive of locally-funded projects

Sources of basic data: GAA 2021-2022, NEP 2023

4.2 On average, 62.8% of the budget from 2021 to 2023 is for General Administration and Support (GAS), which refers to activities and projects dealing with the provision of overall administrative management and operational support to the entire agency operations. The



GAS budget for 2023, which amounts to P3.16 billion<sup>3</sup>, is 3.4% (or P111.2 million) lower compared to the current allocation of P3.27 billion

- 4.3 For Operations, the proposed allocation for 2023 amounts to P1.51 billion<sup>4</sup> which is 7.4% (or P104.7 million) higher than the current allocation of P1.41 billion. This cost component refers to programs 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.
- 4.4 From P37.3 million this year, Support to Operation (STO) will increase by 36.8% to P51 million<sup>5</sup> in 2023. STO consists of activities and projects which provide staff, technical, and/or substantial support to operations, but do not produce goods or deliver services directed at a target population or client group external to the agency. This also includes expenditures that are indivisible across programs.

**TABLE 6**  
**SUMMARY OF PROGRAMS FOR 2021-2023**  
**OFFICE OF THE OMBUDSMAN**

Program	Amount (In Million Pesos)			% Share to Total Program			Growth Rates
	2021	2022	2023	2021	2022	2023	'22-'23 (%)
Anti-Corruption Investigation	939.7	697.3	758.5	44.2	49.5	50.1	8.8
Anti-Corruption Enforcement	821.4	537.8	574.9	38.6	38.2	38.0	6.9
Ombudsman Public Assistance	163.5	71.6	83.3	7.7	5.1	5.5	16.3
Corruption Prevention Program	202.4	102.2	96.9	9.5	7.3	6.4	-5.2
<b>TOTAL</b>	<b>2,127.0</b>	<b>1,409.0</b>	<b>1,513.7</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>7.4</b>

Note: Totals may not add up due to rounding off

Allocations for programs are inclusive of locally-funded projects

Anti-Corruption Enforcement program amount for 2023 includes Whistleblower Account/Reward (locally-funded project) allocation of 10 million pesos

Source: GAA 2021-2022 and NEP 2023

- 4.5 Table 6 presents the budget allocation for the different OMB programs, which corresponds to the Operations budget in 2021-2023. From P697.3 million this year, the allocation for *Anti-Corruption Investigation Program* will increase to P758.5 million (8.8% or P61.2 million higher) in 2023. Likewise, the amount allocated for *Anti-Corruption Enforcement Program* will increase from P537.8 million to P574.9 million (6.9% or P37.1 million) during the same period. These two programs consistently account for the bulk of the Operations budget, with average shares of 47.9% and 38.3%, respectively. The *Anti-Corruption Investigation Program* focuses on complaints filed in any form or manner against

<sup>3</sup> OMB proposed P4.42 billion for GAS in 2023. However, DBM recommended a lower amount (NEP 2023).

<sup>4</sup> The agency proposed P1.82 billion for Operations budget but DBM decreased the amount.

<sup>5</sup> DBM recommended to decrease the STO budget proposal of P52.4 million.

officers or employees of the Government<sup>6</sup>. It involves capacity building activities to further enhance case build-up and evidence-gathering skills. On the other hand, the *Anti-Corruption Enforcement Program* prioritizes complaints filed against high-ranking government officials and/or those occupying supervisory positions and complaints involving grave offenses and large sums of money and/or properties<sup>7</sup>.

- 4.6 The *Ombudsman Public Assistance Program* will increase to P83.3 million (16.3% or P11.6 million) next year from its current budget of P71.6 million. Note also that its average share in the Operations budget is only 6.1%. Meanwhile, the budget for the *Corruption Prevention Program* will decrease from P102.2 million to P96.9 million, corresponding to a 5.2% or P5.3 million budget cut.

## V. PERFORMANCE REVIEW

- 5.1 Table 7 shows the budget utilization rate in 2019-2021 measured in terms of the obligation-appropriations ratio (OAR) and the corresponding unused appropriations. The ratios and amounts indicate the extent to which the OMB was able to spend its appropriations for a given fiscal year. The OMB was able to improve its utilization performance in 2021 with an increase in OAR from 85.7% in 2020 to 90.1%. This translates to a 15.7% reduction in unused appropriations, from around P615.1 million in 2020 to P518.3 million in 2021. Unused budgets could be interpreted as missed opportunities because the intended purpose for which the appropriations was approved by Congress has not been fully served.

**TABLE 7**  
**OBLIGATION-APPROPRIATIONS RATIO**  
**AND UNUSED APPROPRIATIONS, 2019-2021**

Year	Obligation- Appropriations Ratio (%)	Unused Appropriations (In Million Pesos)
2019	95.7	205.0
2020	85.7	615.1
2021	90.1	518.3

Source of basic data: NEP 2021-2023

- 5.2 Another measure of budget utilization is the ratio of disbursements relative to total available appropriations. Based on the Statement of Appropriations, Allotments, Obligations, Disbursements and Balances (SAAODB) published by the DBM on its website, the OMB disbursement rate in 2021 was higher at 87.3% compared to the 29.0% and 83.1% ratios recorded in 2019 and 2020, respectively. The OMB disbursed P4.58 billion out of the P5.24 billion total available appropriations in 2021 (*see Table 8*).

<sup>6</sup> Section 13, Republic Act No. 6770 (*The Ombudsman Act of 1989*)

<sup>7</sup> Section 15, last paragraph, R.A. No. 6770

**TABLE 8**  
**DISBURSEMENT RATE, 2019-2021**  
**(AMOUNTS IN MILLION PESOS)**

Particulars	2019	2020	2021
Appropriations	4,820.7	4,316.5	5,239.7
Disbursements	1,396.4	3,586.8	4,576.8
Disbursement Rate (%) <sup>a/</sup>	29.0	83.1	87.3

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

5.3 Table 9 shows the budget utilization by program in 2021 based on the Financial Accountability Report (FAR) No. 1 provided by the OMB. It can be noted that the obligations and disbursements for the *OMB Public Assistance Program* exceeded the amounts appropriated by Congress in 2021. Hence, the corresponding obligation and disbursement rates reached 102.8% and 102.5%, respectively – the highest among the programs. Generally speaking, obligational authority must conform with the level of appropriations approved by Congress and total allotments released by the DBM. However, it's possible to exceed 100% obligation and disbursement ratios for Constitutional bodies like the OMB because they can re-align items from one cost component to another (e.g., GAS to Operations) (CPBRD, 2021).

**TABLE 9**  
**BUDGET UTILIZATION BY MAJOR PROGRAM, 2021**  
**(AMOUNTS IN MILLION PESOS)**

Program	Appropriations	Obligations	Disbursements	Obligation Rate (%) <sup>a/</sup>	Disbursement Rate (%) <sup>b/</sup>
Anti-Corruption Investigation	964.4	942.0	939.3	97.7	97.4
Anti-Corruption Enforcement	834.2	830.5	827.9	99.6	99.3
Ombudsman Public Assistance	165.0	169.6	169.0	102.8	102.5
Corruption Prevention	205.5	174.6	174.4	85.0	84.9
<b>TOTAL</b>	<b>2169.1</b>	<b>2116.7</b>	<b>2110.6</b>	<b>97.6</b>	<b>97.3</b>

*a/ Obligation rate – ratio of obligations to appropriations*

*b/ Disbursement rate – ratio of disbursements to appropriations*

*Source of basic data: SAAODB 2021 (FAR No. 1 in Transparency Seal)*

5.4 The *Anti-Corruption Investigation* and the *Anti-Corruption Enforcement* are the two programs with the highest available appropriations among the four programs of OMB, with amounts of P964.4 million and P834.2 million, respectively. On the other hand, the *Corruption Prevention Program*, with P205.5 million appropriations has the lowest obligation and disbursement rates at 85.0% and 84.9%, respectively.

## Performance Indicators

5.6 Table 10 presents the accomplishments of the OMB programs in 2021 and the 2022-2023 targets based on outcome and output indicators. *Outcome* refers to 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 or client group external to the agency.

**TABLE 10**  
**PERFORMANCE INDICATORS OF MAJOR PROGRAMS, 2021-2023**

Program	2021		2022 Target	2023 Target
	Target	Actual		
<b>Anti-Corruption Investigation Program</b>				
<i>Outcome Indicator:</i>				
% of completed fact-finding investigations and lifestyle checks resulting in the filing of criminal and/or administrative cases	8.01%	13.83%	8.02%	8.03%
<i>Output Indicators:</i>				
% of fact-finding investigations and lifestyle checks completed	20.51%	29.52%	20.52%	20.53%
% of criminal and forfeiture cases investigated and resolved	40.01%	46.45%	40.02%	40.03%
% of criminal and forfeiture cases investigated and resolved within a one-year period	17.01%	39.00%	17.02%	17.03%
<b>Anti-Corruption Enforcement Program</b>				
<i>Outcome Indicators:</i>				
% of criminal and civil cases tried in court not resulting in an approved demurrer to evidence	12.01%	75.00%	12.02%	12.03%
% of criminal and civil cases decided by the court resulting in conviction of at least one accused	25.01%	53.01%	25.02%	25.03%
<i>Output Indicators:</i>				
% of administrative cases adjudicated	40.01%	49.53%	40.02%	40.03%
% of administrative cases adjudicated within a one-year period	16.01%	39.42%	16.02%	16.03%
<b>Corruption Prevention Program</b>				
<i>Outcome Indicator:</i>				
% of satisfied integrity promotion program beneficiaries	80.01%	97.40%	80.02%	80.03%
<i>Output Indicator:</i>				
Number of integrity and anti-corruption advocates capacitated and mobilized	10,010	147	5,010	5,050
<b>Ombudsman Public Assistance Program</b>				
<i>Outcome Indicator:</i>				
% of frontline service feedback with a rating of at least very satisfactory	80.01%	96.97%	80.02%	80.03%
<i>Output Indicator:</i>				
% of requests for assistance and grievances resolved or acted upon within the prescribed time	77.01%	86.35%	77.02%	77.03%

Source of basic data: NEP 2023

- 5.7 *Anti-Corruption Investigation Program.* It was noted that despite above-target accomplishments in two indicators <sup>8</sup> in 2021, the targets in 2022-2023 were barely adjusted upward. Also, the output indicator *% of fact-finding investigations and lifestyle checks completed* is relatively low at 20-21%. This could mean that at least 80% will not be completed during any given year thus, causing increased backlog. Performance measure with regard to fact-finding investigations and lifestyle checks may be improved by introducing an output indicator for *number of activities conducted* in addition to those completed. Likewise, output indicator on *% of criminal and forfeiture cases investigated* could be treated separately from *% of criminal and forfeiture cases resolved*.
- 5.8 *Anti-Corruption Enforcement Program.* The OMB achieved a high *% of criminal and civil cases tried in court not resulting in an approved demurrer to evidence* of 75.0% relative to its target of 12%. On the downside, the target of 12% may be interpreted as a weakness in trial preparation. Output and outcome indicators were not adjusted upward despite accomplishments exceeding targets in 2021.
- 5.9 *Corruption Prevention Program.* It was noted that the target for *number of integrity and anti-corruption advocates capacitated and mobilized* was adjusted downward, from 10,010 in 2021 to only 5,010 and 5,050 in 2022 and 2023, respectively. The target for *% of satisfied integrity promotion program beneficiaries* at 80% seems low considering that OMB was able to reach 97.4% in 2021.
- 5.10 *Ombudsman Public Assistance Program.* Target of 80% for the *% of frontline service feedback with a rating of at least very satisfactory* seems to be low and may need to be re-evaluated. In fact, OMB posted an accomplishment of 97% in 2021. The OMB also surpassed its 2021 target on *% of requests for assistance and grievances resolved or acted upon within the prescribed time* and yet OMB kept the same targets for 2022-2023.

## **VI. COA FINDINGS AND RECOMMENDATIONS**

- 6.1 The Philippine Constitution mandates the Commission on Audit (COA) to ensure the integrity of fiscal and financial transactions of government. Results of audits are contained in the Annual Audit Report (AAR) for each audited agency, copies of which are publicly available at the COA website. In case of agency's failure to submit the required financial statement on the prescribed due date, a Management Letter (ML) is issued in lieu of the AAR (COA Memorandum No. 2014-11).
- 6.2 Table 11 reports the status of implementation of audit recommendations to OMB for 2021 and prior years, as contained in the Consolidated Annual Audit Report. As of December 2021, OMB was only able to comply with 16 of the 22 audit

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<sup>8</sup> Outcome indicator: *% of completed fact-finding investigations and lifestyle checks resulting in the filing of criminal and/or administrative cases*, and output indicator: *% of criminal and forfeiture cases investigated and resolved within a one-year period*

recommendations. This means that OMB was able to implement nearly three-fourths of the COA recommendations.

**TABLE II**  
**STATUS OF IMPLEMENTATION OF COA RECOMMENDATIONS**  
**(AS OF 31 DECEMBER 2021)**

Particulars	Number of Recommendations	Share to Total (%)
Implemented	16	72.7
Not Implemented	6	27.3
<b>Total</b>	<b>22</b>	<b>100.0</b>

*Source of basic data: 2021 Annual Audit Report (Part 3)*

6.3 Among the COA’s audit findings and recommendations contained in the COA’s AAR that are yet to be addressed by the OMB as of 31 December 2021 are as follows:

- *Create an ad-hoc inventory committee that would take necessary steps to initiate and administer the conduct of physical inventory exercise including the preparation of the RPCPPE.* Property section has no plan yet to conduct the CY 2021 physical inventory-taking of the PPE due to backlogs brought about by the work disruption.
- *Instruct the Property Officer to observe regular updating of Property Cards and include the same in their individual/division performance commitment and review form.* Property cards remain not updated.
- *Direct both the Accountant and Property Officer to reconcile their records on a regular basis.* Insufficient manpower complement prevents the reconciliation of property and accounting records.
- *Conduct gender analysis using the HGDG Tool, to assess the gender-responsiveness of their major programs.* Although there has been a yearly positive trend in the attribution of the agency’s GAD budget (except for 2020), the agency is still in the process of gender mainstreaming all of its major programs.
- *Fast-track the processing of the Certificate of Title of the donated lot to obtain absolute ownership and conduct an appraisal of the donated lot for purposes of determining its fair value.* As of 31 Dec 2021, the donated lot is still not recorded in the books since the Certificate of the Title has yet to be issued by the Registry of Deeds (RoD).
- *Establish the OMB Procurement unit to provide a more responsive structure on the pressing procurement needs in areas of planning, purchasing, contract management, and monitoring.* The ongoing creation of the Procurement unit was delayed due to the work restrictions brought about by the pandemic.

## REFERENCES

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