



AGENCY BUDGET NOTES

For FY 2023



CIVIL SERVICE COMMISSION



P1.94B TOTAL NEW APPROPRIATIONS FOR 2023

ALLOCATION BY AGENCY



PROPER
P1,961.0M
(95.7%)



CESB
P88.3M
(4.3%)

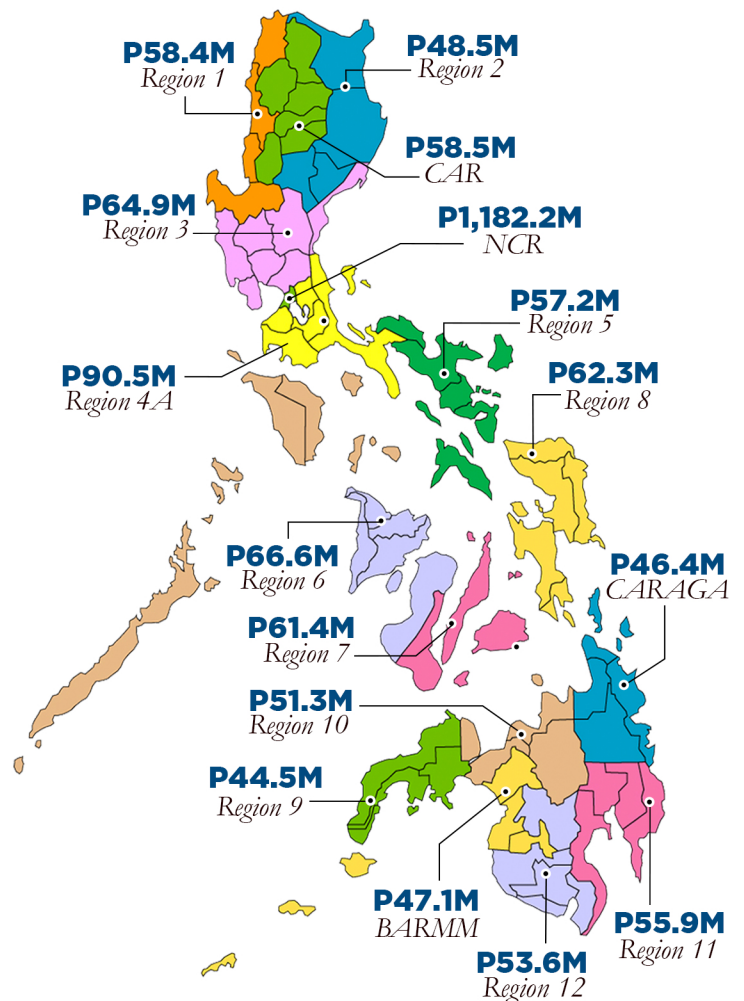
COST STRUCTURE

P948.2M (48.9%)
General Admin and Support

P65.7M (3.4%)
Support to Operations

P926.5M (47.7%)
Operations

REGIONAL ALLOCATION OF THE 2023 EXPENDITURE PROGRAM (P2,049.3M)



BREAKDOWN OF OPERATIONS BUDGET

CERTIFICATE



P629.3M (67.9%)
Civil Service Professionalization and Workplace Cooperation Program



P161.8M (17.5%)
Administrative Justice Program



P95.1M (5.9%)
Civil Service Human Resource Governance Program



P40.2M (4.3%)
Career Executive Screening and Development Program

QUICK FACTS



INVENTORY OF GOVERNMENT HUMAN RESOURCES

By Geographical Distribution

	No. of Personnel	%
Region I	91,010	5.2
Region II	62,835	3.6
Region III	156,066	8.9
Region IV	218,199	12.4
Region V	101,081	5.8
Region VI	119,043	6.8
Region VII	114,101	6.5
Region VIII	94,736	5.4
Region IX	67,362	3.8
Region X	91,414	5.2
Region XI	69,458	4.0
Region XII	76,763	4.4
NCR	371,542	21.2
CAR	44,044	2.5
CARAGA	60,365	3.4
BARMM	17,405	1.0
Total	1,755,424	100.0

By Major Subdivision

In Percentage, as of August 2021

Subdivision	Career	Non-Career
National Government Agencies (NGA)	73.3	19.9
Government Owned and Controlled Corporations (GOCC)	3.8	6.8
State University and College (SUC)	3.7	3.0
Local Water District (LWD)	0.8	2.0
Local Government Unit (LGU)	18.3	68.3
Total	100.0	100.0

By Classification of Positions and Major Subdivision

2018-2021

Classification of Positions	2018	2019	2020*	2021 (as of Aug 21)
Career	1,652,748	1,541,891	1,591,719	1,597,973
Non-Career	186,284	186,750	170,582	157,451
Total	1,839,032	1,728,641	1,762,301	1,755,424

Career Service - by Status of Appointment and Level

as of August 2021

Level*	Permanent	Temporary	Substitute	% Share
Total	1,558,298	39,479	196	1,597,973
1st	396,251	13,772	89	25.7
2nd	1,162,047	25,707	107	74.3
%	97.5	2.4	0.01	100.0

* First level refers to clerical, trades, crafts, and custodial service positions which involve non-professional or subprofessional work in a non-supervisory or supervisory capacity requiring less than four (4) years of collegiate studies; Second level refers to professional, technical and scientific positions which involve professional, technical or scientific work in a non-supervisory or supervisory capacity requiring at least four (4) years of college work up to Division Chief level (Sec. 8, Chapter 2, Book V of the Administrative Code of 1987).

Career and Non-Career, by Status of Appointment

as of August 2021

Particulars	Coterminous	Casual	Contractual	Elective	Total
Number	20,047	89,758	28,933	18,713	157,451
%	12.7	57.0	18.4	11.9	100.0

Career and Non-Career, by Age Group

as of August 31 2021

Age Group	Career	Non-Career	Total	% Share
18-25	40,286	10,722	51,008	3.0
26-35	397,380	44,595	441,975	26.3
36-45	430,168	39,510	469,678	28.0
46-55	382,243	34,100	416,343	24.8
56-55	279,572	21,099	300,671	17.9
Total	1,529,649	150,026	1,679,675	100.0

Note: Difference in Total with other reports due to some employees with "Invalid Date of Birth"

Source: Civil Service Commission

HIGHLIGHTS

- ❑ *Expenditure Program.* The total available appropriation for CSC amounts to P2.0 billion—of which 1.9 billion (94.7%) is for new appropriations while the remaining P108.9 million (5.3%) is for automatic appropriations.

More than half of the budget of CSC goes to Personal Services (PS). From P1.5 billion this year, PS allocation will increase by P70.5 million or by 4.6% in 2023. Allocation for Maintenance and Other Operating Expenditures (MOOE) which accounts for 20.7% of the Commission's expenditure program in the same year will also increase from P384.3 million in 2021 to P424.3 million in 2023. As for Capital Outlay, the proposed budget in 2023 will be the same as this year's level amounting to P20.3 million. By expenditure program by agency, CSC-Proper will receive 95.7% of the budget in 2023 while the CESB's share will be 4.3%.

- ❑ *New Appropriations by Cost Structure.* The proposed total new appropriations of CSC and its attached agency for FY 2023 amount to P1.9 billion, of which 48.9% or P948.2 million will be spent for General Administration and Support (GAS), while 47.7% or P926.5 million will go to Operations. Support to Operations (STO) will receive the lowest share at only 3.4% or P65.7 million.
- ❑ *Allocation by Major Programs.* The Civil Service Professionalization and Workplace Cooperation Program of CSC-Proper receives the highest share at 67.9% amounting to P629.3 million in 2023. The Administrative Justice Program receives the next highest budget allocation at P161.8 million or 17.5%. Meanwhile, the Civil Service Human Resource Program will receive a budget allocation amounting to P95.1 million or 5.9%. Finally, CESB's lone program—Career Executive Screening and Development Program, will receive the lowest share at 4.3% or P40.2 million in 2023.

Notably, the budget of the Career Executive Screening and Development Program of the CESB, will decline by 7.4%.

- ❑ *Budget Utilization and Unused Appropriations.* The budget utilization of the CSC, as measured by the obligations-to-appropriations (OAR) ratio is at 97.8. On average, CSC-Proper's budget utilization rate from 2019 to 2021 was high at an average of 98.7%. In nominal terms, CSC's unused appropriations was highest in 2020 at P31.3 million of which P24.6 million is unobligated allotment, and P6.7 million is unreleased appropriation. Meanwhile, CESB's budget utilization rate declined from 94.1% in 2019 to 78.9% in 2020 and slightly increased to 81.9% in 2021. Unused appropriations also increased from P19.5 million in 2019 to P48.2 million in 2020. In 2021, unused appropriations amounted to P42.6 million.
- ❑ *Compliance with Audit Recommendations.* Out of the 52 recommendations issued by the Commission on Audit (COA) in the prior years, only 25 or 48.1% were fully implemented by CSC-Proper as of the year end December 31, 2021. Meanwhile, CESB out of the 11 recommendations issued by COA in the prior years was only able to fully implement 7 or 63.6%.

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CIVIL SERVICE COMMISSION^{1*}

I. MANDATE AND ORGANIZATIONAL OUTCOMES

- 1.1 The Civil Service Commission (CSC) acts as the central personnel agency of the government. It shall establish a career service and adopt measures to promote morale, efficiency, integrity, responsiveness, progressiveness, and courtesy in the civil service. It shall strengthen the merit and rewards system, integrate all human resources development programs for all levels and ranks, and institutionalize a management climate conducive to public accountability. It shall submit to the President and the Congress an annual report on its personnel programs.
- 1.2 As provided in the 1987 Constitution, the Commission shall enjoy fiscal autonomy. Their approved annual appropriations shall be automatically and regularly released.
- 1.3 The CSC's sectoral goal is to promote people-centered, innovative, clean, efficient, effective, and inclusive delivery of public goods and services (NEP, 2022). The organizational outcomes (OO) of the Commission and its attached agency are as follows:
 - improved quality of civil servants (CSC-Proper);
 - merit and fitness for Career Executive Service Officers or CESOs strengthened;
 - and, pool of globally competitive (Career Executive Service Board).

^{1*} This document was prepared by Marielle R. Belleza as input to the deliberations of the House Committee on Appropriations on the FY 2022 proposed National Budget. The report benefitted from the inputs and supervision of Executive Director Novel V. Bangsal and overall guidance of Deputy Secretary General Romulo E.M. Miral, Jr. The layout/design of the infographics by Carla S. Soriano and technical assistance of Jhoanne E. Aquino are also acknowledged. 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.

II. SOURCES OF APPROPRIATIONS

2.1 The Civil Service Commission will have a total available appropriation of P2.0 billion of which 1.9 billion (94.7%) is for new appropriations, while the remaining P108.9.0 million (5.3%) is for automatic appropriations (*Table 1*).

TABLE I
SOURCES OF FUNDS, 2021-2023
CIVIL SERVICE COMMISSION

Particulars	Amounts (In Million Pesos)			Share to Total Appropriations		
	2021	2022	2023	2021	2022	2023
New Appropriations	1,780.3	1,866.7	1,940.4	92.9	92.9	94.7
Supplemental Appropriations	-	-	-	-	-	-
Automatic Appropriations	101.1	102.7	108.9	5.3	5.1	5.3
Continuing Appropriations	40.2	40.0	-	2.1	2.0	-
Budgetary Adjustments	(4.9)	-	-	(0.3)	-	-
Total Available Appropriations	1,916.8	2,009.4	2,049.3	100.0	100.0	100.0
LESS: Unused Appropriations	(42.6)	(40.0)	-	(2.2)	(2.0)	-
Total Obligations	1,874.2	1,969.4	2,049.3	97.8	98.0	100.0

Source of basic data: NEP 2023

2.2 Automatic Appropriations refer to budgets programmed annually by virtue of legislation that do not require periodic action by Congress. The 2023 automatic appropriations will amount to P108.9 million which is P6.2 million higher compared to P102.7 million this year. The 2021 appropriations level was slightly lower at P101.1 million. On the other hand, the 2022 appropriations slightly increased by P1.6 million.

2.3 Continuing appropriations are unused appropriations from the previous year that is carried over to the next fiscal year. In 2021, continuing appropriations amounted to P40.2 million. Meanwhile, the 2022 appropriations level is slightly lower amounting to P40.0 million.

2.4 Budgetary adjustments pertain to transfers from Special Purpose Funds such as the Miscellaneous and Personnel Benefits (MPBF) and Pension and Gratuity Funds (PGF). In 2021, total budgetary adjustments amounted to P4.9 million—of which actual transfers went to the Overall Savings of RA 11465 or the General Appropriation Act of 2020 amounting to P5.8 million and actual transfers came from PGF amounting to P951,000.

III. EXPENDITURE PROGRAM

By Agency

3.1 As shown in Table 2, the 2023 total budget will be P2.0 billion. This will be P79.9 million higher than the budget this year. About 96% of the Commission's budget will go to the CSC-Proper. It was noted that CSC-Proper's budget allocation is on an increasing trend

from P1.8 billion in 2021, to P1.9 billion in 2022 and finally to P2.0 billion in 2023. On the other hand, the budget of Career Executive Service Board (CESB) dropped to P73.1 million in 2022 but will increase to P88.3 million in 2023, returning its share to total to 4.3%.

TABLE 2
EXPENDITURE PROGRAM BY AGENCY, 2021-2023

Particulars	Amounts (In Million Pesos)			Share to Total (%)		
	2021	2022	2023	2021	2022	2023
CSC-Proper	1,792.8	1,896.3	1,961.0	95.7	96.3	95.7
CESB	81.4	73.1	88.3	4.3	3.7	4.3
TOTAL Department	1,874.2	1,969.4	2,049.3	100.0	100.0	100.0

Source of basic data: BESF 2023

3.2 More than half of the budget of CSC goes to Personal Services (PS). From P1.5 billion programmed this year, PS allocation will increase to P1.6 billion or by 4.6% in 2023. The PS budget will be used for the payment of salaries, wages and other compensation such as allowances, bonuses, honoraria, and incentives of government personnel.

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	1,464.8	1,534.2	1,604.7	78.2	77.9	78.3
MOOE	384.3	414.9	424.3	20.5	21.1	20.7
CO	25.1	20.3	20.3	1.3	1.0	1.0
TOTAL Department	1,874.2	1,969.4	2,049.3	100.0	100.0	100.0

Source of basic data: BESF 2023

3.3 Maintenance and Other Operating Expenditures (MOOE) will amount to P424.3 million in 2023. The MOOE account includes supplies and materials, transportation and travel, utilities, repairs, and maintenance, training and scholarships, and other current expenditures.

3.4 As for Capital Outlay (CO), the budget in 2023 will amount to P20.3 million which is the same as this year's allocation. This only represents 1% of the CSC budget. This allocation will be used to purchase goods and services, the benefits of which extend beyond the fiscal year and which add to the assets of the government.

Staffing Summary

3.5 Table 4 shows that CSC's total authorized positions gradually decreased from 1,445 in 2020 to 1,432 positions in 2023. A total of 13 positions were filled in the last three (3) years as unfilled positions in the Commission were also lowered by 43 positions. Meanwhile CESB's authorized positions remained at 54 in the presented years as 21 unfilled positions were gradually occupied lowering the number to 15 in 2023.

TABLE 4
NUMBER OF AUTHORIZED AND UNFILLED POSITIONS BY AGENCY, 2020-2023

Agency	Authorized Positions				Unfilled Positions			
	2020	2021	2022	2023	2020	2021	2022	2023
CSC	1,445	1,441	1,432	1,432	241	208	198	198
CESB	54	54	54	54	36	13	15	15
TOTAL	1,499	1,495	1,486	1,486	277	221	213	213

Source: Staffing Summary 2022-2023

Regional Allocation

3.6 The proposed FY 2023 budget (P1.2 billion or 57.7%) will go to CSC's National Capital Region leaving the Central Office without budget allocation (*Table 5*). As observed in the past years, allocations and shares may change due to budgetary adjustments once the spending program is implemented.

TABLE 5
REGIONAL DISTRIBUTION OF THE CIVIL SERVICE COMMISSION BUDGET, 2021-2023
(AMOUNTS IN MILLION PESOS)

Region	2021		2022		2023	
	Amount	Share (%)	Amount	Share (%)	Amount	Share (%)
Central Office	-	50.0	1,020.2	51.8	-	-
NCR	1,033.5	11.8	183.6	9.3	1,182.2	57.7
CAR	48.6	2.6	45.9	2.3	58.5	2.9
Region 1	57.2	2.9	56.2	2.9	58.4	2.8
Region 2	49.0	2.3	46.3	2.4	48.5	2.4
Region 3	62.9	3.0	56.9	2.9	64.9	3.2
Region 4A	68.1	3.6	61.5	3.1	90.5	4.4
Region 5	60.2	2.7	51.1	2.6	57.2	2.8
Region 6	60.9	2.9	54.2	2.7	66.6	3.2
Region 7	58.9	2.9	56.4	2.9	61.4	3.0
Region 8	65.6	3.0	60.3	3.1	62.3	3.0
Region 9	47.2	2.3	45.3	2.3	44.5	2.2
Region 10	52.4	-	45.0	2.3	51.3	2.5
Region 11	61.8	3.0	56.8	2.9	55.9	2.7
Region 12	54.5	2.5	46.2	2.3	53.6	2.6
CARAGA	48.6	2.5	44.7	2.3	46.4	2.3
BARMM	44.6	2.1	38.8	2.0	47.1	2.3
TOTAL	1,874.2	100.0	1,969.4	100.0	2,049.3	100.0

Source of basic data: BESF 2023

3.7 Other regions that are receiving higher budget allocations shares in 2023 include CAR, Regions III, IV-A, V, VI, VII, X, XII and BARMM. Meanwhile, regions receiving lower allocations based on shares are Regions I, VIII, IX and XI. On the other hand, regions that will receive the same shares are Region II and CARAGA.

IV. NEW APPROPRIATIONS

- 4.1 Of the P1.9 billion new appropriations in FY 2023, 48.9% or 948.2 million will be allocated for General Administration and Support (GAS), while 47.7% or P926.5 million will go to Operations. Support to Operations (STO) will receive the lowest share at only 3.4% or P65.7 million (*Table 6*).
- 4.2 CSC-Propers will be allocated a total of P1.8 billion of which 49.4% or P917 million will be spent for GAS, while P886.3 million or 47.8% will go to Operations and STO will receive P51.9 million or 2.8% of the budget.
- 4.3 In the case of CESB, the attached agency will be spending 47.2% or P40.2 million on Operations, while the remainder will be shared by GAS at P31.2 million or 36.6% and Support to Operations at P13.8 million or 16.2%.

TABLE 6
NEW APPROPRIATIONS BY AGENCY AND COST STRUCTURE, FY 2023

Agency	Amounts (In Million Pesos)				Share to Total Agency (%)			
	GAS	STO	Operations	Total	GAS	STO	Operations	Total
CSC	917.0	51.9	886.3	1,855.1	49.4	2.8	47.8	100.0
CESB	31.2	13.8	40.2	85.3	36.6	16.2	47.2	100.0
TOTAL CSC	948.2	65.7	926.5	1,940.4	48.9	3.4	47.7	100.0

Source of basic data: NEP 2023

- 4.4 Operations budget is spent to accomplish its purpose for which it was created through delivery of its services and direct engagements, while GAS refers to activities and projects dealing with the provision of overall administrative management and operational support to the entire agency operations (BESF, 2023). Finally, STO pertains to 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.
- 4.4 Table 7 presents the summary of CSC programs which corresponds to the agency's total Operations budget in 2021-2023. The budget allocation has been increasing from P804.9 million in 2021 to P926.5 million in 2023. Note, however, that the budget of the Career Executive Screening and Development Program of the CESB, will decline by 7.4%
- 4.5 As a share to total Operations Budget, the Civil Service Professionalization and Workplace Cooperation Program receives the highest share at 67.9% in 2023. On the other hand, the Career Executive Screening and Development Program receives the lowest share at 4.3% in the same year.

TABLE 7
SUMMARY OF PROGRAMS FOR 2021-2023
CIVIL SERVICE COMMISSION

Implementing Agency/Program	Amount (In Million Pesos)			% Share to Total Program			Growth Rates 22-23 (%)
	2021	2022	2023	2021	2022	2023	
Civil Service Human Resource Governance Program	98.1	85.5	95.1	11.3	11.1	5.9	11.3
Civil Service Professionalization and Workplace Cooperation Program	507.1	574.9	629.3	71.4	70.9	67.9	9.5
Administrative Justice Program	122.9	139.4	161.8	17.4	18.0	17.5	16.1
Career Executive Screening and Development Program	44.1	43.5	40.2	4.7	4.4	4.3	(7.4)
Total	804.9	838.0	926.5	100.0	100.0	100.0	10.6

Source: GAA 2021-2022 and NEP 2023

V. PERFORMANCE REVIEW

- 5.1 The Obligation-Appropriations Ratio (OAR) measures how well an agency uses its appropriations. When an agency obligates its appropriations, it makes a binding commitment to the immediate or eventual payment of a sum of money for employees, suppliers, and contractors who deliver certain goods and services in its behalf. Table 8 presents the budget utilization of the Commission from 2019 to 2021 measured in terms of obligations-to-appropriations (OAR) and the unused appropriations.
- 5.2 On average, CSC-Propser's budget utilization rate from 2019 to 2021 was high at 98.7%. In nominal terms, unused appropriations was highest in 2020 at P31.3 million of which P24.6 million was unobligated allotment and P6.7 million was unreleased appropriation.

TABLE 8
OBLIGATIONS-APPROPRIATIONS RATIO
AND UNUSED APPROPRIATIONS, 2019-2021

Particulars	Obligation-Appropriations Ratio (%)			Unused Appropriations (In Million Pesos)		
	2019	2020	2021	2019	2020	2021
CSC	99.3	98.2	98.6	13.5	31.3	24.6
CESB	94.1	78.9	81.9	6.0	16.8	18.0
TOTAL Department	99.0	97.4	97.8	19.5	48.2	42.6

Sources of basic data: NEP 2021-2023

- 5.3 Meanwhile, CESB's OAR significantly declined from 94.1% in 2019 to 78.9% in 2020 and slightly increased to 81.9% in 2021. Unused appropriations also shored up from P6.0 million in 2019 to P18.0 million in 2021.
- 5.4 Disbursements to obligation (DOR) or the ratio of disbursements to appropriations is another measure to reflect budget utilization. As shown in Table 9, the total CSC DOR

slightly increased from 97.2% in 2020 to 97.8% in 2021. Notably, the DOR trend is driven by the utilization performance of CSC-Proper.

TABLE 9
DISBURSEMENT RATE BY AGENCY, 2020-2021
(AMOUNTS IN MILLION PESOS)

Particulars	2020			2021		
	Appropriations	Disbursements	Disbursement Rate (%) a/	Appropriations	Disbursements	Disbursement Rate (%) a/
CSC	1,821.2	1,770.8	97.2	1,817.4	1,792.4	98.6
CESB	79.6	60.6	76.1	99.4	81.3	81.8
Total Dept	1,821.2	1,770.8	97.2	1,916.8	1,873.7	97.8

a/ Disbursement rate – ratio of disbursements to appropriations
Source: SAAODB 2020-2021, DBM

5.5 The disbursement rate of CSC-Proper slightly increased from 97.2% in 2020 to 98.6% in 2021. Meanwhile, CESB’s disbursement rate also increased from 76.1% to 81.8% in the same years. Disbursement pertains to the settlement of an obligation incurred in the current or prior years, involving cash or non-cash transactions.

5.6 Table 10 shows the budget utilization by major program of the Commission in 2021 based on the Financial Accountability Report (FAR) provided by the CSC-Proper and CESB. It was noted that the obligations (P44.8 million) as well as the disbursements (P41.5 million) exceeded the appropriations (P37.5 million) of CESB’s lone program— Career Executive Screening and Development Program which resulted to an obligation rate of 119.6% and disbursement rate of 110.9%.

TABLE 10
BUDGET UTILIZATION BY MAJOR PROGRAM, 2021
(AMOUNTS IN MILLION PESOS)

Program/Implementing Agency	Appropriations	Obligations	Disbursements	Obligation Rate (%) a/	Disbursement Rate (%) b/
Civil Service Human Resource Program	100.5	85.5	93.3	85.1	92.8
Civil Service Professionalization and Workplace Cooperation Program	623.3	574.9	577.1	92.2	92.6
Administrative Justice Program	156.3	139.4	140.1	89.2	89.6
Career Executive Screening and Development Program	37.5	44.8	41.5	119.6	110.9

a/ Obligation rate – ratio of obligations to appropriations
b/ Disbursement rate – ratio of disbursements to appropriations
Source: SAAODB 2021 (FAR No. 1 in Transparency Seal)

5.7 Among the four (4) programs of the Commission, the Civil Service Human Resource Program posted the lowest obligation rate at 85.1% but had a high disbursement rate at 92.8%. Meanwhile, the Civil Service Professionalization and Workplace Cooperation Program which has the highest appropriations among all the programs had a high obligation rate and disbursement rate at 92.2% and 92.6%, respectively. Meanwhile, the Administrative Justice Program which has the second highest appropriation had a relatively high obligation rate at 89.2% and disbursement rate at 89.6%

- 5.8 In order to achieve a people-centered, innovative, clean, efficient, effective, and inclusive delivery of public goods and services, CSC-Propser has set performance targets of its major programs. Specifically, CSC Proper’ organizational outcome is improved quality of civil servants.
- 5.9 Table 11 presents the CSC and CESB accomplishments in 2021 as well as the performance targets for 2022 and 2023. “Outcome indicator” refers to any change, effect, or result brought about by an agency’s programs or strategies upon individuals, social structures or the physical 10 environment. On the other hand, and “output indicator” is any good or service that an agency delivers to a target population on client group external to the agency (BESF, 2023).
- *Civil Service Human Resource Governance Program (CSC-Propser)*- Under the Civil Service Human Resource Policy and Information Management Sub-Program, all outcome indicators were exceeded except for the number of accredited agencies with PRIME HRM Bronze Level Award. In 2022 and 2023, targets were lowered as compared to the target in 2021. Meanwhile its output indicator: “Number of assisted agencies compliant with PRIME HRM Systems” has set a target of 389 in 2021 but has not reported an actual figure for the said year. In 2023, the said output indicator will be removed. A new output indicator “PRIME-HRM Accreditation Award” will be introduced. Finally, the Annual Government Human Resource Inventory also released its report in November later than its set target of July 2021.
 - Under its Public Assistance Sub-Program, the outcome and output indicators are without targets in 2021 but were provided with actual figures that is 96.91% for the resolution rate of complaints and 100% for rate of referral of complaints.
 - *Civil Service Professionalization and Workplace Cooperation Program (CSC-Propser)*. Under the Civil Service Professionalization Sub-Program, all target indicators were not achieved in 2021 except for the Percentage of appointments acted upon over appointments received. Notably, only 10,121 out of the program’s target of 50,835 appointments were acted upon over appointments received. Moreover, only seven (7) out 12 civil service examinations were conducted according to time and venue planned. In 2023, the target was lowered to six (6).
 - Notably under the Civil Service Capability Sub-Program, only 16 out of 60 agencies reported application of learning in 2021. In the same year, the target for the number of learning and development participant days were also not achieved (121,452 out of 126,000). Fortunately, the overall learning and development satisfaction rating is high at 98.03%.
 - The Public Sector Unionism Sub-Program target indicators in 2021 were all achieved. In 2022 and 2023, all performance targets of the indicators under this sub-program were increased.

- *Administrative Justice Program (CSC-Proper)*. All indicators for 2021 were surpassed but targets were reduced in 2022 and 2023.
- *Career Executive Screening and Development Program (CESB)*. All indicators were achieved contributing to CESB's organizational outcome which is merit and fitness system for Career Executive Service Officers strengthened and pool of globally Career Executive Service Officers sustained.

TABLE II
PERFORMANCE INDICATORS OF MAJOR PROGRAMS, 2021-2023

Program	2021		2022 Target	2023 Target
	Target	Actual		
Civil Service Commission				
Civil Service Human Resource Governance Program (P95.1 M)		P101,166,000	P96,124,000	P97,915,000
Civil Service HR Policy and Information Management Sub-Program		P42,262,000	P34,869,000	P35,454,000
Outcome Indicators				
1. Number of users utilizing data for policy and program development of agencies	70,000	413,030	132,000	145,000
2. Percentage of stakeholders who rate the policies as satisfactory or better	85%	88.40% (770/871)	85%	85%
3. Number of accredited agencies with PRIME HRM Bronze Level Award	181	123	93	97
Output Indicators				
1. Number of assisted agencies compliant with PRIME HRM Systems (Maturity Level 2: Process-defined HR Systems) [RECOGNITION]	389	N/A	N/A	N/A (for deletion)
2. Number of HRM System recognized		159	313	354
3. PRIME-HRM Accreditation Award		N/A (New indicator for 2022)	60	102
4. Timely updating of Government Human Resource Inventory (Annual)	2020 IGHR released in July 2021	2020 IGHR released on November 10, 2021	2021 IGHR released on July 31, 2021	IGHR as of June 2023 released on August 31, 2023
5. Percentage/number of authenticated copies of requested records issued within prescribed time	100%	100% (125,195/125,195)	100%	100%
Public Assistance Sub-Program		P58,904,000	P61,255,000	P62,461,000
Outcome Indicator				
1. Complaints resolution rate	N/A	96.91%	90%	90%
Output Indicators				
1. Complaints referral rate	for baseline setting	100% (1,635/1,635)	100% of complaints referred to concerned agency/office within three (3) working days	100% of complaints referred to concerned agency/office within three (3) working days
Civil Service Professionalization and Workplace Cooperation Program (P629.3M)		P621,995,000	P645,874,000	P684,234,000
Civil Service Professionalization Sub-Program		P446,199,000	P481,300,000	P504,898,000
Outcome Indicators				
1. Number of eligible absorbed in the government using their Certificate of Eligibility for the first time	14,000	12,158	10,938	11,431

Program	2021		2022 Target	2023 Target
	Target	Actual		
2. Number/Percentage of appointments acted upon over appointments received	55%	96.22% (643,584/668,852)	60%	65%
Output Indicators				
1. Number/percentage increase in the pool of eligible	50,835	10,121	12,816	12,188
2. Number of civil service examination conducted according to time and venue planned	12	7	8	6
Civil Service Capability Building Sub-Program		P135,730,000	P145,863,000	P160,008,000
Outcome indicator				
1. Number of agencies reporting application of learning (Level 3 Learning & Development Evaluation of Behavior/Application)	60	16	30	56
Output Indicators				
1. Number/percentage of Learning & Development participant days	126,000	121,452	100,000	93,114
2. Overall Learning and Development Satisfaction Rating	95% at least VS	98.03% VS	95% at least VS	95% at least VS
Public Sector Unionism Sub-Program		P20,066,000	P18,711,000	P19,328,000
Outcome Indicator				53% of PSU-related conciliated concluded with agreement
1. Percentage of CNA-related disputes resolved through amicable settlement	51%	66.67% (2/3)	53%	
Output Indicators				
1. Number of agencies with accredited public sector unions	1,079	1,176	1,160	1,222
2. Number of accredited PSUs with CNAs	1,010	1,421	1,200	1,353
Administrative Justice Program (P161.8M)		P156,945,000	P164,364,000	P176,401,000
Outcome Indicator				
1. Administrative Case Disposition Rate (Promulgation Rate)	62%	69.09%	60%	60%
Output Indicator				
1. Case Resolution Rate	77%	88.90%	75%	75%
Career Executive Service Board				
Career Executive Screening and Development Program (P40.2M)				
Outcome Indicator				
Percentage of CES positions occupied by CESOs and CES eligible	50%	51.84%	50%	50%
Output Indicators				
1. Percentage of qualified and commendable officials recommended for appointment/adjustment in CES rank within one (1) month from submission of complete requirements	100%	100%	100%	100%
2. Percentage of officials with complete ratings processed within 30 days after the closing of online submission for all government agencies	100%	100%	100%	100%
3. Percentage of participants rating the training programs conducted at least very satisfactory	90%	99.76%	90%	90%

Source: NEP 2023

VI. COA FINDINGS AND RECOMMENDATIONS

- 6.1 Table 12 shows that out of the 52 recommendations issued by the Commission on Audit (COA) in the prior years, only 25 or 48.1% were fully implemented by CSC-Proper as of the year end December 31, 2021. Meanwhile, out of the 11 recommendations issued by COA in the prior years, CESB was only able to fully implement 7 or 63.6%.

TABLE 12
STATUS OF IMPLEMENTATION OF COA RECOMMENDATIONS

Particulars	Total	Fully Implemented		Not Implemented	
		Number	(%)	Number	(%)
CSC	52	25	48.1	27	51.9
CESB	11	7	63.6	4	36.4

Source: Consolidated Management Letter on the Audit of CSC for the year end December 31, 2021 and Annual Audit Report 2021 for CESB

Civil Service Commission

- 6.2 The reliability and accuracy of the year-end balance of the account Cash in Bank-Local Currency Current Account (CIB-LCCA) in the amount of P1.042 billion is doubtful due to: a) existence of unidentified/unadjusted reconciling items in the amount of P2.073 million; b) inclusion of stale checks in the amount of P52,217.44; and c) non-reversion of unreleased checks in the amount of P343,680.00.
- 6.3 The reliability and accuracy of the Property, Plant and Equipment (PPE) accounts in the total amount of P734.9 million as of December 31, 2020 could not be ascertained due to: a) unreconciled difference between the accounting and property records amounting to P75.5 million; b) existence of “Reconciliation SL” balances of P88.2 million; c) non-recording of acquired/donated PPEs of at least P13 million d) improper recording of the value of acquired assets of P25.6 million; e) unaccounted/missing properties amounting to P0.702 million; f) inclusion of negative book value of several PPE accounts amounting to P267,315.98; g) non-derecognition disposed properties with carrying amount of P154,139.46
- 6.4 Receivables amounting to P16.6 million representing grants to various scholars under the Local Scholarship Program-Master’s Degree Course (LSP-MDC) remain uncollected/dormant for more than 10 years due to the absence of continuous monitoring and lack of enforcement of collections, as well as proper coordination with the CSC-CO. Moreover, non-provision of Allowance for Impairment on the receivables affected the fair presentation of the account in the Financial Statements.

- 6.5 Due to non-submission of monthly financial reports, supporting schedules and corresponding supporting documents to the COA Auditor's Office within the deadlines set by existing auditing rules and regulations, the Auditor was prevented from conducting timely audit and communicating the results to Management for immediate correction of deficiency/ies noted, if any.

REFERENCES

Budget of Expenditures and Sources of Financing 2023

COA Annual Audit Reports of CSC and CESB. Available online at <https://www.coa.gov.ph>

Financial Accountability Report (FAR 1) 2021, Civil Service Commission Transparency Seal

General Appropriations Act 2021-2022

National Expenditure Program FYs 2021-2023

Statement of Appropriations, Allotment, Obligation, Disbursement and Balances CY 2021

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

Particulars	2021					2022					2023				
	PS	MOOE	CO	FinEx	TOTAL	PS	MOOE	CO	FinEx	TOTAL	PS	MOOE	CO	FinEx	TOTAL
CSC-Proper	1,426.7	349.6	16.4	0.01	1,792.8	1,502.7	373.3	20.3	0.01	1,896.3	1,567.4	373.3	20.3	0.01	1,961.0
CESB	38.0	34.8	8.6	-	81.4	31.5	41.6	0.03	0.004	73.1	37.3	51.0	-	0.004	88.3
Total	1,464.8	384.3	25.1	0.01	1,874.2	1,534.2	414.9	20.3	0.01	1,969.4	1,604.7	424.3	20.3	0.01	2,049.3

Source: FY 2023 BESF

**EXPENDITURE PROGRAM BY GENERAL EXPENSE CLASS, 2021-2023
(AS PERCENT TO TOTAL AGENCY)**

Particulars	2021					2022					2023				
	PS	MOOE	CO	FinEx	TOTAL	PS	MOOE	CO	FinEx	TOTAL	PS	MOOE	CO	FinEx	TOTAL
CSC-Proper	79.6	19.5	0.9	0.00	100.0	79.2	19.7	1.1	0.0	100.0	79.9	19.0	1.0	0.00	100.0
CESB	46.7	42.7	10.6	0.00	100.0	43.1	56.8	0.0	0.0	100.0	42.3	57.7	0.0	0.00	100.0
Total	78.2	20.5	1.3	0.00	100.0	77.9	21.1	1.0	0.0	100.0	78.3	20.7	1.0	0.00	100.0

Source: FY 2023 BESF