

AGENCY BUDGET NOTES

For FY 2023

COMMISSION ON HUMAN RIGHTS

ALLOCATION BY AGENCY



P823.7M (95.8%)
Commission on Human Rights Proper



P36.3M (4.2%)
Human Rights Violations Victim's Memorial Commission



P833.7M
TOTAL NEW APPROPRIATIONS FOR 2023

BREAKDOWN OF OPERATIONS BUDGET

COST STRUCTURE

P273.7M (32.8%)
General Admin and Support

P80.4M (9.6%)
Support to Operations

P479.6M (57.5%)
Operations



P314.6M (65.6%)
Human Rights Protection Program



P75.2M (15.7%)
Human Rights Policy Advisory Program



P75.2M (15.7%)
Human Rights Promotion Program



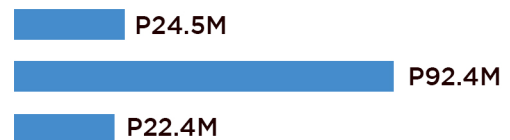
P14.6M (3.0%)
Human Rights Education Program

CHR BUDGET UTILIZATION

OBLIGATIONS-TO-APPROPRIATIONS RATIO



UNUSED APPROPRIATIONS



QUICK FACTS

World Justice Project Rule of Law Index

Rankings out of 139 Countries, 2021



	Rule of Law	Fundamental Rights	Civil Justice	Criminal Justice
Singapore	17	38	8	7
Malaysia	54	84	34	45
Thailand	68	88	105	90
Vietnam	80	99	88	75
Indonesia	88	104	98	65
Philippines	102	123	101	120
Myanmar	128	137	136	134
Cambodia	138	131	139	135

Source: <https://worldjusticeproject.org/our-work/research-and-data/wjp-rule-law-index-2021>

World Governance Indicator

Out of 214 Countries, 2021

	Rule of Law Percentile Rank
Singapore	98.56
Brunei	80.29
Malaysia	73.08
Thailand	57.69
Vietnam	48.56
Indonesia	41.83
Philippines	31.73
Lao PDR	20.67
Cambodia	17.79
Myanmar	10.58

Source: <https://info.worldbank.org/governance/wgi>

CIVIL AND POLITICAL RIGHTS VIOLATIONS



Number of Alleged EJK/ED/Torture

2020

	Extra Judicial Killing		Enforced Disappearance		Torture	
	Cases	Victim	Cases	Victim	Cases	Victim
Philippines	173	207	5	5	37	54
NCR	7	6	1	1	1	1
CAR	3	3	0	0	2	2
Region 1	1	1	0	0	1	1
Region 2	2	2	0	0	3	4
Region 3	21	26	1	1	6	15
Region 4-A	40	48	1	1	11	11
Region 4-B	0	0	0	0	1	1
Region 5	10	10	0	0	3	3
Region 6	44	63	0	0	0	0
Region 7	5	6	1	1	0	0
Region 8	9	10	0	0	0	0
Region 9	0	0	0	0	3	7
Region 10	1	1	0	0	3	6
Region 11	9	10	0	0	0	0
Region 12	21	21	1	1	1	1
CARAGA	0	0	0	0	2	2

Source: CHR 2020 Annual Report



Gender-Related Complaints

2020

	Total Complaints	Number of Victims		
		Male	Female	Total
Philippines	705	10	846	856
NCR	8	0	8	8
CAR	18	0	19	19
Region 1	35	0	35	35
Region 2	46	0	58	58
Region 3	87	5	93	98
Region 4-A	293	3	348	351
Region 4-B	17	0	30	30
Region 5	25	0	26	26
Region 6	26	1	45	46
Region 7	20	1	20	21
Region 8	16	0	29	29
Region 9	51	0	68	68
Region 10	27	0	29	29
Region 11	15	0	15	15
Region 12	9	0	10	10
CARAGA	12	0	13	13

HIGHLIGHTS

- ❑ *Expenditure Program.* The total proposed budget allocation for the Commission on Human Rights (CHR) for FY 2023 will amount to P878.2 million. New appropriations constitute P833.7 or 94.9% of the proposed budget. The remaining P44.5 million or 5.1% will be spent on automatic appropriations. Compared to the current programmed budget, the proposed new appropriations for next year will be reduced by P123.8 million.

About P556.7 million or 63.4% of the proposed budget will be spent for Personnel Services. On the other hand, Maintenance and Other Operating Expenses will be allotted an amount of P321.5 million (or 36.6%).

- ❑ *New Appropriations by Cost Structure.* About P479.6 million or 57.5% of the proposed new appropriations will be spent on Operations, while the General Administration and Support will be allocated with P273.7 million or 32.8%. The remaining amount of P80.4 million (or 9.6%) will be allocated for Support to Operations.
- ❑ *Allocation by Major Programs.* The budget for Operations amounting to P479.6 million will be allocated across different programs, such as: Human Rights Protection Program (P314.6 million); Human Rights Policy Advisory Program (P75.2 million), Human Rights Promotion Program (P75.2 million), and Human Rights Education Program (P14.6 million).
- ❑ *Budget Utilization and Unused Appropriations.* The CHR's obligations-to-appropriations ratio (OAR) increased from 91.6% in 2020 to 99.0% in 2021. Meanwhile, unused appropriations declined from P76.0 million in 2020 to P10.6 million in 2021. Similarly, the OAR of Human Rights Violations Victims' Memorial Commission (HRVVMC) increased from 64.7% in 2020 to 76.6% in 2021.

Another measure of budget utilization is the disbursement rate. The disbursement rate of the CHR increased from 86.3% in 2020 to 96.6% in 2021. The disbursement rate of HRVVMC also increased from 55.3% to 67.1% in the same period.

- ❑ *Compliance with Audit Recommendations.* The CHR was able to implement 25 out of the 28 in last year's audit recommendations as of December 2021. On the other hand, 17 out of 22 in last years' recommendations have been implemented by HRVVMC as of year-end.

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COMMISSION ON HUMAN RIGHTS*

I. MANDATE AND ORGANIZATIONAL OUTCOMES

1.1 The Commission on Human Rights (CHR) was created to promote the protection of, respect for, and the enhancement of people's civil, political, economic, social and cultural rights. It was organized under Executive Order No. 163 issued by then President Corazon C. Aquino. The powers and functions of the CHR as stipulated in the Constitution and as reiterated in the Executive Order are as follows:

- a) Investigate human rights violations involving civil and political rights;
- b) Adopt its guidelines and rules of procedure and cite for contempt for violations thereof in accordance with the Rules of Court;
- c) Provide appropriate legal measures for the protection of human rights of all persons within the Philippines as well as Filipinos abroad, and provide for preventive measures and legal services to the underprivileged whose human rights have been violated or need protection;
- d) Exercise visitorial power over jails, prisons, or detention facilities;
- e) Establish a continuing program of research, education, and information to enhance respect for the primacy of human rights;
- f) Recommend to Congress effective measures to promote human rights and to provide assistance or compensation to victims of violations of human rights or their families;
- g) Monitor the Philippine Government's compliance with the international treaty obligations of human rights; and
- h) Grant immunity from prosecution to any person whose testimony or whose possession of documents or other evidence necessary or convenient to determine the truth in any investigation conducted by it or under its authority.

1.2 The sectoral outcomes of the CHR are: (a) ensure people-centered, innovative, clean, efficient, effective and inclusive delivery of public goods and services and (b) ensure swift and fair administration of justice. The organizational outcomes (OOs) of the Commission and its attached agency are as follows:

- Violation of human rights effectively addressed and remedied (CHR);
- Human rights culture evolved and sustained (CHR);
- Human rights mechanism strengthened (CHR), and;
- Establishment, restoration, preservation of the memorial, museum, library and compendium developed and sustained (Human Rights Violations Victims' Memorial Commission).

* This document was prepared by Atty. Erickson C. Luz 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 overall guidance of Deputy Secretary General Romulo E.M. Miral, Jr. The layout / design of the infographics by Alexz S. Taaca and technical assistance of Jhoanne E. Aquino, Edrei Y. Udaundo and Prince Louie B. Mambot 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: cbrd.congress.gov.ph.

II. SOURCES OF APPROPRIATIONS

2.1 The total available appropriations of CHR for FY 2023 amount to P878.2 million—of which new appropriations constitute a substantial share at 94.9% (P833.7 million), while the remainder of 5.1% (P44.5 million) will go to automatic appropriations (*Table 1*). Compared to this year’s programmed budget, the proposed new appropriations for next year will be reduced by P123.8 million.

TABLE I
SOURCES OF FUNDS, FY 2021-2023
COMMISSION ON HUMAN RIGHTS

Particulars	Amounts (In Million Pesos)			Share to Total Appropriations		
	2021	2022	2023	2021	2022	2023
New Appropriations	922.4	957.5	833.7	85.9	94.2	94.9
Automatic Appropriations	43.6	44.6	44.5	4.1	4.4	5.1
Continuing Appropriations	88.7	13.9	-	8.3	1.4	-
Budgetary Adjustments	19.0	-	-	1.8	-	-
Total Available Appropriations	1,073.7	1,016.0	878.2	100.0	100.0	100.0
LESS: Unused Appropriations	22.4	13.9	-	-	-	-
Total Obligations	1,051.2	1,002.1	878.2	-	-	-

Source of basic data: NEP 2023

2.2 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). Note that the 2023 automatic appropriations (P44.5 million) is P0.1 million lower than the current programmed level (P44.6 million). In 2021, the actual spending from this source was recorded at P43.6 million.

2.3 Continuing appropriations refer to the prior year’s balances which may be carried forward for use in the succeeding year/s. As shown in Table 1, continuing appropriations was reduced by 84.3% to P13.9 million in 2022 from P88.7 million in 2021—or a difference of P74.7 million.

III. EXPENDITURE PROGRAM

By Agency

3.1 Around 96.4% of the total CHR budget (P846.4 million) for FY 2023 will go to CHR while the remainder of 3.6% (P31.8 million) will be allocated for Human Rights Violations Victims' Memorial Commission (HRVVMC). Note that next year's expenditure program will be lower by P118.3 million for the CHR and P5.5 million for the HRVVMC, compared to 2022 programmed levels (*Table 2*).

TABLE 2
EXPENDITURE PROGRAM BY AGENCY, FY 2021-2023

Particulars	Amounts (In Million Pesos)			Share to Total (%)		
	2021	2022	2023	2021	2022	2023
CHR	1,012.6	964.7	846.4	96.3	96.3	96.4
HRVVMC	38.7	37.4	31.8	3.7	3.7	3.6
TOTAL	1,051.2	1,002.1	878.2	100.0	100.0	100.0

Source of basic data: BESF 2023

By Expense Class

3.2 Table 3 presents the 2021-2023 budget by expense class, namely: Personnel Services (PS); Maintenance and Other Operating Expenses (MOOE); and Capital Outlay. Although the percent share of PS to total CHR expenditure program shows an increasing trend, the PS budget in nominal terms decreased by P25.0 million (or to P556.7 million in 2023 from P581.7 million in 2022). For 2023, the PS allocation will account for 63.4% of the total expenditure program. The PS budget is used for the payment of salaries, wages, allowances, bonuses, honoraria, incentives, and other compensation for government personnel.

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

Particulars	Amounts (in Million Pesos)			Share to Total (%)		
	2021	2022	2023	2021	2022	2023
PS	564.6	581.7	556.7	53.7	58.0	63.4
MOOE	441.8	390.8	321.5	42.0	39.0	36.6
CO	44.8	29.5	-	4.3	2.9	-
Fin Ex	0.0	0.0	0.0	0.0	0.0	0.0
TOTAL	1,051.2	1,002.1	878.2	100.0	100.0	100.0

Source of basic data: BESF 2023

- 3.3 On average (from 2021 to 2023), 39.2% of the annual budget is allocated for MOOE which includes supplies and materials, transportation and travel, utilities, repairs, and maintenance, training and scholarships, and other current expenditures. It may be noted that the proposed MOOE for next year is lower by 17.7% to P321.5 million compared to this year's program pegged at P390.8 million. The actual MOOE spending in 2021 was recorded at P441.8 million.
- 3.4 Capital Outlay (CO) which refers to investments in long-term assets will have no allocation in 2023. Actual CO spending in 2021 stood at P44.8 million, while the programmed amount to be spent this year is P29.5 million.
- 3.5 Financial Expenses (FinEx) generally refer to interest expenses, guarantee fees, bank charges, commitment fees and other financial charges. An amount of P10,000 is allocated for this expenditure category annually.

Staffing Summary

- 3.6 Table 4 shows that the CHR with a total of 884 authorized positions in 2023, of which 25.2% or 223 authorized permanent positions are expected to be filled. On the average, around 23.2% of total authorized positions from 2020 to 2023 in the CHR remains unfilled. There are 11 unfilled positions in the HRVVMC. This raises the question of whether the unfilled positions are still needed to run the agency affairs.

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

Agency	Authorized Positions				Unfilled Positions			
	2020	2021	2022	2023	2020	2021	2022	2023
CHR	854	854	854	854	184	186	212	212
HRVVMC	30	30	30	30	15	12	11	11
TOTAL	884	884	884	884	199	198	223	223

Source: Staffing Summary 2023

IV. NEW APPROPRIATIONS

By Cost Structure

- 4.1 The proposed new appropriations amounting to P833.7 million may be broken down into three functional components, namely: General Administration and Support or GAS (P273.7 million); Support to Operations or STO (P80.4 million); and Operations (P479.6 million).
- 4.2 As shown in Table 5, around 57.9% of CHR's budget (P465.0 million) will be spent for Operations i.e., 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.

- 4.3 Conversely, around 52.1% of HRVVMC's new appropriations (P15.9 million) will go to GAS. This expenditure component pertains to activities and projects dealing with the provision of overall administrative management and operational support to the entire agency operational support.

**TABLE 5
NEW APPROPRIATIONS BY AGENCY AND COST STRUCTURE, FY 2023**

Agency	Amounts (In Million Pesos)				Share to Total Agency (%)			
	GAS	STO	Operations	Total Agency	GAS	STO	Operations	Total Agency
CHR	257.8	80.4	465.0	803.3	32.1	10.0	57.9	100.0
HRVVMC	15.9	-	14.6	30.5	52.1	-	47.9	100.0
TOTAL CHR	273.7	80.4	479.6	833.7	32.8	9.6	57.5	100.0

Source of basic data: NEP 2023

- 4.4 An amount of P80.4 million will go to CHR's Support to Operations or those activities and projects that 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. No STO budget is allocated for HRVVMC in 2023.

By Program

- 4.5 From 2021-2023, an average of 65.1% of the total Operations budget goes to the Human Rights Protection Program wherein complaints of human rights violations are documented and managed. The program also includes monitoring of human rights conditions in detention facilities and penal rehabilitation centers, and provision of independent forensics services and medico-legal services in aid of investigation. For 2023, an amount of P314.6 million will be allocated for the program which is P3.6 million higher than 2022 level (Table 6).

**TABLE 6
SUMMARY OF PROGRAMS FOR FY 2021-2023
COMMISSION ON HUMAN RIGHTS**

Implementing Agency/Program	Amount (In Million Pesos)			% Share to Total Program			Growth Rates 22-23 (%)
	2021	2022	2023	2021	2022	2023	
Human Rights Protection Program (CHR)	317.7	311.0	314.6	65.6	64.2	65.6	1.2
Human Rights Policy Advisory Program (CHR)	71.5	81.1	75.2	14.8	16.7	15.7	(7.2)
Human Rights Promotion Program (CHR)	78.7	74.6	75.2	16.3	15.4	15.7	0.8
Human Rights Education Program (HRVVMC)	16.5	17.6	14.6	3.4	3.6	3.0	(17.2)
TOTAL	484.4	484.3	479.6	100.0	100.0	100.0	(1.0)

Source: GAA 2021-2022 and NEP 2023

- 4.6 Meanwhile, the Human Rights Policy Advisory Program was designed to issue human rights advisories, position papers, statements, and comments on existing and proposed pieces of legislation, local ordinances, and programs, and practices of government bodies. Its services also consist of formulation of policy guidelines, implementing rules and regulations on new and/or special human rights laws, and provision of independent reports on the government's implementation of Human Rights treaty provisions. The Program receives an average of 15.7% of the total Operations budget for the period. The budget allocation in 2023 (or P75.2 million) is P5.9 million less than the current allocation of P81.1 million.
- 4.7 On the other hand, the Human Rights Promotion Program provides continuing development and delivery of client-based education and training project for priority sectors, campaigns on human rights advocacy. The program also conducts research, documentation, and publications. For 2023, said Program will get a P75.2 million allocation which is higher by P0.6 million than the current 2022 program allocation of P74.6 million. Note that the total Operations budget in 2021 was much higher at P484.4 million compared to the proposed 2023 budget of P479.6 million.

V. PERFORMANCE REVIEW

- 5.1 Table 7 presents the budget utilization rate for the period 2019-2021 based on obligations-appropriations ratio (OAR) and the corresponding unused appropriations. These ratios and amounts indicate the extent to which the agencies were able to spend their appropriations during the year.

TABLE 7
OBLIGATIONS-APPROPRIATIONS RATIO
AND UNUSED APPROPRIATIONS, 2019-2021

Particulars	Obligations-Appropriations Ratio (%)			Unused Appropriations (In Million Pesos)		
	2019	2020	2021	2019	2020	2021
CHR	99.0	91.6	99.0	9.2	76.0	10.6
HRVVMC	66.9	64.7	76.6	15.3	16.4	11.8
TOTAL	97.5	90.3	97.9	24.5	92.4	22.4

Sources of basic data: NEP 2021-2023

- 5.2 The OAR of CHR improved from 91.6% in 2020 to 99% in 2021. This corresponds to a significant decline in unused appropriations from P76.0 million in 2020 to only P10.6 million in 2021. Of this amount, P7.0 million are appropriations which were not released by the DBM to CHR while P3.6 million are allotments which were not obligated during the year. Similarly, the OAR of HRVVMC improved from 64.7% in 2020 to 76.6% in 2021. Note also that the agency posted lower unused appropriations in 2021 compared to 2019-2020.
- 5.3 Another measure of budget utilization is the disbursement rate (or the ratio of disbursements to appropriations). Based on the Statements of Appropriations, Allotments,

Obligations, Disbursements and Balances (SAAODB) by the DBM, the disbursement rate of CHR improved from 86.3% in 2020 to 96.6% in 2021 (Table 8). Note that the improvement in disbursement rate was even accompanied by higher appropriations in nominal terms – from P905.5 million in 2020 to P1.02 billion in 2021. The HRVVMC likewise posted an improved disbursement rate in the same period, i.e., from 55.3% in 2020 to 67.1% in 2021.

TABLE 8
DISBURSEMENT RATE BY AGENCY, 2020-2021
(AMOUNTS IN MILLION PESOS)

Particulars	2020			2021		
	Appropriations	Disbursements	Disbursement Rate (%) ^{a/}	Appropriations	Disbursements	Disbursement Rate (%) ^{a/}
CHR	905.5	781.2	86.3	1,023.2	988.7	96.6
HRVVMC	46.6	25.8	55.3	50.5	33.9	67.1
TOTAL	952.0	807.0	84.8	1,073.7	1,022.6	95.2

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

5.4 As shown in Table 9, the appropriations of the three (3) programs of the CHR relating to Human Rights Protection, Human Rights Promotion, and Human Rights Policy Advisory were fully (100.0%) obligated in 2021. On the other hand, only 75.6% of the P21.8 million budget for Human Rights Education Program was obligated (P16.5 million).

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

Program/Implementing Agency	Appropriations	Obligations	Disbursements	Obligation Rate (%) ^{a/}	Disbursement Rate (%) ^{b/}
Human Rights Protection Program (CHR)	368.2	368.2	363.5	100.0	98.7
Human Rights Promotion Program (CHR)	75.5	75.5	70.8	100.0	93.8
Human Rights Policy Advisory Program (CHR)	90.7	90.7	88.8	100.0	97.8
Human Rights Education Program (HRVVMC)	21.8	16.5	13.1	75.6	60.1

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)

5.5 The said programs of CHR also recorded high disbursement rates in 2021 ranging from 93.8% to 98.7%. Notably, the Human Rights Protection Program, which was allocated the biggest budget, managed to disburse almost all (98.7%) of its P368.2 million appropriated amount. Meanwhile, out of the P21.8 million appropriations for the Human Rights Education Program, only P13.1 million or 60.1% was disbursed.

5.6 Table 10 presents the accomplishments of CHR by major programs in 2021 as well as the performance targets in 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 environment. On the other hand, “Output indicator” refers to any good or service that an agency delivers to a target population outside of the agency.

- 5.7 *Human Rights Protection Program.* All of the target outcomes and outputs of the Human Rights Protection Program were met in 2021. Notable accomplishments were the high percentages on the following: 1) the rate of human rights cases resolved within the prescribed period (97.8%); and 2) the rate of claims for financial assistance processed within the prescribed period (97.1%). As a result, the targets were raised on all outcome and output indicators in 2023.
- 5.8 *Human Rights Promotion Program.* The CHR also surpassed its targets for the Human Rights Promotion Program with 100% of programmed training, education activities, and information campaigns implemented, and programmed IEC materials developed and disseminated.
- 5.9 *Human Rights Policy Advisory Program.* The CHR reported 63 programmed policy issuances that were submitted/released according to target which exceeded its goal of 35 in 2021. Similarly, the Commission achieved a high percentage of policy issuances that have incorporated or used human rights policy issuances (i.e., 66.7% relative to its target of only 10%). Respective targets were raised in 2023.
- 5.10 *Human Rights Education Program.* There was no accomplishment reported in 2021 for the Human Rights Education Program amidst strict community quarantine.

TABLE 10
PERFORMANCE INDICATORS OF MAJOR PROGRAMS, 2021-2023

Program	2021		2022	2023
	Target	Actual	Target	Target
CHR: Human Rights Protection Program				
<i>Outcome Indicators</i>				
% of resolved human rights violation cases resulting in victims' access to remedies	57%	85.2%	57%	66%
% of clients who are satisfied with the quality and timeliness of the delivery of protection services	90%	99.9%	90%	96%
<i>Output Indicators</i>				
% of human rights cases resolved within the prescribed period	76%	97.8%	76%	81%
% of claims for financial assistance processed within the prescribed period	90%	97.1%	90%	98%
% of investigated cases of human rights violations	20%	40.0%	20%	31%
% of programmed visitation on jails/detention centers implemented	66%	81.4%	66%	76%
CHR: Human Rights Promotion Program				
<i>Outcome Indicator</i>				
% of participants who passed the post training tests	92%	97.3%	92%	98%
<i>Output Indicators</i>				
% of programmed training, education activities and information campaigns implemented	90%	100%	90%	96%
% of programmed IEC materials developed and disseminated	92%	100%	92%	98%

Program	2021		2022	2023
	Target	Actual	Target	Target
CHR: Human Rights Policy Advisory Program				
<i>Outcome Indicator</i>				
% of policy issuances that have incorporated or used human rights policy issuances	10%	66.7%	10%	23%
<i>Output Indicators</i>				
No. of programmed policy issuances submitted/released according to target	35	63	35	48
% of treaty reports and human rights situationer reports issued/submitted on or before prescribed date	82%	90.4%	82%	88%
Human Rights Education Program				
<i>Outcome Indicator</i>				
% of visitors and patrons that rated the museum services as satisfactory or better	75%	-	75%	75%
<i>Output Indicator</i>				
% of programmed exhibitions, educational activities, websites, offsite shrines, trainings, and information campaigns implemented	70%	-	70%	70%

Source: NEP 2023

VI. COA FINDINGS AND RECOMMENDATIONS

6.1 The Commission on Audit (COA) examines and audits the financial performance of government instrumentalities to ensure accountability and transparency in the management of public resources, and help improve government operations. As shown in Table 11, the CHR was able to implement 89.3% or 25 out of the 28 prior year's recommendations of COA as of December 2021. The HRVVMC registered a lower implementation rate at 77.3% or 17 out of the 22 total recommendations.

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

Particulars	Total	Implemented		Not Implemented	
		Number	(%)	Number	(%)
CHR	28	25	89.3	3	10.7
HRVVMC	22	17	77.3	5	22.7

Source: Annual Audit Reports 2021 (Part 3)

Commission on Human Rights

6.2 The prior years' audit findings and recommendations that have remained unimplemented as of December 2021 are as follows:

- ❑ With regard to the lost and damaged properties due to burglary totaling P92,717.17 at CHR region VII, accountable officers/property custodians failed to complete the preparation/submission of the application for relief together with supporting evidence and the Report of Lost, Stolen, Damage, Destroyed Property (RLSDDP).

- ❑ On the P2.1 million worth of unserviceable/obsolete plant, property and equipment (PPE) that were not disposed in CHR Regions III, VI and VII, only CHR region VII has not facilitated the disposal of said unserviceable properties.

6.3 For audit year 2021, the following audit observations were reported:

- ❑ Cash advances amounting to P0.32 million were granted to four officials/employees of CHR-RO IV-A without the approved bonds.
- ❑ Delayed submission of Contracts/POs, financial reports and supporting documents in several CHR offices ranging from 1 to 1,410 days precluded the Audit Teams from performing a systematic and effective review of documents.
- ❑ Various disbursements totaling P3.51 million were not supported with complete documentation.
- ❑ The services of 130 consultants with total contract cost of P24.46 million were engaged by the Central Office/NCR/CAR without adhering to the proper procurement process under RA 9184.

Human Rights Violations Victims' Memorial Commission

6.4 The prior years' audit findings and recommendations that have remained unimplemented as of December 2021 are as follows:

- ❑ Pending and completed Report of Supplies and Materials Issued (RSMIs) were not submitted.
- ❑ Programs/Projects for senior citizens and persons with disability were not implemented for CY 2020.
- ❑ In connection with Gender and Development (GAD), the Commission failed to prepare a GAD Plan and Budget (GPB) for GAD-related activities, and capacitate its employees on GAD concepts and principles through trainings/seminars.
- ❑ In relation to knowledge on rules and regulations on Supply and Property Management, the training needs for accounting and property personnel were not met.

6.5 For audit year 2021, the following audit observations were reported:

- ❑ The organizational outcome and mandate of the HRVVMC such as establishment, restoration, and preservation of the Memorial/Museum/Library/Compendium in honor of Martial Law victims have not been achieved much in the last four years despite a regular allocated budget of P134.26 million from 2018-2021 and a trust fund of P659.25 million.
- ❑ Donated assets from Human Rights Victims' Claims Board consisting of property, plant, and equipment (P2.2 million), intangible assets (P0.58 million) and semi-expendable properties (P0.77 million) remain unrecorded in the books thereby understating said accounts.
- ❑ Twenty-two consultants hired under contract of service with total contract amount of P3.34 million were engaged without adhering to the proper procurement process

under RA 9184. Moreover, the hiring of said consultants was not supported with Board Resolutions thereby casting doubt to its legality and authorization.

- ❑ Sixty-one support service workers (equivalent to 381% of filled-up *plantilla* positions) were engaged without assessing the needs and human resource complement, and whose functions are considered regular and part of the job description of existing regular employees.
- ❑ Expenditures totaling P0.64 million representing Trainings and Travelling expenses were found irregular and unnecessary.

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**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
CHR-Proper	555.2	413.4	44.0	0.01	1,012.6	569.3	368.2	27.2	0.01	964.7	540.4	305.9	-	0.01	846.4
HRVVMC	9.5	28.4	0.8	-	38.7	12.4	22.6	2.4	-	37.4	16.3	15.5	-	-	31.8
Total	564.6	441.8	44.8	0.01	1,051.2	581.7	390.8	29.5	0.01	1,002.1	556.7	321.5	-	0.01	878.2

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
CHR-Proper	52.8	39.3	4.2	0.0	96.3	56.8	36.7	2.7	0.0	96.3	61.5	34.8	0.0	0.0	96.4
HRVVMC	0.9	2.7	0.1	0.0	3.7	1.2	2.3	0.2	0.0	3.7	1.9	1.8	0.0	0.0	3.6
Total	53.7	42.0	4.3	0.0	100.0	58.0	39.0	2.9	0.0	100.0	63.4	36.6	0.0	0.0	100.0

Source: FY 2023 BESF