

SHOW ME THE OUTCOMES: ENSURING ACCOUNTABILITY ON GENDER PROGRAM ALLOCATIONS THROUGH RESULTS-FOCUSED AUDIT APPROACH

I. ABOUT US

The Commission on Audit (COA)¹ is the Supreme Audit Institution (SAI) of the Republic of the Philippines. It is an independent constitutional body created under the Philippine Constitution and has been in existence for 117 years. Its main mandate is to examine, audit and settle all accounts pertaining to the revenue and receipts of, and expenditures or uses of funds and property.² It has the exclusive authority to define the scope of its audit and examination, establish techniques and methods required therefore, and promulgate accounting and auditing rules and regulations.³ It highlights its critical role in ensuring that government resources are utilized to the optimum and program objectives are achieved within the three parameters of efficiency, economy and effectiveness.

SAI Philippines is an active member of the International Organization of Supreme Audit Institutions (INTOSAI) and its Regional Working Group, the Asian Organization of Supreme Audit Institutions (ASOSAI). It is also a founding member and Chair of the Training Committee of the Association of Southeast Asian Nations Supreme Audit Institutions (ASEANSAI).

Today, the COA has a total manpower complement of about 8,300; 60% of which are women mostly occupying middle management positions. It is worth mentioning that the COA WOMEN enjoy the respect and privileges afforded by the top management; and that gender equality and women empowerment well established and mainstreamed within the organization.

II. OUR ACCOMPLISHMENTS

The State recognizes the role of women in nation-building and ensures the fundamental equality before the law of women and men. It has participated actively in ratifying international covenants, and adopted national laws and policies concerning gender and development (GAD).

As early as 1995, the Philippine Government has institutionalized gender-responsive budgeting by mandating all government agencies to allocate at least five (5) percent of their annual appropriations for GAD-related programs and activities. Thus, the 1995 General Appropriations Act (GAA) provided a reporting mechanism to enable then National Commission on the Role of Filipino Women (NCRFW), now Philippine Commission on Women⁴ (PCW), to monitor compliance. Since then, the GAD budget policy has been incorporated annually in the GAA.

¹Commission on Audit is constitutionally-created under the Philippine Constitutions

²Section 2(1), Article IX-D, 1987 Philippine Constitution

³Section 2(2), Article IX-D, 1987 Philippine Constitution

⁴Republic Act No. 9710, the Magna Carta of Women approved on August 14, 2009

Thus far, and in compliance with its constitutional mandate, SAI Philippines has contributed significantly to the successful implementation of the GAD-related programs and activities:

1. Issued policies and guidelines in the audit of GAD-allotted funds to ensure that proper allocation and utilization are strictly implemented by all government agencies.
2. Conducted seminars and trainings on capacity building of both the external auditors and the agency officials in the proper recording, accounting and reporting of the GAD-allotted funds.
3. Conducted actual audits of GAD-allotted funds of implementing agencies and incorporated the results thereof in the Annual Audit Reports submitted by the COA to the Office of the President and the Congress.

SAI Philippines is humbled by the thought that it is one of the INTOSAI/ASOSAI member countries that has done pioneering work in the audit of gender-allotted funds. Other member countries expressed interest to learn from our best practices. Committed to its mission, SAI Philippines shall continue to oversee the strict implementation by all government agencies of the gender responsive policies, programs, projects and activities in the country.

III. OUR COMMITMENT TO ACHIEVE THE 2030 AGENDA

To ensure sustainability of the program, SAI Philippines envisions itself to be at the forefront in mainstreaming gender and development and in fostering gender-responsive governance both in the local and international audit communities.⁵ It has taken notice of the INTOSAI pronouncements on the adoption of the 2030 Agenda composing 17 Sustainable Development Goals (SDGs) as its centerpiece. Gaining strength from the recognition by the UN General Secretariat on the important role of SAIs in the implementation of the SDGs, the INTOSAI highlights Goal 16 and Target 16.6 on building effective, accountable and inclusive institutions at all levels that will be in the political agenda of the international community for the next 15 years.⁶

As the Philippine Government commits to the 2030 Agenda and develops the roadmap to achieve the targets of the SDGs, SAI Philippines would willingly join the convergence of the various implementing agencies. It has, in fact, started developing its own framework towards a results-focused audit approach of GAD-related programs and activities through appropriate utilization of GAD-allotted funds. It will continue to be a leading pillar of transparent and accountable governance and a vibrant partner in nation-building.

By then, women and men alike will truly enjoy the true essence of gender equality and empowerment.

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⁵COA Resolution No. 2015-039 dated December 1, 2015, the Revised Guidelines on Mainstreaming Gender and Development (GAD) and the Adoption and Institutionalization of the GAD Strategic Framework in the Commission on Audit

⁶<http://www.intosai.org/news/2710/15-agenda-2030-sept-2015.html>