

AGENCY BUDGET NOTES

For FY 2026

COMMISSION ON HUMAN RIGHTS

ALLOCATION BY AGENCY



P 1,297.5M (95.2%)
Commission on Human Rights - Proper



P64.8M (4.8%)
Human Rights Violations Victim's Memorial Commission

P1,362.2M
TOTAL NEW APPROPRIATIONS FOR 2026

BREAKDOWN OF OPERATIONS BUDGET



P423.0M (67.0%)
Human Rights Protection Program



P109.2M (17.3%)
Human Rights Promotion Program



P79.2M (12.5%)
Human Rights Policy Advisory Program



P19.7M (3.1%)
Human Rights Education Program

COST STRUCTURE

P492.6M
(36.2%)

General Admin and Support

P238.6M
(17.5%)

Support to Operations

P631.1M
(46.3%)

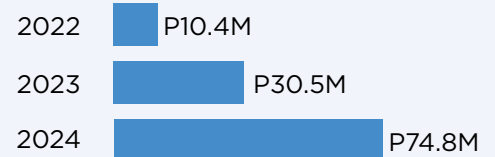
Operations

CHR BUDGET UTILIZATION

OBLIGATIONS TO APPROPRIATIONS RATIO



UNUSED APPROPRIATIONS



QUICK FACTS

World Justice Project Rule of Law Index

Ranking out of 142 countries, 2023 -2024

Worldwide Governance Indicator

Ranking out of 214 countries and territories, 2022-23

Philippines' Ranking



99th ↓
(100)
Rule of Law

118th ↓
(120)
Fundamental Rights

98th ↓
(103)
Civil Justice

124th ↑
(120)
Criminal Justice

37.26 ↑
(33.09)
Rule of Law Percentile Rank

	141 (141) ↔	131 (131) ↔	141 (142) ↓	133 (134) ↓		23.58 21.23 ↑
Cambodia	141 (141) ↔	131 (131) ↔	141 (142) ↓	133 (134) ↓	Cambodia	23.58 21.23 ↑
Indonesia	68 (66) ↑	89 (85) ↑	92 (93) ↓	86 (93) ↑	Indonesia	46.70 45.28 ↓
Malaysia	55 (55) ↔	88 (90) ↓	38 (42) ↓	43 (43) ↔	Malaysia	67.45 68.40 ↓
Myanmar	138 (135) ↑	142 (141) ↑	137 (138) ↓	139 (136) ↑	Myanmar	6.13 5.66 ↑
Singapore	16 (17) ↓	39 (40) ↓	8 (9) ↓	7 (7) ↔	Singapore	57.55 54.72 ↑
Thailand	78 (82) ↓	94 (101) ↓	79 (87) ↓	80 (76) ↑	Thailand	50.47 47.64 ↑
Vietnam	81 (87) ↓	96 (110) ↓	96 (104) ↓	63 (66) ↓	Vietnam	98.11 99.06 ↓

Note: 1 = highest

* Numbers in the parenthesis () are from 2023

Source: <https://worldjusticeproject.org/rule-of-law-index/global>, 2025

Note: 100 = highest

* Numbers in the parenthesis () are from 2022

<https://databank.worldbank.org/WGI-Table/id/ceea4d8b#>, 2025

Reported Cases of Human Rights Violations in the Philippines

2022-2024

Extra Judicial Killing

195

80

117

Enforced Disappearance

82

12

35

Torture

117

17

88

2022

2023

2024

Source: CHR 2022-2024 Annual Reports

Civil and Political Rights Violations

2024



Extra Judicial Killing

Cases

Victim

117

139



EJK - Drug Related

Cases

Victim

37

39



Enforced Disappearance

Cases

Victim

17

20



Torture

Male

Female

88

110

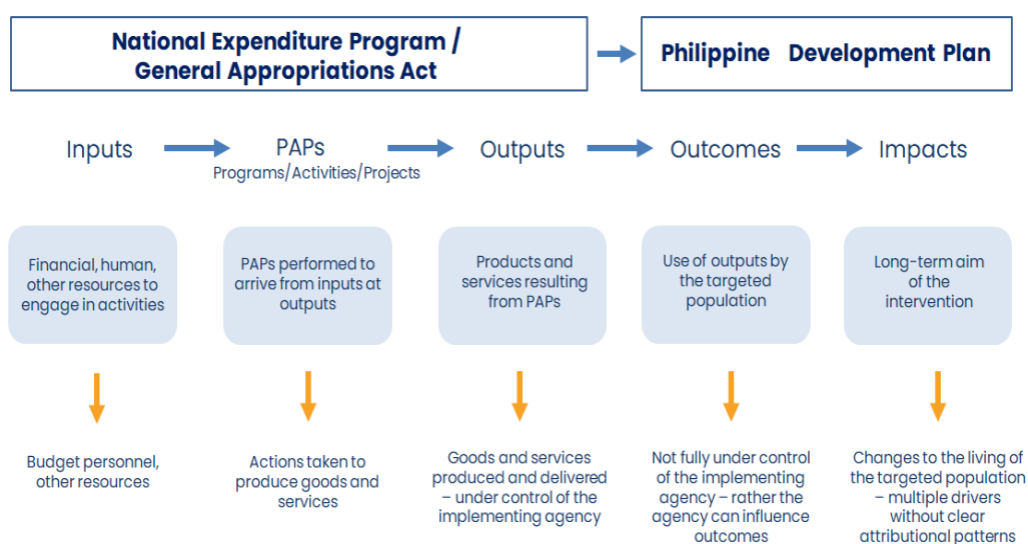
Philippines

	Cases	Victim	Cases	Victim	Cases	Victim	Male	Female
Investigation Office	11	12	8	8	0	0	2	2
NCR	22	25	9	10	1	1	15	16
CAR	0	0	0	0	0	0	2	2
I	0	0	0	0	0	0	1	1
II	1	3	0	0	1	1	2	2
III	9	10	1	1	0	0	14	16
IV-A	4	4	2	2	7	8	13	16
IV-B	3	5	0	0	0	0	2	2
V	8	10	0	0	2	2	0	0
VI	9	9	2	2	1	1	0	0
VII	2	2	0	0	1	1	6	9
VIII	6	7	7	8	1	1	0	0
IX	7	7	0	0	0	0	7	13
X	4	6	0	0	0	0	5	7
XI	14	16	8	8	1	1	3	4
XII	10	14	0	0	1	3	7	10
CARAGA	7	9	0	0	1	1	9	10

Source: CHR 2024 Annual Report

Results Accountability: “Dapat May Kwento ang Kwenta”

- ❑ The agency budget should inform Congress not only about proposed expenditures and past budget utilization, but more importantly, about the goods and services it delivers—and how these contribute to the results outlined in the development plan.
- ❑ The alignment of the **Agency Budget** to the **Philippine Development Plan (PDP) 2023–2028** is established through performance indicators across the results chain—from inputs and programs, activities, and projects (PAPs) to outputs, outcomes, and impacts. The PDP and its Results Matrices define outcome and impact indicators that track improvements in the lives of Filipinos, consistent with the 8-Point Socioeconomic Agenda and *AmBisyon Natin 2040*. The agency budget complements this by specifying output indicators, resource allocations, and the services to be delivered.



QUESTIONS:

- What key result areas in the Philippine Development Plan does the agency contribute to?
- Which PDP performance indicators are relevant to the agency, and what is the progress toward their targets?
- How do the agency’s programs, activities, and projects support PDP outcomes and impacts?
- What are the main outputs (products and services) delivered, and how do they contribute to PDP targets?
- How are budget allocations aligned with programs that advance PDP priorities?
- What is the agency’s budget utilization rate, and how does it relate to output delivery?
- How is efficiency being measured and improved in the use of resources?
- To what extent have outputs translated into meaningful outcomes and impacts?
- What challenges are hindering progress, and what corrective measures are being taken?
- What strategies are in place to sustain or strengthen the agency’s contribution to PDP goals in the coming years?

HIGHLIGHTS

- ❑ *Expenditure Program.* The total proposed budget allocation for the Commission on Human Rights (CHR) for FY 2026 will amount to P1.4 billion. New appropriations constitute P1.3 billion or 96.0% of the proposed budget. The remaining P55.0 million or 4.0% will be spent on automatic appropriations. Compared to the current programmed budget, the proposed new appropriations for next year is higher by P157.2 million.
- ❑ About P691.5 million or 50.8% of the proposed budget will be spent for Personnel Services. Meanwhile, Maintenance and Other Operating Expenses will be allotted an amount of P515.7 million (37.9%). Capital Outlays, which refer to investments in long-term assets, are allocated P155.1 million (11.4%).
- ❑ *New Appropriations by Cost Structure.* About P611.4 million or 47.1% of the proposed new appropriations will be spent on Operations, while the General Administration and Support will be allocated with 447.5 million or 34.5%. The remaining amount of P238.6 million (or 18.4%) will be allocated for Support to Operations.
- ❑ *Allocation by Major Programs.* The budget for Operations amounting to P631.1 million will be allocated across different programs, such as: Human Rights Protection Program (P423.0 million); Human Rights Promotion Program (P109.2 million); Human Rights Policy Advisory Program (P79.2 million); and Human Rights Education Program (P19.7 million).
- ❑ *Budget Utilization and Unused Appropriations.* The CHR-Proper's obligations-to-appropriations ratio (OAR) declined from 97.5% in 2023 to 93.4% in 2024. Meanwhile, unused appropriations increased from P27.2 million in 2023 to P72.8 million in 2024. Conversely, the OAR of the Human Rights Violations Victims' Memorial Commission (HRVVMC) increased from 93.7% in 2023 to 96.0% in 2024, corresponding to a decline in unused appropriations from P3.2 million to P2.0 million for the same period.
- ❑ Another measure of budget utilization is the disbursement rate. The disbursement rate of the CHR-Proper decreased from 95.2% in 2023 to 93.4% in 2024. Similarly, the disbursement rate of the HRVVMC also decreased from 88.5% to 88.2% in the same period.

Key Issues and Challenges

- ❑ *Compliance with Audit Recommendations.* While CHR-Proper fully complied with 2023 COA recommendations, HRVVMC still faces unresolved issues, including over P2.3 million in irregular travel and training expenses, unrecouped deposits, stalled plans for the Freedom Memorial Museum, and weak internal controls such as excessive hiring and non-compliance with GAD requirements.
- ❑ *Budget Utilization of Major Programs.* In 2024, CHR-Proper nearly fully obligated and disbursed its appropriations for the Human Rights Protection and Human Rights Promotion programs, with utilization rates close to 100%. However, its Human Rights Policy Advisory Program recorded a lower rate of 85.7%, nearly the same as HRVVMC's Human Rights Education Program, which obligated 91.9% and disbursed only 84.9% of its P17.1 million budget. The relatively low utilization, particularly for HRVVMC, can be attributed to audit findings on stalled implementation of the Freedom Memorial Museum and other lapses in project execution and internal controls.

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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 Rutter M. Lacaza as input to the deliberations of the House Committee on Appropriations on the FY 2025 proposed National Budget. The report benefitted from the inputs of Edrei Y. Udaundo and Prince Louie B. Mambot, the supervision of Service Director David Joseph Emmanuel Barua Yap Jr., PhD and Executive Director Novel V. Bangsal, and from the overall guidance of Deputy Secretary General Romulo E.M. Miral, Jr. PhD. The layout/design of the infographics by Carla P. Soriano and Alexis S. Taaca 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 total available appropriations of CHR for FY 2026 amount to P1.36 billion—of which new appropriations constitute a substantial share at 96% (P1.30 billion), while the remainder of 4% (P55.0 million) will go to automatic appropriations (*Table 1*). Compared to this year’s programmed budget, the proposed new appropriations for next year will be increased by P157.2 million. Note that the 2026 total available appropriation may not be entirely comparable with previous fiscal years as budgetary adjustments and continuing appropriations are reflected only at the end of the year.

TABLE I
SOURCES OF FUNDS, FY 2023-2025
COMMISSION ON HUMAN RIGHTS

Particulars	Amounts (In Million Pesos)			Share to Total Appropriations		
	2024	2025	2026	2024	2025	2026
New Appropriations	979.7	1,150.3	1,307.3	85.4	90.5	96.0
Supplemental Appropriations	-	-	-	-	-	-
Automatic Appropriations	50.2	45.9	55.0	4.4	3.6	4.0
Continuing Appropriations	29.2	74.5	-	2.5	5.9	-
Budgetary Adjustments	88.4	-	-	7.7	-	-
Total Available Appropriations	1,147.5	1,270.8	1,362.2	100.0	100.0	100.0
LESS: Unused Appropriations	(74.8)	(74.5)	-	-	-	-
Total Obligations	1,072.8	1,196.3	1,362.2	-	-	-

Source of basic data: National Expenditure Program (NEP) 2026

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 2026 automatic appropriations of P55.0 million remain the same as the current programmed level. In 2024, the actual spending from this source was recorded at P50.2 million.

2.3 Continuing appropriations refer to the prior year’s balances that are carried forward for use in the succeeding fiscal year. As shown in Table 1, CHR’s continuing appropriations has increased by 155% (P45.3 million) in 2025 with a funding of P74.5 million compared to P29.2 million in 2024.

III. EXPENDITURE PROGRAM

By Agency

3.1 Around 95.2% of the total CHR budget (P1.30 billion) for FY 2026 will go to CHR-Proper while the remainder of 4.8% (P64.8 million) will be allocated for Human Rights Violations Victims’ Memorial Commission (HRVVMC). Note that next year’s expenditure program of

the CHR-Proper will increase by P156.6 million while the HRVVMC will increase by P9.4 million compared to 2025 programmed levels (*Table 2*).

TABLE 2
EXPENDITURE PROGRAM BY AGENCY, FY 2024-2026

Particulars	Amounts (In Million Pesos)			Share to Total (%)		
	2024	2025	2026	2024	2025	2026
CHR-Proper	1,026.0	1,140.9	1,297.5	95.6	95.4	95.2
HRVVMC	46.8	55.4	64.8	4.4	4.6	4.8
TOTAL	1,072.8	1,196.3	1,362.3	100.0	100.0	100.0

Source of basic data: BESF 2026

By Expense Class

3.2 Table 3 presents the 2024-2026 budget by expense class, namely: Personnel Services (PS); Maintenance and Other Operating Expenses (MOOE); and Capital Outlay (CO). The PS budget in nominal terms increased by P115.5 million (or to P691.5 million in 2026 from P576.0 million in 2025). For 2026, the PS allocation will account for 50.8% 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 2024-2026
(AMOUNTS IN MILLION PESOS)

Particulars	Amounts (in Million Pesos)			Share to Total (%)		
	2024	2025	2026	2024	2025	2026
PS	670.0	576.0	691.5	62.5	48.2	50.8
MOOE	357.6	464.3	515.7	33.3	38.8	37.9
CO	45.1	155.9	155.1	4.2	13.0	11.4
Fin Ex	0.0	0.0	0.0	0.0	0.0	0.0
TOTAL	1,072.8	1,196.3	1,362.3	100.0	100.0	100.0

Source of basic data: BESF 2026

3.3 On average (from 2024 to 2026), 36.7% 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 higher by 11% to P515.7 million compared to this year's program pegged at 464.3 million. The actual MOOE spending in 2024 was recorded at P357.6 million.

3.4 CO which refers to investments in long-term assets will be allocated with a total of P155.1 million in 2026. Actual CO spending in 2024 stood at P45.1 million, while the programmed amount to be spent this year is P155.9 million. On the other hand, Financial Expenses (FinEx) generally refer to interest expenses, guarantee fees, bank charges, commitment fees and other financial charges. There are no allocations for this expenditure category from 2024 to 2026.

Staffing Summary

3.6 Table 4 shows the CHR with a total of 884 authorized positions in 2026, of which 21.2% or 187 authorized permanent positions are expected to be filled. On the average, around 22.1% of total authorized positions from 2023 to 2026 in the CHR-Proper remains unfilled, while 13.3% of those belonging to HRVVMC are still vacant (*Table 4*). 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 2023-2026

Agency	Authorized Positions				Unfilled Positions			
	2023	2024	2025	2026	2023	2024	2025	2026
CHR-Proper	854	854	854	854	201	189	183	183
HRVVMC	30	30	30	30	4	4	4	4
TOTAL	884	884	884	884	205	193	187	187

Source: Staffing Summary 2025-2026

IV. NEW APPROPRIATIONS

By Cost Structure

- 4.1 The proposed new appropriations amounting to P1.4 billion may be broken down into three functional components, namely: General Administration and Support or GAS (P492.6 million); Support to Operations or STO (P238.6 million); and Operations (P631.1 million).
- 4.2 As shown in Table 5, around 47.1% of CHR-Proper's budget (P611.4 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 69.5% of HRVVMC's new appropriations (P45.0 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 2026

Agency	Amounts (In Million Pesos)				Share to Total Agency (%)			
	GAS	STO	Operations	Total Agency	GAS	STO	Operations	Total Agency
CHR-Proper	447.5	238.6	611.4	1,297.5	34.5	18.4	47.1	100.0
HRVVMC	45.0	-	19.7	64.8	69.5	0.0	30.5	100.0
TOTAL CHR	492.6	238.6	631.1	1,362.2	36.2	17.5	46.3	100.0

Source of basic data: NEP 2026

4.4 An amount of P238.6 million will go to CHR-Proper’s STO 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 2026.

By Program

4.5 From 2024-2026, an average of 65.3% 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 2026, an amount of P423.0 million will be allocated for the program which is P71.7 million higher than the 2025 level (*Table 6*).

TABLE 6
SUMMARY OF PROGRAMS FOR FY 2024-2026
COMMISSION ON HUMAN RIGHTS

Implementing Agency/Program	Amount (In Million Pesos)			% Share to Total Program			Growth Rates '25-'26 (%)
	2024	2025	2026	2024	2025	2026	
Human Rights Protection Program (CHR-Proper)	315.3	351.3	423.0	64.8	64.1	67.0	20.4
Human Rights Promotion Program (CHR-Proper)	78.5	99.3	109.2	16.1	18.1	17.3	9.9
Human Rights Policy Advisory Program (CHR-Proper)	76.0	80.9	79.2	15.6	14.8	12.5	(2.1)
Human Rights Education Program (HRVVMC)	17.1	16.7	19.7	3.5	3.0	3.1	18.3
TOTAL	486.9	548.2	631.1	100.0	100.0	100.0	15.1

Source: GAA 2025 and NEP 2026

4.6 Meanwhile, 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 2026, said program will get a P109.2 million allocation which is higher by P9.9 million than the current 2025 program allocation of P99.3 million. It is also worth noting that the proposed 2026 budget of P631.1 million is 15.1% higher than the total Operations budget in 2025.

4.7 On the other hand, 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 14.3% of the total Operations budget for the same period. The budget allocation in 2026 amounting to P79.2 million is P1.7 million lower than the current allocation of P80.9 million.

V. PERFORMANCE REVIEW

- 5.1 Table 7 presents the budget utilization rate for the period 2022-2024 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, 2022-2024

Particulars	Obligations-Appropriations Ratio (%)			Unused Appropriations (In Million Pesos)		
	2022	2023	2024	2022	2023	2024
CHR-Proper	99.9	97.5	93.4	1.5	27.2	72.8
HRVVMC	82.9	93.7	96.0	9.0	3.2	2.0
TOTAL	99.1	97.3	97.5	10.4	30.5	74.8

Sources of basic data: NEP 2022-2024

- 5.2 The OAR of CHR-Proper declined from 97.5% in 2023 to 93.4% in 2024. This corresponds to a significant increase in unused appropriations from P27.2 million in 2023 to P72.8 million in 2024 which were allotments that were not obligated in 2024. Similarly, the OAR of HRVVMC slightly improved from 93.7% in 2023 to 96.0% in 2024. Note also that the agency posted lower unused appropriations in 2024 (P2.0 million) compared to 2023 (P3.2 million) and 2022 (P9.0 million).
- 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-Proper decreased from 95.2% in 2023 to 93.4% in 2024 (Table 8). Notably, this decline occurred despite slightly higher appropriations in nominal terms – from P1.07 billion in 2023 to P1.10 billion in 2024. The HRVVMC likewise posted a slightly declining disbursement rate over the same period, from 88.5% in 2023 to 88.2% in 2024.

TABLE 8
DISBURSEMENT RATE BY AGENCY, 2023-2024
(AMOUNTS IN MILLION PESOS)

Particulars	2023			2024		
	Appropriations	Disbursements	Disbursement Rate (%) ^{a/}	Appropriations	Disbursements	Disbursement Rate (%) ^{a/}
CHR-Proper	1,074.3	1,022.7	95.2	1,098.8	1,025.9	93.4
HRVVMC	51.7	45.7	88.5	48.8	43.0	88.2
TOTAL	1,126.0	1,068.4	94.9	1,147.5	1,068.9	93.2

a/ Disbursement rate – ratio of disbursements to appropriations

Source: Statement of Appropriations, Allotments, Obligations, Disbursements and Balances (SAAODB) 2023-2024, Department of Budget and Management (DBM)

- 5.4 As shown in Table 9, the three CHR-Proper programs generally performed well, with the Human Rights Protection and Human Rights Promotion Programs registering near-perfect

obligation rates of 99.9% and 99.0%, respectively, indicating that nearly all of their appropriations were committed. However, the Human Rights Policy Advisory Program posted a significantly lower rate of 85.7%. In comparison, the HRVVMC’s Human Rights Education Program recorded an obligation rate of 91.9% (₱15.8 million out of its ₱17.1 million budget), which, while higher than the Human Rights Policy Advisory Program, still fell short of the consistently high performance observed in the other CHR-Proper programs.

TABLE 9
BUDGET UTILIZATION BY MAJOR PROGRAM, 2024
(AMOUNTS IN MILLION PESOS)

Program/Implementing Agency	Appropriations	Obligations	Disbursements	Obligation Rate (%) ^{a/}	Disbursement Rate (%) ^{b/}
Human Rights Protection Program (CHR)	315.3	314.9	314.9	99.9	99.9
Human Rights Promotion Program (CHR)	78.5	77.7	77.7	99.0	99.0
Human Rights Policy Advisory Program (CHR)	76.0	65.1	65.1	85.7	85.7
Human Rights Education Program (HRVVMC)	17.1	15.8	14.6	91.9	84.9

a/ Obligation rate – ratio of obligations to appropriations

b/ Disbursement rate – ratio of disbursements to appropriations

Source: SAAODB 2024 (FAR No. 1 in Transparency Seal)

- 5.5 The programs of CHR-Proper likewise recorded nearly full disbursement in 2024 (99.9%). Meanwhile, out of the P17.1 million appropriations for the HRVVMC’s Human Rights Education Program, only P14.6 million or 84.9% was disbursed.
- 5.6 The 2026 NEP uses the Program Expenditure Classification (PREXC) to present the Operations budget of national government agencies (NGAs). It is a budgeting reform that aims to tighten the link between the agency strategies, budget allocations, and desired results especially in terms of benefits to citizens. Under PREXC, the Operations budget of agencies are structured by Programs comprising of related activities and projects contributing to a common Organizational Outcome (OO).
- 5.7 Programs in the NEP contain performance indicators which are useful inputs in assessing the efficiency and effectiveness of service delivery by NGAs. The NEP reports by performance indicator (at output and outcome levels) the accomplishments of NGAs vis-à-vis Program targets. Such information can be used to assess the soundness of agency budget proposals considering levels of past accomplishments and targets for the coming fiscal year.
- 5.8 Table 10 presents the accomplishments of CHR by major programs in 2023 and 2024 as well as the performance targets in 2025 and 2026. “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 or client group external to the agency.

- 5.9 *Human Rights Protection Program.* The program met all target outcomes and outputs except for case resolution timeframes, i.e., only 75% of human rights cases were resolved within the prescribed period versus the 95% target. Notable accomplishments included high percentages in (a) resolved human rights violation cases resulting in victims' access to remedies (95%-97%), (b) client satisfaction with the quality and timeliness of protection services (99%), and (c) financial assistance claims processed within the prescribed period (100%). The commission also surpassed its 35% target for investigated human rights violation cases, achieving 42% in 2023 and 68% in 2024. All target levels from 2024 were maintained for 2025 and 2026.
- 5.10 *Human Rights Promotion Program.* The CHR consistently surpassed its targets for the Human Rights Promotion Program, with participants passing post-training tests at around 99% in 2023 and 2024 compared to the 98% target. In terms of output indicators, 98% of the programmed training, education activities, and information campaigns were implemented in both years, higher than the targets of 96% in 2023 and 98% in 2024. Additionally, 100% of the programmed IEC materials were developed and disseminated in the same years, which is above the 98% target.
- 5.11 *Human Rights Policy Advisory Program.* The CHR exceeded its policy issuance targets, submitting 65 programmed policy issuances against a target of 48 in 2023, and 58 against a target of 50 in 2024. The commission also improved in policy incorporation, with 25% of policy issuances incorporating or using human rights policy issuances in 2023 compared to its 23% target, and a higher 74% in 2024 against a 65% target. Additionally, the CHR maintained perfect performance in timely submissions, with 100% of treaty reports and human rights situationer reports issued on or before prescribed dates in both years, surpassing targets of 88% in 2023 and 90% in 2024. All target levels were maintained for 2025 and 2026.
- 5.12 *Human Rights Education Program.* The museum services outcome indicator showed no reported accomplishment in 2023, likely due to ongoing construction of the Freedom Memorial Museum. In 2024, the program posted high results with 99.5% of visitors and patrons rating museum services as satisfactory or better, far exceeding the 76% target. The program also had strong implementation rates, with 94% of programmed exhibitions, educational activities, websites, offsite shrines, trainings, and information campaigns against a 70% target in 2023, and also surpassing expectations in 2024 with 177% implementation against an 82% target. Both targets were raised in 2026.

TABLE 10
PERFORMANCE INDICATORS OF MAJOR PROGRAMS, 2023-2026

Program	2023	2024	2025	2026
	Actual (Target)	Actual (Target)	Target	Target
<i>Violation of human rights effectively addressed and remedied</i>				
CHR: Human Rights Protection Program				
<i>Outcome Indicators</i>				
% of resolved human rights violation cases resulting in victims' access to remedies	97.49% (66%)	95.93% (90%)	90%	90%
% of clients who are satisfied with the quality and timeliness of the delivery of protection services	99.98% (96%)	99.22% (97%)	97%	97%

Program	2023	2024	2025	2026
	Actual (Target)	Actual (Target)	Target	Target
<i>Output Indicators</i>				
% of human rights cases resolved within the prescribed period	98.65% (81%)	74.79% (95%)	95%	95%
% of claims for financial assistance processed with the prescribed period	100% (98%)	100% (98%)	98%	98%
% of investigated cases of human rights violations	42.18% (31%)	68.66% (35%)	35%	35%
% of programmed visitation on jails/detention centers implemented	88.81% (76%)	88.89% (88%)	88%	88%
Human rights culture evolved and sustained				
CHR: Human Rights Promotion Programs				
<i>Outcome Indicator</i>				
% of participants who passed the post training tests	99.07% (98%)	99.36% (98%)	98%	98%
<i>Output Indicators</i>				
% of programmed training, education activities and information campaigns implemented	98.46% (96%)	98.42% (98%)	98%	98%
% of programmed IEC materials developed and disseminated	100% (98%)	100% (98%)	98%	98%
Human rights mechanism strengthened				
CHR: Human Rights Policy Advisory Program				
<i>Outcome Indicator</i>				
% of policy issuances that have incorporated or used human rights policy issuances	25% (23%)	74.14% (65%)	65%	65%
<i>Output Indicators</i>				
No. of programmed policy issuances submitted/released according to target	65 (48)	58 (50)	50	50
% of treaty reports and human rights situationer reports issued/submitted on or before prescribed date	100.00% (88%)	100% (90)	90%	90%
Establishment, restoration, preservation of the Memorial/Museum/Library/Compendium developed and sustained				
Human Rights Education Program				
<i>Outcome Indicator</i>				
% of visitors and patrons that rated the museum services as satisfactory or better	- (75%)	99.5% (76%)	76%	80%
<i>Output Indicator</i>				
% of programmed exhibitions, educational activities, websites, offsite shrines, trainings, and information campaigns implemented	94% (70%)	177.27% (82%)	90%	90%

Source: NEP FYs 2025-2026

5.11 The CHR's organizational outcomes directly support the PDP's overarching objective of promoting peace, justice, good governance, and human development, as outlined in Chapter 13 (Ensure Peace and Security and Enhance Administration of Justice) and Chapter 14 (Practice Good Governance and Improve Bureaucratic Efficiency). Its outcome and output indicators across the Human Rights Protection, Promotion, Policy Advisory, and Education programs are closely aligned with PDP strategies.

The *Human Rights Protection Program* contributes to PDP strategies of strengthening justice sector coordination and ensuring access to remedies for vulnerable groups. Indicators such as the percentage of human rights cases resolved within the prescribed period and victims' access to remedies directly reinforce PDP commitments to widen legal protection and

safeguard citizens' rights. Similarly, jail and detention visitation programs support PDP strategies aimed at decongesting prisons and protecting the welfare of persons deprived of liberty.

The *Human Rights Promotion Program* strengthens civic awareness and accountability, consistent with PDP strategies on social development and good governance. Indicators on training participation, educational campaigns, and dissemination of information materials ensure that citizens and duty-bearers alike are more aware of their rights and responsibilities. This links directly to PDP priorities on improving education, civic engagement, and transparency in governance.

The *Human Rights Policy Advisory Program* complements PDP strategies focused on regulatory efficiency, legislative reform, and policy coherence. Indicators such as the percentage of policy issuances incorporating human rights principles and the timely submission of treaty and situationer reports highlight CHR's role in ensuring that national laws and programs are aligned with human rights standards.

Finally, the *Human Rights Education Program* supports PDP objectives on civic formation, social development, and community resilience. Its outcome and output indicators, such as public satisfaction with memorials, museums, and educational activities, contribute to the broader PDP goal of strengthening national identity, collective memory, and cultural development.

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. In accordance with its constitutional mandate, the Commission on Audit (COA) submits copies of its Annual Audit Reports (AAR) to both the President and Congress. These reports provide detailed information on the financial standing and operational efficiency of various government agencies and local government units. As of this writing, COA has not yet published the 2024 AAR for CHR. The Action Plan Monitoring Tool (APMT) of COA can instead be used to examine agency compliance to audit recommendations for the year 2023. The APMT presents the Agency Action Plan and Status of Implementation and the Results of COA Validation.
- 6.2 A review of the APMT shows that CHR-Propser has already implemented all the audit recommendations of COA as of 15 August 2024. On the other hand, several recommendations have not yet been fully implemented by the HRVVMC as validated by COA. The following are notable audit recommendations that remain unimplemented:

Pecuniary loss

Unauthorized/irregular/unnecessary expenses

- ❑ Travel expenditure amounting to P1.51 million incurred by the HRVVMC Board of Trustees and Officials for museum/library benchmarking activity abroad are deemed irregular as defined by a COA circular and recommended to be refunded. The commission has drafted an appeal to COA, but the amount incurred was not yet refunded and an internal guideline to ensure compliance with EO No. 77 provisions has not been finalized.
- ❑ Expenditures totaling P0.637 million representing Trainings and Travelling expenses were irregular and unnecessary. The commission was required to submit computations of said expenses to refund amounts that are deemed not allowed. Computations were already provided to COA along with an appeal, but COA plans to issue Notice of Disallowance for the irregular/unnecessary amounts.
- ❑ The HRVVMC rented a service vehicle incurring P137,000 in travelling and transportation expenses contrary to EO No. 77. The commission was required to submit computations to justify the expense and refund the unnecessary amounts. COA plans to issue Notice of Disallowance for the irregular/unnecessary amounts.

Not in accordance with procurement law

- ❑ The HRVVMC entered into an agreement with the Office of the Solicitor General for legal services worth P0.642 million for CY 2022 without proper procurement procedures. The commission was required to request clarification from the Government Procurement Policy Board (GPPB) on the inclusion of legal services in the APP, but the GPPB has not yet answered the inquiry letter sent by Management.

Unrecouped advances/mobilization

- ❑ Guaranty deposits amounting to P273,500 representing security deposits were not recovered to be utilized for other worthwhile projects. The commission has not yet exhausted all possible means to locate the whereabouts of the lessor, and the formal collection case against Olague Estate is yet to be filed despite the agency having not received any response from demands sent.

Unutilized/Ineffective projects

- ❑ The HRVVMC was recommended to re-evaluate the plan and strategies in establishing a Museum for Martial Law Victims considering the existing agency capability, items collected and cost considerations. The commission has yet to develop a definite plan in the establishment of the Freedom Memorial Museum. The HRVVMC was required to act with dispatch in hiring qualified curators and capacitate personnel in museum collection handling, documentation, and storage. The agency has not yet hired a curator despite posting the position multiple times.

Weak Internal Controls and Administrative Lapses

- ❑ *Inadequate human resource planning.* The HRVVMC engaged 61 support service workers equivalent to 381% of filled up Plantilla positions without assessing the needs and

human resource complement. The commission has not yet submitted to the Audit Team the required Human Resource Complement and Job Description of *plantilla* personnel.

- ❑ *Non-compliance with GAD requirements.* The HRVVMC was not able to formulate GAD Plan and Budget with an approved budget of P1.995 million and was unable to formulate plans/projects for senior citizens and PWDs for 2023. The agency has not yet established the monitoring mechanism to ensure that GAD Plan and Budget activities are regularly monitored and reported. Programs for senior citizens and PWDs were not yet started.

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ANNEX
EXPENDITURE PROGRAM BY GENERAL EXPENSE CLASS, 2024-2026
(AMOUNTS IN MILLION PESOS)

Particulars	2024 Actual					2025 Programmed					2026 Proposed				
	PS	MOOE	CO	FinEx	TOTAL	PS	MOOE	CO	FinEx	TOTAL	PS	MOOE	CO	FinEx	TOTAL
CHR-Proper	645.7	335.1	45.1	-	1,025.9	554.0	435.1	151.9	-	1,140.9	663.2	482.1	152.2	-	1,297.4
HRVVMC	24.3	22.5	-	-	46.8	22.0	29.3	4.1	-	55.4	28.3	33.6	2.9	-	64.8
Total	670.0	357.6	45.1	-	1,072.8	576.0	464.3	155.9	-	1,196.3	691.5	515.7	155.08	-	1,362.2

Source: FY 2026 BESF

EXPENDITURE PROGRAM BY GENERAL EXPENSE CLASS, 2024-2026
(AS PERCENT TO TOTAL AGENCY)

Particulars	2024 Actual					2025 Programmed					2026 Proposed				
	PS	MOOE	CO	FinEx	TOTAL	PS	MOOE	CO	FinEx	TOTAL	PS	MOOE	CO	FinEx	TOTAL
CHR-Proper	62.9	32.7	4.4	0.0	100.0	48.6	38.1	13.3	0.0	100.0	51.1	37.2	11.7	0.0	100.0
HRVVMC	52.0	48.0	0.0	0.0	100.0	39.8	52.8	7.4	0.0	100.0	43.6	51.9	4.5	0.0	100.0
Total	62.5	33.3	4.2	0.0	100.0	48.2	38.8	13.0	0.0	100.0	50.8	37.9	11.4	0.0	100.0

Source: FY 2026 BESF