

PHILIPPINE COCONUT AUTHORITY

AGENCY ACTION PLAN and STATUS of IMPLEMENTATION

Audit Observations and Recommendations

For the Calendar Year 2018

As of August, 2019

Re f.	Audit Observations	Audit Recommendations	Agency Action Plan				Status of Impleme ntation	Reason for Partial/Del ay/ Non- Implement ation, if applicable	Action Taken/ Action to be Taken
			Action Plan	Person/ Dept. Responsib le	Target Implementatio n Date (mm/yy)				
					From	To			
	FINANCIAL OPERATIONS								
1	The absence of disclosure on the basis of valuation of the recognized bearer trees, plants and crops in Davao Research Center (DRC) and Zamboanga Research Center (ZRC) and other disclosures as required in the Philippine Public Sector Accounting Standard (PPSAS) 27 has affected the verifiability of the Biological Assets account, while the non-recognition of biological assets in Albay Research Center (ARC) of 6,944 coconut palms and its agricultural produce of 28,265 seednuts and seedlings understated the balance of the account by undetermined	We recommended that Management direct the: a. Accounting Units (AUs) of the DRC and ZRC to provide complete disclosure on the recorded biological assets as required by PPSAS 27; and b. AU of the ARC to recognize in the books the biological assets in ARC.	Will comply with the requirements of PPSAS 27 regarding disclosure of the biological assets in the C/Y 2019 Financial Statements (FS). Will recognize on August 2019 FS the biological assets.	Accounting Units of: Davao Research Center (DRC) Zamboanga Research Center (ZRC) Albay Research Center (ARC)	08/19	12/19	Ongoing		Will disclose in the 2019 FS the methods used in the valuation of biological assets, the gains or losses recognized due to physical or price change, and the like according to PPSAS 27. ARC - Recorded in the books on August 2019 as per JEV No. 19-08-066 amounting to P4,299,929.87.

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	amount. Thus, the reliability of the Biological Assets account balance of P553.940 million could not be ascertained.								
2	The Property, Plant and Equipment (PPE) account with total cost of P1.375 billion was overstated by P102.706 million due to the non-derecognition of: a) equipment transferred to farmer-beneficiaries costing P56.706 million, and b) unserviceable PPE in undetermined carrying amount with total acquisition cost of P46 million. Moreover, the absence of Subsidiary Ledgers (SLs) supporting the General Ledger (GL) balance of P85.225 million, the variance of P58.982 million, between the GL balance and the total of the Report on the Physical Count of Property, Plant and Equipment (RPCPPE); and the non-conduct of physical count of	We recommended that Management require the: a. AUs to derecognize in the books the transfer of machineries and equipment procured under the KEDP that were already distributed to farmers-beneficiaries to comply with PPSAS 17;	Will derecognize in the books those machineries and equipments distributed to farmers-beneficiaries which already passed the three (3)-year period requirement under KEDP guidelines. More so, will suggest to the Management revision of the said guidelines and remove the 3-year period requirement.	Accounting Units of all Regional Offices	08/19	12/19	Ongoing		All Property Officers from Regions and Centers will be having a Property Management Consultative Meeting on October 1-4, 2019 in order to harmonize transactions involving properties. Derecognize properties distributed to farmers-beneficiaries beyond three years before the end of CY 2019. Will coordinate with the Operations Branch regarding the revision of the KEDP guidelines on the

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	PPE items with carrying amount of P34.416 million adversely affected the reliability of the carrying amount of the account of P863.168 million.	b. Property Division (PrD)/PUs of CO, RO Nos. I – IV-B and RO No. VIII and ARC to prepare an IIRUP and submit to Accounting Division (AD)/AUs and immediately dispose the unserviceable properties through auction or sale to prevent them from further deterioration and diminishing market value;	<p>The Property Division (PD) already prepared IIRUP and was already forwarded to the AD. Disposal will follow thru auction or sale.</p> <p>We are still to conduct Physical Inventory for the Provinces of PCA Pangasinan, Zambales, Bataan and Mindoro.</p>	<p>Property Division</p> <p>Property Units (PU) of:</p> <p>Region Office Nos. I-IVB;</p>	<p>06/19</p> <p>05/19</p>	<p>12/19</p> <p>09/19</p>	<p>Partially Implemented</p> <p>I-IVB - Ongoing</p>	<p>accounting treatment of the properties distributed to the farmers.</p> <p>IIRUP was already forwarded to the AD last June, 2019.</p> <p>The PD will be posting in the Philgeps all unserviceable properties listed in the IIRUP on August, 2019.</p> <p>I-IVB - Physical inventory for CY 2019 had started last May 2019. Provincial Offices who have just concluded their disposal pending submission of documents are: PCA Marinduque, Aurora,</p>	

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		c. AD and AUs of CO, RO Nos. I – IV-B and RO No. VIII and ARC to derecognize in the books the unserviceable property upon receipt of the IIRUP;	The Property Officer will submit to the Disposal Committee the accomplished inventory and IIRUP for its further appropriate action.	Region VIII ARC Accounting Division	01/19 08/19 06/19	12/19 12/19 12/19	VIII and ARC - Partially Implemented Partially Implemented	VIII and ARC - On the process Of forwarding the IIRUP to the AU The AD is currently reconciling PPE accounts.	Palawan, Cagayan, Isabela, Romblon. Provincial Offices with pending disposal are: PCA Ilocos Norte, La Union, and Ilocos Sur. VIII and ARC- Will forward the IIRUP to the AU. Unserviceable properties recorded under Fund 401 were already dropped in the books as evidenced by JEV No. 401-1812-007 last December 2018 amounting to P4,582,918.89.

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			Will make the necessary entry in dropping unserviceable properties in the books.	Accounting Units of:					Unserviceable properties under Fund 151 and 503 will be derecognized by September, 2019.
				Region I-IVB	06/19	12/19	I-IVB - Partially Implemented	I-IVB - Physical Inventory had been conducted in some provinces but there is no submission yet of IIRUP by the Supply Officer.	I-IVB - The Regional Manager had already instructed the disposal of unserviceable properties for provinces where in physical inventory had been conducted.
			Will drop in the books unserviceable properties upon submission of the inventory and Inspection Report of Unserviceable Properties (IIRUP)	Region VIII	08/19	12/19	Partially Implemented	VIII - Property still in the process of forwarding	Reg VIII will derecognized these assets by end of the 3 rd quarter 2019.

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		<p>d. AU of DRC and RO No. XII to immediately prepare the SLs to support the GL balance;</p> <p>e. Inventory Committee in the CO, RO Nos. I – IV-B, RO No. V, RO No. XIII, ARC and DRC to reconcile the variance between the accounting records, property records and RPCPPE such that equipment found at station and losses discovered during the physical count shall be reported to the</p>	<p>by the Supply Officer.</p> <p>Ensure to prepare SLs as support to the GL.</p> <p>The Accounting Division/Unit will coordinate with the Property Division/Unit to identify losses, disposition and/or transfer of equipment that might be the reason of discrepancy. There are numerous items of PPE that were not reported by the PD/PU that is in the records of</p>	<p>ARC</p> <p>AUs of: DRC</p> <p>Region XII</p> <p>Accounting Division AUs of: Region I-IVB</p> <p>Region V</p>	<p>03/19</p> <p>08/19</p> <p>06/19</p> <p>06/19</p>	<p>12/19</p> <p>12/19</p> <p>12/19</p> <p>12/19</p>	<p>Partially Implemented</p> <p>DRC - Fully Implemented</p> <p>XII - Ongoing</p> <p>I-IVB - Partially Implemented</p> <p>V - Partially Implemented</p>	<p>the IIRUP to AU.</p> <p>ARC - The Property Units have not yet forwarded the IIRUP to the AU.</p> <p>I-IVB - On-going reconciliati on and analysis of records.</p>	<p>ARC will derecognized these assets by August, 2019.</p> <p>DRC prepared computerized SLs and GLs.</p> <p>XII - Currently updating PPE SLs</p> <p>I-IVB - Will reconcile the variances in RCPPE and Accounting records until September, 2019.</p> <p>V - The reason between the GL and</p>

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		AD/AUs for proper accounting/recording and charging of the losses to the concerned accountable officers; and	AD/AU. We will also seek the assistance of Property Division to delegate the Inventory Committee that would identify any variance between quantity recorded during the inventory count and the quantity counted.	Region XIII			XIII - Fully Implemented	V - Reconciliati on cannot be made to other adjustments because items under PPE are not identifiable in the records/rep orts due to incomplete description and/or unavailabili ty of 2018 data.	the RCPPE was partially adjusted under partially adjusted under JEV No. 19-03-048 amounting P399.20 for the understatement of Machinery account.
				ARC	04/19	08/19	ARC Partially Implemented	ARC - On-going reconciliati	ARC - Accounting and Supply Unit will provide updated and

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		f. Regional Managers of RO No. VI to create an Inventory Team to conduct the physical count of PPE.	Will be creating an Inventory Team this September, 2019.	DRC Region VI	08/19	12/19	DRC - Partially Implemented Fully Implemented	on and analysis of records. DRC - On going reconciliati on	accurate reconciliation between the physical count and book balances of PPE accounts on March 15, 2019. DRC - Physical inventory of PPE is on going. PCA Region VI already created an Inventory Team that will conduct the actual Inventory taking this coming Sept. 10-20, 2019. Regional Special Order No. 53 dated August 23, 2019 was prepared creating the Regional Inventory Committee.

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3	The reliability of the Inter-agency Payables – Due to Other National Government Agencies (NGAs) account with the carrying amount of P35.767 million was affected because the balance confirmed by the Source Agencies (SAs) of P157.904 million for the 45 of 51 programs/projects differed from the CO account balance of P33.266 million, or an absolute variance of P126.808 million. Moreover, the unutilized fund transfers for 35 programs/projects aggregating to P16.659 million was not returned to SAs as required in COA Circular No. 94-013 dated December 13, 1994.	We reiterated the prior years' recommendations that Management: a. Require the AD of the CO to: a.1 Coordinate with the ADs of the SAs to determine the fund transfers without liquidation reports; a.2 Monitor the submission of Liquidation Reports to ensure timely submission of the RDs to the SAs; and a.3 Cause the immediate remittance of the unutilized fund; b. Direct the concerned ROs/RCs to immediately submit the RDs	Will discuss in the 2019 Financial Consultative Meeting with the Regional Accountants and make agreements to resolve issues regarding Inter-agency payables.	Accounting Division and Units	06/19	12/19	Ongoing	Ongoing reconciliati on and anaylsis.	Last June 19-22, 2019, discussion was made to settle all trust accounts. Below are the agreements made: 1. Liquidation reports on the long outstanding trust accounts (Reports from 2011 onwards) should be submitted on September 30, 2019; 2. Liquidation of Financial Assistance to Yolanda victims (Regions VI, VII, and VIII) should be submitted July 31, 2019; 3. Submit RODs on the agreed timeline Remitted cash from the following projects back to Source Agency : DA -

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		<p>pertaining to the unliquidated fund;</p> <p>c. Cause the determination of the sufficiency of cash to back up the balance of unliquidated fund transfer and account for the discrepancy or utilization of the fund other than the intended purpose and hold accountable the officers responsible for the deficit.</p>						<p>Assistance to employees affected by Typhoon Yolanda and 7.2 Magnitude Earthquake (P210,000.00); DA-BAR: Establishment of Core Collection of Tall Accesssories (P1,500.00).</p> <p>The following checks await remittance to the SA, to wit: DOST-PCAARRD: (Genomics Assisted Molecular Breeding) Project 4: Gene Expression Analyses for Oil Biosynthesis, Makapuno and Lono Traits (P325,106.30), and DA-BAR: Dev't of Integrated Control Strategies Against Scale Insect and Mealybug Infestation</p>	

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									of Coconut Palms in Batangas and Marinduque (P89,454.60).
4	<p>The Inter-agency receivable account balance of the CO totaling P234.779 million as at December 31, 2018 was overstated by the net amount of P26.378 million due to: (a) the unrecorded liquidation of the Procurement Service (PS) for the equipment delivered and distributed to the KEDP beneficiaries in the amount of P33.294 million; and (b) interest earned in an estimated amount of P6.916 million for CYs 2015 to 2017 on the funds transferred to Philippine International Trading Corporation (PITC) for the procurement of fertilizers. Moreover, the variance of P2.424 million between the books of PCA and those of the Implementing Agencies (IAs), and the existence of long-</p>	<p>1.1. We recommended and Management agreed to direct the:</p> <p>a. TIAC assigned in the procurement of equipment through the PS-Department of Budget and Management (DBM) to submit the TIAC report together with the supporting documents such as but not limited to; (i) Delivery receipts duly acknowledged by the Recipients; (ii) Property AcR or any applicable documents to support the property custodianship and (iii) Report of Distribution to beneficiaries to the AD of the CO for review/evaluation and</p>	<p>Will coordinate to Region VIII regarding the status of installation of the Tufting Machine and shall require the supporting documents upon completion thereof.</p>	<p>Region VIII and Property Division</p>	02/19	12/19	Ongoing	<p>Ongoing installation of the Tufting Machine in Region VIII.</p>	<p>Will constantly follow-up the AGSD regarding the installation of the machine.</p> <p>Send demad letter this year to various Implementing Agencies to reconcile balances in the books. Demand letters has been sent last year.</p> <p>Interest earned from the procurement of fertilizers from PITC was recorded last December 2018 amounting to P577,813.09 as per JEV No. 503-1812-636D. Will reconcile</p>

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	outstanding dormant fund transfers of P7.669 million for the implementation of the projects with duration of one year and below affect the reliability of the account balance.	recording of the equipment delivered in the total amount of P33.294 million; b. PrD to coordinate with the PS to determine the status of delivery of the machine procured; c. AD to: c.1 Send Statement of Accounts detailing the balance of unliquidated fund transferred to the IAs and request for submission of RDs or demand refund of the unutilized fund; c.2 Coordinate with the end-user concerned to determine the status of the long outstanding dormant fund transfers; c.3 Adjust the books accordingly upon							and check the interest to be recorded and billed to PITC before the end of the year.

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		reconciliation and receipt of the RD from IAs to reflect the balances of the Inter-agency receivable accounts; and c.4 Recognize in the books and collect from PITC the interest earned for the period from October 2015 to January 2019 on the cash in bank account for the funds transferred by PCA pursuant to the MOA between PCA and PITC and record the interest income.							
	COMPLIANCE								
5	Progress monitoring reports and their supporting financial reports, such as, Budget and Financial Accountability Reports (BFARs) and Budget Execution Documents (BEDs) required by various DBM Circulars and evaluation and monitoring reports required	We reiterated our recommendation that Management: a. Assign a specific Unit/Office to perform the monitoring and evaluation of resources and the							

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	under various project guidelines were not adequately prepared due to the absence of a specific unit to perform the monitoring and evaluation of resources as spelled out in PCA's Quality Management Systems Manual and to communicate the results to top Management for decision making. Thus, the physical accomplishment reports were not reviewed and evaluated, and the causes/problems hampering the implementation of the projects were not immediately addressed resulting in non-attainment of the targets.	<p>Agency's overall performance;</p> <p>b. Require the Internal Audit Service to evaluate on a regular basis the accomplishments of PCA based on its physical targets and budget as prescribed by their mandate;</p> <p>c. Require the BD, CPS and Operations Department to regularly prepare and submit the consolidated BEDs and BFARs to the concerned offices as required under DBM Circular Letter No. 2016-9 dated October 27, 2016 and COA-DBM Joint Circular No. 2014-1 dated July 2, 2014; and</p>	<p>IAD will include the recommendation in their CY 2020 Annual Audit Work Plan.</p> <p>Will prepare FARs for 2019.</p>	<p>Internal Audit Services (IAS)</p> <p>Budget Division (BD)</p>	<p>01/19</p> <p>01/19</p>	<p>12/19</p> <p>12/19</p>	<p>Ongoing</p> <p>Ongoing</p>	<p></p> <p>Lack of Training on the Updated Guidelines on BFARS under JC No. 2019-1.</p>	<p>Will include the recommendation in their CY 2020 Annual Audit Work Plan as part of their audit activities for 2020, to be submitted to the Board Audit Committee for approval.</p> <p>Prepared FAR 1,1A, 1B,2,2A,3, and 6 (BD) FAR 4 and 5 (AD) BED forms – prepared before year-end using the URS of DBM. BD shall provide copy to COA effective 2019 upon receipt from DBM.</p>

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		d. Instruct the ROs/RCs to regularly submit the monitoring and evaluation reports required in the project guidelines to the CO for review and as inputs in planning and decision making.	Will issue a memorandum to all Regional and Center Managers for the compliance of JC No. 2019-1 dated January 1, 2019 issued by DBM and COA.	OFAD	05/19	12/19	Ongoing		Issued Memorandum No. 0519,219 dated May 27, 2019 addressed to all Regional and Center Accountants/ Technical Staff signed by OIC-Administrator, Glenn B. Santos.
6	RO Nos. I – IV-B, VIII and XIII did not adhere to the projects’ guidelines in the validation of the eligibility and preparation of the list of beneficiaries to be included in the: (a) Masterlist of Prospective Farmer-Participants (MPFP) for SOPDP; (b) Masterlist of Approved Participants (MAP) for KEDP Intercropping; and (c) Masterlists of Farmer-Participants (MFP) for ACPRP-Participatory Coconut Planting Program (PCPP) and CFP. Thus, there was no assurance that the delivered agricultural	We recommended that Management direct the concerned Agriculturist, PCDMs and CDOs to comply with Projects’ Guidelines by: a. Performing the evaluation procedures in identifying the farmer-participants such as: (a) securing documents supporting compliance with the eligibility requirements; (b) conducting soil suitability assessment; and (c) inspection of the site for planting;		Region I-IVB	08/18	05/19	I-IVB - Fully Implemented		VIII - Submitted MAP for CY 2018-19 MAP CY 2019 already submitted
			CFP- will submit MAP for CY 2018-19 PCPP 16-18 Secure complete set of documents as required before payment	Region VIII	09/19	12/19	VIII - Fully Implemented		

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	inputs in the total amount of P45.195 million were distributed to the bonafide Program beneficiaries. Also, the disbursement for the supply of the palm oil seedlings in RO No. I – IV-B were not supported with Masterlist of Approved Farmer-Participants Who Have Actually Planted the Oil Palm Seedlings (MAFPAPOS).	<p>b. Preparing complete masterlists for the Projects and submit to ROs for approval to ensure that the agricultural inputs were distributed only to the farmer participant included in the masterlist; and</p> <p>c. Submitting immediately the MPFP/MAP/MFP and MAFPAPOS of the distributed agricultural inputs in the amount of P26.056 million.</p>	<p>RVIII - KEDP-CIP2018 Cacao 300,000 Seedlings masterlist to be submitted</p>	<p>Region VIII</p> <p>Region XIII</p>	<p>09/19</p> <p>04/19</p>	<p>12/19</p> <p>08/19</p>	<p>VIII - Fully Implemented</p> <p>XIII - Fully Implemented</p>		<p>VIII - Submitted 300,000 cacao seedlings masterlist of beneficiaries.</p>
7	Deliveries of multi-nutrient fertilizers (MNF) and Agricultural Grade Salt Fertilizer (AGSF) to various Drop-off points (DOPs) by the Philippine International Trading Corporation (PITC) totalling P235.508 million were not completely supported with	We recommended that Management require the concerned ROs to: a. Submit immediately the IAR signed by the PCA-ROs' representative and DRs duly acknowledge by	Instruct ROs and RCs to furnish the AD the DRs, IARs of MNF and AGSF to various drop-off points duly acknowledged by the farmer-beneficiaries.	Field Operations Division/Units (FOD/FOU) Accounting Division	06/19	10/19	Partially Implemented	Regions VIII, XIII (Agusan del Norte), and IX (Zamboang a Sibugay) are currently	Various IARs and DRs received from FOD were already forwarded to COA last August 1, 2019. -Region I-IVB -Region IV-A -Region V -Region VI

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	inspection and acceptance report (IAR) and delivery receipts (DRs), and the distribution were not supported with Acknowledgment Receipt and Certificate of Distribution and Application of Agricultural Salt Fertilizer (ARCDASF) as required by the Salt Fertilization Project (SFP) guidelines, hence there was no assurance that the delivered fertilizers were distributed to farmers participants. Moreover, this is contrary to Section 4(6) of PD No. 1445 that requires that claims against government funds be supported with complete documentations.	the representative of the recipient ROs; and b. Comply with the SFP guidelines and submit immediately the ARCDASF to the AD of the CO for accounting of the delivered fertilizers						looking for their files because all DRs were misplaced and cannot be located. Currently consolidating the ARCDASF from the Regions and will be reviewed upon receipt by the FOD.	-Region VII -Region X -Region XI -Region XII -Region XIII -Region XIV
8	Properties of RO Nos. VIII, X, XI and XII and DRC with acquisition cost of P70.528 million were not insured with the Government Service Insurance System (GSIS) in CY 2018, contrary to Section 5 of	We reiterated our recommendation and Management agreed to direct RO Nos. VIII, X, XI and XII and DRC to insure all insurable properties with the GIF of the GSIS to protect the interest	Ensure all properties shall be insured with the Government Service Insurance System (GSIS) in	Property Units of: Region VIII	08/19	12/19	VIII – Partially Implemented		VIII - On the process of fully insuring all insurable properties with GSIS.

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	Republic Act (RA) No. 656 or the Property Insurance Law; thus, exposing the Agency to risk of non-indemnification in case of damage to or loss of the uninsured properties due to fire, earthquake, storm or other casualty.	of the PCA and in compliance with Section 5 of RA No. 656	the succeeding years.	Region X			X - Fully Implemented		X - All Motor Vehicle/Motorcycle of PCA R-X Scheduled From January to August 2019 were already Insured with the GSIS. All other insurable properties in the Regional Office are to be insured with the GSIS upon completion on the property inventory for CY 2019 on October 2019.
				Region XI			XI - Fully Implemented		XI – Payment for insured properties were made last February 27, 2019 with Policy ID No. 8300523062 and OR No. 6400022213.
				Region XII			XII - Partially Implemented		XII – PPEs had already been

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				DRC			DRC - Fully Implemented		identified and request for funding been sent to Central Office. DRC - Properties already insured.
	GENDER AND DEVELOPMENT (GAD)								
9	The CY 2018 Gender and Development (GAD) Plan and Budget (GPB) with allocation of P55.994 million were submitted beyond the period prescribed by the Philippine Commission on Women (PCW) - National Economic and Development Authority (NEDA) and Department of Budget and Management (DBM) Joint Circular (JC) No. 2012-01, hence, was not reviewed and endorsed by the PCW. Thus, there was no assurance that the GAD activities undertaken for CY 2018 in the amount of P68.686 million were aligned with the	We reiterated our previous year recommendations and Management agreed to comply with EO No. 273, PCW-NEDA-DBM JC No. 2012-01, COA Circular No. 2014-01, and the related PCW MC and: a. Direct the GAD focal person to: a.1. Prepare the Annual GPB and submit the same to PCW, together with the GAD AR for review and endorsement within the deadline set; and	Prepare and submit to PCW the Annual Annual GPB.	AGSD/HRD			Fully Implemented		Submitted the 2018 GPB to PCW as well as the 2018 GAD Accomplishment Report on December 7, 2017.

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	gender issues under the Philippine Plan for Gender-Responsive Development (PPGD), 1995-2025, and had contributed in responding to the gender issues of the PCA and its clients.	<p>a.2. Submit to the Audit Team copy of the approved/duly endorsed GPB within five days from receipt thereof;</p> <p>b. Establish/set up and maintain a GAD database to serve as basis for gender-responsive planning, programming and policy formulation as required under Item 4.4 of PCW-NEDA-DBM Joint Circular No. 2012-01; and</p> <p>c. Ensure that the members of the GAD focal point systems of the CO and ROs/Centers are continuously trained and updated on GAD reporting, planning and budgeting.</p>	<p>Will update and maintain GAD database from time to time.</p> <p>Will conduct seminars and send members to trainings. More so, will incorporate GAD activities to regular activities of the agency.</p>	<p>AGSD/HRD</p> <p>AGSD/HRD</p>			<p>Ongoing</p> <p>Fully Implemented</p>	<p>Will be updating the GAD database.</p> <p>Conducted the following trainings to the members of GAD focal point system: 1. Basic Gad Concepts towards a Gender Responsive;</p>	

Re f.	Audit Observations	Audit Recommendations	Agency Action Plan				Status of Impleme ntation	Reason for Partial/Del ay/ Non- Implement ation, if applicable	Action Taken/ Action to be Taken
			Action Plan	Person/ Dept. Responsib le	Target Implementatio n Date (mm/yy)				
					From	To			
									<div>- Discrimination against LGBT people.</div> <div>2. Overview of GAD Planning and Budgeting Workshop</div> <div>- GAD Strategic Framework</div> <div>- GAD Strategic Plans and Budget</div> <div>3. Gender Sensitivity Training</div> <div>- Basic Orientation</div> <div>- Violence Against Women (RA 9262)</div>

Agency sign-off:

ROEL M. ROSALES
 OIC-Administrator

_____ Date

Note: Status of Implementation may either be (a) Fully Implemented, (b) Ongoing, (c) Not Implemented, (d) Partially Implemented, or (e) Delayed