

**PHILIPPINE COCONUT AUTHORITY**

**AGENCY ACTION PLAN and**  
**STATUS of IMPLEMENTATION**  
**Audit Observations and Recommendations**  
**For the Calendar Year 2019**  
**As of December 15, 2020**

Ref.	Audit Observations	Audit Recommendations	Agency Action Plan				Status of Implementation	Reason for Partial/Delay/Non-Implementation, if applicable	Action Taken/ Action to be Taken
			Action Plan	Person/ Dept. Responsible	Target Implementation Date				
					From	To			
1.	The Property, plant and equipment (PPE) account presented in the statement of financial position with a carrying amount of P888.462 million as at December 31, 2019 was overstated by a net amount of P59.998 million due to the: (a) non-derecognition of equipment with a carrying amount of P60.396 million transferred to farmer-beneficiaries; (b) recognition of the advanced payment of P0.530 million for the equipment to be distributed to	We reiterated our recommendations that Management require the:  a. Accounting Units (AUs) of RO Nos. IX and V to derecognize in the books the transfer of machineries and equipment procured under the KEDP-CHLCP that were already distributed to	Comply with audit recommendation .	Acctg. Unit		End of Dec. 2020	Partially Implemented		<b>Region V</b> a. Accounting Unit of Region V already made a classification entry for the machineries and equipment held for distribution amounting to P30,147,614.50 per JEV No. 20-07-100. Reconciliation

	<p>farmer-beneficiaries; (c) inclusion of the unserviceable PPE with a carrying amount of P119,984; and (d) recording of PPE with a carrying amount of P1.048 million as outright expense. Also, there was a misstatement of undetermined amount equivalent to the carrying amount of unserviceable properties costing P8.636 million still recorded as PPE and the cost of land received as donation from the Local Government Unit (LGU) of Cabadbaran, Agusan del Norte which was not recognized as PPE. Moreover, the non-maintenance of subsidiary ledgers (SL) supporting the general ledger (GL) balance of P201.993 million and the discrepancy amounting to P43.315 million between the GL balance and the total of the Report on the Physical Count of PPE (RPCPPE), among others adversely affected the reliability of the carrying amount of the PPE.</p>	<p>beneficiaries and reclassify to Inventory held for distribution the machineries and equipment that are yet to be distributed to comply with PPSAS 17;</p>	<p><b>Region IX:</b> a. To direct the accountant to derecognize in the books the transfer of machineries and equipment procured under the KEDP-CHLCP that were already distributed and reclassify to Inventory held for distribution the machineries and equipment that are yet to be distributed.</p>	<p>Accounting Unit/ Regional Accountant</p>		<p>10/31/2020</p>	<p>Fully Implemented</p>	<p>with the property officer for items already distributed to beneficiaries is on-going. De-recognition will be made upon submission of complete relevant documents by the personnel in-charge of the project implementation.</p> <p><b>Region IX:</b> The accountant already derecognized in the books as of October 31, 2020 the transfer of machineries and equipment procured under the KEDP-CHLCP.</p>
		<p>b. Property Units of RO Nos. I to IV-B, VII, VIII and</p>	<p>b. Prepare reconciliation.</p>	<p>Property Officer</p>				<p><b>ARC:</b> b. Reconciliation between Property and Accounting</p>



		<p>c. AUs of RO Nos. I to IV-B, VII, VIII and IX and ARC to derecognize in the books the unserviceable property upon receipt of the IIRUP;</p>	<p><b>Region IX:</b> b. The Supply Officer together with the Inventory Committee to schedule immediately the conduct of physical inventory to come up with an Inspection and Inventory Report of Unserviceable Properties</p> <p><b>Region I-IVB:</b> De-recognize unserviceable properties.</p>	Property Officer	Sept. 2020	12/31/2020	Partially Implemented		<p><b>Region IX:</b> The physical inventory was conducted on December 27-27, 2019 and the supply officer has already a partial list of unserviceable properties that need to be disposed of. Hopefully, by the end of CY 2020 a final list of these properties could be obtained following their proper disposal.</p> <p><b>Region IV-B:</b> AU of IVB de-recognized submitted IIRUP per JEV No. 07-20-140 in the amount of P577,500.</p> <p><b>ARC:</b> Reconciliation between Property and Accounting Units of ARC for the</p>
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			<p><b>Region VII:</b> Require the Regional Accountant to reclassify unserviceable properties to Other Assets account using as basis the IIRUP; and dispose obsolete and unserviceable assets.</p> <p><b>Region IX:</b> c. To direct the accountant to derecognize in the books the unserviceable properties upon receipt of the Inspection and Inventory Report.</p>	<p>Regional Accountant</p> <p>Acctg. &amp; Property</p>	Nov 2020	12/31/2020	<p>Partial Implementation</p> <p><b>Region VIII:</b> Fully Implemented</p> <p>Partially Implemented</p>	<p>Preparation of IIRUP is on-going</p> <p>PPE balances between the Accounting and Property Unit</p>	<p>unserviceable properties is on-going.</p> <p>The accountant is awaiting the final list of unserviceable properties from the Supply Officer and will effect derecognition soonest upon receipt of the Inspection and Inventory of Unserviceable Properties.</p> <p>Accountant to prepare adjusting entry to reclassify unserviceable properties upon receipt of the IIRUP</p>
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		<p>d. AU of RO Nos. VIII, XIII and DRC to immediately prepare/update the SLs to support the GL balance; and</p> <p>e. Inventory Committee in the CO, RO Nos. I to IV-B and XII, ARC and DRC to reconcile the variance between the accounting and property records and the RPCPPE such that equipment found at station and losses discovered during the physical count shall be reported to the AD/AUs for proper accounting/recording and charging of the losses against the concerned accountable officers.</p>	<p><b>PCA-ARC:</b> To follow up and ask assistance with the other concerned unit the status of the reconciliation of the assets</p> <p><b>PCA-DRC:</b> The Management will comply the Audit recommendation</p> <p><b>Region XII:</b> As soon as Physical Inventory is done</p>	Accounting unit supply unit			December 2020	<p>On-going reconciliation of balances</p> <p><b>Region VIII:</b> Fully Implemented</p> <p>On-going</p>	<p>still don't tally; there is still an on-going reconciliation of accounts</p> <p>Updated the GL/SL</p> <p><b>ARC:</b> Reconciliation between Property and Accounting Units of ARC for the unserviceable properties is on-going.</p>
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		<p>We also recommended that Management require the:</p> <p><b>a.</b> AU of RO No. I to IV-B to reclassify to Due from ROs/Centers account the advance payment to the ZRC;</p> <p><b>b.</b> AU of RO No. XI to capitalize the carrying</p>	<p>it will be reconciled to Accounting Unit Records. Adjusting entries shall be made to correct balances</p> <p><b>PCA-ARC:</b> Reconciliation of variances between Accounting and Property Staff is on-going.</p> <p><b>PCA-DRC:</b> The Management will comply the Audit recommendation</p> <p><b>Regions I- IV-B:</b> a.To adjust PPE account on the advance payment to the ZRC.</p>	<p>E.Edjan/ H, Mancha</p> <p>Accountin g Unit, Property Unit</p> <p>Accounti ng Unit Supply Office</p> <p>Accounti ng Unit</p>	August		<p>On-going reconciliation of variances</p> <p>On going</p> <p>Fully Implemented</p>		<p>Both the Accounting and Supply Office will make Physical count and make necessary adjustments.</p> <p><b>Regions I-IVB:</b> JEV No. 07-20-143 in the amount of P530,000.00 was prepared to reclassify the PPE account.</p>
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		<p>amount of depreciable assets purchased which were previously recorded as outright expense;</p> <p>c. AU of RO No. XIII to capitalize the fair value of land received as donation from the LGU of Cabadbaran, Agusan del Norte and ensure the swift processing of the land title to officially establish the PCA's ownership of the lot;</p> <p>d. AUs of DRC and RO No. XI to reclassify to the proper class of PPE the improvements on leased assets subject of an operating lease and agricultural equipment, respectively; and</p> <p>e. We further recommended that Management instruct the Internal Audit Services, in</p>	<p><b>PCA-DRC:</b> The Management will comply with the Audit recommendation</p> <p>The Internal Audit Services and Accounting Division to</p>				<p><b>Region XI:</b> COMPLIED</p> <p><b>Region XI:</b> COMPLIED</p> <p>On going</p>		<p><b>PCA-DRC:</b> The Accounting Unit will make necessary adjustments.</p> <p>The Accounting division will prepare a memorandum requesting the assistance of Internal Audit on the</p>
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		coordination with AD, to formulate and communicate guidelines for a nationwide standardization on the accounting treatment for distribution of equipment to the beneficiaries as inventory instead of PPE.	formulate guidelines on the accounting treatment of equipment distributed to beneficiaries.				Partially implemented		formulation of the guidelines as recommended
2.	The Biological assets account with a carrying amount of P399.718 million as at December 31, 2019 was not adequately presented and disclosed in the financial statements due to: (a) non-disclosure in the NFS of the recognized valuation and other relevant information; and (b) absence of Biological Assets Property Card (BAPC) and Quarterly Report of Biological Assets (QRBA) as required under Philippine Public Sector Accounting Standards (PPSAS) 27 <i>Agriculture</i> and Government Accounting Manual (GAM) Volume II, respectively, which further cast doubt on the reliability of its presented carrying amount and the related accounts in the financial statements. Also, other biological assets in Regional Office (RO) No. I to IV-B, Albay Research Center (ARC) and Davao Research Center (DRC) were not recognized in the books, thus	We reiterated our recommendations that Management direct the:  a. Accounting Division to provide adequate disclosure on the recorded Biological assets as required by PPSAS 27; and  b. Accounting Units (AUs) of the ROs and Centers concerned to recognize all the Biological assets under their jurisdiction.	<b>PCA-ARC:</b> Already recognized in the books last 2019  <b>PCA-DRC:</b> The Management will comply with the Audit recommendation  <b>PCA-ZRC:2bZRC</b> Complied	Accounting Unit (AU) of PCA-ZRC			Fully Implemented   <		

	<p>understating the balance of the account by undetermined amount. Moreover, 34,970 coconut palm trees in Zamboanga Research Center (ZRC) used for research, which is not an agricultural activity, were recorded as Biological assets instead of PPE and were not provided with Allowance for depreciation and impairment, thus resulting in the overstatement of Biological assets account.</p>						<p>economic valuation/computation made by RDB. Sometime in July 2019 in one of the official visit of Mr. Ed F. Suarez he recasted the amount of the biological assets in agreement with our former Department Manager III, Mr. Ramon L. Rivera whose figure we are using till now. These biological assets were reclassified into the PPE account in July 2020 per advice of our Auditors. Since they are now under PPE we computed and recorded prior years accumulated depreciation of these biological assets. These</p>		
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		<p>We further recommended that Management direct the:</p> <p>a. Regional Manager of RO No. I to IV-B to instruct the concerned personnel in-charge of the biological assets in Ilocos Sur, Pangasinan and APCDC to prepare the BAPC and QRBA and reconcile the same with the accounting records to establish and recognize the correct valuation of the Biological assets account; and</p> <p>b. AU of ZRC to properly account and measure the Center's biological assets using the appropriate standards so</p>	<p><b>Regions I- IV-B:</b></p> <p>a.To prepare the BAPC and QRBA of Biological Assets in APCDC, Aurora and to recognize the fair value.</p>				<p>can be seen in our financial reports submitted to PCA-C.O. All supporting documents were submitted to our Resident COA</p> <p>Partially Implemented</p>		<p><b>Regions I- IVB:</b></p> <p>The fair value of Biological Assets in APCDC was computed and adjustment was made per JEV No.11-20-270 in the amount of P 19,555,365.72 to correct the valuation of Biological Asset account. Preparation of BAPC and QRBA will be done before end of the year.</p>
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		that the carrying amount of the Biological assets account can be correctly determined and the accounts be fairly presented.							
3.	The Inventories account with a balance of P182.829 million as at December 31, 2019 was overstated by a net amount of P25.591 million due to the: (a) non-derecognition of the agricultural supplies distributed to the concerned beneficiaries and inventory held for consumption - coconut seednuts which withered and were no longer in stocks amounting to P26.014 million and P441,103, respectively; and (b) the outright recognition of expense for agricultural supplies and various inventory supplies amounting to at least P0.864 million which were still undistributed as at year-end. Also, non-recognition of the fair value less costs to sell at the point of harvest of agricultural produce resulted in the misstatement by undetermined amount of Inventories, Gain on initial recognition of agricultural produce and other related expense accounts.	<p>We recommended that Management require the:</p> <p>a. Various CDOs of RO No. VII and RTS of RO No. XII to submit regularly the Acknowledgment Receipt of the agricultural supplies duly signed by the coconut farmer beneficiaries and the duly acknowledged RIS and copy of the Summary of Distribution of Agricultural Inputs/Supplies, respectively, to the AU for the said unit to derecognize the cost of distributed agricultural supplies from the Inventory accounts;</p> <p>b. Regional Manager of RO No. VII to constitute an Inventory Committee to undertake physical count</p>	<p><b>Region VII:</b> Require the Coconut Development Officers (CDOs to submit the subject Acknowledgment Receipts of the agricultural supplies duly signed by the coconut farmers beneficiaries</p> <p><b>Region VII:</b> To comply with the audit recommendation</p>	<p>CDOs and Regional Accountant</p> <p>Regional Manager/ / Regional</p>	<p>Apr 2020</p>	<p>Jun 2020</p>	<p>Full Implementation</p>		<p>The Acknowledgment Receipts were already submitted to the Accounting Section. Adjusting entries were made in the June 2020 Financial Reports.</p> <p>Henceforth, timely submission of Acknowledgment Receipts and regular physical count of undistributed agricultural supplies shall be required from the concerned personnel.</p> <p>The subject fertilizers were already distributed but remained in the inventory account per accounting</p>

		<p>of all the undistributed agricultural supplies in the custody of various CDOs and to reconcile the inventory records with the accounting records;</p>		<p>Technical Unit/Accounting Unit/Inventory Officer</p>					<p>records due to non-submission of Acknowledgement Receipts from the provinces. Henceforth the Inventory Committee shall conduct a regular physical count of undistributed agricultural supplies to validate the existence and condition of the supplies.</p>
		<p>c. AU and Technical Section of RO No. VI to coordinate with each other to prepare the required supporting documents as the basis in preparing the adjusting entries to derecognize from the Inventory accounts the cost of coconut seednuts which are no longer existing and to recognize its loss, as well as the claims against the persons liable thereto, if any;</p>	<p><b>Region VI:</b> The PCA Region Management will submit necessary documents needed for the written-off of the damaged coconut seednuts.</p>	<p>Regional Manager/ / Regional Technical Unit/Accounting Unit/Inventory Officer</p>	<p>October 2020</p>	<p>December 2020</p>	<p>Partially Implemented</p>	<p>Awaits Commission on Audit (COA) Region VI reply.</p>	<p>PCA RVI Management already submitted necessary documents to COA-Region VI for the written-off of Coconut Seednuts that were destroyed by El Niño. Attached herewith is the copy received by the COA-RVI.</p> <p>- DA Weather Forecast (2010) Waste Material Report</p>
			<p><b>PCA-ZRC:</b> For compliance</p>	<p>Property Officer and Other (Division) Personnel</p>	<p>Nov. 6, 2020</p>	<p>Nov. 30, 2020</p>	<p>Partially implemented</p>	<p>Data submitted to the AU on harvested nuts are not enough. Data</p>	<p>Demanded from concerned staff the needed data and submit it ASAP.</p>

		<p>d. AUs of RO Nos. I to IV-B and XIII to stop the practice of outright recognition of expense for the procurement of inventories and revert to the Inventory accounts the cost of unused/undistributed inventories as at year-end;</p>	<p><b>Regions I- IVB:</b> d. IVB – Comply with COA recommendation</p> <p><b>PCA-ZRC:</b> For Compliance</p>	<p>I of PCA-ZRC</p> <p>Accounting unit (AU) with the assistance of other division personnel</p>	<p>Nov. 6, 2020</p>	<p>Nov. 30, 2020</p>	<p>Fully Implemented</p> <p>On-going</p>	<p>for VCO production not yet included.</p> <p>Some inventory data were received in the afternoon of October 30, 2020. It was followed by three days off (Saturday and 2 holidays) most of the people involved did not report. There was not enough/much time to peruse/verify on the data presented in the inventory</p>	<p><b>Regions I-IVB:</b> Asset method will be used in the procurement of supplies/inventories</p> <p>The inventory data submitted will be analyzed as to its relevance to the requirement in the AOM. These data will be the basis for journal entries to be recorded in the books. The inventory data has to be fine-tuned so that the ABCs of the AOM will be properly addressed. Likewise, we need the costing of the nuts from PCA-ZRC Management to come up with the cost of sale of the inventories for the year.</p>
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		<p>e. Property Officer and other personnel of RO Nos. I to IV-B and ZRC responsible to provide the AUs with the required data in relation to the harvested agricultural produce and manufactured coconut products so that proper accounting treatment thereof can be conveniently made; and</p> <p>f. AUs of RO Nos. I to IV-B and ZRC, with the assistance of other personnel responsible, to: (i) analyze its Inventory accounts; (ii) recognize as gain on initial recognition of agricultural produce the fair value less costs to sell of all agricultural produce harvested from biological assets during</p>	<p><b>Regions I-IVB:</b></p> <p>Require the concerned personnel to record agricultural produce from Biological Assets.</p> <p><b>Region IV-B:</b></p> <p>f.IVB – Comply with COA recommendation</p>				<p>On-going</p> <p>On-going</p>	<p>report as most of the players are not around. Some data are missing on the report and the presentations needs to be improved.</p>	<p>Agricultural produce will be recorded in the books.</p> <p>f.Instruct personnel in-charge to record agricultural harvest during the year and attributable direct and indirect cost to determine the cost of sales and year-end inventory.</p>
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		the year; (iii) determine the quantity of agricultural produce harvested from biological assets as at year-end and recognize their fair value less costs to sell at the point of harvest; (iv) employ the cost formulae that are deemed proper and convenient; and (v) identify the direct and indirect cost attributable to the conversion of agricultural produce to processed coconut products and report the Cost of sales for the year ended and Inventory held for sale as at year-end.							
4.	The Statements of Cash Flows (SCF) for the years ended December 31, 2019 and 2018 reported the discrepancies of P64.986 million and P23.496 million, respectively, between the releases and receipts of intra-agency fund transfers. The reciprocal accounts were not eliminated during the consolidation of the financial statements, contrary to Paragraph 40(c) of PPSAS 35 - <i>Consolidated Financial Statements</i> ,	<p>We recommended and Management agreed to direct the Accounting Division of CO and Accounting Units in the ROs/Centers to:</p> <p>a. Analyze the line item of releases and receipts of intra-agency fund transfer in the SCF and revise the SCF, if necessary; and</p>	Reconciliation of Accounting of CO and ROs/RCs				On-going		4.A. The AD will closely monitor the release of fund between Central Office (CO) and Regional Office (RO) Research Centers (RC) to adjust accordingly the



	thus, casting doubt on the reliability of the SCF.	b. Constantly communicate with each other to correct and avoid any error that may occur in recording the transactions and preparation of financial statements.							release of funds not yet received by the ROs and RCs.
5.	Non-provision for Income tax expense amounting to P5.618 million and P10.994 million for the years ended December 31, 2019 and 2018, respectively, and the filing of Annual Income Tax Return as corporate taxpayer exempt under tax code and other special laws, with no other taxable income, rather than a corporate taxpayer with mixed income resulted in the understatement of Income tax payable and Income tax expense accounts and the overstatement of Accumulated surplus/deficit account by P16.612 million, P5.618 million and P10.994 million, respectively, all amounts exclusive of creditable withholding tax. Also, the impact of the deferred tax liability due to lack of analysis for the deferred taxes resulting from the temporary differences between the tax base and the carrying amount is not disclosed in the Notes	<p>We recommended that Management comply with applicable tax laws, rules and regulations and instruct the Accounting Division to:</p> <p>a. Analyze its income accounts for taxable amounts and expense accounts for deductible amounts, determine the taxable income and income tax payable and prepare the journal entries to adjust its Income tax expense and Income tax payable accounts;</p> <p>b. Amend its Annual Income Tax Return using BIR Form No. 1702-MX;</p> <p>c. Prepare a separate subsidiary ledger for rent</p>					<p>Not Implemented</p> <p>Not Implemented</p>		<p>5a and b - The Agency stands by its belief that under BIR ruling No 18-2000 &amp; DA-494-2003 signed by Assistant Commissioner James H. Roldan, the Agency is not subject to income tax. Accordingly, the Agency is only subject VAT which we have been complying.</p>

	<p>to Financial Statements (NFS), contrary to PPSAS 1 - <i>Presentation of Financial Statements</i>, thereby affecting the fair presentation of the balances of the affected accounts in FS.</p>	<p>receivable and utilities receivable;</p> <p>d. Analyze the temporary difference between the carrying amount in the financial statements against the tax base to determine the deferred tax; and</p> <p>e. Provide disclosure in the notes to financial statements for the impact of the resulting deferred tax on the financial position of PCA as required under Paragraph 29(c) of PPSAS 1.</p> <p>We further recommended that Management apply for the tax subsidy for GOCCs program of Fiscal Incentives Review Board (FIRB) or, in its stand that it should not be subject to corporate income tax pursuant to Section 30 of the NIRC, make a representation with the BIR requesting for tax exemption on its incidental income.</p>					<p>Partially implemented</p> <p>Not Implemented</p> <p>Not Implemented</p> <p>Partially implemented</p>	<p>5.C. AD is already preparing separate SLs for rent receivable and utilities receivable.</p> <p>5d and e. DTA/DTL only exist when reconciling accrual basis and cash basis of revenue recognition for BIR tax reporting purposes. However, per BIR ruling No 18-2000 &amp; DA-494-2003, the Agency is not subject to income tax.</p> <p>Since the Agency only has exemption issued by the BIR, we are in the process of requesting exemption to FIRB.</p>
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6.	<p>The accuracy and reliability of the year-end balance of Cash and cash equivalents account amounting to P1.005 billion as of December 31, 2019 could not be ascertained due to: a) non-preparation of Bank Reconciliation Statement (BRS) and existence of long outstanding book reconciling items in the amount of P8.230 million; and b) stale and unreleased checks which was not reverted back to Cash in bank amounting to P0.612 million and P19.584 million, respectively contrary to Section 74 of Presidential Decree (PD) No. 1445, Section 44, Chapter 6 and Section 56, Chapter 19 of Government Accounting Manual (GAM) Volume I, Sections 3.3.21 and 3.3.22 of Joint Circular No. 1-90 dated February 27, 1990 issued by the Department of Finance (DOF) and the Department of Budget and Management (DBM), thereby affecting the fair presentation of the accounts in the financial statements.</p>	<p>We recommended and Management agreed to direct the Accountant to:</p> <p><b>a.</b> Comply strictly with Section 74 of PD No. 1445 in preparing BRS within the prescribed period and maximize the use of Land Bank of the Philippines (LBP) weAccess facility to download the electronic Bank Statement showing the transactions; data is readily available for extraction in excel format which can be used in preparing the BRS in a timely manner;</p> <p><b>b.</b> Adjust the books for reconciling items to accurately present the cash account balance; and</p> <p><b>c.</b> Effect the restoration/reversion of unclaimed and stale checks to the Cash in bank account.</p>	Comply with audit recommendation					<p>Fully Implemented</p> <p>Partially Implemented</p> <p>Fully Implemented</p>	<p>a."We Access" facility from LBP is utilize in the downloading of bank statements. Bank reconciliation statement as of October 2020 was submitted to COA – CO on November 24, 2020 Submission of November 2020 Bank Reconciliation Statement already submitted within the prescribed period.</p> <p>b.Other reconciling items except for unidentified deposits which were already referred to the Cash Division.</p> <p>c.Stale checks were adjusted per JEV No. 503-2010-281 and 503-2010-282.</p>
7.	Erroneous entries and inappropriate use of accounts in accounting for transactions relating	We recommended and Management agreed to instruct the Accounting Division to:							

	<p>to business tax and other various non-compliance with tax laws resulted in the: (a) overpayment of output tax by P0.797 million; and (b) non-recognition of input tax on its purchases. Moreover, non-declaration of sales on value added tax(VAT)-exempt transactions in VAT returns for the taxable year 2019 and non-updating of Certificate of Registration issued by the Bureau of Internal Revenue (BIR), contrary to Section 4.114-3(C) of Revenue Regulations (RR) No. 16-2005 and Section 236(E) of Republic Act (RA) No. 8424, respectively, might result to liability for the offenses, as indicated in Sections 253, 255 and 256 of RA No. 8424.</p>	<p><b>a.</b> Recognize the input tax on purchases from VAT-registered suppliers;</p> <p><b>b.</b> Reflect sales on VAT-exempt transactions;</p> <p><b>c.</b> Update its Certificate of Registration issued by the BIR; and</p> <p><b>d.</b> Coordinate with the BIR for better understanding and appreciation of tax laws.</p> <p>We also recommended and Management agreed to send to seminars on tax updates the Accounting Personnel responsible for: (i) analyzing and recording transactions relating to taxes; and (ii) filing of tax returns.</p>	Comply with audit recommendation				Fully Implemented		<p>The Acctg Division already recognized input tax on its purchases of goods and services starting August2020. In addition, PCA CO used Creditable input tax in reducing its payment of VAT upon filing of its monthly and quarterly VAT returns starting August 2020 return. Declaration of VAT-exempt sales on its return started in November 2020</p> <p>AD already has the updated Certificate of Registration.</p>
8.	<p>Low rate of financial accomplishments for the implementation of programs and projects at 52.52 per cent equivalent to P1.529 billion of the P2.911 billion approved budget indicated that PCA was not able to meet its target in the implementation of locally funded</p>	<p>We reiterated our recommendations that Management require the Department/Division concerned to:</p> <p><b>a.</b> Identify and act with dispatch in addressing the problems</p>	Comply with audit recommendation				On-going		<p>a. Conduct of Field Managers Meetings on a weekly basis</p>

	<p>projects. Moreover, the non-availability of report on the actual physical accomplishment for the implementation of programs and projects precluded the Audit Team to (a) determine the efficiency and effectiveness of implementation of locally funded projects; and (b) compare the financial performance with the actual physical accomplishments.</p>	<p>that are currently hampering the implementation of the projects to achieve its targets;</p> <p>b. Devise standard procedures in monitoring and evaluation of the performance of the implementation of the projects to include, among others: (i) procedures in performance evaluation to include the review of the relationship between the actual disbursements against the actual physical accomplishments; (ii) Unit/s responsible; (iii) functions and duties of each process owner; and (iv) reporting requirements;</p> <p>c. Revisit the factors considered in budgeting, such as manpower and the farmer requirements, to realistically set targets that are realizable/attainable;</p>					<p>On-going</p> <p>On-going</p>		<p>b. Draft planning and reportorial guidebook, GIS based monitoring system, and assigned specific program director to be the overall oversight of each program, both planning and financial.</p> <p>c. Program Budget &amp; Advisory Committee (PBAC) conducts monthly meetings or as need arises</p>
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		<p>d. Exert all possible efforts to prepare the: (i) report on actual physical accomplishment on the locally funded projects implemented by PCA for CY 2019; and (ii) evaluation report showing the linkage between the financial performance and the actual physical accomplishment and submit the same to the Audit Team; and</p> <p>e. Identify, analyze and perform the necessary actions to address the cause of material disparity, if any, between the physical accomplishments against the fund utilization.</p>					On-going		d. Project Management Review and Evaluation Board (PREB) met with regional and provincial officers to evaluate the current programs such as but not limited to ACPRP, AGROHUB, Hybridization.
9.	Properties of RO Nos. VIII, IX and XIII with the total acquisition cost of 103.108 million were not completely insured with the General Insurance Fund (GIF) of the Government Service Insurance System (GSIS) contrary with the applicable provisions under RA 656 and COA Circular No. 2018-002, hence, exposing the Agency to risk	We reiterated our recommendation that Management direct the RO Nos. VIII, IX and XIII to insure all insurable properties with the GIF of the GSIS in compliance with Section 5 of RA No. 656 to protect the interest of the PCA.	<b>Region IX:</b> To direct the Supply Officer to insure all	Supply Officer		02/2020	<p><b>Region VIII:</b> Partially Implemented</p> <p>Fully Implemented</p>	For GSIS computation	Properties of Region IX were insured with GSIS on February 17, 2020. The amount of insurance was based on the list of

	of non-indemnification in case of damage to or loss of the uninsured properties due to fire, earthquake, storm or other casualty. Likewise, the low obligation rate of the budget allocated for the premiums to insure all properties of PCA nation-wide cast doubt whether all its insurable assets, properties and interests were insured with the GIF of the GSIS.		insurable prop- ties						properties actually counted during the conduct of yearly inventory on December 17-27, 2019 by the supply officer.
10.	The farmer-beneficiaries of Participatory Coconut Planting Project (PCPP) in Regions IX and X were only paid P40 per seedling instead of P85 per seedling as prescribed under PCA Memorandum Circular No. 06 dated May 22, 2015, as amended by PCA Memorandum Circular No. 06 dated March 13, 2018. This resulted in the underpayment in the aggregate amount of P28.800 million and P80.268 million for CYs 2018 and 2019, respectively, which could adversely affect the interest of these farmers and the success of the project. Moreover, propriety of the distribution of 338,160 coconut seedlings costing P13.526 million to farmers in Region X could not be validated as these were not supported with proof of ownership	We recommended that Management:  a. Make appropriate action as to the payment of the unpaid cash incentives for Phase II of CYs 2018 and 2019 PCPP to qualified farmer-participants as mandated by PCA MC No. 06, series of 2018; and  b. Instruct the PCA Provincial Offices, mainly PCA Zamboanga City Provincial Office and Zamboanga Sibugay Provincial Office, to fast track the submission of pertinent documents and	<b>Region X:</b> To request from PCA Central Office management to provide copy of document in support for the instruction suspending the implementation of MC. 06 series 2018.  <b>Region IX:</b> b. To require PCA Zamboanga City and Zamboanga Sibugay to submit immediately all pertinent documents	Accounting Unit/ Provincial Offices		Dec. 2019	Fully implemented		Attached: Board Resolution No. 006-2020 dated January 27, 2020: <b>APPROVING THE EXEMPTION FROM MEMORANDUM CIRCULAR NO. 06, SERIES OF 2018, TO FACILITATE THE PAYMENT OF FORTY PESOS (P40.00) OF PCPP INCENTIVES FOR CYs 2018 &amp; 2019.</b>  The 2019 PCPP incentives of Zamboanga City and Zamboanga Sibugay farmer participants were already paid on April 2020 and July 2020 respectively.

	<p>and no survey was made to establish their suitability and interest.</p>	<p>reports needed to process the payment of cash incentives under Phase I of CY 2019 PCPP to farmer-participants.</p> <p>We recommended that Management:</p> <p>a. Ensure that all stakeholders down to the implementers comply with MC No. 06, series of 2018 to ensure that all documentary and procedural requirements including proof of ownership of land, are complied with in the implementation of PCPP; and</p> <p>b. Conduct the necessary survey of target beneficiaries to ensure that they met the required participants' interest and farm suitability assessment, as required in MC No. 06, series of 2018</p>	<p>relating to the payment of CY 2019 PCPP incentives to farmer participants.</p> <p>Comply with audit recommendation</p>					Fully Implemented		<p>PCA has created a Program review and Evaluation Board (PREB) and Program and Budget Assessment Committee (PBAC) to monitor the implementation of programs and projects.</p> <p>In 2020, PCA also started using technology based application (PCA ENSURES) to document the project implementation.</p>
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11.	<p>A total of 84 units/sets of machineries and equipment intended for coconut processing and deliveries of equipment and materials for the production of Virgin coconut oil (VCO), Coco sugar and coco coir to farmers' organizations under the Community/Household-Level Coconut Processing (CHLCP) component of Kasaganaan sa Niyugan at Kaunlaran ng Bayan (KAANIB) were reported not operational, unutilized or partially utilized due to different issues and problems affecting the capacity of coconut-based organizations (CBOs) to operate such as lack of operating capital, insufficient production materials and absence of sure market, thus, defeating the purpose of the project of providing sustainable livelihood in coconut growing communities as provided under PCA MC No. 04, series of 2018 and resulting to non-productivity or less income to coconut farmers, contrary to the main thrust of KAANIB which is to promote institutionalized coconut-based enterprise through an integrated resource service convergence approach to increase farm productivity and incomes of</p>	<p>We recommended that Management instruct, require and direct the:</p> <p>a. Accounting Unit (AU) of RO No. IX to prepare a plan of action, in coordination with the concerned CBOs, on how to address the issues and concerns identified, and to exercise the option of transferring the said machineries and equipment to other outstanding organizations with proper documentation if in case the coconut machineries and equipment provided to the organizations continue to be not operational after two years of installation;</p> <p>b. AU of RO No. IX to conduct proper assessment in the selection of capable CBOs and identification of suitable KEDP enterprise during the planning phase to ensure the sustainability of the project, and to avoid similar problems and issues in the future, and to request for assistance and make</p>	<p><b>Region IX:</b> a.To identify those machineries and equipment which were unutilized and non-operational</p> <p><b>Region IX:</b> Identify and evaluate capacity of target CBO beneficiaries where the machineries and equipment are to be transferred.</p>	<p>Technical Unit</p> <p>Technical Unit</p>		<p>12/31/2020</p> <p>Ongoing</p>	<p>Partially Implemented</p> <p>Fully Implemented</p>	<p>Strict health protocols amid pandemic hampered the movement related to identification and evaluation of target CBOs for transfer.</p> <p>The region is now extra careful in selecting its beneficiaries as not to repeat the same problem of giving machineries and equipment to end up only as not being utilized by the recipients. In preparing for the current's year target, the</p>	<p>Identify and evaluate capacity of target CBO beneficiaries where the machineries and equipment are to be transferred.</p>
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	<p>the small coconut farming communities as provided in PCA MC No.02, Series of 2014 dated January 10, 2014.</p>	<p>proper representation with the Department of Trade and Industry (DTI), Department of Science and Technology (DOST), Department of Agriculture (DA), Land Bank of the Philippines (LBP) and other government agencies for support to the CBOs in attaining the financial and operational requirements of their chosen agribusiness enterprise, and in the commercial marketing of their coconut products produced under the KEDP; and</p> <p>c.AU of RO No. VI to evaluate the reason for non-utilization/ minimal utilization of equipment and materials by each coconut farmers' organizations under CHLCP program component and avoid multiple deliveries to same organization to avoid accumulation of unused materials and equipment, and to consider transferring the equipment to organizations that can use</p>	<p><b>Region VI:</b> Action Plan for Non-Operating Sites;  Inventory of All KEDP-CHLCP sites</p>	<p>Regional Manager/ Provincial Offices/ Regional Technical Unit</p>	<p>October 2020</p>	<p>December 2020</p>	<p>KEDP-CHLCP Weekly Monitoring Report &amp; Weekly updating of Status of Action Plan for Non-operating Sites</p>	<p>Movement restrictions and health threat because of COVID-19 pandemic</p>	<p>management made sure that only those who are capable and viable CBOs are considered. Proper assessment and evaluation were conducted, documents such as: Socio –economic profile of the community; CBO profile; Based-line survey; Rapid Marketing Appraisal; Expression of Interest; Simple Business Plan and Notarized Deed of Undertaking among others are part of the requirements</p> <p>The PCA RVI Management has already identified the equipment for transfer to other KEDP feasible sites. <i>(Attached herewith is the breakdown of the transferred machineries and equipment to respective KEDP Beneficiaries)</i></p> <p>*Product consolidation and market promotion *Conduct Skills Trainings and Capability Building</p>
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		the materials to its maximum and generate income and job to its members and the community as well and to foster the entrepreneurial skills of the community or household members of the community, as aimed by the KEDP Program.							*Link with government financial institutions like ACPC and ACEF for capital *Conduct meetings and networking/ linking with other agencies
12.	PCA RO Nos. I to IV-B and IX's non-attainment of the objective of KEDP of providing sustainable livelihood to coconut farmers to increase their income and improve their entrepreneurial skills due to: (a) lapses in selecting viable Coconut-Based Organizations (CBOs)/Micro, Small and Medium Enterprise (MSMEs) as participants in the implementation of KEDP; and (b) lack of close monitoring on the implementation of the project resulted in unutilized high valued distributed machines and equipment with a total cost of P17.463 million, hence, wastage of government funds.	We recommended that the Regional Manager of RO No. I-IVB:  <b>a.</b> Furnish COA the actions taken on the non-operational and idle machineries and equipment;	<b>Regions I- IVB:</b> 1. To effect transfer of : a.) One (1) set of coir processing M&E to qualified CBO and two (sets) of charcoal briquetting Machines to qualified CBOs in Region II.  b.) Six (6) sets of coir processing machines, seven (7) sets of VCO M&E, three (3) sets of coco sugar equipment, one (1) charcoal	RO/RTS/P O	Oct 2020	Dec 2020	On-going		Transfer of said M&E to ACCPC, Alfonso Castaneda, Nueva Viz. and NPFMC, Ballesteros, Cagayan is scheduled this November 2020  As of Sept 30, 2020, one (1) set of coir processing machine was officially transferred to qualified CBO in Palawan  We lost track of monitoring the status and progress of the plan due to the transfer of supervision of Region IVB (MIMAROPA) to Region IV

			<p>briquetting machines and two (2) sets of vinegar-making equipment to qualified CBOs in Region IVB</p> <p>2. To conduct training on: a.) GMP coir processing to 8 CBOs in Regions I23CAR.</p> <p>b.) GMP coir processing and VCO processing in two (2) CBOs in Oriental Mindoro</p> <p><b>Regions I- IVB:</b> Conduct of review and planning of CHLCP project implementation in the region</p>	<p>RO/RTS/P O</p> <p>RO/RTS/P O</p> <p>RO/RTS/P O</p>	<p>11/1/2020</p> <p>Jul 2020</p> <p>Jan 2020</p>	<p>Dec 2020</p> <p>Dec 2020</p> <p>Dec 2020</p>	<p>On-going</p> <p>On-going</p> <p>.Fully Implemented</p>		<p>Training for 4 CBOs in Ilocos Sur and Nueva Ecija is scheduled this month.</p> <p>Supposedly this should have been conducted last week of October or first week of November but due to strict quarantine protocols the conduct of training was delayed a bit.</p> <p>We lost track of monitoring the status and progress of the plan due to the transfer of supervision of Region IVB (MIMAROPA) to Region IV</p> <p>This was done during our Regional Planning Workshop on February 4-7, 2020 at Sequoia Hotel, Quezon City.</p>
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		<p><b>c.</b> Provide mechanism that future procurement shall be based on report that units acquired in the past are properlyutilized;</p>	Regions I- IVB: Strengthen monitoring and feedback mechanism on the status and progress of CBOs engaged in village-level coconut processing	RO/RTS/P O	Jan 2020	Dec 2020	On-going		A weekly report has been submitted to OB on the status of KEDP- CHLCP project implementation in the region.
		<p><b>d.</b> Determine responsible officers and employees and subject them to sanctions and/or penalties, if warranted;and</p>		Regions I- IVB: RO/RTS/ PO	7/1/2020	Dec 2020	On-going		All DCs concerned were directed to submit plans and recommendations on the operationalization of KAANIB M&E as memo dated July 17, 2020
		<p><b>e.</b> Henceforth, strictly comply with the provisions of PCA MC on the selection of qualified beneficiaries/participants of the KEDP to ensure that only qualified CBOs/farmer-participants can avail livelihood</p>	Regions I- IVB: Conduct Organizational Capacity Assessment to assess the CBOs implementing	RO/RTS/P O	7/1/2020	Dec 2020	Partially Implemented		As of September 30, 2020, five (5) CBOs in Regions I,II,III & CAR has submitted the accomplished Organizational Capacity Tool and four (4) from Region IVB.

		<p>projects to avoid wastage of funds that will result to possible suspension or disallowance inaudit.</p>	<p>KEDP-CHLCP project</p>						
		<p>We further recommended that the Accounting Unit of RO No. IX strictly monitor the implementation of the KEDP-CHLCP and communicate the results of the implementation of the activities relative to the plan of action to the Audit Team.</p>	<p><b>Region IX:</b> To instruct the Accounting Unit to help monitor the implementation of the KEDP and coordinate the same with the region's assigned audit team.</p>	<p>Accountant</p>		<p>Ongoing</p>			<p>The accountant is currently coordinating with the technical unit regarding the KEDP-CHLCP implementation, inquiring the guidelines and criteria for selecting the respective beneficiaries. She will soon coordinate with the audit team for the possible progress of the monitoring.</p>
13.	<p>Inconsistencies/discrepancies in the payment of Coconut-Banana Intercropping incentives to farmer-beneficiaries between the Masterlist of Farmer Participants (MLFP) and Acknowledgement Receipts/Payroll Schedules and the validation and confirmation of actual receipts cast doubt on the legitimacy of the beneficiaries and propriety of the disbursements. Moreover, the non-redistribution of KEDP livestock, non-provision of proof for identification of farmer-participants, and the non-execution of Deeds of Donation for the</p>	<p>We recommended that Management direct the:</p> <p><b>a.</b> Concerned PCDMs and CDOs of RO No. VIII to (i) undertake proper and adequate evaluation of the farmer-participants and regular monitoring on the status of the project implementation pursuant to the policies and guidelines of the program/project of the PCA; and (ii) coordinate with the Accounting</p>	<p>Comply with audit recommendation</p>						<p><b>Region VIII:</b> Action has been taken. The inconsistencies in the payment of Coconut Banana Intercropping Inceptives to farmer beneficiaries between the Masterlist of Farmer Participants (MLFP) and Acknowledgement Receipt/Payroll is because unpaid farmers was not able to plant banana suckers in the field. Some farmers</p>

	<p>livestock dispersal contrary to PCA MC Nos. 02 and 04, series of 2018, excluded other members from the possible benefits that could have been derived therefrom and resulted to the uncertainty whether the project had been effectively granted to the intended beneficiaries.</p>	<p>Division and focal person of the program in the payment of the incentives to avoid the incurrence of discrepancies and inconsistencies of date/records;</p> <p><b>b.</b> CDOs of RO No. IX to ensure that CBOs adhere to the agreements made, as provided in the deed of undertaking, by requiring their member beneficiaries whose livestock produced an offspring to return in-kind the equivalent quantity of livestock received for distribution to the next interested farmers, so that benefits derived therefrom could be shared by other members of the organization;</p> <p><b>c.</b> Regional Manager of RO No. XIII to submit the complete documentation of KAANIB</p>	<p><b>Region IX:</b> b. To instruct the CDOs to strictly monitor the development of the livestock distributed to farmer beneficiaries and ensure equal opportunities among members of the organization</p>	CDOs/ PCDMs		Ongoing	<p>Fully Implemented</p> <p><b>Region XIII:</b> Fully Implemented</p>	<p>participated 1 ha. but during inspection and evaluation farmer planted only for .5 ha.</p> <p>The CDOs were constantly monitoring the livestock distributed to farmer beneficiaries including the distribution of offspring to other members of CBOs. They have in fact regularly submitting to the region a monthly report of the offspring returned as payment in kind by their farmer beneficiaries and maintain a record of inventory of these offspring being given to another interested farmers. The consolidated list of these inventories is also submitted regularly to Central office.</p>
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		<p>Enterprise Development Project in support for the proper validation and verification of the beneficiaries thereof in accordance with the PCA MC No. 04 dated February 16, 2018; and</p> <p>d. Regional Manager of RO No. IX to execute the Deed of Donation to those farmer-beneficiaries who successfully implemented the terms and conditions provided in the Deed of Undertaking in compliance with the PCA MC No. 04, series of 2018.</p>	<p><b>Region IX:</b> The manager together with the assigned KEDP-CHLCP focal person to make evaluation of those farmer-beneficiaries who are eligible for the issuance of Deed of Donation.</p>	Regional Manager		Ongoing	Partially Implemented		<p>The management has created a project evaluation team who was assigned for the evaluation of farmer-beneficiaries who might be qualified for the issuance of the Deed of Donation. Currently, the evaluation is still on-going and the management is waiting for the result of these evaluations.</p>
14.	<p>The Coconut Fertilization Project (CFP) of RO No. I to IV-B, VII, XII and XIII were poorly implemented, if not implemented at all, due to (a) non-procurement of fertilizers; (b) non-delivery by supplier of procured fertilizers; (c) delayed replacement by supplier of defective deliveries; and (d) non-distribution and non-application of fertilizers; thus, have not achieved the objective of the</p>	<p>We recommended that Management:</p> <p>a. Direct the concerned Regional Managers to exert all efforts to achieve its target to increase coconut production and productivity thereby improving the socio-</p>	<p>Comply with Audit recommendation</p>				On-going		<p><b>Regions I-IVB:</b> On-going delivery of fertilizers of Regions I-III &amp; CAR. <b>For MIMAROPA::</b> Bidding for transport and delivery of fertilizers failed twice, thus negotiated procurement will be done.</p>



	<p>project to immediately address the slump in coconut production and to improve the welfare of farmer-beneficiaries by increasing the coconut production up to 25 per cent through application of agricultural grade salt (AGS) only and AGS + coco coir based organic fertilizer (CCBOF).</p>	<p>economic welfare of farmer-beneficiaries;</p> <p>b. Instruct the Accounting Unit of RO No. XIII to compute and impose the liquidated damages and appropriate sanctions to the supplier pursuant to the provisions of the Revised IRR of RA 9184;</p> <p>c. Require the concerned Coconut Development Officer in RO No. VII to necessitate the supplier to replace immediately all defective deliveries, otherwise, impose the appropriate penalty for the late delivery on the procurement of goods; and</p> <p>d. The Regional Manager of RO No. XII to distribute at once the subject fertilizers accruing to the concerned covered provinces in the region and apply accordingly as intended.</p>	<p><b>Region VII:</b> Require the supplier to replace the delivered CCBOF that failed in the Laboratory Analysis in the Province of Cebu and Negros Oriental</p>	<p>Regional Office Technical staff/ PCDM of Cebu and Negros Oriental</p> <p>Region XII D. Corpuz</p>	<p>Oct 1, 2020</p> <p>February 2020</p>	<p>Oct 31, 2020</p>	<p>Region XIII Fully Implemented</p> <p>Partial Implementation (100% delivery of the replacement CCBOF in Cebu Province and 36.6% delivery in Negros Oriental</p> <p>Fully Implemented</p>	<p>On-going delivery; delayed due to pandemic and typhoons</p>	<p>Fast track the delivery, inspection and fertilizer sampling for laboratory analysis.</p> <p>Made follow ups to suppliers through sending letters.</p>
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15.	A total of 11,021 bags of fertilizers were stored in unsecured storage warehouse facilities, thereby exposing the items to possible damage or loss of government funds contrary to the provisions of PCA MC No. 01, dated January 9, 2015.	<p>We recommended that Management instruct the personnel concerned to:</p> <p><b>a.</b> Secure proper storage for the fertilizers;</p> <p><b>b.</b> Immediately distribute the commodities to farmer-beneficiaries to avoid the risk of losses resulting from too much exposure to unpredictable weather conditions; and</p> <p><b>c.</b> Formulate Risk Management Plan to address the threats from heavy rainfall, flood, and pilferage to fertilizer stocks.</p>	To comply with audit recommendation				Fully Implemented		<p><b>Regions XI - 3,131 bags</b>  <b>Region XIII - 7,890 bags</b>  Fertilizers already distributed to farmer-beneficiaries</p>
16.	PCA has no Disaster Risk Reduction Management (DRRM) Plan formulated, hence, there are no specific guidelines in case of calamities nor is there basis from which actual implementation is to be evaluated. This is inconsistent with Executive Order (EO) No. 888, s. 2010. Also, there was no clear allocation of funds for the programs	<p>We recommended that Management:</p> <p><b>a.</b> Prepare a DRRM Plan in accordance with Section 2 of EO No. 288, s. 2010, and thereafter monitor and evaluate the implementation thereof; and</p>	Comply with audit recommendation	Corporate Planning Service					The Management, thru the Corporate Planning Service, has prepared and submitted to GCG the interim risk management plan of the agency covering

	contrary to the provisions of Republic Act (RA) No. 10121 dated May 27, 2010 and COA Circular No. 2014-002 dated April 15, 2014, thus, the cost of damage to the coconut industry may increase and deprive victims of the needed assistance for the recovery and rehabilitation of the damaged structures brought about by calamities/disasters.	b. Comply with the applicable provisions of RA No. 10121 and COA Circular No. 2014-002 dated April 15, 2014 in planning/budgeting of DRRM funds.							the 2020 performance scorecard. A Special Order will be issued soon on the composition of the risk management committee who shall undertake the planning and crafting of the risk management policy, framework and plan, as well as its monitoring system. The risk management plan shall include disaster risk management.
17.	The PCA’s GAD budget of P53.831 million for its Programs, Activities and Projects (PAPs) for CY 2019 was not equivalent to at least five per cent of the total agency budget appropriations amounting to P3.673 billion, or P183.700 million as required under the Philippine Commission on Women-National Economic and Development Authority-Department of Budget and Management (PCW-NEDA-DBM) Joint Circular No. 2012-01 dated August 22, 2012, thus, affecting the implementation of the Magna Carta of Women. Out of the P53.831 million approved GAD budget, only P40.100 million or 74.49 per cent was attributed for GAD activities in CY 2019, resulting in unattributed funds of P13.731	<p>We reiterated our previous years’ recommendations that Management:</p> <p>a. Allocate amount for GAD Budget in accordance with the guidelines which is equivalent to at least five per cent of the total appropriation;</p> <p>b. Ensure the constant communication between the focal person and the PCW to monitor the review of GPB in the</p>	<p><b>PCA-CO:</b> a. To ensure that preparation of GAD Plans and Budget are in accordance with guidelines which is equivalent to at least 5% of the total appropriation.</p> <p><b>PCA-CO:</b> b. To constantly communicate with PCW for the monitoring the</p>	<p>GAD Focal Point System (GFPS)</p> <p>AGSD/HR D</p>	<p>2<sup>nd</sup> week of October</p>	<p>1<sup>st</sup> week of Nov.</p>	<p>On-going</p> <p>Implemented</p>	<p>Advised Regional GFPS that GAD Plans and Budget to be submitted to CO for consolidation should be at least 5% of the total appropriation. And, implemented stricter review of the GPB</p> <p>Constant follow-ups and clarification with PCW on the status of review and</p>	

	<p>million which could have been used for other GAD-related undertakings and gender-responsive programs of the PCA. Moreover, the CY 2019 GAD Plan and Budget (GPB) was not endorsed by PCW due to non-revision within the prescribed review period, hence there is no assurance that the activities undertaken were GAD-related and had contributed in responding to the gender issues of the PCA and its clients.</p>	<p>GMMS and to avoid deviation from the timeline and schedule set forth;</p> <p>c. Make sure that the budget allocated for GAD is fully attributed and implement the programs and projects effectively in accordance with the approved PCA GPB;</p> <p>d. 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;</p> <p>e. Strictly comply with the pertinent provisions of PCW-NEDA-DBM JC No. 2012-01 and COA Circular No. 2014-01 for effective and efficient</p>	<p>review of GPB in the GMMS for 2021 GPB preparation.</p> <p><b>PCA-CO:</b> c. Ensures GAD budget is fully attributed and implemented the programs and projects.</p> <p><b>PCA-CO:</b> d. Establish and maintain a GAD database</p> <p><b>PCA-CO:</b> e. Preparation of GAD Plans and Budget is</p>	<p>Regional GFPS/OB</p> <p>GFPS Secretariat</p> <p>GFPS/GAD</p>			<p>Implemented</p> <p>Implemented</p> <p>Implemented</p>	<p>submission of PCA GPB and other related issues</p> <p>Required submission of Accomplishment Reports(ARs) from Regional GFPS to ensure/validate allocated budget for GAD were fully attributed and have implemented the programs and projects in accordance with approved PCA-GPB</p> <p>Although GAD database had been established since 2015 as basis for gender-responsive planning, programming and policy formulation we will be implementing regular</p> <p>Pertinent provisions of said Joint Circular is being</p>
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		implementation of GAD plans and programs; and  f. Attribute the remaining P13.371 million to GAD activities and programs	pursuant with PCA-NEDA-DBM JC No. 2012-01 and COA Circular 2014-01  <b>PCA-CO:</b> a. To verify if the remaining Php13.371M were attributed to GAD activities and programs	Secretari at   GAD Secretari at/FD				Partially Implemented		considered in the preparation of 2021 GAD Plans and Budget and regular training is conducted for GFPS members to ensure common understanding and familiarity with the rules and regulations.  Required the Regional Offices to submit status of implementation of the remaining Php13.371M and to be submitted to COA and FD upon receipt and review
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Agency sign-off:

Prepared by:

Certified Correct:

Recommending Approval:

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Administrator

Date: \_\_\_\_\_

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