



Republic of the Philippines
Department of Environment and Natural Resources
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MEMORANDUM

TO : The Bureau Directors
BMB, ERDB, FMB and LMB

The Regional Executive Directors
DENR Regions 1-13 and CAR

FROM : The Undersecretary
Finance, Information Systems and Climate Change

SUBJECT : **SEMI-ANNUAL SUBMISSION OF STATUS OF COMPLIANCE ON THE CONSOLIDATED ANNUAL AUDIT REPORT (CAAR) FOR CYs 2017-2019**

DATE : **AUG 06 2021**

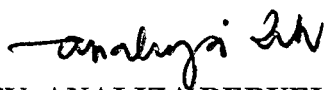
This pertains to the Department's status of compliance to the Commission on Audit (COA) issued Consolidated Annual Audit Report (CAAR) for CYs 2017-2019, monitored by the Financial and Management Service (FMS) to fully implement the remaining Audit Recommendations and to raise our compliance percentage.

In this regard, you are hereby directed to submit your first semester updates by indicating in the Agency Action Plan and Status of Implementation (AAPSI) the action taken to CAAR audit findings and recommendations for CYs 2017 to 2019.

The updated AAPSI must be submitted to the Financial and Management Service not later than **31 August 2021** using the COA prescribed (AAPSI) format through the Management Division at this e-mail address mgt_denr@yahoo.com.

The reports must strictly follow the AAPSI format/content with the Status of Implementation Column properly filled-up with corresponding explanation in the Action Taken/Action to be Taken column. The e-copies of the AAPSI together with the Summary Chart of CAAR Status of Implementation (Central Office Monitoring) will be sent to your respective offices for reference except for NCR which ~~has~~ fully complied all the audit recommendations for the same period.

For information and compliance.


ATTY. ANALIZA REBUELTA-TEJ


Cc: CAAR Focal Persons

- Assistant Bureau Director (BMB, ERDB, FMB and LMB)
- ARD for Management Services (Regions 1-13, CAR and NCR)

MEMO NO. 2021 - 575

SUMMARY
COMPLIANCE TO AUDIT RECOMMENDATIONS UNDER THE COA
CONSOLIDATED ANNUAL AUDIT REPORT (CAAR) CYs 2017, 2018 and 2019

OFFICE/ BUREAU/ REGION	CAAR 2017 (As of December 2020)	CAAR 2018 (As of December 2020)	CAAR 2019 (As of April 2021)
DENR Consolidated	50.79%	65%	29.69%
Central Office	66.67%	70%	68.57%
BUREAUS			
BMB	63.16%	70%	52.63%
ERDB	100.00%	75%	100%
FMB	66.67%	79%	22.22%
LMB	84.62%	93%	34.78%
REGIONS			
CAR	71.43%	73%	95.65%
NCR	100.00%	100%	100%
Region 1	61.90%	78%	37.50%
Region 2	94.44%	83%	73.68%
Region 3	37.04%	64%	75.00%
Region 4-A	91.30%	75%	100%
Region 4-B	75.00%	67%	57.89%
Region 5	70.83%	70%	59.46%
Region 6	66.67%	89%	50.00%
Region 7	100.00%	50%	88.89%
Region 8	76.92%	57%	35.71%
Region 9	66.67%	63%	65.38%
Region 10	100.00%	80%	76.92%
Region 11	71.43%	88%	64.00%
Region 12	84.21%	75%	27.78%
Region 13	66.67%	50%	76.92%

DEPARTMENT OF ENVIRONMENT AND NATURAL RESOURCES

CY 2019 CONSOLIDATED ANNUAL AUDIT REPORT (CAAR)

PART II - Observations and Recommendations

DETAILS OF COMPLIANCE PER FINDINGS

as of April 2021

FINDINGS	STATUS		
	TOTAL NUMBER OF RECOMMEN- DATIONS	NUMBER OF FULLY IMPLEMENTE D RECOMMEN- DATIONS	NUMBER OF NOT IMPLEMENTED RECOMMEN- DATIONS
A. Compliance Audit			
1-A. Fund utilization			
	4	1	3
1-B. Cash utilization/disbursements			
	4	2	2
2. Audit suspensions, disallowances, charges and settlement	1	0	1
3. Non- reversion of dormant and unnecessary bank accounts	4	2	2
4. Non-liquidation of cash advance	3	0	3
5. Unliquidated fund transfers to Implementing Agencies (IAs) and NGOs/POs	5	2	3
6. Advances to PS and PITC	2	1	1

BREAKDOWN			
RECOMME N-DATION Nos.	FULLY IMPLEMENTED	PARTIALLY IMPLEMENTED	NOT IMPLEMENTED
①	CAR, R5, R9		
②			CO-FASPS (FAPs, FMP/ INREMP)
③			CO-FASPS
④			CO-FASPS
①	CAR		
②	CAR, R1, R5,	R10	
③	R11, R13		
④		CO-FASPS (INREMP)	
①	LMB, NCR, R2, R5	CO, FASPS (FMP), FMB, CAR, R11	
①	CO, FMB, R3, R4B, R5, R6, R13	R8, R12	
②	R6, FMB		
③		FMB	
④	CO, FMB, R4-B		
①	BMB, R2, R3, R5, R6, R7, R8, R10, R13	FMB, R4B, R9, R11, R12,	CO
②	CO, BMB, R2, R3, R5, R6, R7, R8, R9, R10 R12, R13	FMB, R4B, R11,	
③	CO, BMB, R2, R3, R5, R6, R7, R8, R9, R10, R13	FMB, R4B, R11, R12,	
①	BMB, NCR, CAR, R2, R7, R10, R11	LMB, R1, R3, R5, R6, R8, R9,	CO
②	CO, BMB, LMB, NCR, CAR, R2, R3, R5, R7, R9, R10	R1, R6, R8, R11	
③	CO, BMB, LMB, NCR, CAR, R3, R5, R6, R7, R8, R9, R10	R1, R2, R11	
④	CAR		
⑤	CO		
①	CO, R3, R5	BMB, LMB, R1, R11	
②	LMB		

FINDINGS	STATUS		
	TOTAL NUMBER OF RECOMMEN- DATIONS	NUMBER OF FULLY IMPLEMENTE D RECOMMEND ATIONS	NUMBER OF NOT IMPLEMENTED RECOMMENDA TIONS
7. Dormant receivables, cash advances and fund transfers not requested for write-off	3	0	3
8. Non-Insurance of physical assets with the GSIS	2	1	1
9. Non-disposal of unserviceable property	1	0	1
10. Procurement of goods and services, consultancy services and infrastructure projects	7	7	0
11. Information and Publicity on Programs/Projects/ Activities (P/P/A)	2	2	0
12. Delayed/Non-submission of accounting and property reports	3	0	3
13. Delayed/Non- submission of copy of government contracts	1	0	1
14. Withholding and remittance of GSIS contributions and loans	2	0	2
15. Withholding and remittance of PhilHealth contributions and employer's share	1	0	1
16. Withholding and timely remittance of Pag-IBIG contributions and loans	✓		
17. Withholding and timely remittance of taxes	1	0	1

BREAKDOWN			
RECOMME N-DATION Nos.	FULLY IMPLEMENTED	PARTIALLY IMPLEMENTED	NOT IMPLEMENTED
①	CO, R2, R3, R11	LMB, CAR, R1, R5, R6, R10,	
②	O, CAR, R2, R1	LMB, R1, R3, R5, R6, R10,	
③	, CAR, R2, R5, I	LMB, R1, R6, R10	R3
①	CO-FASPS (INREMP, FMP), BMB, ERDB, CAR, R3, R4B R8, R9, R10, R12	R6, R11	
②	R4B		
①	CO, CAR, R1, R6, R7, R10	FMB, R2, R3, R5, R11	
①	R9		
②	R6		
③	CO		
④	FMB, R3		
⑤	CAR		
⑥	CO, FMB, CAR, R3, R6, R9, R10, R11		
⑦	CO, FMB, CAR, R3, R6, R9, R10, R11		
①	BMB, R5, R6, R13		
②	BMB, R5, R6, R13		
①	CO, CAR, R3, R5, R6, R9, R11, R12	LMB, BMB, R2, R8,	
②	CO, CAR, R1, R3, R5, R6, R9, R11, R12	LMB, BMB, R2, R8	
③	CO, CAR, R1, R3, R5, R6, R9, R11, R12	LMB, BMB, R2, R8	
①	CO-FASPS, CAR, NCR, R1, R2, R5, R6, R11, R12	BMB, FMB,	
①	CAR, R5, R4A	BMB, FMB, LMB, R3, R6	
②	LMB, CAR, R3, R4A, R5, R6	BMB, FMB,	
①	CAR, R4A, R5,	FMB, LMB, R6	
①	R4A	LMB, R6, R9	

FINDINGS	STATUS		
	TOTAL NUMBER OF RECOMMEN- DATIONS	NUMBER OF FULLY IMPLEMENTE D RECOMMEND ATIONS	NUMBER OF NOT IMPLEMENTED RECOMMENDA TIONS
18. Hiring of and payments to job orders, contractual and consultants	✓		
19. Non-allocation and/or utilization of fund for GAD programs/activities	4	1	3
20. Allocation and/or utilization of fund for SCPD programs/activities	1	0	1
21. Implementation of ODA Funded Projects	✓		
22. Receipt and utilization of Disaster Related Fund	✓		
23. Receipt and Disbursement of PDAF and DAP Fund	✓		
24. Uncollected/Foregone Revenue	4	0	4
25. Unprotected confiscated property and idle property and equipment	5	0	5
B. Financial Audit			
26. Accounting Errors/Omissions and Deficiencies	4	0	4
TOTAL	64	19	45
% OF FULLY IMPLEMENTED RECOMMENDATIONS	29.69%		70.31%

BREAKDOWN			
RECOMMEN- DATION Nos.	FULLY IMPLEMENTED	PARTIALLY IMPLEMENTED	NOT IMPLEMENTED
①	LMB, BMB, R3, R4B, R6, R10	CO, FAPs, R2, R5, R8	
②	LMB, R3, R4B, R6, R10	CO, FAPs, BMB, R2, R5, R8	
③	LMB, R3, R4B, R6, R10	CO, FAPs, BMB, R2, R5, R8	
④	R13		
①	CAR (PENRO Ifugao, Kalinga, Apayao),	R4B (JPENRO Palawan, Romblon, Masbate), R7 (PENRO Cebu), R9 (PENRO Zamboanga Del Sur), R12 (PENRO Cotabato, South Cotabato)	
①	R5		R9
②		R6	
③	R13	R6	
④	R13	R5, R10	R6, R9
①	R9, R10, R13	R4B, R5, R6, R12,	
②	R9, R10, R13	R4B, R5, R6, R12,	
③	R9, R10	R4B, R5, R6, R12, R13	
④	R5, R6, R9, R10, R12	R4B, R13	
⑤		R13	
①	CO, R1, R2, R4B, R9, R11, R10	FMB, LMB, R3, R5, R6, R12	
②	CO, R2, R3, R4B, R9, R10, R11	FMB, LMB, R5, R6, R12	
③	CO, R2, R4B, R10, R12, R11	FMB, LMB, R3, R5, R6,	R9
④	LMB, R1, R2, R3, R4B, R10, R11	CO, FMB, R5, R6, R9, R12	

DEPARTMENT OF ENVIRONMENT AND NATURAL RESOURCES
CY 2019 CONSOLIDATED ANNUAL AUDIT REPORT (CAAR)
PART III - Status of Implementation of Prior Years' Audit Recommendations
DETAILS OF COMPLIANCE PER FINDINGS
as of April 2021

FINDINGS	STATUS			BREAKDOWN			
	TOTAL NUMBER OF RECOMMENDATIONS	NUMBER OF FULLY IMPLEMENTED RECOMMENDATIONS	NUMBER OF NOT IMPLEMENTED RECOMMENDATIONS	RECOMMENDATION Nos.	FULLY IMPLEMENTED	PARTIALLY IMPLEMENTED	NOT IMPLEMENTED
1. Incurrence of commitment fee - P10,707 million	4	1	3	①			FMP
				②	FMP		
				③			FMP & INREMP
				④			FASPS
2. Excessive allotments in CO and deficiencies on sub-allotments to Bureaus and ROs	2	2	0	①	CO		
3. Improper charging of Expenditures to the NGP - P72.274 million	2	2	0	②	FMB		
				①	CO,		
4. Hiring of NGP Consultant	3	2	1	②	CO, FMB, BMB, NCR, PENRO Negros Oriental		
				①	CO		
				②			CO
				③	CO, FMB		
5. Weak Internal Control	3	3	0	①	CO		
				②	FMB, PENRO Dinagat Island		
				③	PENRO Tarlac		
6. Uncollected Revenue	8	6	2	①	LMB		
				②		BMB	
				③	PENRO Batangas		
				④			PENRO Camarines Sur
				⑤	PENRO Catanduanes		
				⑥	PENRO Catanduanes		
				⑦	PENRO Catanduanes		
				⑧	PENRO Catanduanes		
7. Dormant, unauthorized and unnecessary bank accounts	1	1	0	①	CO, NCR, PENRO La Union, R8, R9, R11, PENRO Surigao del Norte, R12, R13		
8. Unliquidated cash advances	2	1	1	①	ERDB, LMB, R3, PENRO Aurora, R4-A, R8, PENRO Camiguin	R12	CO, BMB, PENRO Zamboanga Del Sur
				②	CO, LMB, R12		
9. Unliquidated fund transfers to implementing agencies	1	0	1	①	BMB, NCR, CAR, R2 PENRO Cagayan, Isabela, Nueva Viscaya, R2 PENRO Quirino, R3-RO, R3 PENRO Pampanga, R10, R11	FMB, R1, R2, R6 PENRO Negros Occidental, R8, R13 PENRO Agusan Del Sur	CO, CO (F-102), ERDB, LMB, R4-A, R9, R13
10. Non-insurance of physical assets with GSIS	2	2	0	①	CO, FMB-FASPS (FMP and INREMP), BMB, CAR, PENRO Mt. Province, Ifugao, R2 Cagayan, R3 PENRO Aurora, Pampanga, Tarlac PENRO Albay, R8, R11		
				②	R4-B, PENRO Mindoro, PENRO Palawan		
11. Non-disposal of unserviceable property	1	0	1	①	CO, FAPs, LMB, CAR Regional Office, PENRO Ifugao, Benguet, R1 PENRO Ilocos Norte, Ilocos Sur, R2-PENRO Quirino, Isabela, R3 PENRO Aurora, Bataan, Bulacan, Tarlac, Zambales, R6 PENRO Guimaras, R8, R12 PENRO Cotabato	FMB, R3 PENRO Nueva Ecija, Pampanga	
12. Delayed/Non-submission of accounting and property reports	1	0	1	①	LMB, CAR PENRO Abra, Ifugao, NCR, R1 RO, R1 PENRO La Union, Ilocos Norte, Ilocos Sur, Pangasinan, R2 PENRO Isabela, Cagayan, Nueva Viscaya, Quirino, R10 PENRO Lanao Del Norte		CO, R9, 4 ROs, Bataan, Zambales, Tarlac, Laguna, Rizal, Palawan, Sorsogon, Biliran, Eastern Samar, Davao Del Norte, Davao Occidental, Compostela Valley, Sarangani, Agusan Del Sur, Agusan Del Norte, Dinagat, Surigao, Surigao Del Sur

FINDINGS	TOTAL NUMBER OF RECOMMENDATIONS	NUMBER OF FULLY IMPLEMENTED RECOMMENDATIONS	NUMBER OF NOT IMPLEMENTED RECOMMENDATIONS	RECOMMENDATION Nos.	FULLY IMPLEMENTED	PARTIALLY IMPLEMENTED	NOT IMPLEMENTED
13. Delayed/Non-submission of copy of government contracts	1	1	0	①	LMB, CAR, R1, R2, R3- PENRO Nueva Ecija, Tarlac, Zambales, R4-A, R5, R6, R8, R9, R11		
14. Non-allocation and/or utilization of fund GAD programs/activities	1	0	1	①			CO/FASPS, PENRO Catanduanes, (3) Staff Bureau (4) ROs, Cotabato, Sarangani, (3) PENROs
15. Allocation and/or utilization of fund for SCPD programs/activities	1	1	0	①	CO, LMB, BMB, FMB, (9) PENROs: R1- PENRO La Union, PENRO Catanduanes, PENRO Siquijor, Zamboanga Del Sur		
16. Appropriateness of mode of procurement used	1	1	0	①	CO, ERDB, RO3, PENRO Nueva Viscaya, Aurora, Bataan Pampanga, Zambales, Nueva Ecija , R6- PENRO Antique, R11, PENRO Davao Del Norte		
17. Posting of Programs/Projects/Activities	1	1	0	①	CO, BMB, ERDB, R3- PENRO Bulacan, R11, FMB, LMB, NCR, CAR, R2, R6		
18. Disbursements with incomplete documentary requirements	2	0	2	①	LMB, R1 RO, R1 PENRO La Union , R4A, R4B, R6 PENRO Iloilo, R9 PENRO ZDS, ZPS, ZDN, R11, R12 PENRO Sarangani	CAR RO, R1 PENRO Ilocos Norte, Ilocos Sur, Pangasinan, R7, R10 PENRO Misamis Oriental, Camiguin,	R3, R6
19. Erroneous charging of expenses to Fund 101 Trust	3	3	0	②	R6 PENRO Iloilo, R7, R10 PENRO Misamis Oriental, Camiguin, R11		LMB, CAR RO, R1, R3, R4A, R4B, R9, R10
20. Audit suspensions, disallowances, charges and settlement	3	1	2	①	PENRO Iloilo		
				②	PENRO Iloilo		
				③	PENRO Iloilo		
				①	CO (F-101), BMB, LMB, CAR Mt. Province	FMB	R6
				②	CO, LMB, R6		
				③	CO, FMB, LMB, NCR, R6,		BMB, PENRO Iloilo
				a	CO, PENRO ADS		
				b	R12		
				c	PENRO Bataan		
				d	BMB		
				e	CO		
				f			No office stated
				g	PENRO Zambales, Aklan, Sultan Kudarat,		
				h	CO, PENRO Antique,		
				i	PENRO Bulacan		
				j			No office stated
				k	CO, BMB, R1, R6		
				l			No office stated
				m			No office stated
				n	CO		
				o			No office stated
				p	R3 PENRO Aurora, R6 PENRO Capiz, Antique		Negros Occidental
				q	R3		
				r	R13, PENRO Capiz, Tarlac,		
				s	LMB, R4B, R13, PENRO Aurora, ADS, Compostella Valley		
				t	R1, R12		
				u	PENRO Antique, South Cotabato		
				v	CO		
				w	PENRO Aklan		
				x	PENRO Sarangani		
				y			No office stated
				z	PENRO Iloilo, Guimaras,		
21. Unadjusted/accounting errors/omissions and deficiencies	31	22	9				

FINDINGS	STATUS		
	TOTAL NUMBER OF RECOMMENDATIONS	NUMBER OF FULLY IMPLEMENTED RECOMMENDATIONS	NUMBER OF NOT IMPLEMENTED RECOMMENDATIONS
22. Non-maximization/utilization of equipment and constructed structures	6	6	0
23. Confiscated assets	3	3	0
24. Self-sustaining and income generating ventures not realized	2	2	0
25. Unsustainability of completed ODA funded projects	6	4	2
26. Dormant accounts - P85.850 million	1	0	1
27. Hiring of Contract of Service Personnel	1	1	0
28. Accounting Deficiencies			
a) Non-maintenance of subsidiary ledgers and schedules and off-setting of negative balances – P26.939 million	1	1	0
b) Discrepancy between the GL and RPCI, undocumented forwarded beginning balance, and non-maintenance of ledgers for Inventory accounts= P125.516 million	2	0	2
c) Doubtful existence and completeness of the carrying amount of the PPE accounts due to discrepancy of P2,583.565 million between the GL and RPCPPE and other deficiencies amounting to P611.761 million	2	2	0
d) Unreconciled SL and GL balances and recording of fully depreciated PPE under the Other Assets account – P323.129 million	4	4	0
e) Unreliable balance of Payables account due to absence of schedules and supporting documents- P259.729 million	2	2	0
TOTAL	104	75	29
% OF FULLY IMPLEMENTED RECOMMENDATIONS	72.12		

BREAKDOWN			
RECOMMENDATION No.	FULLY IMPLEMENTED	PARTIALLY IMPLEMENTED	NOT IMPLEMENTED
aa	Region 6 PENRO Iloilo, Guimaras		No office stated
bb			No office stated
cc	CO, R6		
dd	R6, PENRO Negros Occidental		
ee			No office stated
①	CO (MBCO)		
②	CAR-PENRO Benguet		
③	CAR-PENRO Benguet		
④	CAR-PENRO Benguet		
⑤	R5		
⑥	R6		
①	R1, R2, R3, R4-A, R10		
②	R4-A, R10		
③	NCR		
①	R4-B		
②	R10		
①		R3	
②	R5		
③	R11		
④	CAR		
⑤		R4-A	
⑥	R9		
①	CO (F-101),	NIR (PENRO Negros Occidental)	R2, R3,
①	CO, ERDB, FMB, NCR, CAR, R5, R7, R12, LMB, R1, R2, R3, R4-A, R4-B, R8, R9, R11, R13, BMB		
①	CO, LMB, R11, CAR		
①		FMB,	CO, BMB, LMB
②	ERDB, NCR, CAR, R6, R13,		R1, R2, R5, R9
①	CO, CO-FAPs, LMB, R1, R2, R3, R4-A, R4-B, R5, R6, R8, R10, R12, R13, NCR, CAR		
②			
①	CO		
②	R5		
③	CO & R5		
④	CO		
①	CO, BMB, ERDB, FMB, LMB, R1, R3, R4-A, R6, R8, R11, R12 R13, CAR, PENRO Siquijor,		
②			

DEPARTMENT OF ENVIRONMENT AND NATURAL RESOURCES
CY 2018 CONSOLIDATED ANNUAL AUDIT REPORT (CAAR)
DETAILS OF COMPLIAN PER FINDINGS
as of December 2020

FINDINGS	STATUS		BREAKDOWN			
	TOTAL NUMBER OF RECOMMENDATIONS	NUMBER OF FULLY IMPLEMENTED RECOMMENDATIONS	RECOMMENDATION Nos.	FULLY IMPLEMENTED	PARTIALLY IMPLEMENTED	NOT IMPLEMENTED
1. Incurrence of commitment fee - P10.707 million	4	1	①			FMP
			②	FMP		
			③			FMP & INREMP
			④			FASPS
2. Excessive allotments in CO and deficiencies on sub-allotments to Bureaus and ROs	5	5	①	CO		
			②	CO		
			③	FMB		
			④	FMB		
			⑤	FMB		
3. Improper charging of Expenditures to the NGP - P72.274 million	2	2	①	CO		
			②	CO, FMB, BMB, NCR, R6 PENRO Negros Oriental		
4. Hiring of NGP Consultant	3	2	①	CO		
			②			CO
			③	CO, FMB		
5. Utilization of Yolanda Funds						
6. Utilization of Marawi Funds						
7. Weak Internal Control	3	3	①	CO		
			②	FMB, PENRO Dinagat Island		
			③	PENRO Tarlac		
8. Uncollected Revenue	8	6	①	LMB		
			②		BMB	
			③	PENRO Batangas		
			④			PENRO Cagmarines Sur
			⑤	PENRO Catanduanes		
			⑥	PENRO Catanduanes		
			⑦	PENRO Catanduanes		
			⑧	PENRO Catanduanes		
9. Dormant, unauthorized and unnecessary bank accounts	1	1	①	CO, FMB, NCR, PENRO La Union, R4A, R6, R8, R9, R11, PENRO Surigao del Norte, R12, R13		
10. Unliquidated cash advances	2	1	①	ERDB, LMB, R3, PENRO Aurora, R4-A, R8, PENRO Camiguin	R12	CO, BMB, PENRO Zamboanga Del Sur
			②	CO, LMB, R6, R12		
11. Unliquidated fund transfers to implementing agencies	1	0	①	BMB, NCR, R1, R2 PENRO Cagayan, Nueva Viscaya, R10, R11	FMB, CAR, R2, R2 PENRO Isabela, Quirino, R3, R3 PENRO Pampanga, R6 PENRO Negros Occidental, R8, R13 PENRO Agusan Del Sur	CO, CO (F-102), ERDB, LMB, R4-A, R9, R13

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FINDINGS	STATUS		RECOMMEN DATION Nos.	BREAKDOWN		
	TOTAL NUMBER OF RECOMMEND ATIONS	NUMBER OF FULLY IMPLEMEN TED RECOMMEND ATIONS		FULLY IMPLEMENTED	PARTIALLY IMPLEMENTED	NOT IMPLEMENTED
12. Non-insurance of physical assets with GSIS	2	1	①	CO, FMB-FASPS (FMP and INREMP), BMB, CAR, PENRO Mt. Province, Ifugao, R2 Cagayan, R3 PENRO Aurora, Pampanga, Tarlac PENRO Albay, R6 PENRO Guimaras, R8, R11		
			②	R4-B. PENRO Mindoro. PENRO Palawan		
13. Non-disposal of unserviceable property	1	0	①	CO, FAPs, LMB, CAR Regional Office, PENRO Ifugao, Benguet, R1 PENRO Ilocos Norte, Ilocos Sur, R2-PENRO Quirino, Isabela, R3 PENRO Aurora, Bataan, Bulacan, Tarlac, Zambales, R6 PENRO Guimaras, R12 PENRO Cotabato	FMB, R3 PENRO Nueva Ecija, Pampanga	R8
14. Proper withholding and timely remittance of GSIS contributions and loans						
15. Proper withholding and timely remittance of Philhealth contributions						
16. Proper withholding and timely remittance of Pag-IBIG contributions and loans						
17. Proper withholding and timely remittance of taxes						
18. Delayed/Non-submission of accounting and property reports	1	0	①	LMB, CAR PENRO Abra, Ifugao, NCR, R1 PENRO La Union, R2 PENRO Isabela, Cagayan, Nueva Viscaya, Quirino, R6 PENRO Iloilo, R9 PENRO Davao Del Norte, R10 PENRO Lanao Del Norte	R1 PENRO Ilocos Norte	CO, R9, 4 ROs. , Bataan, Zambales, Tarlac, Laguna, Rizal, Palawan, Sorsogon, Biliran, Eastern Samar, Davao Del Norte, Davao Occidental, Compostela Valley, Sarangani, Agusan Del Sur, Agusan Del Norte, Dinagat, Surigao, Surigao Del Sur
19. Delayed/Non-submission of copy of government contracts	1	1	①	LMB, CAR, R1, R2, R3- PENRO Nueva Ecija, Tarlac, Zambales, R4-A, R5, R6, R8, R9, R11		

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	TOTAL NUMBER OF RECOMMENDATIONS	NUMBER OF FULLY IMPLEMENTED RECOMMENDATIONS		FULLY IMPLEMENTED	PARTIALLY IMPLEMENTED	NOT IMPLEMENTED
20. Non-allocation and/or utilization of fund GAD programs/activities	1	0	①	FMB, CAR, R1-PENRO La Union, Ilocos Sur, Pangasinan, La Union, Zamboanga, R6 Regional Office, R12 PENRO Cotabato, Sarangani		CO/FASPS, PENRO Catanduanes, (3) Staff Bureaus (4) ROs, (3) PENROs
21. Non-allocation and/or utilization of fund for SCPD programs/activities	1	1	①	CO, LMB, BMB, FMB, (9) PENROs: R1-PENRO La Union, PENRO Catanduanes, PENRO Siquijor, Zamboanga Del Sur		
22. Hiring of and payments of job orders, contractual and consultants						
23. Receipt and Disbursement of PDAF and DAP Fund						
24. Appropriateness of mode of procurement used	1	1	①	CO, ERDB, RO3, PENRO Nueva Viscaya, Aurora, Pampanga, Zambales, R6-PENRO Antique, R11, PENRO Davao Del Norte,		
25. Posting of Programs/Projects/Activities	1	1	①	CO, BMB, ERDB, R3-PENRO Bulacan, R11, FMB, LMB, NCR, CAR, R2, R6 PENRO Antique, R11		
26. Disbursements with incomplete documentary requirements	1	0	①	LMB, R1 RO, R4A, R4B, R6 PENRO Iloilo, R9 PENRO ZDS, ZPS, ZDN, R10, R11, R12 PENRO Sarangani	CAR RO, R1 PENRO Ilocos Norte, Ilocos Sur, La Union, Pangasinan, R7	R1, R3
27. Erroneous charging of expenses to Fund 101 Trust	3	3	①	PENRO Iloilo		
			②	PENRO Iloilo		
			③	PENRO Iloilo		
28. Audit suspensions, disallowances, charges and settlement	3	1	①	CO (F-101), BMB, LMB, CAR Mt. Province	FMB	R6
			②	CO, LMB, R6		
			③	CO, FMB, LMB, NCR, R6		BMB

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FINDINGS	STATUS		BREAKDOWN			
	TOTAL NUMBER OF RECOMMEND- ATIONS	NUMBER OF FULLY IMPLEMENTED RECOMMEND- ATIONS	RECOMMEN- DATION Nos.	FULLY IMPLEMENTED	PARTIALLY IMPLEMENTED	NOT IMPLEMENTED
29. Unadjusted/accounting errors/omissions and deficiencies	1	0	a	CO, PENRO ADS, Region 13 PENRO Surigao Del Norte		
			b	R12		
			c	PENRO Bataan		
			d	BMB		
			e	CO		
			f			No office stated
			g	R3 PENRO Zambales, Aklan, R12 Sultan Kudarat		
			h	CO, R6 PENRO Antique,		
			i	PENRO Bulacan		
			j			No office stated
			k	CO, BMB, R1, R6 RO		
			l			No office stated
			m			No office stated
			n	CO		
			o			No office stated
			p	R3 PENRO Aurora, R6 PENRO Capiz, Antique		Negros Occidental
			q	R3, R6 PENRO Capiz,		
			r	R13, PENRO Capiz, Tarlac,		
			s	LMB, R4B, R13, PENRO Aurora, ADS, Compostella Valley		
			t	R1, R12		
			u	CAR Mt. Province R6 PENRO Antique, R12 South Cotabato, Region 13 PENRO Agusan del Norte, Agusan del Sur, Dinagat, Surigao del Norte, Surigao del Sur		
			v	CO		
			w	R6 PENRO Aklan		
			x	R12 PENRO Sarangani		
			y			No office stated
			z	PENRO Iloilo, Guimaras,		
			aa	Region 6 PENRO Iloilo, Guimaras		No office stated
			bb			No office stated
			cc	CO, R6		
			dd	Region 6 Regional Office, PENROs Aklan, Antique, Capiz, Iloilo, Guimaras and Negros Occidental		
			ee			No office stated
TOTAL	46	30				
Percentage	65.22%					

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FINDINGS	STATUS		BREAKDOWN			
	TOTAL NUMBER OF RECOMMENDATIONS	NUMBER OF FULLY IMPLEMENTED RECOMMENDATIONS	RECOMMEN- DATION Nos.	FULLY IMPLEMENTED	PARTIALLY IMPLEMENTED	NOT IMPLEMENTED
A. Value for Money Audit						
1. Fund utilization for CYs 2015-2017	1	0	①	R2,	CAR, R3, R6	FASPS (FMP, INREMP)
2. National Greening Program	3	0	①	R2, R5, NIR (PENRO Negros Oriental), R12	R6, R9,	
			②	R2, R5, NIR (PENRO Negros Oriental), R12	R6, R9,	
			③	FMB	NGP	
3. Non-maximization/utilization of equipment and constructed structures	7	7	①	CO (MBCO)		
			②	CAR		
			③	R5		
			④	R5		
			⑤	R5		
			⑥	R5		
			⑦	R6		
4. Uncollected/unrealized revenue	5	0	①	R4-A, R10,	R1, R3, R13	
			②	R4-A, R10,	R1, R3, R13	
			③	R4-A, R10,	R1, R3, R13	
			④	R4-A, R10,	R1, R3, R13	
			⑤	R4-A, R10,	R1, R3, R13	
5. Confiscated assets	3	3	①	R1, R2, R3, R4-A, R10		
			②	R4-A, R10		
			③	NCR		
6. Self-sustaining and income generating ventures not realized	2	2	①	R4-B		
			②	R10		
7. Unsustainability of completed ODA funded projects	6	4	①			R3
			②	R5		
			③	R11		
			④	CAR		
			⑤		R4-A	
			⑥	R9		
B. Compliance Audit						
8. Dormant, unauthorized and unnecessary bank accounts	1	0	①	CO, R5, R6, CAR	R4-A, R4-B, R12	
9. Unliquidated cash advances - P9.917 million	2	0	①	R6	BMB, R12	
			②	R6	BMB, R12	
10. Unliquidated fund transfers to implementing agencies - P2,439 million	2	1	①	BMB, R4-A,	CO (F-101, F-102, F-171), R1, R2, R3, R6	
			②	FMB		
11. Dormant accounts - P85.850 million	1	0	①	R2,	CO (F-101), R3, NIR (PENRO Negros Occidental)	
12. Insurance of government property with GSIS	1	1	①	LMB, R1, NIR (PENRO Negros Oriental)		
13. Gender and Development issues not fully addressed	3	1	①	BMB, LMB, NCR, R6, PENRO Davao Oriental	CO, PENROs Bulacan, Bataan, Occidental Mindoro)	
			②	CO, LMB, NCR, R4-A, R4-B, PENROs Isabela, Quirino, Nueva Viscaya, North Cotabato, Saranggani, South Cotabato, Mt. Province, Ifugao, NIR - Negros Oriental	PENRO Tarlac	
			③	R9, PENRO Negros Occidental		
14. Implementation of Senior Citizens and Person with Disability Program	3	2	①	CO, BMB, ERDB, 8 Regions, 30 PENROs		
			②	CO, ERDB, 1 Region (NCR)	BMB, 7 Regions, 30 PENROs	
			③	FMB, R4-A, R9, R11, 23 PENROs (Antique and Guimaras)		

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	TOTAL NUMBER OF RECOMMENDATIONS	NUMBER OF FULLY IMPLEMENTED RECOMMENDATIONS		FULLY IMPLEMENTED	PARTIALLY IMPLEMENTED	NOT IMPLEMENTED
15. Withholding and remittance of GSIS employees' contributions and loan payments	✓					
16. Withholding and remittance of Philhealth contributions	✓					
17. Withholding and remittance of Pag-IBIG contributions	✓					
18. Withholding and Remittance of Taxes	✓					
19. Delayed/Non-submission of Mandatory Reports	1	0	①	BMB, ERDB, R2, R4-A, R4-B, R5, R6, R8, R9, R10, NIR (PENRO Negros Occidental), R12	CO, FMB, CAR, R3, R11,	
20. Submission of copy of government contracts	1	0	①	R4-B, PENRO Antique, R6, R8	CO, R1,	
21. Hiring of Contract of Service Personnel	3	3	①	CO, ERDB, FMB, NCR, CAR, R5, R7, R12, LMB, R1, R2, R3, R4-A, R4-B, R8, R9, R11, R13, BMB		
			②	CO, ERDB, FMB, NCR, CAR, R5, R7, R12, LMB, R1, R2, R3, R4-A, R4-B, R8, R9, R11, R13, BMB		
			③	CO, BMB, ERDB, FMB, LMB, NCR, CAR, R1, R2, R3, R4-A, R4-B, R5, R7, R11, R12, R13		
22. Receipt and Disbursement of PDAF and DAP Fund	✓					
23. Disclosure and Publication of all PPAs	2	0	①	R4-B, R12	FMB,	
			②	FMD	R4B,	
24. Disbursements with Incomplete Documentary Requirements	1	0	①	BMB, R2, R3, R4-B, R5, R8, R10, R11, R12,	R1, R6, CAR	
25. Enforcement of COA Audit Suspensions, Disallowances and Charges	3	0	①	CO (F-101), NCR, R6 PENRO Guimaras	BMB, FMB, CAR, R3, R5, R11, PENRO Leyte,	
			②			
			③			
C. Financial Audit						
26. Accounting Errors/Omissions and Deficiencies	6	2	①	CO, PENRO Isabela, PENRO Occidental Mindoro, R6, CAR, BMB, R1 R12		
			②	CO, PENRO Tarlac, NCR, CAR, BMB, FMB, R9, R12		
			③	ERDB, R4-A, CAR, PENRO Misamis Occidental	CO, PENRO Albay, R6,	LMB
			④	R1, R2, R4-A, R7 PENRO Siquijor and Negros Oriental, R8, R9, R10, R11, R12, R13, NCR, PENRO Agusan	CO, CO-FAPs, R3, R4-B, R5, R6, CAR,	
			⑤	CO, R2, R4-A, NCR, PENRO Misamis Oriental, PENRO Kalinga	R3, R6, PENRO Albay,	PENRO Zamboanga del Sur
			⑥	R1, PENRO Surigao del Norte	CO, CAR, PENRO Albay,	

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Accounting Deficiencies						
a) Non-maintenance of subsidiary ledgers and schedules and off-setting of negative balances – P26.939 million	1	1	①	CO, LMB, R11, CAR		
b) Discrepancy between the GI and RPCI, undocumented forwarded beginning balance, and non-maintenance of ledgers for Inventory accounts= P125.516 million	2	0	①		CO, BMB, FMB, LMB	
			②	ERDB, R1, R2, R5, R13, NCR,	CAR, R6,	R9
c) Doubtful existence and completeness of the carrying amount of the PPE accounts due to discrepancy of P2,583.565 million between the GI and RPCPPE and other deficiencies amounting to P611.761 million	2	2	①	CO, CO-FAPs, LMB, R1, R2, R3, R4-A, R4-B,		
			②	R5, R6, R8, R10, R12, R13, NCR, CAR		
d) Unreconciled SI and GL balances and recording of fully depreciated PPE under the Other Assets account -- P323.129 million	1	1	①	CO		
			②	R5		
			③	CO & R5		
			④	CO		
e) Unreliable balance of Payables account due to absence of schedules and supporting documents- P259.729 million	2	2	①	CO, BMB, ERDB, LMB, FMB, CAR, R1, R3, R4-A, R6, R8, R11, R12, R13, PENRO Siquijor,		
			②			
TOTAL	63	32				
% OF FULLY IMPLEMENTED RECOMMENDATIONS	50.79					

✓ - Fully Implemented Findings as per Auditor's Validation (Not included in PY's of CAAR 2018)