

Republic of the Philippines Department of Environment and Natural Resources Visayas Avenue, Diliman, 1106 Quezon City (632) 929-6626 to 29; 929-6252; 929-6633 to 35; 929-7041 to 43

E-mail: web@denr.gov.ph; Website: www.denr.gov.ph

MEMORANDUM

ТО	:	Bureau Directors BMB, ERDB, FMB and LMB
		Regional Executive Directors
		DENR Regions 1-13, NCR and CAR
FROM	:	Assistant Secretary Finance, Information Systems and Mining Concerns
SUBJECT	:	SUBMISSION OF LATEST STATUS OF COMPLIANCE ON THE CY 2021 CONSOLIDATED ANNUAL AUDIT REPORT (CAAR)

DATE : DEC 16 2022

This pertains to the Department's status of compliance to Commission on Audit (COA) CY 2021 Consolidated Annual Audit Report (CAAR) as of 31 October 2022, being monitored by the Financial and Management Service (FMS), to fully comply the remaining Not Implemented Audit Recommendations, as follows:

	No. of	No. of		plementation Recommendations	Breakdown of Not Implemented Recommendations		
Particulars	Observations	Recommendations	Fully Implemented	Not Implemented	Partially Implemented ¹	Not Implemented	
Part II. Current Year's Observations and Recommendations							
• COA	27	63	-	63		63	
• DENR	27	63	14	49 (77.77%)	45 (71.43%)	4 (6.34%)	
Part III. Prior Years' Audit Recommendations							
• COA	25	64	37 (57.81%)	27 (42.19%)		27 (42.19%)	
DENR	25	64	38 (59.37%)	26 (40.63%)	26 (40.63%)	0	

In this regard, you are hereby requested to submit the latest updates using the COA prescribed Agency Action Plan and Status of Implementation (AAPSI)¹ format following the instruction provided herein.

The AAPSI shall indicate the updates by recommendations provided in the CAAR observations. Reports submitted using an incorrect format/content (not using the prescribed template, Audit Observation Memorandum (AOM)/Management Letter (ML) file type, reports with unfilled "Status of Implementation" column) will not be considered.

The reports shall form part of the FY 2022 DENR Strategic Performance Management System as per Memorandum dated 22 March 2022 issued by OIC-Director, Planning and Policy

¹ Sec. 97. Report on Commission on Audit Findings and Recommendation. Within sixty (60) days from receipt of the COA Annual Audit Report, agencies concerned shall submit to the COA, either in printed form or by way of electronic document, a status report on the actions taken on said audit findings and recommendations using the prescribed form under COA Memorandum No. 2014-002 dated March 18, 2014. They shall likewise furnish the DBM, the Speaker of the House of Representatives, the President of the Senate of the Philippines, the House Committee on Appropriations and the Senate Committee on Finance, either in printed form or by way of electronic document, a copy of said reports. R.A. No. 11639 – FY 2022 General Appropriations Act

Service and Performance Based-Bonus (PBB) requirements on the sustained Compliance with Audit Findings as provided under Annex 6 of Inter-Agency Task Force on the Harmonization of National Government Performance Monitoring, Information and Reporting Systems under Memorandum Circular No. 2022-1 dated March 24, 2022 quoted in full below:

"Sustained Compliance w/ Audit Findings Fully implement 30% of the prior years' audit recommendations as shown in the Report on Status of Implementation of Prior Years' Recommendations. These recommendations will exclude the Property, Plant, and Equipment (PPE)-related items of the Annual Audit Report (AAR). Audit findings closed since FY 2020 should also not recur. The objective is to improve the agency's internal control processes, enhance operational effectiveness, and eliminate, resolve and remedy most, if not all, of the agency audit findings, by the end of 2022." (emphasis ours)

The details of the status of compliance with link are as follows:

ANNEXES	DESCRIPTION	LINK
A	Status of Implementation Summary Chart	For viewing only –
В	Status of Implementation per Observation	https://bit.ly/3Hx0gTr
С	Status of Implementation by Office	
D	Status of Implementation of Financial Audit i) Accounting Errors and Omissions, and	For viewing and updating –
	ii) Accounting Deficiencies	https://bit.ly/3YgLd6p

The updates shall be submitted **not later than 21 December 2022** through email at fms.mgt@denr.gov.ph and shall be closed thereafter for consolidation and finalization.

For clarification on **ANNEXES A to C**, please contact Ms. Evelyn G. Nillosan, Chief Management Division or Ms. Anna Regina A. Vega at Tel. No. 8926-6998 or VoIP Nos. 1027 and 1028, while for **ANNEX D**, you may contact Mr. Francis Jan V. Castro of the Accounting Division at Tel. No. 8926-0254 or VoIP No. 1020.

For information and strict compliance.

ENGR. NONITAS. CAGUIOA

Cc: Atty. Analiza Rebuelta-Teh Undersecretary for Finance, Information Systems and Climate Change

DEPARTMENT OF ENVIRONMENT AND NATURAL RESOURCES CY 2021 CONSOLIDATED ANNUAL AUDIT REPORT (CAAR) PART II - Observations and Recommendations DETAILS OF COMPLIANCE PER FINDINGS SUMMARY CHART as of 31 October 2022

		ST	ATUS				BRE	AKDOWN	
FINDINGS	TOTAL NO. OF RECOMMENDATIONS	NUMBER OF FULLY IMPLEMENTED RECOMMENDATIONS	NUMBER OF PARTIALLY IMPLEMENTED	NUMBER OF NOT IMPLEMENTED RECOMMENDATIONS		RECOMMEN- DATION Nos.	FULLY IMPLEMENTED	PARTIALLY IMPLEMENTED	NOT IMPLEMENTED
A. Financial Audit		-			_				
1. Accounting errors/omissions and accounting deficiencies							CO, FMB, Regions 4A, 10, 13,	BMB, Regions 1, 2, 3, 4B, 6, 8, 9, 11, 12, CAR	Region 7,
		X				а			
	5	<u></u> 0	5	0					
						b	Regions 2, 4A,	CO, Regions 4B, 5, 6, 9, 10, 11, 12, 13	LMB, CAR
					-	с		Region 6	
						d		CO	
					L	е		Regions 6, 11	Regions 4B, 5
B. Compliance with Other Legal and	Regulatory Require	ements							
2. Utilization of funds and	1	1	- ··· · · · · · · · · · · · · · · · · ·	0		а	CO		
3. Reversion, closure and transfer of dormant cash, unauthorized accounts and unnecessary funds	1	0	1			а	BMB, FMB, Regions 1, 11	CO, Regions 6, 8,	
4. Receipt and deposit/remittance of collections and income	1	- 1		0		а	Regions 2, 3, 12, CAR	•	

4 5

. •

5. Unrealized revenue on the use of foreshore lands					а	Regions 3, 6	Region 11	
foreshore lands					b		Regions 6	
	5 i 3		3	1	с		Regions 6, 11	Regions 3, 10, 13
					d			Region 11
	74/				е	Region 13		
6. Unliquidated cash advances					a	CO, Regions 6, 9, 12	LMB, Region 4B	FMB,
	5	1	3	1	b	FMB, LMB, Regions 2, 4A, 5, 6, 7, 10, 13	Region 4B	Region 12
					С	LMB, Regions 6,		Regions 9, 12
					d			Region 12
					e	Region 6		
7. Non-liquidation of fund transfers to Implementing Agencies (IAs)					a	со		
					b		BMB	
	4 2	2	0	c	FAPs-INREMP - NPCC			
					d	CO, NCR, ERDB, Regions 7, 11	BMB, LMB, Regions 1, 2, 4A, 6	Regions 3, 8, 9, 10
8. Non-liquidation of advances to PS- DBM and PITC	1	0	1	0	a	CO, ERDB, Region 2, NCR,	LMB, FMP-CPMO, Regions 5	FMB, Regions 3, 4A, 11
9. Non-liquidation of fund transfers to NGOs/CSOs					а	Regions 4A, 9, CAR	Regions 8, 10, 11	со
	2	0	2	0	d	Regions 4A, 10, 11, CAR	CO, Regions 8	Region 9,
10. Dormant accounts for write-off			•	a	ERDB, CAR, Region	LIMB, Regions 6, 8,	CO, Regions 3, 4B, 10	
	2	0	2	0	b	ERDB, Region CAR	CO, LIMB, Regions 6, 8, 11	Regions 3, 4B, 10,

· ·

. .

•

11. Non-insurance of physical assets with the GSIS					a	CO, FMB, Region 8		PRCMO
					b	CAR		
	4	1	3	0	C	FMB, LMB, Regions 2, 3, 7, 12,	CAR, Region 6, 9	Regions 4B, 5
					d	Region 6	CAR, Region 3,	FMB (INREMP)
12. Non-disposal of unserviceable properties								
properties	2	0	2	0	а	CO, CAR, Region 3, 5, 11,	BMB, LIMB, Regions 2, 6, 8,	Regions 1, 9, 10, 12, FASPs-FMP, INREMP
					b	CO, FMB, Regions 1, 7,	Regions 2, 6, CAR	Regions 4B, 9
13.Non-compliance with rules and regulations of the Procurement Law	1	0	1	0	a	Regions 2, 4B, 5, 9, 10, 13	FAPS-FMP, Region 8	Region 1
4. Delayed/Non-submission of copy f government contracts and POs					a	CO, FAPs-FIMP, FAPs- INREIMP, CAR, Regions 1, 3, 6, 10, 13	Region 2, 12,	FMB, Regions 4B, 5, 8, 9, 11
	3	0	3	0	b	CO, FMB, Regions 1, 6, 10, 13, CAR		FAPs-FMP, FAPs- INREMP, Region 2 , 3
					c	CO, FMB, Regions 3, 6, 10, 13, CAR	Region 1, 4B	FAPs-FMP, FAPs- INREMP,
15. Compliance with GSIS Law	1	0	1	0	a	NCR, Regions 1, 5, 13	Regions 4B, 6	Regions 2, 3, CAR,
16. Compliance with National Health Insurance Law					а	Regions 4B, 6	Region 9	
2	0	2	0	b	Regions 5, CAR, NCR	Region 6,	Regions 4B, 8, 9	
17. Compliance with Pag-IBIG Law					a	Regions R4B, R6	Region 9	
• -	2	0	2	0	b	NCR, R8	CAR, Regions R5, R6	R3, R4B,

•

18. Compliance with Tax law and regulations	1	0	1	0	a	FAPs-FMP, FAPs- INREMP, Regions 8*, NCR	LMB, CAR, R6,	Regions 3, 4B
19. Hiring of and payments to job orders, contractual of service individuals	V							
20. GAD Budget, Utilization and Accomplishments					a	Regions 2, 4B, 5, 6, 8*, 10, 11, 12, NCR		
	4	2	2	0	b			
					С	R2	CO	
					d	NCR		
21. Formulation and implementation of programs/activities for Senior Citizens	2	1	1	0	а	Regions 9, 10,12, 13, NCR, CAR	LIMB,	
and Persons with Disability (SCPD)		• 	• 	Ū	b	CAR, R4B, R5, R8*, R9, R10		
22. Receipt and utilization and implementation of FAPs and ODA Funded Projects	2	2	0	0	а	FIMP-CPMO & INREMP-NPCO		
	<u> </u>				b	FASPS		
23. Receipt and utilization of Disaster Related Fund	Ú.							
24. Audit Suspension, Disallowances and Charges					a	CO, NCR, Regions 1, 6, 7	Regions 5, 11, 13	FMP, LMB, FMB, BMB, Regions 2, 3, 4A, 4B, 8, 9, 10, 12
	3	0	3	0	b	NCR, Regions 1, 6, 7		CO, FMP, LMB, FMB, BMB, Regions 2, 3, 4A, 4B, 8, 9, 10, 12, 13
	•				c	NCR	Region 5, 6, 7, 11	CO, FMP, LMB, FMB, BMB, Regions 1, 2, 3, 4A, 4B, 8, 9, 10, 12, 13
25. Audit of Covid-19 Related Expenses	\checkmark							

· ·

· · -

· ·

26. Idle/unused government property and equipment under the responsibility of the DENR Field Offices	5	2	2	1
27. Improper handling, custody and delayed disposition of confiscated forest products and conveyances				
	4	0	3	1
TOTAL	63	14	45	4
% OF FULLY IMPLEMENTED RECOMMENDATIONS	22.2	22%	71.43%	6.35%

а		Region 5	
b		Region 5	
С			Region 6
d	Region 6		
е	Region 6		
а	Regions 3, 6, 10	Region 2, 7,	
b	Region 6	Regions 2, 7	Regions 3, 10
с	Region 6	Region 2, 3,	Regions 7, 10
d			со

 \checkmark - Fully Implemented Findings as per Auditor's Validation



- CAAR 2021 Significant Findings

• • .

· ·

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

SUMMARY CHART

as of 31 October 2022

	STATUS					BRE	AKDOWN	
FINDINGS	TOTAL NO. OF RECOMMENDATIONS	NUMBER OF FULLY IMPLEMENTED	NUMBER OF PARTIALLY IMPLEMENTED	NUMBER OF NOT IMPLEMENTED RECOMMENDATIONS	RECOMMEN- DATION Nos.	FULLY IMPLEMENTED	PARTIALLY IMPLEMENTED	NOT IMPLEMENTED
A. Financial Audit				·				
1. Unadjusted/uncorrected accounting errors/omissions and accounting deficiencies					a	CO, BMB, FMB, LMB, CAR, R1, R2, R3, R4A, R4B, R5, R6, R7, R8, R9, R10, R11, R12, R13		
		5 1 ¹ 4			b	BMB, FMB, CAR, R1, R10, R12, R13	CO, LMB, R2, R3, R4A, R4B, R5, R6, R7, R8, R9, R11	
	5		4	0	с	FMB, R1, R2, R4A, R4B, R5, R10, R11, R12, R13	CO, LMB, CAR, R3, R6, R7, R8, R9,	
					d	CO, FMB, LMB, R4A, R4B, R5, R6, R7, R10, R9, R11, R12, R13, CAR	R1, R2, R3, R8,	
					e	CO, BMB, FMB, LMB, CAR, R1, R3, R4B, R5, R6, R7, R8, R9, R10, R11, R12, R13	R2, R4A,	
B. Compliance with Other Legal	and Regulatory Requi	rements						
2. Overall Fund Utilization					a	СО		
	2	2	0	0	b	CO (MBRP, ENGP, PCRMO), FAPs (FMP and INREMP)		
3. Cash utilization/disbursements					a (i)	R4B, R6, R11		
	3	3	. 0	0	a (ii)	R4B		
					b	R1		

•	•	

· ·

. .

-

			BRE	AKDOWN				
FINDINGS	TOTAL NO. OF RECOMMENDATIONS	NUMBER OF FULLY IMPLEMENTED	NUMBER OF PARTIALLY IMPLEMENTED	NUMBER OF NOT IMPLEMENTED RECOMMENDATIONS	RECOMMEN- DATION Nos.	FULLY IMPLEMENTED	PARHALI Y IMPLEMENTED	NOT IMPLEMENTED
4. Non-reversion of dormant cash, unauthorized accounts and unnecessary					a	FMB, CAR, R3, R4B, R7, R11, R12, R13		
fund and non-enforcement of regulations on the use of foreshore lands	3	3	0	0	b	FMB, CAR, R3, R4B, R7, R11, 12, R13		
					c	R7, R12		
5. Non-enforcement of regulations on the use of foreshore lands					a (i)	R9, R10, R11	R5, R6,	
	4	0	4	0	a (ii)	R5, R9, R10, R11	R6,	
	7	ů –	4		b	R10	R6	
					с		R11	
6. Non-liquidation of cash advances					a (i)	FAPs (FMP, INREMP), ERDB, LMB, R2, R3, R4B, R5, R6, R8, R9, R13	CO, R10, R12,	
					a (ii)	FAPs (FMP, INREMP), ERDB, LMB, R2, R3, R4B, R5, R6, R8, R10, R13	CO, R9, R12	
	6	3	3	0	a (iii)	FAPs (FMP, INREMP), ERDB, R2, R3, R4B, R5, R6, R8, R9, R10, R13	CO, LMB, R12	
					b	CO, FAPs (FMP, INREMP), ERDB, LMB, R2, R3, R4B, R5, R6, R8, R9, R10, R12, R13		
					с	CO, FAPs (FMP, INREMP), ERDB, LMB, R2, R3, R4B, R5, R6, R8, R9, R10, R12, R13		
					d	CO, FAP's (FMP, INREMP), ERDB, LMB, R2, R3, R4B, R5, R6, R8, R10, R9, R12, R13		

FINDINGS 7. Non-liquidation of fund transfers to Implementing Agencies (IAs) and NGOs/POs		STA	TUS			BRE	AKDOWN	
	TOTAL NO. OF RECOMMENDATIONS	NUMBER OF FULLY IMPLEMENTED	NEMBER OF PARTIALLY DAPLEMENTED	NUMBER OF NOT IMPLEMENTED RECOMMENDATIONS	RECOMMEN- DATION Nos.	FULLY IMPLEMENTED	PARHALIA IMPLEMENTED	NOT IMPLEMENTED
Implementing Agencies (IAs) and					а	FMB, NCR, R1, R2, R4B, R5, R7, R8, R9, R10, R11, R13	CO, FAPs (INREMP), BMB, LMB, CAR, R3, R4A, R6	
	2	1	1	0	b	CO, FAPs (INREMP), BMB, FMB, LMB, R1, NCR, R2, R3, R4A, R4B, R5, R6, R7, R8, R9, R10, R11, R13, CAR		
8. Advances to PS-DBM and PITC	2	1	1	0	а	CO, FMB, CAR, R1, R2, R3, R4B, R7,	LMB, NCR, R5, R11, R13	
					b	CO, R2, 13		
9. Dormant receivable not requested for write-off					а	CAR, R1, R3, R6, R7	CO, LMB, R4B, R11	
	3	1	2	0	b	CO, LMB, CAR, R1, R3 R4B, R6, R7, R11		
					с	R1, R6, R7, R11	CO, LMB, CAR, R3, R4A, R4B,	
10. Non-insurance of physical assets with the GSIS	1	1	0	0	a	FAPs (FMP & INREMP), BMB, ERDB, FMB, LMB, NCR, CAR, R1, R2, R3, R4A, R4B, R5, R6, R7, R8, R9, R10, R11, R12, R13		
11. Non-disposal of unserviceable property	1	0	1	0	a	CO, CAR, ERDB, FMB, R1, R2, R5, R6, R7, R10, R13	FAPs (FMP, INREMP), BMB, LMB, R3, R4A, R4B, R9, R11,	
12. Improper handling, custody and delayed disposition of confiscated products and conveyances					а	CO, R1, R3, R5, R6, R8, R9, R11		R2, R7
products and conveyances	4	2	2	0	b	CO, R1, R2, R3, R5, R6, R7, R8, R9		·····
					с	CO, R1, R2, R3, R5, R6, R7, R8, R9		
					d	R2, R5		CO, R9

		STA	TUS			BRE	AKDOWN	
FINDINGS	TOTAL NO. OF RECOMMENDATIONS	NUMBER OF FULLY IMPLEMENTED	NUMBER OF PARITALLY IMPLEMENTED	NUMBER OF NOT IMPLEMENTED RECOMMENDATIONS	RECOMMEN- DATION Nos.	FULLY IMPLEMENTED	PARITALIA Implemented	
13. Idle/unused government property and equipment under the responsibility					a	R6		T
of the DENR Field Offices					b	R6		
	5	4	1	0	c	CAR		
					d	R11		
					e		R12	
14. Delayed/Non-submission of copy of government contracts	1	0	1	0	a	CO, BMB, FMB, CAR, R1, R3, R4B, R5, R6, R7, R8, R9, R11, R12, R13	FAPs (FMP, INREMP), LMB, R2	
15. Proper withholding and timely remittance of GSIS contributions and loans	1	0	1	0	а	NCR, CAR, R9, R11	FMB, R6,	
16. Withholding and remittance of PhilHealth contributions and	2	0	2	0	a	R5	FMB, R6	T
employer's share	2	U	2	U	b	R6	FMB,	
17. Proper withholding and timely remittance of Pag-IBIG contributions and loans	1	0	1	0	a	NCR, R11		
18. Non-allocation and/or utilization of fund for GAD programs/activities					a	CO, BMB, LMB, NCR, R1, R3, R4B, R8, R9, R11, R12, R13		
					b	BMB, NCR, R1, R9, R11, R13		C
	4	3	1	0	c	CO, BMB, LMB, NCR, R1, R3, R4B, R8, R9, R11, R12, R13		
					d	CO, BMB, LMB, NCR, R1, R3, R4B, R8, R9, R11, R12, R13		
19. Non-allocation and/or utilization of fund for SCPD programs/activities	2	2	0	0	a	R2, R4B, R8, R9, R12		
					b	R4B		
20. Receipt and utilization of Disaster Related Fund	2	2	0	0	a	R10		
			-		b	R10		

NOT

IMPLEMENTED

LMB, R4B, R5, R7

LMB,

LMB, R5

FMB, LMB, R5, R6

CO, LMB, R3, R4B, R8, R12

•

••

· · .

		STA	TUS		BREAKDOWN					
FINDINGS	TOTAL NO. OF RECOMMENDATIONS	NUMBER OF FULLY IMPLEMENTED	NUMBER OF PARTIMETY IMPLEMENTED	NUMBER OF NOT IMPLEMENTED RECOMMENDATIONS	RECOMMEN- DATION Nos.	FULLY IMPLEMENTED	PARTIALI Y IMPLEMENTED	NOT IMPLEMENTED		
21. Audit Suspension, Disallowances, Charges and Settlement	2	1	1	0	a	CO, LMB, NCR, R1, R5, R6, R11				
	-	-	•	, i i i i i i i i i i i i i i i i i i i	b	NCR, R5,	R6,	LMB, R11		
COVID 19 CY 2020 ML	<u>-</u>					L				
22. The re-allocated amount of CO, two taff Bureaus, 11 Regional Offices and 52 PENROs for COVID-19 initiatives unounting to P60, 035,247.22 were fully obligated, of which P59,122,244.43 or 88.48 percent was disbursed for the pecified purpose. However, the tilization of funds under the regular pudget for FY 2020 in 12 PENROs unounting to P4,669,073.85 in addition o the modified allotment were not covered by Modification Allotment Form (MAF) as required under Section 0 of RA No. 11465. 3.The procurement of personal	1	1	0	0	a	12 PENROS				
So the productment of personal protective equipment (PPE) and nedicines/supplies amounting to 22,756,480.90 and P21,343,532.81 espectively, in CO, two staff Bureaus, 0 Regional Offices and 37 PENROs vere compliant with Section 53 of the RIRR of RA No. 9184 and GPPB Circular No. 01-2020 except fo the procurement of medicines/supplies in 2ENRO South Cotabato amounting o P187,941.75 was not supported with upplemental APP. Likewise, lisbursement vouchers in the procurement of supplies/medicines in RO XI and four PENROS amounting to 21,327,106.03 were not submitted ogether with required supporting locuments which precuded the prompt udit of accounts and transactions, early letection and correction of rrors/deficiencies and timely reporting	2	2	0	0	a	REGION 11, PENRO SOUTH COTABATO, FOUR PENROS REGION 11, PENRO SOUTH				

. .

• •

		STA	TUS]		BRE	AKDOWN	
FINDINGS	TOTAL NO. OF RECOMMENDATIONS	NUMBER OF FULLY IMPLEMENTED	NUMBER OF PARTIALLY IMPLUMENTED	NUMBER OF NOT IMPLEMENTED RECOMMENDATIONS		RECOMMEN- DATION Nos.	FULLY IMPLEMENTED	PARTIALAY IMPLEMENTED	NOT IMPLEMENTED
24. CO, LMB, four Ros and 33 PENROs complied with the rules and regulations in the grant of hazard pay amounting to P34,302,935.73. However, disbursements for Hazard Pay totaling P10,089,434.39 granted to permanent and job order personnel of ERDB, seven ROs and 19 PENROs were not duly supported with documents to sufficiently establish the authority and number of days of physical reporting for work, which is not in accordance with Section 2.b of AO No. 26 dated March 23, 2020, Items 4.3 and 4.4 of DBM Budget Circular No. 2020-01 dated March 24, 2020 and COA Circular No. 2012-001 dated June 14, 2012, thus rendering the propriety and validity of the payments doubtful.		3	0	0			SEVEN ROS AND 20 PENROS SEVEN ROS AND 20 PENROS SEVEN ROS AND 20 PENROS		
25. Unsustainability of completed ODA funded projects	2	2	0	0		a	R3		
						b	PENRO MASBATE		
TOTAL	64	38	26	0					
% OF FULLY IMPLEMENTED RECOMMENDATIONS	59.3	38%	40.63%	0.00%					

- Fully Implemented Recommendations as per Auditor's Validation

-

. •

. .

.

DEPARTMENT OF ENVIRONMENT AND NATURAL RESOURCES CY 2021 CAAR Part II –Observations and Recommendations Status of Implementation per Observation As of 31 October 2022

No.	Audit Observation/Findings	No. of Recommendations	FI	PI	NI
	TOTAL	63	14 (22.23%)	45 (71.43%)	4 (6.34%)
1	Accounting errors/omissions and accounting deficiencies	5	0	5	0
2	Utilization of funds and disbursements	1	1	0	0
3	Reversion, closure and transfer of dormant cash, unauthorized accounts and unnécessary funds	1	0	1	0
4	Receipt and deposit/remittance of collections and income	1	1	0	0
5	Reversion, closure and transfer of dormant cash, unauthorized accounts and unnecessary funds	5	1	3	1
6	Unliquidated cash advances	5	1	3	1
7	Non-liquidation of fund transfers to Implementing Agencies (IAs)	4	2	2	0.
8	Non-liquidation of advances to PS-DBM and PITC	1	0	1	0
9	Non-liquidation of fund transfers to NGOs/CSOs	2	0	2	0
10	Dormant accounts for write-off	2	0	2	0
11	Non-insurance of physical assets with the GSIS	4	1	3	0
12	Non-disposal of unserviceable properties	2	0	2	0
13	Non-compliance with rules and regulations of the Procurement Law	1	0	1	0
14	Delayed/Non-submission of government contracts and Pos	3	0	3	0
15	Compliance with GSIS Law	1	0	1.	0
16	Compliance with National Health Insurance Law	2	0	2	0
17	Compliance with Pag-IBIG Law	2	0	2	0
18	Compliance with Tax law and regulations	1	0	1	0
19	Hiring of and payments to job orders and contract of service individuals	0	·		
20	GAD Budget, Utilization and Accomplishments	4	2	2	0
21	Formulation and implementation of programs/activities for Senior Citizens and Persons with Disability (SCPD)	2	1	1	0
22	Receipt and utilization and implementation of FAPs and ODA Funded Projects	2	2	0	0
23	Receipt and utilization of Disaster Related Fund	0			
24	Audit suspensions, disallowances and charges	3	0	3	0
25	Audit of COVID-19 Related Expenses	0			
26	Idle/unused government property and equipment under the responsibility of the DENR Field Offices	5	2	2	1
27	Improper handling, custody and delayed disposition of confiscated forest products and conveyances	4	0	3	1

.

Legend:

\$ 1.

1 .

FI-Fully Implemented

PI- Partially Implemented

NI- Not Implemented

DEPARTMENT OF ENVIRONMENT AND NATURAL RESOURCES CY 2021 CAAR art III - Status of Implementation of Prior Years' Audit Recommendation

Part III - Status of Implementation of Prior Years' Audit Recommendations Status of Implementation per Observation As of 31 October 2022

No.	Audit Observation/Findings	No. of Recommendations	FI	PI	NI
	TOTAL	64	38 (59.38%)	26 (40.62%)	0
. ∖ 1	Unadjusted/uncorrected accounting errors/omissions and accounting deficiencies	5	1	4	0
2	Overall Fund Utilization	2	2	0	0
3	Cash utilization/disbursements	3	3	0	0
4	Non-reversion of dormant cash, unauthorized accounts and unnecessary fund and non-				
	enforcement of regulations on the use of foreshore lands	3	3	0	0
5	Non-enforcement of regulations on the use of foreshore lands	4	0	4	0
6	Non-liquidation of cash advances	6	3	3	0
7.	Non-liquidation of fund transfers to Implementing Agencies (IAs) and NGOs/POs	2	1	1	0
8	Advances to PS-DBM and PITC	2	1	1	0
9	Dormant receivable not requested for write-off	3	1	2	0
10	Non-insurance of physical assets with the GSIS	1	1	0	0
11	Non-disposal of unserviceable property	1	0	1	0
12	Improper handling, custody and delayed disposition of confiscated products and conveyances	4	2	2	0
13	Idle/unused government property and equipment under the responsibility of the DENR Field Offices	5	4	1	0
14	Delayed/Non-submission of copy of government contracts	1	0	1	0
15	Proper withholding and timely remittance of GSIS contributions and loans	1	0	1	0
16	Withholding and remittance of PhilHealth contributions and employer's share	2	0	2	0
17	Proper withholding and timely remittance of Pag- IBIG contributions and loans	1	0	1	0
18	Non-allocation and/or utilization of fund for GAD programs/activities	4	3	1	0
19	Non-allocation and/or utilization of fund for SCPD programs/activities	2	2	0	0
20	Receipt and utilization of Disaster Related Fund	2	2	0	0
21	Audit Suspension, Disallowances, Charges and Settlement	2	1	1	0
COV	ID 19 CY 2020 ML				
22	Re-allocation of COVID-19 initiative funds	1	1	0	0
23	Procurement of Personal Protective Equipment and medicines/supplies	2	2	0	0
24	Hazard Pay	3	3	0	0
	2018 CAAR Obs. No.7				
25	Unsustainability of completed ODA funded projects	2	2	0	0

Legend:

1. 1

44.8

.1

FI-Fully Implemented PI- Partially Implemented NI- Not Implemented

DEPARTMENT OF ENVIRONMENT AND NATURAL RESOURCES CY 2021 CAAR PART II - Observations and Recommendations Status of Implementation per Office/Region As of 31 October 2022

.

.

				Sta	atus of Im	plementat	on			
Office	No. of Observations	No. of Recommendations	Fully Imp	lemented	Impler	tially nented	Not Imp	lemented		
			No. of Recommendations	% of Compliance	No. of Recommendations	% of Compliance	No. of Recommendations	% of Compliance		
со	14	24	13	54.17%	6	25.00%	5	20.83%		
ВМВ	5	8	1	12.50%	4	50.00%	3	37.50%		
ERDB	3	4	4	100.00%	0	0.00%	0	0.00%		
FMB	9	15	8	53.33%	0	0.00%	7	46.67%		
LMB	10	15 ,	3	20.00%	8	53.33%	4	26.67%		
CAR	12	21	13	61.90%	6	28.57%	2	9.52%		
NCR	9	12	12	100.00%	0	0.00%	0	0.00%		
REGION 1	8	13	7	53.85%	3	23.08%	3	23.08%		
REGION 2	13	21	8	38.10%	8	38.10%	5	23.81%		
REGION 3	14	23	7	30.43%	3	13.04%	13	56.52%		
REGION 4A	6	10	5	50.00%	1	10.00%	4	40.00%		
REGION 4B	13	22	5	22.73%	5	22.73%	12	54.55%		
REGION 5	14	17	7	41.18%	7	41.18%	3 ·	17.65%		
REGION 6	17	38	19	50.00%	18	47.37%	1	2.63%		
REGION 7	7	11	6	54.55%	3	27.27%	2	18.18%		
REGION 8	14	20	5	25.00%	9	45.00%	6	30.00%		
REGION 9	12	20	5	25.00%	5	25.00%	10	50.00%		
REGION 10	13	23	10	43.48%	2	8.70%	11	47.83%		
REGION 11	11	18	6	33.33%	9	50.00%	3	16.67%		
REGION 12	9	15	5	33.33%	3	20.00%	7	46.67%		
REGION 13	8	14	8	57.14%	3	21.43%	3	т21.43%		
FAPs-INREMP - NPCO	1	1	1	100.00%	0	0.00%	0	0.00%		
FMP-CPMO	2	2	1	50.00%	1	50.00%	0	0.00%		
FAPs-FMP	4	6	2	33.33%	1	16.67%	3	50.00%		
FAPs-INREMP	2	4	2	50.00%	0	0.00%	2	50.00%		
INREMP-NPCO	1	1	1	100.00%	0	0.00%	0	0.00%		
FASPS	1	1	1	100.00%	0	0.00%	0	0.00%		
FMP	1	3	0	0.00%	0	0.00%	3	100.00%		
PRCMO	1	1	0	0.00%	0	0.00%	1	100.00%		

DEPARTMENT OF ENVIRONMENT AND NATURAL RESOURCES CY 2021 CAAR PART III - Prior Years' Audit Recommendations Status of Implementation per Office/Region As of 31 October 2022

				Sta	tus of Imp	lementa	ion			
Office	No. of Observations	No. of Recommendations	Fu Implen		Parti Implem		Not Implemented			
•			No. of Recommendations	% of Compliance	No. of Recommendations	% of Compliance	No. or Recommendation	% of Compliance		
со	11	31	21	67.74%	10	32.26%	0	0.00%		
ERDB	2	7	7	100.00%	0	0.00%	0	0.00%		
FMB	10	16	12	75.00%	4	25.00%	0	0.00%		
LMB	13	30	17	56.67%	13	43.33%	0	0.00%		
BMB	6	12	10	83.33%	2	16.67%	0	0.00%		
CAR	10	18	15	83.33%	3	16.67%	0	0.00%		
NCR	7	12	12	100.00%	0	0.00%	0	0.00%		
Region 1	11	23	22	95.65%	1	4.35%	0	0.00%		
Region 2	. 8	20	16	80.00%	3	15.00%	1	5.00%		
Region 3	11	29	22	75.86%	6	20.69%	1	3.45%		
Region 4-A	4	4	2	50.00%	2	50.00%	0	0.00%		
Region 4-B	12	31	25	80.65%	5	16.13%	1	3.23%		
Region 5	14	29	23	79.31%	4	13.79%	2	6.90%		
Region 6	15	33	23	69.70%	10	30.30%	0	0.00%		
Region 7	10	21	18	85.71%	2	9.52%	1	4.76%		
Region 8	8	19	18	94.74%	0	0.00%	1	5.26%		
Region 9	12	28	23	82.14%	5	17.86%	0	0.00%		
Region 10	7	18	18	100.00%	0	0.00%	0	0.00%		
Region 11	15	29	23	79.31%	6 -	20.69%	0	0.00%		
Region 12	7	20	16	80.00%	4	20.00%	0	0.00%		
Region 13	9	23	23	100.00%	0	0.00%	0	0.00%		

Andre Sinder De

	······					1	1 1				<u> </u>		1	ANNEX D
						<u> </u>								
	(F.)					1	Benartment	of Environment a	nd Natural Resource	<u>ــــــــــــــــــــــــــــــــــــ</u>		· · · · · ·	i	
	of Environment and					- deglast			ions (Prior Years)					
	Errors and Omission	ns (CY 2021)		i			As of Novembe		ions (Frior Teals)			·		
As of Novemb	1	Adjustment / Action			*	i .	AS OF NOVEMBE			Balance as of	Adjustment / Action Taken	Balance as of	% of	
Region	Balance as of December 31, 2021	Takan	Balance as of November 30, 2022	% of compliance	Remarks		Region	Balance as of December 31, 2020	Adjustment / Action Taken January - December 2021	December 31, 2021	January - November 2022	November 30, 2022	compliance	Remarks
Central Office	e 71,440,452.92	0.00	71,440,452.92	0.00%			FMB	10,403,181.74	10,306,781.89	96,399.85		9 <u>6</u> ,399.85		
FMB	5,860,514.34	5,860,514.34	0.00	100.00%		<u> </u> - '	BMB	7,166,774.46	5,263,320.39	1,903,454.07				
вмв	1,713,549.76	0.00	1,713,549.76	0.00%			ERDB	493,665.54	493,665.54	0.00	0.00	0.00	100.00%	Implemented
CAR	466,501,338.36	206,306,216.68	260,195,121.68	44.22%	_		CAR	240,814.05	239,816.25					Remaining balance was due to One inventory ite recorded twice in the RCPI provided to the audit
Region 1	151,515,916.86	114,472,056.47	37,043,860.39	75.55%			Region 1	17,711.88		0.00				Implemented
Region 2	1,195,793,523.16	347,203,581.68	848,589,941,48	29.04%			Region 2	14,013,101.37						
Region 3	249,467,944.31	1,007,551.91	248,460,392.40	0.40%			Region 3	28,740,453.88						Implemented
Region 4A	2,464,346.25	2,464,346.25	0.00	100.00%			Region 4A	319,212,496.76					96.01%	
Region 4B	14,999,172.85	14,034,647.37	964,525.48	93.57%			Region 4B	13,838,855.36		· · ·		8,486,092.78		
Region 6	446,542,293.76	314,421,038.90	132,121,254.86	70.41%			Region 6	459,506,131.21					1	
Region 7	772,945.20	772,945.20	0.00	100.00%			Region 7	3,177,767.39	· · · · · · · · · · · · · · · · · · ·					
Region 8	248,364,163.44	248,364,163.44	0.00	100.00%			Region 10	9,602,607.07	9,602,607.07	0.00				Implemented
Region 9	471,301,521.09	466,172,198.40	5,129,322.69	98.91%			Region 11	1,813,188.24	582,813.20	1,230,375.04				
Region 10	13,395,735.20	13,395,735.20	0.00	100.00%			Region 12	341,506,887.55	57,943,902.02					
Region 11	46,492,750.61	43,055,509.55		92.61%]	Region 13	7,184,314.81	6,701,797.54	482,517.27				Implemented
Region 12	56,779,835.58	25,138,903.50		44.27%]	unreconciled	7,000.00	0.00					
Region 13	1,042,497,378.17	1,042,497,378.17		100.00%			Total	1,216,924,951.31	251,676,158.68	965,248,792.63	535,591,348.20	429,657,444.43	20.68%	
unreconciled				0.00%	_								1	
Total	4,486,436,379.86	2,845,166,787.06	1,641,269,592.80	63.42%	L			1	•		1	1	1	1
			a ser en		1917 - 1917 1917 - 1917					-				
Department	of Environment and	d Natural Resources	1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -		la transforma de la constante La constante de la constante de		Department	of Environment a	nd Natural Resource	S				
		d Natural Resources				-		of Environment a Deficiencies (Prio	nd Natural Resource or Years)	<u>s</u>		 		
Accounting 1	Deficiencies (CY 202					-		Deficiencies (Pric		S				
	Deficiencies (CY 202 ber 30, 2022 Balance as of	21) Adjustment / Action Taken	Balance as of November 30, 2022	% of compliance	Remarks	- -	Accounting	Deficiencies (Prices 30, 2022 Balance as of	r Years) Adjustment / Action Taken	Balance as of	Adjustment / Action Taken		% of compliance	Romarks
Accounting l As of Novemb Region	Deficiencies (CY 202 ber 30, 2022 Balance as of December 31, 2021	21) Adjustment / Action Taken	November 30, 2022	% of compliance 30.37%	Romarks	-	Accounting As of Novembe	Deficiencies (Pric er 30, 2022 Balance as of December 31, 2020	r Years) Adjustment / Action Taken January - December 2021	Balance as of December 31, 2021	January - November 2022	November 30, 2022 856,087,116.33	compliance	
Accounting I As of Novemb Rogion Central Office	Deficiencies (CY 202 ber 30, 2022 Balance as of December 31, 2021	21) Adjustment / Action Taken January - November 2022	November 30, 2022 398,856,244.79 0.00	compliance 30.37%	Remarks		Accounting As of Novembe Region Central Office BMB	Deficiencies (Pric er 30, 2022 Balance as of December 31, 2020 1,132,849,679.03 6,107,741.35	r Years) Adjustment / Action Taken January - December 2021 113,311,711.72 6,107,741.35	Balance as of December 31, 2021 1,019,537,967.31 0.00	January - November 2022 1 163,450,850.98 0 0.00	November 30, 2022 856,087,116.33 0.00	compliance 24.43%	
Accounting 1 As of Novemb Region Central Office BMB LMB	Deficiencies (CY 202 ber 30, 2022 Balance as of December 31, 2021 e 572,829,171.23 124,467,75 24,394,668,23	21) Adjustment / Action Taken January - November 2022 173,972,926.44 124,467,75 1,055,751.11	November 30, 2022 398,856,244.79 0.00 23,338,917.12	compliance 30.37% 100.00% 4.33%	Romarks		Accounting As of Novembe Region Central Office BMB FMB	Deficiencies (Pric er 30, 2022 Balance as of December 31, 2020 1,132,849,679.03 6,107,741.35 157,892,554.01	r Years) Adjustment / Action Taken January - December 2021 113,311,711.72 6,107,741.35 45,062,300.04	Balance as of December 31, 2021 1,019.537,967.31 0.00 111,830,253.93	January - November 2022 1 163,450,850.98 0 0.00 7 0.00	November 30, 2022 856,087,116.33 0.00 111,830,253,97	compliance 24.43% 100.00% 29.17%	
Accounting 1 As of Novemb Region Central Office BMB LMB CAR	Deficiencies (CY 202 ber 30, 2022 Balance as of December 31, 2021 e 572,829,171.23 124,467,75 24,394,668,23 88,962,374.85	21) Adjustment / Action Taken January - November 2022 173,972,926,44 124,467,75 1,055,751,11 12,924,506,59	November 30, 2022 398,856,244.79 0.00 23,338,917.12 76,037,858.26	compliance 30.37% 100.00% 4.33% 14.53%	Romarks		Accounting As of Novembe Region Central Office BMB FMB LMB	Deficiencies (Pricer 30, 2022 Balance as of December 31, 2020 1,132,849,679.03 6,107,741.35 157,892,554.01 61,426,731.26	r Years) Adjustment / Action Taken January - December 2021 113,311,711.72 6,107,741.35 46,062,300.04 10,000.00	Balance as of December 31, 2021 1,019,537,967.31 0.00 111,830,253.91 61,416,731.20	January - November 2022 1 163,450,850.98 0 0.00 7 0.00 6 0.00	November 30, 2022 856.087,116.33 0.00 111,830,253.97 61,416,731.26	compliance 24.43% 100.00% 29.17% 0.02%	
Accounting 1 As of Novemb Region Central Office BMB LMB CAR Region 2	Deficiencies (CY 202 ber 30, 2022 Balance as of December 31, 2021 e 572,829,171.23 124,467,75 24,394,668.23 88,962,374.85 88,965,017.49	21) Adjustment / Action Taken January - November 2022 173.972.926.44 124.467.75 1,055.751.11 12.924.506.59 23.798,129.46	November 30, 2022 398,856,244.79 0.00 23,338,917.12 76,037,868.26 65,366,888.03	compliance 30.37% 100.00% 4.33% 14.53% 26.69%	Romarks		Accounting As of Novembe Region Central Office BMB FMB LMB CAR	Deficiencies (Pric r 30, 2022 Balance as of December 31, 2020 1,132,849,679.03 6,107,741.35 157,892,554.01 61,426,731.26 206,102,785.59	r Years) Adjustment / Action Taken January - December 2021 113,311,711.72 6,107,741.35 46,062,300.04 10,000.00 178,749,054.94	Balance as of December 31, 2021 1,019.537,967.31 0.00 111,830.253.92 61,416,731.20 27,353,730.63	January - November 2022 1 163,450,850.98 0 0.00 7 0.00 6 0.00 5 14,710,585.02	November 30, 2022 856,087,116,33 0.00 111,830,253,97 61,416,731,26 12,643,145,63	compliance 24.43% 100.00% 29.17% 0.02% 93.87%	
Accounting 1 As of Novemb Region Central Office BMB LMB CAR Region 2 Region 3	Deficiencies (CY 202 ber 30, 2022 Balance as of December 31, 2021 e 572,829,171.23 24,394,668,23 88,962,374.85 89,165,017.49 253,532,576,39	21) Adjustment / Action Taken January - November 2022 173.972.926.44 124,467.75 1,055.751.11 12,924,506.59 23,798,129.46 6,372,675.89	November 30, 2022 398,856,244,79 0.00 23,338,917.12 76,037,868.26 65,366,888.03 247,159,900,50	compliance 30.37% 100.00% 4.33% 14.53% 26.69% 2.51%	Romarks		Accounting As of Novembe Region Central Office BMB FMB LMB CAR NCR	Deficiencies (Pricer 30, 2022 Balance as of December 31, 2020 1, 132,849,679.03 6, 107,741.35 157,892,554.01 61,426,731.26 206,102,785.59 464,817,012.34	r Years) Adjustment / Action Taken January - December 2021 113,311,711.72 6,107,741.35 46,062,300.04 10,000.00 178,749,054.94 463,511,681.06	Balance as of December 31, 2021 1,019.537.967.33 0,00 111,830,253.99 61,416,731.20 27,353,730.64 1,305,331.20	January - November 2022 1 163,450,850.98 0 0.00 7 0.00 5 0.00 5 14,710,585.02 8 85,367.22	November 30, 2022 856,087,116,33 0.00 111,830,253.97 61,416,731.26 12,643,145,63 1,219,964.06	compliance 24.43% 100.00% 29.17% 0.02% 93.87% 99.74%	
Accounting I As of Novemb Region Central Office BMB LMB CAR Region 2 Region 3 Region 4A	Deficiencies (CY 202 ber 30, 2022 Balance as of December 31, 2021 e 572,829,171,23 124,467,75 24,394,668,23 88,962,374,85 89,165,017,49 253,532,576,39 5,195,047,79	21) Adjustment / Action Taken January - November 2022 173.972.926.44 124,467.75 1,055,751.11 12,924,506.59 23,798,1294 6,372,675.89 5,195,047.79	November 30, 2022 398,855,244,79 0.00 23,338,917.12 76,037,868.26 65,366,888.03 247,159,900,50 0.00	compliance 30.37% 100.00% 4.33% 14.53% 26.69% 2.51% 100.00%	Romarks		Accounting As of Novembe Region Central Office BMB FMB LMB CAR NCR Region 1	Deficiencies (Pricer 30, 2022 Balance as of December 31, 2020 1, 132, 849,679,03 6,107,741,35 157,832,554,01 61,426,731,26 206,102,785,59 464,817,012,34 17,584,413,44	r Years) Adjustment / Action Taken January - December 2021 113.311.711.72 6,107,741.35 46,062,300.04 10,000.00 178,749,054.94 463,511,681.06 17,584,413.44	Balance as of December 31, 2021 1,019,537,967,33 0,00 111,830,253,93 61,416,731,24 27,353,730,66 1,305,331,21 0,000	January - November 2022 1 163,450,850.98 0 0.00 7 0.00 6 0.00 5 14,710,585.02 8 85,367.22 0 0.00	November 30, 2022 856,087,116,33 0.00 111,830,253.97 61,416,731.26 12,643,145,63 1,219,964,06 0.00	compliance 24.43% 100.00% 29.17% 0.02% 93.87% 99.74%	
Accounting 1 As of Novemb Region Central Office BMB LMB CAR Region 2 Region 3 Region 4A Region 4B	Deficiencies (CY 202 ber 30, 2022 Balance as of December 31, 2021 e 572,829,171,23 124,467,75 24,394,668,23 88,962,374,85 88,962,374,85 93,165,017,49 253,532,576,39 5,195,047,79 302,972,236,68	21) Adjustment / Action Taken January - November 2022 173.972.926.44 124.467.75 1.055,751.11 12.924.506.59 23.798,129.46 6.372.675.89 5.195,047.79 222.296,018.41	November 30, 2022 398,856,244,79 0.00 23,338,917,12 76,037,868,26 65,366,888,03 247,159,900.50 0.00 80,676,218,27	compliance 30.37% 100.00% 4.33% 14.53% 26.69% 2.51% 100.00% 73.37%	Romarks		Accounting As of Novembe Region Central Office BMB FMB LMB CAR NCR Region 1 Region 2	Deficiencies (Pricer 30, 2022 Balance as of December 31, 2020 1, 132,849,679.03 6, 107,741.35 157,892,554.01 61,426,731.26 206,102,785.59 464,817,012.34	r Years) Adjustment / Action Taken January - December 2021 113,311,711.72 6,107,741.35 46,062,300.04 10,000.00 178,749,054.94 463,511,681.06 17,584,413,44 20,378,170.82	Balance as of December 31, 2021 1,019,537,967,31 0,010 1111,830,253,93 61,416,731,20 27,353,730,62 1,305,331,20 0,00 41,151,457,83	January - November 2022 1 163,450,850.98 0 0.00 7 0.00 5 14,710,585.02 8 85,367.22 0 0.00 3 0.00	November 30, 2022 856,087,116,33 0.00 111,830,253.97 61,416,731.26 12,643,145,63 1,219,964.06 0.00 41,151,457.83	compliance 24.43% 100.00% 29.17% 93.87% 99.74% 100.00% 33.12%	
Accounting 1 As of Novemb Region Central Office BMB LMB CAR Region 2 Region 3 Region 4A Region 4B Region 5	Deficiencies (CY 202 ber 30, 2022 Balance as of December 31, 2021 e 572,829,171,23 124,467,75 24,394,668,23 88,962,374,85 89,165,017,49 253,532,576,39 5,195,047,79	21) Adjustment / Action Taken January - November 2022 173.972.926.44 124,467.75 1,055,751.11 12,924,506.59 23,798,1294 6,372,675.89 5,195,047.79	November 30, 2022 398,856,244,79 0.00 23,338,917,12 76,037,868,26 65,366,888,03 247,159,900,50 0.00 80,676,218,27 2,161,657,45	compliance 30.37% 100.00% 4.33% 14.53% 26.69% 2.51% 100.00%	Romarks		Accounting As of Novembe Region Central Office BMB FMB LMB CAR NCR Region 1	Deficiencies (Pricer 30, 2022 Balance as of December 31, 2020 1, 132, 849, 679, 03 6, 107, 741, 35 157, 892, 554, 01 61, 426, 731, 26 206, 102, 785, 59 464, 817, 012, 34 17, 584, 413, 44 61, 529, 628, 65 367, 066, 133, 39 53, 376, 719, 06	r Years) Adjustment / Action Taken January - December 2021 113,311,711.72 6,107,741.35 46,062,300.04 10,000.00 178,749,054.94 463,511,681.06 17,584,413,44 20,378,170.82 230,669,690.39 25,790,136.77	Balance as of December 31, 2021 1,019,537,967,31 0,00 1111,630,253,99 61,416,731,22 27,353,730,64 1,305,331,24 0,00 41,151,457,85 136,396,443,00 27,586,582,25	January - November 2022 1 163,450,850.98 0 0.00 7 0.00 5 0.00 5 14,710,585.02 8 85,367.22 0 0.00 3 0.00 0 0.00 9 0.00	November 30, 2022 856,087,116,33 0.00 111,830,253,97 61,416,731,26 12,643,145,63 1,219,964,06 0.00 41,151,457,83 136,396,443,00 27,586,582,25	compliance 24.43% 100.00% 29.17% 0.02% 93.87% 99.74% 100.00% 33.12% 62.84% 48.32%	
Accounting 1 As of Novemb Region Central Office BMB LMB CAR Region 2 Region 3 Region 4A Region 4B Region 5 Region 6	Deficiencies (CY 202 ber 30, 2022 Balance as of December 31, 2021 e 572,829,171,23 124,467,75 24,394,668,23 88,962,374,85 88,165,017,49 253,532,576,39 5,195,047,79 302,972,236,68 269,259,129,59	21) Adjustment / Action Taken January - November 2022 173.972.926.44 124,467.75 1,055.751.11 12,924,506.59 23,798,129.46 6,372,675.89 5,195,047.79 222,296,018.41 267,097,472.14 468,044,165.72	November 30, 2022 398,856,244,79 0.00 23,338,917.12 76,037,868,26 65,366,888.03 247,159,900,50 0.00 80,676,218,27 2,161,657,45 138,476,387,87	compliance 30.37% 100.00% 4.33% 14.53% 26.69% 2.51% 100.00% 73.37% 99.20%	Romarks		Accounting As of Novembe Region Central Office BMB FMB CAR NCR Region 1 Region 2 Region 3	Deficiencies (Pricer 30, 2022 Balance as of December 31, 2020 1, 132, 849, 679, 03 6, 107, 741, 35 157, 892, 554, 01 61, 426, 731, 26 206, 102, 785, 59 464, 817, 012, 34 17, 584, 413, 44 61, 529, 628, 65 367, 066, 133, 39 53, 376, 719, 06 800, 960, 894, 35	r Years) Adjustment / Action Taken January - December 2021 113,311,711.72 6,107,741.35 46,062,300.04 10,000.00 178,749,054.94 463,511,681.06 17,584,413,44 20,378,170.82 230,669,690.39 25,790,136.77 289,064,336.06	Balance as of December 31, 2021 1,019.537.967.3 (1,118.30.253.9) 61,416,731.20 27,353.730.6 (1,305,331.2) 0,00 41,151,457.8 136,396.443.00 27,586,582.2 (511,896,558.2)	January - November 2022 1 163,450,850.98 0 0.00 7 0.00 5 14,710,585.02 8 85,367.22 8 85,367.02 0 0.00 3 0.00 9 0.00 9 0.00	November 30, 2022 856,087,116,33 0.00 111,830,253,97 61,416,731,26 12,643,145,63 1,219,964,06 0.00 41,151,457,83 136,396,443,00 27,586,582,29 508,355,908,27	compliance 24.43% 100.00% 29.17% 0.02% 93.87% 93.87% 93.74% 100.00% 33.12% 0.62.84% 0.62.84% 34.832% 36.53%	
Accounting I As of Novemb Region Central Office BMB LMB CAR Region 2 Region 3 Region 4A Region 4A Region 4B Region 5 Region 6 Region 8	Deficiencies (CY 202 ber 30, 2022 Balance as of December 31, 2021 e 572,829,171,23 124,467,75 24,394,668,23 88,962,374,85 89,165,017,49 253,532,576,39 5,195,047,79 302,972,236,68 269,259,129,59 606,520,553,59 1,197,642,555,71 191,324,844,55	21) Adjustment / Action Taken January - November 2022 173.972.926.44 124.467.75 1.055.751.11 12.924.506.59 23.798,129.46 6.372.675.89 5.195.047.79 222.296.018.41 267.097,472.14 468.044,165.72 1.007.932.809.16 52.964.373.12	November 30, 2022 398,856,244,79 0.00 23,338,917,12 76,037,868,26 65,366,888,03 247,159,900.50 0.00 80,676,218,27 2,161,657,45 138,476,387,87 189,709,756,55 138,360,471,43	compliance 30.37% 100.00% 4.33% 14.53% 26.69% 2.51% 100.00% 73.37% 99.20% 77.17% 84.16% 27.68%	Romarks		Accounting As of Novembe Region Central Office BMB FMB LMB CAR NCR Region 1 Region 2 Region 3 Region 4A Region 4B Region 5	Deficiencies (Price r 30, 2022 Balance as of December 31, 2020 1,132,849,679.03 6,107,741.35 157,892,554.01 61,426,731.26 206,102,785.59 464,817,012.34 17,584,413.44 61,529,628,65 367,066,133.39 53,376,719.06 800,960,894.35 137,634,580.07	r Years) Adjustment / Action Taken January - December 2021 113,311,711.72 6,107,741.35 46,062,300.04 10,000.00 178,749,054.94 463,511,681.06 17,584,413.44 20,378,170.82 230,669,690.39 25,790,138,77 289,054,336.06 55,985,743.97	Balance as of December 31, 2021 1,019,537,967,31 0,0111,830,253,91 61,416,731,22 27,353,730,64 1,305,331,22 0,00 41,151,457,83 136,396,443,00 27,586,582,22 511,896,558,22 81,648,835,11	January - November 2022 1 163,450,850.98 0 0.00 7 0.00 5 14,710,585.02 8 85,367.22 0 0.00 3 0.00 9 3,540,650.02 9 3,544,650.02	November 30, 2022 856,087,116,33 0.00 111,830,253.97 61,416,731.26 12,643,145,63 1,219,964.06 0.00 41,151,457.83 136,396,443.00 27,586,582.22 508,355,908.27 0.00	compliance 24.43% 100.00% 29.17% 0.02% 93.87% 93.74% 100.00% 33.12% 62.64% 34.53% 36.53% 100.00%	
Accounting I As of Novemb Region Central Office BMB LMB CAR Region 2 Region 3 Region 4 Region 4 Region 4 Region 6 Region 6 Region 9 Region 9	Deficiencies (CY 202 ber 30, 2022 Balance as of December 31, 2021 e 572,829,171,23 124,467,75 24,394,668,23 88,962,374,85 88,165,017,49 253,532,576,39 5,195,047,79 302,972,236,68 268,259,129,59 606,520,553,59 1,197,642,565,71 191,324,844,55 3,205,033,88	21) Adjustment / Action Taken January - November 2022 173.972.926.44 124.467.75 1,055.751.11 12.924.506.59 23.798,129.46 6.372.675.89 5.195.047.79 222.295.018.41 267.097.472.14 468.044,165.72 1,007.932.809.16 52.954.373.12 3.205.033.88	November 30, 2022 398,856,244,79 0.00 23,338,917,12 76,037,868,26 65,366,888,03 247,159,900,50 0.00 80,676,218,27 2,161,657,45 138,476,387,87 189,709,756,55 138,360,471,43 0.00	compliance 30.37% 100.00% 4.33% 14.53% 26.69% 2.51% 100.00% 73.37% 99.20% 77.17% 84.16% 27.68% 100.00%	Romarks		Accounting As of Novembe Region Central Office BMB FMB LMB CAR NCR Region 1 Region 2 Region 3 Region 4A Region 4B Region 5 Region 6	Deficiencies (Price r 30, 2022 Balance as of December 31, 2020 1, 132, 849, 679, 03 6, 107, 741, 35 157, 892, 254, 01 61, 426, 731, 26 206, 102, 785, 59 464, 817, 012, 34 17, 584, 413, 44 61, 529, 628, 65 367, 066, 133, 39 53, 376, 719, 06 800, 960, 984, 35 137, 634, 580, 07 1, 045, 085, 222, 45 1, 045, 085, 085, 085, 085, 085, 085, 085, 08	r Years) Adjustment / Action Taken January - December 2021 113,311,711.72 6,107,741.35 46,062,300.04 10,000.00 178,749,054.94 463,511,681.06 17,584,413,44 20,378,170.82 230,669,690.39 25,790,136.77 289,064,336.06 55,985,743.97 876,291,400.40	Balance as of December 31, 2021 1,019,537,967,31 0,00 111,830,253,91 61,416,731,22 27,353,730,62 1,305,331,22 0,00 41,151,457,82 136,396,443,00 27,586,582,22 81,648,836,11 168,793,822,00	January - November 2022 1 163,450,850.98 0 0.000 7 0.00 5 14,710,585.02 8 85,367.22 0 0.000 3 0.000 9 0.000 9 0.000 9 0.000 9 0.000 0 0.000 9 0.000 0 0.000 0 0.000 0 0.000 0 0.000 0 0.000 0 0.000 0 0.000 0 0.000 0 0.000 0 0.000 0 0.000 0 0.000 0 0.000 0 0.000 0 0.000 0 0.000 0 0.000 0 0.000 0 0.000 0	November 30, 2022 856,087,116,33 0.00 111,830,253.97 61,416,731,26 12,643,145,63 1,219,964,06 0.00 41,151,457,83 136,396,443,00 27,586,582,22 508,355,908,27 0.00 100,934,090,10	compliance 24.43% 100.00% 29.17% 0.02% 93.87% 93.74% 100.00% 33.12% 62.84% 348.32% 36.53% 100.00% 90.34%	
Accounting 1 As of Novemb Region Central Office BMB LMB CAR Region 2 Region 3 Region 4 Region 4 Region 4 Region 4 Region 6 Region 6 Region 9 Region 9 Region 10 Region 11	Deficiencies (CY 202 ber 30, 2022 Balance as of December 31, 2021 24,394,668,23 88,962,374,85 89,165,017,49 253,532,576,39 5,195,047,79 302,972,236,68 269,259,129,59 606,520,553,59 1,197,642,555,71 191,324,844,55 3,205,033,88 120,949,887,86	21) Adjustment / Action Taken January - November 2022 173.972.926.44 124.467.75 1,055.751.11 12,924.506.59 23.798,129.46 6,372,675.89 5,195,047.79 222,296,018.41 267.097.472.14 468,044,165.72 1,007,932,809.16 52,964,373.12 3,205,033.88 25,084,296.40	November 30, 2022 398,855,244.79 0,00 23,338,917,12 76,037,868,26 65,366,888,03 247,159,900,50 0,00 80,676,218,27 2,161,657,45 138,476,387,87 189,709,756,55 138,360,471,43 0,00 95,865,551,46	complianca 30.37% 100.00% 4.33% 14.53% 26.69% 2.51% 100.00% 77.37% 99.20% 77.17% 84.16% 27.68% 100.00% 20.74%	Romarks		Accounting As of Novembe Region Central Office BMB FMB LMB CAR NCR Region 1 Region 2 Region 3 Region 4A Region 4B Region 5 Region 6 Region 7	Deficiencies (Price r 30, 2022 Balance as of December 31, 2020 1, 132, 849, 679, 033 6, 107, 741, 35 157, 692, 554, 01 61, 426, 731, 26 206, 102, 785, 59 464, 817, 012, 34 17, 584, 413, 44 61, 529, 628, 65 367, 066, 133, 39 53, 376, 719, 06 800, 960, 834, 35 137, 634, 580, 07 1, 045, 085, 222, 45 189, 747, 221, 52	r Years) Adjustment / Action Taken January - December 2021 113,311,711.72 6,107,741.35 46,062,300.04 10,000.00 178,749,054.94 463,511,681.06 17,584,413,44 20,378,170.82 230,669,680.39 25,790,136.77 289,064,336,06 55,985,743.97 876,291,400.40 28,702,967,42	Balance as of December 31, 202' 1,019,537,967,31 0,00 1111,830,253,99 61,416,731,22 27,353,730,64 1,305,331,24 0,00 41,151,457,85 136,396,443,00 27,586,582,25 511,896,558,22 81,648,836,11 168,793,822,00 161,044,254,11	January - November 2022 1 163,450,850.98 0 0.00 7 0.00 5 14,710,585.02 0 0.00 5 85,367.22 0 0.00 3 0.00 0 0.00 0 0.00 3 0.00 0 0.00 0 0.00 0 0.00 0 0.00 0 0.00 0 0.00 0 0.00 0 0.00 0 0.00 0 0.00 0 0.00 0 0.00 0 3,540,650.02 0 31,648,836.102 0 31,648,836.102 0 9,175,843.73	November 30, 2022 856,087,116,33 0,00 111,830,253,97 61,416,731,26 12,643,145,63 1,219,954,06 0,00 41,151,457,83 136,396,443,00 27,586,582,22 508,355,908,27 0,00 100,934,090,10 151,868,410,37	compliance 24.43% 100.00% 29.17% 0.02% 93.87% 997.4% 100.00% 33.12% 62.84% 348.32% 36.53% 100.00% 90.34% 9.034%	
Accounting 1 As of Novemb Region Central Office BMB LMB CAR Region 2 Region 3 Region 3 Region 4A Region 4B Region 6 Region 6 Region 6 Region 9 Region 10 Region 11 Region 12	Deficiencies (CY 202 ber 30, 2022 Balance as of December 31, 2021 e 572,829,171,23 124,467,75 24,394,668,23 88,962,374,85 89,165,017,49 253,532,576,39 5,195,047,79 302,972,236,68 269,259,129,59 606,520,553,59 1,197,642,555,71 191,324,844,55 3,205,033,88 120,949,887,86 274,475,438,27	21) Adjustment / Action Taken January - November 2022 173.972.926.44 124.467.75 1.055.751.11 12.924.506.59 23.798.129.46 6.372.675.89 5.195.047.79 222.296.018.41 267.097.472.14 468.044.165.72 1.007.932.809.16 52.964.373.12 3.205.033.88 225.084.298.40 274.475.438.27	November 30, 2022 398,855,244,79 0.00 23,338,917,12 76,037,868,26 65,366,888,03 247,159,900,50 0.00 80,676,218,27 2,161,657,45 138,476,387,87 189,709,756,55 138,360,471,43 0.00 95,865,591,46 0.00	compliance 30.37% 100.00% 4.33% 14.53% 26.69% 2.51% 100.00% 77.17% 84.16% 27.68% 100.00% 20.74% 100.00%	Romarks		Accounting As of Novembe Region Central Office BMB FMB LMB CAR NCR Region 1 Region 2 Region 4 Region 4 Region 4 Region 5 Region 6 Region 7 Region 8	Deficiencies (Price r 30, 2022 Balance as of December 31, 2020 1,132,849,679.03 6,107,741.35 157,832,554.01 61,426,731.26 206,102,785.69 464,817,012.34 17,584,413,44 61,529,628.65 367,066,133.39 53,376,719.06 800,960,834.35 137,634,580.07 1,045,085,222,45 189,747,221.52 866,884,222.02	r Years) Adjustment / Action Taken January - December 2021 113,311,711.72 6,107,741.35 46,062,300.04 10,000.00 178,749,054.94 463,511,681.06 17,584,413.44 20,378,170.82 230,669,690.39 25,790,138,77 289,054,336.06 55,985,743.97 876,291,400.40 28,702,967.42 791,052,307.44	Balance as of December 31, 2021 1,019,537,967.31 0,010 111,830,253.91 61,416,731.22 27,353,730.64 1,305,331.22 0,001 41,151,457.83 136,396,443,00 27,586,582.22 511,696,558.21 81,648,836.11 168,793,822.00 161,044,254.11 95,831,914.55	January - November 2022 1 163,450,850.98 0 0.00 7 0.00 5 14,710,585.02 8 85,367.22 8 85,367.22 0 0.00 0 0.00 0 0.00 0 0.00 0 0.00 0 0.00 0 0.00 0 0.00 0 0.00 0 0.00 0 0.00 0 0.00 0 0.00 0 0.00 0 0.00 0 0.00 0 0.00 0 0.00 0 0.00 0 0.00 0 9.1548,836.10 5 0.9,175,843.73 0 95,831,914.58	November 30, 2022 856,087,116,33 0.00 111,830,253,97 61,416,731,26 12,643,145,63 1,219,964,06 0.00 41,151,457,83 136,396,443,00 27,586,582,22 508,355,908,27 0.00 100,934,090,10 151,868,410,37 0.00	compliance 24.43% 100.00% 29.17% 0.02% 99.74% 100.00% 33.12% 62.84% 348.32% 100.00% 91.94% 100.00% 109.04% 109.64% 109.64% 109.64% 109.64% 109.64% 109.64% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00%	
Accounting I As of Novemb Region Central Office BMB LMB CAR Region 2 Region 3 Region 4A Region 4A Region 5 Region 6 Region 6 Region 8 Region 9 Region 10 Region 12 Region 12	Deficiencies (CY 202 ber 30, 2022 Balance as of December 31, 2021 e 572,829,171,23 124,467,75 24,394,668,23 88,962,374,85 89,165,017,49 253,532,576,39 5,195,047,79 302,972,236,68 269,259,129,59 606,520,553,59 1,197,642,565,71 191,324,844,55 3,205,033,88 120,949,887,86 274,475,438,27 47,740,468,27	21) Adjustment / Action Taken January - November 2022 173.972.926.44 124.467.75 1,055.751.11 12.924.506.59 23.798,129.46 6.372.675.89 5.195.047.79 222.296.018.41 267,097,472.14 468.044,165.72 1,007,932,809.16 52.964,373.12 3.205.033.88 25.064.296.43.27 47.748,488.20	November 30, 2022 398,856,244,79 0.00 23,338,917,12 76,037,868,26 65,366,888,03 247,159,900,50 0.00 80,676,218,27 2,161,657,45 138,476,387,87 189,709,756,55 138,360,471,43 0.00 95,865,591,46 0.00	compliance 30.37% 100.00% 4.33% 14.53% 26.69% 2.51% 100.00% 77.37% 99.20% 77.17% 84.16% 27.68% 100.00% 20.74% 100.00% 100.00%	Romarks		Accounting As of Novembe Region Central Office BMB FMB LMB CAR NCR Region 1 Region 2 Region 3 Region 4A Region 4A Region 4B Region 5 Region 6 Region 7 Region 8 Region 9	Deficiencies (Price r 30, 2022 Balance as of December 31, 2020 1,132,849,679.03 6,107,741.35 157,832,554.01 61,426,731.26 206,102,785.59 464,817,012.34 17,584,413.44 61,529,628,65 367,066,133.39 53,376,719.06 800,960,894.35 137,634,580.07 1,045,085,222,45 189,747,221.52 866,884,222.02 866,884,222.02 866,834,222.02 866,834,222.02 866,834,222.02 866,834,222.02 866,834,222.02 866,834,222.02 866,834,222.02 866,834,222.02 866,834,222.02 866,834,222.02 866,834,222.02 866,834,222.02 866,834,222.02 866,834,222.02 866,834,222.02 866,834,222.02 866,834,222.02 363,312,963,716 376,312,963,716 376,312,963,716 376,312,963,716 376,312,963,716 376,312,963,716 376,312,963,716 376,312,963,716 376,312,963,716 376,312,963,716 376,312,963,716 376,312,963,716 376,312,963,716 376,312,963,716 376,312,963,716 376,312,963,716 376,312,963,716 376,312,963,716 376,312,963,716 376,312,963,716 376,312,963,716 376,312,963,716 376,312,963,716 376,312,963,716 376,312,963,716 376,312,963,716 376,312,963,716 376,312,963,716 376,312,963,716 376,312,963,716 376,312,963,716 376,312,963,716 376,312,963,716 376,312,963,716 376,312,963,716 376,312,963,716 376,312,963,716 376,312,963,716 376,312,963,716 376,312,963,716 376,312,963,716 376,312,963,716 376,312,963,716 376,312,963,716 376,312,963,716 376,312,963,716 376,312,963,716 376,312,963,716 376,312,963,716 376,312,963,716 376,312,963,716 376,312,963,716 376,312,963,716 376,312,963,716 376,312,963,716 376,312,963,716 376,312,963,716 376,312,963,716 376,312,963,716 376,312,963,716 376,312,963,716 376,312,963,716 376,312,963,716 376,312,963,716 376,312,963,716 376,312,963,716 376,312,963,716 376,312,963,716 376,312,963,716 376,312,963,716 376,312,963,716 376,312,963,716 376,312,963,716 376,312,963,716 376,312,963,716 376,312,963,716 376,312,963,716 376,312,963,716 376,312,963,716 376,312,963,716 376,312,963,716 376,312,963,716 376,312,976,312,976 376,312,976,312,976,312 376,312,976,9	r Years) Adjustment / Action Taken January - December 2021 113,311,711.72 6,107,741.35 46,062,300.04 10,000.00 178,749,054.94 463,511,681.06 17,584,413.44 20,378,170.82 230,669,690.39 25,790,136.77 289,064,336.06 55,985,743.97 876,291,400.40 28,702,967.42 791,052,307.44 30,514.75	Balance as of December 31, 202' 1,019,537,967.3' 0,00' 1111,830,253.9' 61,416,731.22' 27,353,730.6' 1,305,331.2' 0,00' 41,151,457.8' 136,396.443.0' 27,586,582.2' 511,896,558.2' 81,648,835.11' 168,793,822.0' 161,044,254.1' 95,831,914.55 98,282,439.0'	January - November 2022 1 163,450,850.98 0 0.00 7 0.00 5 14,710,585.02 8 85,367.22 0 0.00 3 0.00 9 3,540,650.02 9 3,540,650.02 9 3,540,650.02 9 3,543,597,731.95 9 9,75,843.73 3 95,831,914,58 3 0.00	November 30, 2022 856,087,116,33 0,000 111,830,253,97 61,416,731,26 12,643,145,63 1,219,964,06 0,000 41,151,457,83 136,396,443,000 27,586,582,225 508,355,908,27 0,000 100,934,090,10 151,868,410,37 0,000 98,282,433,03	compliance 24.43% 100.00% 29.17% 0.02% 93.87% 93.74% 100.00% 33.12% 62.84% 36.53% 100.00% 90.34% 100.00% 0.03%	
Accounting 1 As of Novemb Region Central Office BMB LMB CAR Region 2 Region 3 Region 4A Region 4A Region 4A Region 6 Region 6 Region 8 Region 9 Region 10 Region 11 Region 13 unreconciled	Deficiencies (CY 202 ber 30, 2022 Balance as of December 31, 2021 e 572,829,171,23 124,467,75 24,394,668,23 88,962,374,85 89,165,017,49 253,532,576,39 5,195,047,79 302,972,236,68 269,259,129,59 606,520,553,59 1,197,642,565,71 191,324,844,55 3,205,033,88 120,949,887,86 274,475,438,27 47,746,468,20 9,911,352,25	21) Adjustment / Action Taken January - November 2022 173.972.926.44 124.467.75 1,055,751.11 12.924.506.59 23.798,129.46 6.372.675.99 5,195,047.79 222.295,018.41 267,097,472.14 468,044,165.72 1,007,332,809.14 252.964,373.12 3,205,033.88 25,084,296.40 274,475,438.27 47,746,468.20 0.00	November 30, 2022 398,856,244,79 0.00 23,338,917,12 76,037,868,26 65,366,888,03 247,159,900,50 0.00 80,676,218,27 2,161,657,45 138,476,387,87 189,709,756,55 138,360,471,43 0.00 95,865,591,46 0.00 0,000 9,911,952,25	compliance 30.37% 100.00% 4.33% 14.53% 26.69% 2.51% 100.00% 73.37% 99.20% 77.17% 84.16% 27.68% 100.00% 20.74% 100.00% 100.00% 0.00%	Romarks		Accounting As of November Region Central Office BMB FMB LMB CAR NCR Region 1 Region 1 Region 2 Region 3 Region 3 Region 4A Region 4B Region 5 Region 6 Region 7 Region 9 Region 9 Region 10	Deficiencies (Price r 30, 2022 Balance as of December 31, 2020 1,132,849,679.03 6,107,741.35 157,892,554.01 61,426,731.26 206,102,785.59 464,817,012.34 17,584,413.44 61,529,628,65 367,066,133.39 53,376,719.06 800,960,984.35 137,634,580.07 1,045,085,222,45 189,747,221.52 886,884,222.02 98,312,953.78 2,065,520,407,72	r Years) Adjustment / Action Taken January - December 2021 113.311.711.72 6,107.741.35 46,062,300.04 10,000.00 178,749,054.94 463.511,681.06 17,584,413.44 203,78,170.82 230,669,690.39 25,790,136.77 289,064,336.06 55,995,743.97 876,291,400.40 28,702,967.42 791,052,307.44 30,514.75 2,065,520,407.72	Balance as of December 31, 2021 1,019,537,967,31 0,01 111,830,253,91 61,416,731,22 27,353,730,63 1,305,331,22 0,01 41,151,457,85 136,396,443,00 27,586,582,22 511,896,5582,21 81,648,835,11 168,793,822,00 161,044,254,11 98,831,914,55 98,282,439,00 0,00	January - November 2022 1 163,450,850.98 0 0.00 7 0.00 5 14,710,585.02 8 85,367.22 0 0.00 3 0.00 0 0.00 3 0.00 9 0.00 9 3,540,650.02 0 81,648,836.10 5 67,859,731.95 0 9,175,843.73 3 35,631,914,53 3 0.00 0 0.00	November 30, 2022 856,087,116,33 0.00 111,830,253,97 61,416,731,26 12,643,145,63 1,219,964,06 0.00 41,151,457,83 136,396,443,00 27,586,582,22 508,355,908,27 0.00 100,934,090,10 151,868,410,37 0.00 98,282,439,03 0.00	compliance 24.43% 100.00% 29.17% 0.02% 93.87% 93.74% 100.00% 33.12% 62.84% 345.32% 36.53% 100.00% 100.00% 100.00%	
Accounting 1 As of Novemb Region Central Office BMB LMB CAR Region 2 Region 3 Region 4 Region 4 Region 4 Region 6 Region 6 Region 8 Region 8 Region 9 Region 10 Region 11 Region 13 unreconciled	Deficiencies (CY 202 ber 30, 2022 Balance as of December 31, 2021 e 572,829,171,23 124,467,75 24,394,668,23 88,962,374,85 89,165,017,49 253,532,576,39 5,195,047,79 302,972,236,68 269,259,129,59 606,520,553,59 1,197,642,565,71 191,324,844,55 3,205,033,88 120,949,887,86 274,475,438,27 47,740,468,27	21) Adjustment / Action Taken January - November 2022 173.972.926.44 124.467.75 1,055,751.11 12.924.506.59 23.798,129.46 6.372.675.99 5,195,047.79 222.295,018.41 267,097,472.14 468,044,165.72 1,007,332,809.14 252.964,373.12 3,205,033.88 25,084,296.40 274,475,438.27 47,746,468.20 0.00	November 30, 2022 398,856,244,79 0.00 23,338,917,12 76,037,868,26 65,366,888,03 247,159,900,50 0.00 80,676,218,27 2,161,657,45 138,476,387,87 189,709,756,55 138,360,471,43 0.00 95,865,591,46 0.00	compliance 30.37% 100.00% 4.33% 14.53% 26.69% 2.51% 100.00% 77.37% 99.20% 77.17% 84.16% 27.68% 100.00% 20.74% 100.00% 100.00%	Romarks		Accounting As of Novembe Region Central Office BMB FMB LMB CAR NCR Region 1 Region 2 Region 3 Region 4A Region 4B Region 5 Region 6 Region 7 Region 7 Region 9 Region 9 Region 10 Region 11	Deficiencies (Price r 30, 2022 Balance as of December 31, 2020 1, 132, 849, 679, 033 6, 107, 741, 35 157, 692, 554, 01 61, 426, 731, 26 206, 102, 785, 59 464, 817, 012, 34 17, 584, 413, 44 61, 529, 628, 65 367, 066, 133, 39 53, 376, 719, 06 800, 960, 834, 35 137, 634, 580, 07 1, 045, 085, 222, 45 189, 747, 221, 52 863, 884, 222, 02 98, 312, 953, 78 2, 045, 522, 0407, 72 2, 219, 636, 805, 27 2, 219, 638, 805, 27 2, 219, 538, 805, 805, 27 2, 219, 538, 805, 805, 27 2, 219, 538, 805, 805, 27 2, 219, 505, 805, 805, 805, 805, 70 2, 219, 805, 805	r Years) Adjustment / Action Taken January - December 2021 113,311,711.72 6,107,741.35 46,062,300.04 10,000.00 178,749,054.94 463,511,681.06 17,584,413,44 20,378,170.82 230,669,690.39 25,790,136,77 289,064,336,06 55,985,743.97 876,291,400.40 28,702,967,42 791,052,307,44 30,514.75 2,065,520,407.72 27,524,363.39	Balance as of December 31, 202' 1,019,537,967,31 0,00 111,830,253,99 61,416,731,22 27,353,730,64 1,305,331,24 0,00 41,151,457,85 136,396,443,00 27,586,582,22 81,648,836,11 168,793,822,00 161,044,254,11 95,831,914,55 98,282,439,00 0,00 2,192,112,435,88	January - November 2022 1 163,450,850.98 0 0.00 7 0.00 5 14,710,585.02 0 0.00 5 14,710,585.02 0 0.00 3 0.00 0 0.00 3 0.00 0 0.00 0 0.00 0 0.00 0 0.00 0 0.00 0 0.00 0 0.00 0 0.00 1 3,540,650.02 0 9,175,843.73 0 9,175,843.73 3 95,831,914.58 3 0.00 0 0.00	November 30, 2022 856,087,116,33 0,00 111,830,253,97 61,416,731,26 12,643,145,63 1,219,964,06 0,00 41,151,457,83 136,396,443,00 27,586,582,22 508,355,908,27 0,00 100,934,090,10 151,868,410,37 0,00 98,282,433,03 0,00 2,060,198,300,60	compliance 24.43% 100.00% 22.17% 0.02% 93.87% 100.00% 4.33.12% 62.84% 36.53% 100.00% 90.34% 19.96% 100.00% 0.03% 100.00% 7.18%	
Accounting I As of Novemb Region Central Office BMB LMB CAR Region 2 Region 3 Region 4A Region 4A Region 5 Region 6 Region 6 Region 8 Region 9 Region 10 Region 12 Region 12	Deficiencies (CY 202 ber 30, 2022 Balance as of December 31, 2021 e 572,829,171,23 124,467,75 24,394,668,23 88,962,374,85 89,165,017,49 253,532,576,39 5,195,047,79 302,972,236,68 269,259,129,59 606,520,553,59 1,197,642,565,71 191,324,844,55 3,205,033,88 120,949,887,86 274,475,438,27 47,746,468,20 9,911,352,25	21) Adjustment / Action Taken January - November 2022 173.972.926.44 124.467.75 1,055,751.11 12.924.506.59 23.798,129.46 6.372.675.99 5,195,047.79 222.295,018.41 267,097,472.14 468,044,165.72 1,007,332,809.14 252.964,373.12 3,205,033.88 25,084,296.40 274,475,438.27 47,746,468.20 0.00	November 30, 2022 398,856,244,79 0.00 23,338,917,12 76,037,868,26 65,366,888,03 247,159,900,50 0.00 80,676,218,27 2,161,657,45 138,476,387,87 189,709,756,55 138,360,471,43 0.00 95,865,591,46 0.00 0,000 9,911,952,25	compliance 30.37% 100.00% 4.33% 14.53% 26.69% 2.51% 100.00% 73.37% 99.20% 77.17% 84.16% 27.68% 100.00% 20.74% 100.00% 100.00% 0.00%	Romarks		Accounting As of Novembe Region Central Office BMB FMB LMB CAR NCR Region 1 Region 2 Region 4B Region 4A Region 4B Region 5 Region 7 Region 7 Region 7 Region 7 Region 7 Region 9 Region 10 Region 11 Region 12	Deficiencies (Price r 30, 2022 Balance as of December 31, 2020 1,132,849,679.03 6,107,741.35 157,832,554.01 61,426,731.26 206,102,785.59 464,817,012.34 17,584,413.44 61,529,628.65 367,066,133.39 53,376,719.06 800,960,834.35 137,634,580.07 1,045,085,222,45 189,747,221.52 886,884,222.02 98,312,953.70 2,065,520,407.72 2,219,636,805,27 468,181,825,67	r Years) Adjustment / Action Taken January - December 2021 113,311,711.72 6,107,741.35 46,062,300.04 10,000.00 178,749,054.94 463,511,681.06 17,584,413.44 20,378,170.82 230,669,690.39 25,790,136.77 289,064,336.06 55,985,743.97 876,291,400.40 28,702,967.42 791,052,307.44 30,514.75 2,065,520,407.72 27,524,369.39 303,402,963.34	Balance as of December 31, 202' 1,019,537,967,31 0,00 111,830,253,99 61,416,731,22 27,353,730,64 1,305,331,24 0,00 41,151,457,85 136,396,443,00 27,586,582,22 81,648,836,11 168,793,822,00 161,044,254,11 95,831,914,55 98,282,439,00 0,00 2,192,112,435,88	January - November 2022 1 163.450.850.98 0 0.000 7 0.000 5 14,710,585.02 8 85,367.22 8 85,367.22 9 0.000 0 0.000 0 0.000 0 0.000 0 0.000 0 0.000 0 0.000 9 0.000 9 0.000 9 0.000 9 0.000 9 0.000 9 0.000 9 0.000 9 0.000 9 0.000 9 0.014,48,836.10 5 67,859,731.95 3 95,831,914.58 3 0.000 0 0.000 0 0.000 3 0.000 3 0.000 3 131,914,135.28 3	November 30, 2022 856,087,116,33 0,000 1111,830,253,97 61,416,731,26 12,643,145,63 1,219,964,06 0,000 41,151,457,83 136,396,443,00 27,586,582,22 508,355,908,27 0,000 100,934,090,10 151,868,410,37 0,000 98,282,439,03 0,000 98,282,439,03 0,000 2,060,198,300,60 28,426,645,93	compliance 24.43% 100.00% 29.17% 33.87% 39.74% 100.00% 33.12% 62.64% 348.32% 100.00% 90.34% 100.00% 109.03% 100.00% 100.00% 100.00% 3.853% 100.00% 3.853% 100.00% 3.853% 100.00% 3.833%	
Accounting 1 As of Novemb Region Central Office BMB LMB CAR Region 2 Region 3 Region 4A Region 4A Region 4A Region 6 Region 6 Region 8 Region 9 Region 10 Region 11 Region 13 unreconciled	Deficiencies (CY 202 ber 30, 2022 Balance as of December 31, 2021 e 572,829,171,23 124,467,75 24,394,668,23 88,962,374,85 89,165,017,49 253,532,576,39 5,195,047,79 302,972,236,68 269,259,129,59 606,520,553,59 1,197,642,565,71 191,324,844,55 3,205,033,88 120,949,887,86 274,475,438,27 47,746,468,20 9,911,352,25	21) Adjustment / Action Taken January - November 2022 173.972.926.44 124.467.75 1,055,751.11 12.924.506.59 23.798,129.46 6.372.675.99 5,195,047.79 222.295,018.41 267,097,472.14 468,044,165.72 1,007,332,809.14 252.964,373.12 3,205,033.88 25,084,296.40 274,475,438.27 47,746,468.20 0.00	November 30, 2022 398,856,244,79 0.00 23,338,917,12 76,037,868,26 65,366,888,03 247,159,900,50 0.00 80,676,218,27 2,161,657,45 138,476,387,87 189,709,756,55 138,360,471,43 0.00 95,865,591,46 0.00 0,000 9,911,952,25	compliance 30.37% 100.00% 4.33% 14.53% 26.69% 2.51% 100.00% 73.37% 99.20% 77.17% 84.16% 27.68% 100.00% 20.74% 100.00% 100.00% 0.00%	Romarks		Accounting As of Novembe Region Central Office BMB FMB LMB CAR NCR Region 1 Region 2 Region 3 Region 4A Region 4B Region 5 Region 6 Region 7 Region 7 Region 9 Region 9 Region 10 Region 11	Deficiencies (Price r 30, 2022 Balance as of December 31, 2020 1, 132, 849, 679, 033 6, 107, 741, 35 157, 692, 554, 01 61, 426, 731, 26 206, 102, 785, 59 464, 817, 012, 34 17, 584, 413, 44 61, 529, 628, 65 367, 066, 133, 39 53, 376, 719, 06 800, 960, 834, 35 137, 634, 580, 07 1, 045, 085, 222, 45 189, 747, 221, 52 863, 884, 222, 02 98, 312, 953, 78 2, 045, 522, 0407, 72 2, 219, 636, 805, 27 2, 219, 638, 805, 27 2, 219, 538, 805, 805, 27 2, 219, 538, 805, 805, 27 2, 219, 538, 805, 805, 27 2, 219, 505, 805, 805, 805, 805, 70 2, 219, 805, 805	r Years) Adjustment / Action Taken January - December 2021 113,311,711.72 6,107,741,35 46,062,300.04 10,000.00 178,749,054.94 463,511,681.06 17,584,413,44 20,378,170.82 230,669,690.39 25,790,136,77 283,064,365 55,985,743,97 876,291,400.40 28,702,967,42 791,052,307,44 30,514.75 2,065,520,407.72 27,524,369.39 303,402,963,34 1,159,884,892,90 0.00	Balance as of December 31, 202' 1,019,537,967.3' 0,00 1111,830,253.9' 61,416,731.22 27,353,730.6' 1,305,331.22 0,00 41,151,457.8' 136,396,443.00 27,586,582.2' 81,648,835.11 168,793,822.0' 161,044,254.11 95,831,914.55 98,282,439.00 0,00 2,192,112,435.88 158,778,855.3'	January - November 2022 1 163,450,850.98 0 0.00 7 0.00 5 14,710,585.02 8 85,367.22 0 0.00 3 0.00 0 0.00 3 0.00 9 0.00 9 3,540,650.02 0 81,648,835.10 5 67,659,731,95 3 95,631,914,552 3 0.00 3 0.00 3 0.00 5 131,914,135,28 3 130,352,210,40 3 130,352,210,40 5 1,710,195,963,85 9 0.00	November 30, 2022 856.087.116.33 0.00 111.830.253.97 61.416.731.26 12.643.145.63 1.219.964.06 0.00 41.151.457.83 136.396.443.00 27.586.582.29 508.355.908.27 0.00 100.934.090.10 151.868.410.37 0.00 98.282.439.03 0.00 2.060.198.300.60 28.426.645.93 0.00	compliance 24.43% 100.00% 29.17% 0.02% 93.87% 93.74% 100.00% 33.12% 62.84% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 0.03%	

.

.

Ŋ

<u>.</u>.

.

ι