



Presidential Commission on Good Government
IRC Bldg., #82 EDSA, Mandaluyong City

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AGENCY ACTION PLAN AND STATUS of IMPLEMENTATION
Audit Observations and Recommendations
As of December 31, 2022

COA-PCGG
By: *[Signature]* Time: *2:15 pm*

Ref.	Audit Observations	Audit Recommendations	Agency Action Plan		Target Implementation Date		Status of Implementation	Reason for Partial/Delay/ Non-Implementation, if applicable	Action Taker/Action to be Taken
			Action Plan	Person/Dept. Responsible	From	To			
AAR 2021 Pages 46-48	The <i>Cash in Bank</i> accounts of ₱69,604,241.26 as of December 31, 2021 were inaccurate due to various unrecorded/ unadjusted book reconciling items amounting to ₱14,914,020.28 which misstated the affected accounts in the financial statements, contrary to Section 74 of Presidential Decree (PD) 1445 and Sections 4 and 6, Chapter 21 of the Government Accounting Manual for National Government Agencies (GAM for NGAs), Volume I.	We recommended and Management agreed to instruct the Chief Accountant to make necessary adjusting entries totaling ₱14,914,020.28 to correct balances of affected Cash in Bank accounts as of December 31, 2021.	Identify the reconciling items and prepare the corresponding adjustments.	FAD- Accounting Division (AD)	March 2022	Dec. 2022	Partially Implemented	PNB's delay in the submission of compliance.	Identified Reconciling items: As of December 31, 2022, the PNB Account is reconciled with the books as of October 31, 2022. All reconciling items were adjusted. The November and December FY 2022 SOAs has been requested with PNB.
AAR 2021 Pages 48-50	The <i>Other Receivables</i> account amounting to ₱4,748,535.03 or 99.95 percent of the total reported balance of ₱4,751,099.04 as of December 31, 2021 remained dormant for more than 10 to 30 years due to the inability of Management to support requests for write-off of dormant accounts with the	We reiterated our previous years' recommendation and Management agreed to expedite their actions on the write-off of dormant receivables, subject to the requirements/ guidelines embodied in COA Circular No. 2016-005, to enable fair presentation in the financial	To write-off dormant receivables	Committee on write-off receivables	Jan. 2022	Dec. 2022	Partially Implemented	Data Privacy Act	As of December 31, 2022, the PCGG requested for the write-off for the accounts of Atty. Francisco Chavez and Mr. Alfredo Boiser, who are both deceased,

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	required documents prescribed under COA Circular No. 2016-005 dated December 9, 2016.	statements of the balance of the <i>Other Receivables</i> account.							with a total amount of P152,279.03. Other accounts are currently under process of gathering of evidence to prove that they are no longer possible for collection.
AAR 2021 Pages 50-58	The Property, Plant and Equipment (PPE) account with carrying amount of ₱4,950,093.55 as of December 31, 2021 is unreliable due to unreconciled difference of ₱2,807,410.85 between the accounting and property records. Moreover, various deficiencies were noted indicating weakness over asset management such as undisposed unserviceable PPE valued at ₱114,975.00, non-updating of Property Acknowledgement Receipts (PARs) and PPE without corresponding PAR and required PPE reports/forms not properly accomplished.	1. Direct the heads of the Accounting Division (AD) and Administrative Services Division (ASD) to: a. Prioritize the reconciliation of their respective records in compliance with Section 42, Chapter 10, Volume I of the GAM and make the necessary adjustments, if warranted;	1. Reconcile the records of ASD and AD; 2. To effect the over-all reconciliation of the PPE accounts, the ASD and AD have already started meeting to discuss: a. The implementation of COA Circular 2020-006; b. The guidelines and procedures in the conduct of physical count of PPE; c. Recognition of PPE items found at station and disposition for non-existing/ missing PPE items , for the one-time cleansing of PPE account balances.	Administrative Services Division (ASD) and AD	March 2022	June 30, 2022	Implemented		The Accounting and Administrative Services Divisions has reconciled the PPE accounts as of December 31, 2022. All reports are due for submission on January 31, 2023.
		b. Require presentation of items recorded in the books which were not reported in the RPCPPE. On the non-existent items, identify the person/s responsible/liable therefor and demand payment equivalent to the money value of the missing/lost property;			March 2022	June 30, 2022	Implemented		

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		c. Submit a status of the agency's implementation of COA Circular No. 2020-006 on the one-time cleansing of PPE accounts;			March 2022	June 30, 2022	Implemented		
		2. Require the head of ASD to:			March 2022	June 30, 2022	Implemented		
		d. Submit necessary documents to AD to facilitate recording of items found during physical count but remained unrecorded in the books;							
		e. Ensure that only PPE costing at least P15,000.00 are included in the RPCPPE to facilitate reconciliation with accounting records; and			March 2022	June 30, 2022	Implemented		
		f. Vouch source documents to determine cost/value of items reported in the RPCPPE without assigned cost/value. If not available, conduct appraisal of the subject properties for proper measurement and valuation.			March 2022	June 30, 2022	Implemented		
		3. We recommended and Management agreed to direct the head of ASD to facilitate the immediate disposal of the listed unserviceable properties pursuant to Section 79 of PD 1445.	Disposal of listed unserviceable properties	ASD	March 2022	June 30, 2022	Implemented		The remaining unserviceable properties were disposed on October 26, 2022. The winning bidder tendered an amount of P 85,888.00.
		4. We recommended and Management agreed to instruct concerned personnel	Investigate issues raised for items without PAR and to issue PARs duly	ASD	March 2022	June 30, 2022	Implemented		

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		of the ASD to update PARs, reconcile the same with the RPCPPE and issue properly accomplished PAR for all issued items, duly acknowledged by end-users to establish property accountability at all times.	acknowledged by end-users						
		5. We recommended and Management agreed to direct concerned accounting and property personnel to conform and accomplish the required forms and reports as prescribed in Volume II of the GAM to strengthen the monitoring and accounting control system of the agency, in keeping with Section 42, Chapter 10, Volume I of the GAM for NGAs.	Used the required forms and reports as prescribed in GAM	ASD and AD	March 2022	June 30, 2022	Implemented		
AAR 2021 Pages 58-67	The reported balance as of December 31, 2021 of surrendered/ recovered shares of stocks under the account Abandoned/ Surrendered Property/ Assets amounting to ₱15,468,715,029.76 cannot be relied upon in view of the: a) unrecorded 76 surrendered/recovered stock certificates (STCs) or 772,594,488 shares amounting to ₱54,614,398.00 at par value; b) inactive investments recommended for write-off by Management involving 77 STCs or ₱54,133,554.00; c) unreconciled balances between the recorded shares in the books and the results of inventory of STCs aggregating ₱338,379,314.83; and d) laxity in the monitoring and recovery efforts of the PCGG on dividend								

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	entitlements and return of investments due to the government on various shares of stocks.							
	a) Unrecorded surrendered/recovered shares of stocks - 772,594,488 shares amounting to ₱54,614,398.00	We recommended and Management agreed to instruct the Chief Accountant to book up unrecorded shares of stocks amounting to ₱54,614,398.00 and shall drop the same from the books only after receiving appropriate documents to support its derecognition, pursuant to existing accounting and auditing rules and regulations.	Instruct the Chief Accountant to recognize in the books the unrecorded shares of stocks amounting to ₱54,614,398.00 and shall drop the same from the books only after receiving appropriate documents to support its derecognition, pursuant to existing accounting and auditing rules and regulations.	AD and Asset Management Department (AMD) - Surrendered Assets Group (SurAG)	Jan 22	Dec.31,2022	Implemented	AD has drawn JEV no. 001 dated March 11, 2022 under fund 158 to recognize the unrecorded surrendered/recovered shares of stocks as recommended. Subsequently, Derecognition of the P54M will be effected as of December 31, 2022.
	b) Shares tagged as inactive investments and recommended for write-off by the Management - 774,569,298 shares worth ₱54,133,554.00	We recommended that Management confirm with the SEC the status of the unconfirmed shares of stocks and submit appropriate and valid documents to the Accounting Division for proper accounting thereof.	To confirm with SEC the status of the unconfirmed shares of stocks and submit appropriate and valid documents to the AD	AMD-SurAG			On-going	The SurAG will investigate the status of the unconfirmed shares of stocks, including verification with SEC and submit the results to the AD for appropriate action. Refer to A.
	c) Discrepancies between shares recorded in the books and the results of inventory of stock certificates - ₱338,379,314.83	We reiterated our previous years' audit recommendation and Management agreed that a reconciliation by the Accounting Division and Asset Management Department be given preferential attention to finally address the unreconciled balances.	A reconciliation by the AD and AMD be given preferential attention to finally address the unreconciled balances which has been outstanding and neglected in the previous years prior to the implementation of PCGG Commission En Banc Resolution No. 2018-005-005	AMD-SurAG			On-going	
	d) Laxity in the monitoring and recovery efforts of the PCGG on dividend entitlements and return of investments due to the government on various	We recommended that Management look into said shares of stocks for possible collection of dividends particularly those considered as	To look into the said shares of stocks particularly those considered as active investments to the best	AMD-SurAG			On-going	Institute appropriate measures to monitor and ensure the collection of dividends and return of investment due to

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	surrendered, recovered and sequestered shares of stocks	active investments, and investigate inactive shares especially on the issue of dividend collection prior to its inactivity and the return of investment in the case investee companies were already liquidated or with SEC registration already revoked.	interest of the government and investigate the inactive shares especially on the issue of dividend collection prior to inactivity of the shares and the return of the investment in the case of investee companies already liquidated or with SEC registration already revoked.						PCGG from surrendered, recovered and sequestered shares of stocks. As an initial step, verify from concerned surrendered and sequestered corporations the dividends they received from their investments and make the necessary collections, if warranted.
									For sequestered and under litigation shares of stocks, the SurAG sent out letters to concerned sequestered corporations to verify the status of the shares. So far, received are the following: 1. UCPB-the shares of stocks in the name of ECJ were already cancelled and new stock certificates were issued in the name of the Republic pursuant to SC decision in GR Nos. 177857-58 and GR No. 180705. The shares in the name of Dadcor were also cancelled and new certificates were issued in the name of RP by virtue of SC decision. 2. Meralco - the company confirmed

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								that Ricardo Silverio owned a total of 3,916 (9.5%) Cumulative Preferred Stock, Series "A" in the company. The shares, however, were considered withdrawn from the outstanding capital status after Sep. 30, 1993 and were no longer entitled to dividends after said dates. The shares have a value of P25.00 and were not listed or traded in the stock market
								3. PNCC - a letter was sent out to verify the status of the shares. PNCC in turn forwarded the PCGG letter to its stock and transfer agent for appropriate action//response. The Sequestered Assets Group (SeqAG) is in the process of verifying the status of the other sequestered shares of stocks listed in the latest inventory. In the case of dividends, in general, the PCGG does not receive dividend from shares of stocks that are sequestered/ under litigation unless there is a decision from the court to put it in an escrow account such as in the case of

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									ETPI which is now directly remitting to the escrow account.
AAR 2021 Pages 67-70	One hundred twenty-two pieces of surrendered artworks such as paintings, statues, jars, framed wood carvings, wood carvings, tapestries, lithographs, framed cross stitch artwork, wine goblet, upright piano, decanter, collage, brass item, abstract, news clipping, framed news print, drawings, plaque, and brass sculpture found at PCGG	We recommended that Management instruct the Surrendered Assets Group (SurAG) of the Asset Management Department to verify the accuracy of the inventory report, cause the appraisal of properties and coordinate with the Chief Accountant for proper accounting/ recording in the	Conduct inventory, re-appraisal and recording in the books.	AMD-SurAG and AD	March 2022	Dec. 2022	Implemented	Outdated Inventory Report dated July 12, 2019	Identified that out of the 122 pieces surrendered artworks, 9 paintings from TDFS-FII need to be reclassified as under litigation. In March 2020 and August 2021, an appraisal was conducted
	station remained unrecorded in the books of PCGG, thereby understating agency's Abandoned/ Surrendered Property/Assets account by its total fair market value which are yet to be determined.	books.							separately based on the classifications both by Salcedo Auctions, Inc. with valuations of ₱28,382,500.00 and ₱316,000.00 for the surrendered and sequestered artworks, respectively. The recording will be done subject to Commission Resolution No. 2018-005-005.Thus, The 122 pcs of artworks are recognized in the PCGG books of accounts thru JEV#2022-10-007 dated October 7, 2022 based on the Deed of Assignment issued by IRC to PCGG.

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AAR 2021 Pages 70-71	Office equipment worth P956,200.00 was inadvertently excluded in the list of assets formally turned-over by the PCGG to IBC-13 which formed part of the Tripartite MOA entered into by the PCGG, IBC-13 and PCOO, thereby, overstating the Abandoned/ Surrendered Property/ Assets account of the agency by the same amount as of December 31, 2021.	We recommended that Management execute a supplemental MOA to facilitate the transfer of DYRG-AM-Kalibo's office equipment amounting to P956,200.00 to present the correct balance of the Abandoned/ Surrendered Property/Assets account in the financial statement.	A formal letter will be sent to IBC-13 and PCOO for the turn-over of the subject office equipment. Execute a supplemental Tripartite MOA	SurAG	Feb. 2022	Dec. 2022	On-going		The IBC - 13 remaining office equipment amounting to P956,200 was dropped off from PCGG Books per JEV#2022-10-008 in October 2022 upon the approval of then Press Secretary Trixie Angeles thru her letter dated September 22, 2022 allowing the transfer of the said equipment to IBC-13.
AAR 2021 Pages 71-73	The monthly Bank Reconciliation Statements (BRS) for CY 2021 were submitted behind reasonable time incurring delays of 89 days or three months from the end of each month and not duly supported with negotiated/paid checks as required under Section 5, Chapter 21 of the GAM for NGAs, Volume I, thus, affecting timely verification of reports and correction of deficiencies, if any.	Require the Chief Accountant to exert extra efforts in securing from the depository banks the original bank statements, copies of DMs and CMs and other supporting documents;	Proper Coordination and timely requests of the monthly bank statements and negotiated /paid checks will be observed	AD	Jan. 2022	Dec. 2022	Implemented		Request was favorably granted, thereby reducing and/or eliminating delays in the submission of BRS. Recently, LBP implemented new policy that all Bank Statements will be provided thru email. By reason of the policies and regulations issued by Philippine Clearing House Corporation (PCHC) on Dec. 2015, physical submission of the checks mentioned cannot be complied with. At present, only Check Image Clearing Systems (CICS) will be submitted.

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		Submit the BRS on time together with the necessary documents to facilitate the timely review and verification thereof; and		AD	Jan. 2022	Dec. 2022	Implemented		
		Consider enrollment of the current/ savings accounts with the LBP weAccess, an internet banking facility developed for LBP's institutional clients to facilitate the generation of the monthly bank statement.	Facilitate the availment of LBP's weAccess application	AD	Jan. 2022	Dec. 2022	On-going		The application for the WeAccess did not push thru because the landbank has issued policy last August 2022 that all bank statements will be sent to the official email of the account holders. We have submitted the requirements but unfortunately, this policy has not yet been fully implemented. The bank provides print outs for reconciliation purposes.
AAR 2021 Pages 74-76	The recorded issuances of supplies and materials totaling ₱2,811,581.63 were not supported with Requisition and Issue Slip (RIS) and Report of Supplies and Materials Issued (RSMI), not in accordance with Section 17, Chapter 8 of the GAM for NGAs, Volume I.	We recommended and Management agreed to require the concerned Accounting and Property personnel to submit RSMI duly supported with the approved RIS. Henceforth, comply with the required reports/forms provided for under the GAM for NGAs.	Submission of RSMI with duly approved RIS	AD and ASD	Jan. 2022	June 2022	Implemented		Submitted the required RIS and RSMI

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AAR 2021 Pages 76-81	A Job Order (JO) worker designated as Supervising Officer for sequestered Tacloban properties in Region VIII was allowed to perform custodianship functions and exercise control or supervision over regular and career employee, in contravention of Sections 7.2 to 7.4 of Commission on Audit (COA) - Department of Budget and Management (DBM) Joint Circular (JC) No. 2, s. 2020 dated October 20, 2020. Moreover, the same JO worker was granted free lodging at the expense of the agency totaling ₱30,000.00 as of June 30, 2021 contrary to Section 7.5 of the same JC and other existing rules and regulations. The collecting and disbursing functions for Region VIII operations are also being performed by the same person which is a manifestation of poor handling of cash that could lead to possible misuse or misappropriation of public funds.								
	a. Designation of a JO worker performing functions of custodianship and exercising control or supervision over a regular and career employee								
		We recommended that Management revisit the Job Order issued to the subject JO	Appoint a permanent employee to handle the supervision in the	SeqAG			Implemented		Appointment of a permanent employee to do the supervisory

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		worker especially the enumerated duties and responsibilities and ensure that the same do not encompass functions being performed by existing regular employees. Moreover, designate a new Supervising Officer holding at least a permanent position to supervise the sequestered Tacloban properties in Region VIII, pursuant to Section 7.0 of COA-DBM JC No. 2, s. 2020.	operations of Tacloban properties.						functions and updated the functions of the JO worker under a new non-supervisory job description.
	b. Free lodging granted to a JO worker at the expense of the agency totaling ₱30,000.00	We recommended and Management agreed to direct the JO worker to refund the amount of ₱30,000.00 representing monthly lodging allowances granted for the period January to June 2021. Henceforth, refrain from granting free lodging and other benefits to a JO worker at the expense of the agency, pursuant to Section 7.5 of COA-DBM JC No. 2, s. 2020 and COA Circular No. 2012-003.	Issue a directive thru a memo address to the JO involved to refund the amount of ₱30,000.00	SeqAG			Implemented		Refund has been complied with.
	c. Collecting and disbursing functions performed by the same person	We recommended that Management observe necessary controls over handling of cash and stop the practice of assigning both collecting and disbursing functions to the same person to avoid possible misuse or misappropriation of government funds.	Policy crafting to strengthen controls over cash handling.	SeqAG	March 2022	Dec. 2022	Implemented		The Management has undertaken the following: a. All disbursements, starting the month of September 2021, for Region VIII will be processed in the PCGG Head Office and payments to the creditors will be transmitted via bank-to-bank transactions, subject to creditors compliance with PCGG

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									requirements for processing of payments, and
									b. Subject to processing of bond, designate a permanent employee to handle the Petty Cash of the Region VIII.
AAR 2021 Pages 81-84	Payments for repairs and maintenance of various government vehicles totaling ₱881,292.80 were not supported with Post-inspection Report (PIR), Waste Materials Report (WMR) and other pertinent supporting documents required under Section 9.1.3.4 of COA Circular No. 2012-001, and in violation of Section 4(6) of Presidential Decree (PD) No. 1445.	We recommended that Management require the concerned Accounting Division /Administrative Services Division personnel to submit lacking WMRS, PIRs and Certificates of Acceptance. Henceforth, instruct the Chief Accountant to carefully examine and ensure completeness of supporting documents before processing claims.	Submit the required documents	AD and ASD			Implemented		Submitted the following: Waste Materials Report; Property Inspection Report or Request for property inspection; Inspection and Acceptance Report; and Certification by Property Officer
AAR 2021 Pages 85-88	The agency spent a total of ₱8,395,814.67 or 54 percent of the total acquisition cost of ₱15,644,361.89 of the entire fleet of motor vehicles for repairs and maintenance without due regard to the 30 percent allowable limit of cost of repairs based on the current market value of the vehicle, pursuant to COA Circular No. 2012-003. The repairs may also be considered uneconomical considering that 13 out of the 15 entire fleet are fully depreciated as evidenced by frequent repairs. Moreover, the accumulated cost of repair of three vehicles have either exceeded or approximated its acquisition cost ranging from 98 to 103 percent, which is no	We recommended that Management: a. Revisit its policy on repairs with due consideration of the 30 percent allowable limit of repairs under COA Circular No. 2012-003;	Review existing policy on the allowable repair limits.	ASD			Partially Implemented		Management fully agrees with the finding that the repairs and maintenance were beyond the allowable 30 percent limit. However, because of the necessity to continue operations in the performance of management functions such as conduct of Mission Orders/ocular inspections, transportation from office to banks and other government agencies, provision of shuttle service especially during the pandemic and other functions that need transportation service, Management was forced to approve the repairs in

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	longer economical and financially sound.								the exigency of the service.
									On December 12, 2022 3
									Service vehicles were disposed and the winning bidder tendered an amount of P 328,000.00. Correspondingly, 3 new vehicles were purchased in accordance with the re-fleeting program.
		b. Require the Property Officer to monitor vehicles regularly, including repairs and maintenance thereof; and	Strict monitoring will be observed.	ASD			Partially Implemented		Strict monitoring will be observed.
		c. Instruct the concerned Accounting and Property personnel to conduct a cost-benefit analysis and consider disposal of those which are no longer economically repairable.	Cost-benefit will be conducted.	ASD			Partially Implemented		Conducted cost-benefit analysis. It was concluded that it is more economical to repair outmoded running vehicle versus renting service vehicles especially during the pandemic.
									Management also considered and has taken actions on the following:
									a. Disposal of vehicles which are more than 98 to 103% of its acquisition cost; and
									b. Request for budget for the re-fleeting program.

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AAR 2021 Pages 88-96	Non-compliance with RA No. 9184								
	The procurements of janitorial, sanitation and security services by the agency for CY 2021 amounting to ₱3,741,721.20 and ₱4,093,668.00, respectively, were not compliant with the provisions of the 2016 Revised Implementing Rules and Regulations (R-IRR) of Republic Act (RA) No. 9184 and other pertinent COA and GPPB rulings due to: a) awarding of contracts without the approved fund source; b) non-submission of perfected contracts within the prescribed period of five working days from execution; c) non-submission of required documents; and d) deficiencies in some of the submitted documents.								
	a. Awarding of contracts prior to approval of fund source (GAA)	We recommended that Management: a. Ensure compliance with recommended operational timelines under Annex C of the 2016 R-IRR of RA No. 9184; and	Strict observation of the procedural process provided under the 2016 R-IRR of RA 9184	BAC	March 2022	Dec. 2022	Implemented		Strict compliance as recommended will be observed henceforth. Submission of all required documents anent to the afore-cited transactions.

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		b. Refrain from awarding a contract without the approved fund source and issuing NTP without the approved contract.		BAC	March 2022	Dec. 2022	Implemented		
	b. Submission of perfected contracts to COA beyond prescribed period of five working days	We recommended and Management agreed to strictly comply with Section 3.1.1 of COA Circular No. 2009-001 on the submission of perfected contracts within five working days from execution in order to facilitate timely review and evaluation thereof.		BAC	March 2022	Dec. 2022	Implemented		
	c. Non-submission of the required documents	We recommended and the BAC agreed to submit the lacking supporting documents and ensure completeness of documentary requirements under the 2016 R-IRR of RA No. 9184.		BAC	March 2022	Dec. 2022	Implemented		
	d. Other deficiencies	We recommended and the BAC agreed to strictly comply with the requirements of the 2016 R-IRR of RA No. 9184 and avoid submitting questionable and inapplicable supporting documents.		BAC	March 2022	Dec. 2022	Implemented		
AAR 2021 Pages 97-100	Various procurements under alternative modes without proper documentation Various procurements made under the alternative methods totaling P2,968,494.36 were not properly documented as prescribed in Section 4(6) of Presidential Decree (PD) No. 1445, Republic Act (RA) No. 9184 and its Revised Implementing Rules and Regulations (R-IRR) and COA Circular No. 2012-001.	We recommended that Management submit all lacking documents as abovementioned and explain inconsistencies in the modes of procurement between those indicated in the RFQ posted in the PhilGEPS website and the approved PO. Henceforward, strictly comply with the provisions on documentary requirements set forth in Section 4(6) of PD No. 1445, RA No. 9184 and its R-IRR, and COA Circular No. 2012-001.	Collate and submit all required documents and strictly comply as recommended.	ASD/AD	March 2022	Dec. 2022	Implemented		ASD and AD will now strictly comply with the provisions on the documentary requirements set forth in Section 4(6) of PD 1445, RA No. 9184 and COA Circular No. 2012-001

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	Moreover, modes of procurement specified in seven Requests for Quotation (RFQs) posted in PhilGEPS website were not consistent with the approved Purchase Orders (POs), thus, created confusion as to the modes of procurement used and in the verification of the validity of transactions including the required supporting documents.								
AAR 2021 Pages 101-105	The GAD Plan and Budget (GPB) and Accomplishment Report (AR) for the year 2021 submitted by the agency were not endorsed by the Philippine Commission on Women (PCW), contrary to PCW-National Economic and Development Authority-Department of Budget and Management (PCW-NEDA-DBM) Joint Circular No. 2012-01. Moreover, the GAD budget was not fully utilized in pursuit of the objectives set forth in Section 32 of the General Appropriations Act (GAA) of FY 2021.	We recommended that Management comply with the provisions of PCW-NEDA-DBM Joint Circular 2012-01; adopt innovations on the programs and activities to suit the present condition and maximize the budget utilization in pursuit of the objectives set forth in Section 32 of 2021 GAA.	a. Timely submission of GAD-GPB and AR; b. Allocate at least five percent of the total budget; and c. Implement innovations in all GAD activities.	GAD-TWG	March 2022	Dec. 2022	Partially Implemented	PCGG remains an organization-focused agency with no frontline services nor client to cater, thus, it has limited activities that it could work on which would be considered GAD-related activity	Submitted on time on Nov. 3, 2020 for review and eventual endorsement to DBM. Subsequently, On Dec. 3, 2020, a notice for revision with comment was sent thru email. To date, there has been no update received relative to the status of the submitted GPB from PCW. In similar manner, agency's Accomplishment Report (AR) failed to secure the needed endorsement from the said regulatory institution.
AAR 2021 Pages 105-106	The identified programs and activities for Senior Citizens (SC) and Persons with Disability (PWD) were not fully implemented to achieve the objectives set forth in Section 33 of the General Appropriations Act (GAA) for FY 2021.	We recommended that Management introduce/adopt innovations on the programs and activities to suit the present condition and fully implement the same for SC and PWD's benefit in compliance with Section 33 of the 2021 GAA.	Prepare and implement activities that will suit to the present condition	SC and PWD Committee	March 2022	Dec. 2022	Implemented		The Committee conducted program/activities in 2021 in a modified form such as through webinar and online activities that need no physical presence.
AAR 2020 Pages	The balance of Cash in Bank – Foreign Currency, Savings Account (CIB-FCSA)	a. renew the Escrow Agreement with the PNB; and	To issue a Commission Resolution extending the Escrow Agreement with	Office of the Chairperson (OTC)/	2021	2022	Implemented		1. The PCGG issued Commission Resolution No. 2021-

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43-44	amounting to P82,155,849.27 as of December 31, 2020 cannot be relied upon due to non-preparation and non-submission of monthly Bank Reconciliation Statements (BRS) for the entire year contrary to existing rules and regulations, caused by non-provision of financial Reports (FRs) by the Philippine National Bank (PNB) to PCGG in view of the expiration of the Escrow Agreement between the former and the latter.		PNB to retain the Contingency Fund for the period from 2021 to June 2022.	FAD-AD					007-07 dated March 8, 2021 extending the Escrow Agreement with PNB to retain the Contingency Funds. 2. The PNB declined PCGG's Resolution extending the Escrow Agreement embodied in PNB's letter dated May 7, 2021. 3. Referred to the PCGG Legal Department for study and recommendation.
									4. The Commission authorized Commissioner Rhoderick M. Parayno and Atty. Francis Rivera to scout new escrow agent.
		b. direct the Chief Accountant to request in writing submission of FRs by the PNB as basis for recording of transactions and prepare the corresponding BRS to prove the accuracy of the FCSA balance.	To request the PNB to provide the PCGG Finance and Administration Department (FAD) with the updated Financial Reports for recording and reference of transactions for the preparation of the corresponding BRS to prove the accuracy of the FCSA balance.	AD	1 st Qtr of 2021	2 nd Qtr. of 2021	Implemented	PNB submitted Financial Reports for the period January 2020 to February 2021.	Pending execution of new escrow agent, Financial Reports and Banks Statements were requested starting from June 2021 to December 2021. This request has already been provided including other documents necessary to adjust disbursements for FY 2021.
AAR 2020 Pages 44-48	The balance of Due from NGAs account of P1,252,831,052.63 as of December 31, 2020 is unreliable due to discrepancy of	a. continue the recognition of accrued interest income pursuant to Section 52	Continue the recognition of accrued interest income on escrow accounts.	AD	March 2021	July 2021	Implemented		1. Coordinated with PS-DBM regarding the refund of the e-wallet fund.

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	₱879,175.21 between the balance per books of the PCGG and per records of the Sandiganbayan caused by recognition of accrued interest income. Moreover, the agency transferred funds way beyond the required minimum balance of the eWallet maintained with the PS-DBM for the procurement of common-use supplies through virtual store contrary to GPBB Resolution No. 20-2018.	Chapter 19 of the GAM Volume I; and							2. Reconcile the account to identify the actual amount to be requested for refund.
									3. Sent a request letter to PS-DBM for the refund dated September 22, 2021 and was received by DBM on September 28, 2021. Despite several follow-ups, no reply was received from PS-DBM.
		b. comply with the provisions of GPBB Resolution No. 20-2018 in maintaining the PS eWallet. Also, demand from PS to return all unexpended balances of the eWallet as of year-end.	Coordinate with PS-DBM regarding the process of the return of the unexpended balance of eWallet fund as of year-end and prepare a request letter to PS-DBM.	AD/ASD	March 2021	July 2021	Implemented		4. Pursuant to DBM Circular, all expended balances with PS-DBM were reverted to National Treasury.
AAR 2020 Pages 48-52	The Office Supplies Inventory (OSI) account balance of ₱488,955.07 as of December 31, 2020 includes: (a) non-moving/idle items totaling ₱110,244.09 of which ₱42,700.65 of OSI has already expired; and (b) expired moving items amounting to ₱37,456.19 caused by weakness on stock/inventory monitoring by Management.	We recommended that Management instruct the Property personnel: a. to use the First In, First Out (FIFO) method in issuing the expired supplies and materials to avoid further obsolescence, this is for the items that are still usable as of date; and	Implement the FIFO method in the issuance of supplies to requesting units	ASD	March 2021	June 2021	Implemented		Implemented the FIFO Method
		b. to prepare a Waste Material Report (WMR) on the expired and non-moving inventory items and submit the same to the Accounting Division for proper adjustments. Henceforth, strictly monitor the balances of inventories and evaluate carefully the	Prepare WMR on the expired and non-moving inventory items to be submitted AD for write-off	ASD/Acctg	March 2021	June 2021	Implemented		Prepared the WMR and submitted to AD for write off Monitor the inventory closely to avoid wastage due to the expiration of items, etc.

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		requisitions before procurement to ensure that items are bought in appropriate quantities at an opportune time to avoid existence of non-moving and expired items							Supplies included in the WMR were disposed of last September 17, 2021.
AAR 2020 Pages 52-65	1. The balance of PPE accounts with the carrying amount of ₱141,535,863.46 at year-end is unreliable due to unreconciled difference between accounting records and property records amounting to ₱718,926,223.35 which include misclassification of semi-expendable items as PPE amounting to ₱19,140.00. Moreover, various deficiencies indicating weakness over asset management were noted.	a. immediately reconcile the accounting and property records in compliance with Section 42, Chapter 10, Volume I of the GAM for NGAs and make the necessary adjustments in the respective records, as needed;	Reconcile the records of ASD and AD. To effect the over-all reconciliation of the PPE account, the ASD and AD have already started meeting to discuss the implementation of COA Circular 2020-006 dated January 31, 2020, the guidelines and procedures in the conduct of physical count of PPE, and the recognition of PPE items found at station, and disposition for non-existin/ missing PPE items, for the one-time cleansing of PPE account balances.	ASD and AD	March 2021	June 30, 2022	Implemented		1. Held a meeting between ASD and AD which discussed in detail the COA Circular 2020-006 dated January 31, 2020 on the one-time cleansing of PPE accounts; 2. Implemented the guidelines of COA Circular 2020-006 re: One-Time Cleansing of the PPE Accounts accordingly; 3. Conducted physical count of PPE as required and to be used in the one-time cleansing and ensure that the RPCPPE will be submitted on time on or before January 31, 2021; 4. Prepared a list of unreconciled items from both the books of AD and ASD identified during the physical count; and 5. Implemented the procedures stated in the Circular for unreconciled items to

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									finally reconcile the AD and ASD records.
		b. ensure that PPE records are reconciled regularly and that only PPE purchased and delivered as of year-end costing at least ₱15,000.00 are included in the RPCPPE to facilitate reconciliation with accounting records;		ASD and AD	March 2021	June 30, 2022	Implemented		
		c. instruct the Chief Accountant to make necessary adjusting entry to reclassify misclassified assets to its appropriate account;		ASD and AD	March 2021	June 30, 2022	Implemented		
		d. reconcile the assigned cost/value in the RPCPPE and PPELC following the cost model, pursuant to Section 22, Chapter 10, Volume 1 of the GAM for NGAs;		ASD and AD	March 2021	June 30, 2022	Implemented		
		e. vouch source documents to determine the cost/value of items reported in the RPCPPE without assigned cost/value. If not available, conduct appraisal of subject properties for proper measurement and valuation;		ASD and AD	March 2021	June 30, 2022	Implemented		
		f. submit necessary documents to Accounting Division (AD) to support items found during physical count but remained unrecorded in the books;		ASD and AD	March 2021	June 30, 2022	Implemented		
		g. demand the production of or locate items recorded in the books which were not reported in the RPCPPE. In case of inexistent items, identify the person/s		ASD and AD	March 2021	June 30, 2022	Implemented		

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		responsible/liable therefor and demand payment equivalent to the money value of the missing/lost property;							
		h. trace the reference property numbers from available source documents, otherwise, reassign property numbers to items without proper identification numbers and those with duplicate or multiple property numbers using a systematic property identification system that can provide a unique code for each class/type of PPE, as prescribed in the GAM for NGAs; and		ASD and AD	March 2021	June 30, 2022	Implemented		
		i. implement COA Circular No. 2020-006 dated January 31, 2020 for the one-time cleansing of PPE balances, if appropriate.		ASD and AD	March 2021	June 30, 2022	Implemented		
	2. Undisposed unserviceable PPE valued at ₱3,704,930.00	Immediate disposal of the listed unserviceable properties pursuant to Section 79 of PD 1445.	Disposal of listed unserviceable properties	Disposal Committee	March 2021	Dec. 31 2022	Implemented		Remaining undisposed properties were disposed on October 26, 2022.
	3. Ninety-three (93) PPEs not supported with PAR and in several instances, the official end-user of PPE per PAR either differs from the actual/present end-user or no longer connected with the agency.	a. investigate issues raised and for items without PAR, direct concerned personnel of Property Division to issue PARs duly acknowledged by end-users; and	Investigate issues raised for items without PAR, and to issue PARs duly acknowledged by end-users	ASD	March 2021	Dec. 31 2022	On-going		Ongoing issuance of PAR based on the result of the recent physical count and of the revisions as provided for the COA Circular 2020-006
		b. for PPEs with inconsistency on end-user, instruct the concerned personnel of Property Division to cancel previous PAR and issue new PAR to the actual end-users; and update the PAR every time there is change of end-user.		ASD	March 2021	Dec. 31 2022	On-going		

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	4. Required PPE reports/forms not properly accomplished.	Instruct the concerned accounting and property personnel to conform and accomplish the required forms and reports as prescribed in Volume II of the GAM for NGAs to strengthen the monitoring and accounting control system of the agency, pursuant to Section 42, Chapter 10, Volume I of the GAM for NGAs.	Used the required forms and reports to as prescribed in the GAM.	ASD	Dec. 2021		Implemented		Used the prescribed form in the conduct of inventory and reports to be submitted
	5. Delayed submission of RPCPPE	Direct the concerned property personnel in the conduct of future annual inventory taking to undertake the same ahead of time in order to cope up with the deadlines.		ASD	Dec. 2021		Implemented		Submitted the RPCPPE as of December 31, 2021 on January 31, 2022
AAR 2020 Pages 65-66	Nine short firearms confiscated from the former President Ferdinand E. Marcos and officially turned over to the Philippine Government thru the PCGG in April 1993 remained unrecorded in the PCGG books of accounts or for almost 28 years, thereby understating the Confiscated Property/ Assets and Accumulated Surplus (Deficit) accounts as of December 31, 2020 by its total current fair market value.	To conduct an appraisal of the nine confiscated firearms found in the custody of the PCGG to determine its current fair market value and record the same in the books under the account Confiscated Property/ Assets in the amount equivalent to its total fair market value.	Conduct the appraisal of the nine confiscated firearms found in the custody of the PCGG to determine the current fair market value and record the same in the books under the account Confiscated Property/ Assets.	SurAG (appraisal) AD (record)	July 2021	Dec. 2021	Implemented		Based on the submitted appraised value by the SurAG, the AD recognized the firearms in the books of accounts under the account Confiscated Property/Assets account per JEV No. 004 dated December 31, 2021 under Fund 158.
AAR 2020 Pages 67-72	1. Uncollected rentals totaling P2,846,722.18 from three sequestered condominium units at GdM and from seven tenants at the People's Center Library and Sto. Nino Shrine in Tacloban City were not recognized in the books as Operating Lease Receivables as of December 31, 2020; thus	a. Instruct the Chief Accountant to record in the books the amount of P2,282,523.00 representing uncollected rentals from unit nos. K-102; AA-212; and AA-318; and	Recommend to record the receivables in the book of accounts	Personnel-in-Charge / SPID AMD-Sequestered Assets Group	March 2021	Dec. 2021	Fully Implemented		Approved and fully complied in recording the receivables. Endorsed to the Chief Accountant for compliance as approved by the Commission.

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	misstating the affected accounts in the financial statements							
		b. Direct the personnel-in-charge at GdM to collect the same as they become due, pursuant to RA No. 11469 also known as "Bayanihan to Heal as One Act" and RA No. 11494 cited as "Bayanihan to Recover as One Act".	Collection letters were already sent to concerned lessees. Repossess units AA-212 and AA-318 to protect the interest of the government and for preservation thereof	Personnel-in-Charge / SPID AMD-Sequestered Assets Group Personnel-in-Charge / SPID AMD-Sequestered Assets Group	March 2021	Dec. 2021	Partially Implemented	Fully complied and collected the full amount except for Ms. Abordo. The case of Abordo was endorsed to Legal Department and a formal complaint is underway for approval by the Commission.
								Units were padlocked and under the possession of the PCGG/SeqAG. Recommended for repair and refurbishing.
	2. Unrecorded lease receivables from seven tenants at People's Center Library and Sto. Nino Shrine in Tacloban City totaling ₱564,199.18	We recommended that Management set up receivable from tenants for unpaid rentals and continue to send collection letters for remaining balances.	Collection letters were already sent out to concerned lessees.	Personnel-in-Charge / SPID AMD-Sequestered Assets Group	March 2021	Dec. 2021	Partially Implemented	
AAR 2020 Pages 72-73	Deputation and/or confirmation requirements of PCGG private and in-house lawyers by the OSG and COA were complied with by the Agency	To continuously comply with the provisions of COA Circular No. 95-001 and Section 5.6 pf COA Circular No. 2012-001 in order to secure qualified and competent lawyers to assist the OSG in different cases involving recovery of ill-gotten wealth.	Submission of request for deputation to the OSG and obtain concurrence by the COA to the engagement of service of the SLCs upon grant of deputation.	Legal Department		Dec 2021	Implemented	The contracts for the engagement of service of the SLCs will be submitted to the COA for their concurrence.
AAR 2020 Pages 73-78	Delayed submission of Accomplishment Reports (ARs) and Post-Trial Reports (PTRs) by some private lawyers ranging from three to 90 days were not in conformity with the provisions of the Contract of Service (COS) entered into by	We recommended that Management strictly implement the provisions in the COS as regards submission of ARs and PTRs and demand the refund of overpayment of professional fees amounting to ₱45,600.00 from concerned lawyers.	Strict monitoring of submission of SLC ARs and PTRs by the staff in-charge in the Legal Department. To ensure that the ARs and PTRs are stamped	Legal Department	Jan 2021	Dec 2021	Implemented	The amount of ₱45,600.00 was refunded by the concerned lawyers under various official receipts.

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	and between the PCGG and private lawyers; thus, resulted in the overpayment of P45,600.00.		received on its face immediately upon receipt thereof.						
	Further, the payments for appearance fees lacked the requisite supporting documents contrary to Section 5.6 of COA Circular No. 2012-001.								
	Lack of documentary requirements for appearance fees	We recommended that Management submit the lacking certifications as required under Section 5.6 of COA Circular No. 2012-001. Henceforth, instruct the Chief Accountant to strictly monitor and examine supporting documents before processing of any claims.	Submission of a certification signed by the lawyer and the Chief Accountant as a requirement for the payment of appearance fees of the lawyers.	Legal Department	Jan 2021	Dec 2021	Implemented		Submitted to COA the certifications to support payment of appearance fees to private lawyers
AAR 2020 Pages 78-83	Out of the 12 Disbursement Vouchers (DVs) representing payment of Hazard Pay totaling P306,500.00 to its personnel who physically reported for work during the Enhanced Community Quarantine (ECQ) and Modified Enhanced Community Quarantine (MECQ), six DVs amounting to P95,000.00 were not supported with documentary requirements prescribed in Item 5.6 of COA Memorandum No. 2020-019 dated November 9, 2020 while six DVs totaling P211,500.00 and its supporting documents were not submitted for post audit, contrary to Sections 4(5-6), 100 and 122 of PD 1445. Moreover, the list of personnel/workers who reported for work were not attached,	We recommended that Management: a. submit the lacking DVs with its documentary requirements in compliance with Item 5.6 of COA Memorandum No. 2020-019 dated November 9, 2020 and Sections 4 (5-6), 100 and 122 of PD 1445.	To submit schedules/lists of employees per department who are required to physically report to work during ECQ/MECQ.	HRDD		March 9, 2021	Implemented		Submitted March 9, 2021

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	Budget and Management (PCW-NEDA-DBM) Joint Circular No. 2012-01.							considered GAD-related activity.	Unimplemented GAD activities will be done in FY 2022
	Moreover, the agency failed to comply with the mandatory requirement of allocating at least five percent of the total appropriations for GAD programs, projects and activities, contrary to Section 31 of the 2020 GAA.								
AAR 2020 Pages 92-93	Identified programs and activities intended for senior citizens and persons with disability were not implemented contrary to Section 32 of the GAA of FY 2020	Introduce/adopt innovations on programs and activities to suit the present condition and implement the same for SC and PWDs benefit in compliance with Section 32 of 2020 GAA.	Prepare and implement activities that will suit to the present condition.	SC and PWD Committee	Jan. 2021	Dec. 2021	Implemented		The Committee conducted program/activities in 2021 in a modified form such as through webinar and online activities that need no physical presence.
AAR 2019 Page 42	The accuracy and reliability of the PPE account with the aggregate balance of P168,802,968.80 as of December 31, 2019 was doubtful due to (a) unreconciled difference of P22,619,311.22 between the balance per books and the balance per Report on Physical Count of Property, Plant and Equipment (RPCPPE) and (b) unrecorded disposal of 1,037 unserviceable properties, 72 of which have total cost of P770,992.57 while the remaining 965 have no unit cost due to either lost/missing supporting documents and /or without appropriate property identification numbers.	a. Instruct the Chief Accountant to derecognize disposed PPEs from the books and	Verified disposed PPEs and reconciled the same with the accounting records for derecognition.	AD/ASD	Jan. 2022	Dec. 2022	Implemented		PPE One- Time Cleansing implemented as of December 31, 2022.
		b. Exert efforts to reconcile noted discrepancies between the balances per books and the IIRUP and effect the necessary adjustments, if any.	Necessary adjustments that will arise during the conduct of reconciliation will be made.	AD/ASD			On-going		