CY 2022 Audit Observation and Recommendation			PREPARED BY OSEC		Offices Concerned	ROP									
No.	Audit Observation	Audit Recommendation	Status of Impleme	Result of Validation		Action Plan	Person / Department Responsible	Target Implementation Date		Status of Implementation		Reason for Partial/Delay/ Non-Implementa-tion, if applicable	Action Taken/ Actions to be Taken	Action Plan	Person / Department Responsible
								From	To	(Fully, Partially, On-going, Delayed, & Not Implemented)	%				
Financial Audit															
Audit Observation No. 1 *Page 9 (ML)*	**Various accounting errors and omissions in recording resulted in the overstatement and understatement of the affected accounts' year-end balances by P1,615,091,459.13; thus, not fairly presented in the Financial Statements (FSs).**	**CASH AND CASH EQUIVALENT** a. record the collections in the period when they were actually received;			SDO Caloocan										
		b. direct the Accountant/Bookkeepers to record in the books the cash/maintaining balances of their respective bank accounts to ensure the fair presentation of Cash account balances in the FS;			SDO Mandaluyong										
		c. require the Accountant to prepare the necessary journal entries to take-up the unrecorded collections and deposits in the books of accounts;			SDO TaPat										
		d. prepare the necessary adjusting entries for the book reconciling items in order to reflect the correct cash in bank balances; and			SDO QC									Bank Reconciliation is being made. Appropriate adjusting entries will be made once Bank Recon is fully completed.	Accounting
		e. draw a JEV to recognize in the books the cancellation of stale check amounting to P5,647.97.			NCR ROP	JEV No. 06-2023-02-0048 2/1/2023	Finance Division	Jan 2023	2/2023	Fully Implemented	100%				
		RECEIVABLES a. prepare a Journal Entry Voucher (JEV) to restore the recording of fund transfer to Philippine Carabao Center (PCC) to Due from NGAs account in order to reflect the correct balance of the affected accounts;			SDO Manila										

Page 10 (ML)		b. require the Property Officer to submit all the DRs and other necessary documents to the Accounting Unit to facilitate the recording of deliveries in the books;			SDO QC									Delivery Receipts have been submitted to Accounting Unit to facilitate the recording.	Property Unit
		c. require the Accountant to immediately record in the books the delivered items amounting to P923,395.73 in order to reflect the correct balances of the affected accounts; and			SDO QC									To record in the books of accounts the deliveries made amounting to Php 923,395.73.	Accounting
		d. prepare adjusting entry for the erroneous recording of the refund Of overpayment and settlement of disallowance.			NCR ROP	JEV No. 01-2023-04-00969 4/1/2023	Finance Division	1/1/2023	4/1/2023	Fully Implemented	100%				
		INVENTORIES a. Accountant of SDOs Manila and Taguig/Pateros to record the inventory items already issued/transferred to the schools based on the, RSMURIS, ICS and PTR to reflect the correct balance of the inventory accounts;			SDOs Manila, TaPat										

		b. Property and Supply Office/Unit of SDOs Taguig/Pateros, San Juan and Malabon to immediately prepare and submit the RSMIs together with the RLS, ICS and transfer documents to the Accounting Unit as basis for recording of the issuances/transfers to end-users; and			SDOs TaPat, San Juan, Malabon										
		c. Accountant of SDO San			SDO San Juan										
		PROPERTY, PLANT AND			NCR ROP, SDOs	JEV No.	Accountant	1/1/2023	3/31/2023	Fully Implemented	100%				
		b. Bookkeepers to prepare			SDOs Caloocan,									Conduct inquiry	Accounting/Medica
		c. Principal/Property Officer			SDOs Las pinas,										
		d. SDO Quezon City			SDO QC									The SDO Proper	Accounting
		We recommended that			SDOs Caloocan,										
		a. SDO Quezon City			SDO QC									To prepare PPE	Accounting Unit
Page 11 (ML)		b. SDO Taguig/Pateros			SDO TaPat										
		We recommended and the			SDOs Caloocan,									To adjust in the	Accounting Unit
		We recommended that the			SDS of Caloocan,									To adjust in the	Accounting Unit
		We recommended and			SDOs Caloocan,									To reclassify the	Accounting Unit
		ADVANCES			SDO Manila										
		b. reclassify the maintaining			SDO Manila										
		c. prepare the necessary			SDOs QC, TaPat,									To prepare	Accounting
Page 12 (ML)		**PAYABLES**			SDO Mandaluyong										
		b. revert the APs of			SDO Mandaluyong										
		c. prepare JEV to record the			SDO Manila										
		d. take up in the books the			SDO Manila										
		EXPENSES a. Accountant of NCR ROP to: i. adopt the accrual basis of accounting; and ii. record transactions in accordance with the 2019 Revised Charts of Accounts; and			NCR ROP	No Journal Voucher Entry necessary as the adjustment has already been	Finance Division	1/1/2023	12/31/2023	Fully Implemented	100%				
		b. Bookkeeper of Upper			SDO TaPat										

Audit Observation No. 2 *Pages 12-13 (ML)*	**Various accounting deficiencies that were noted in the recording and reporting of financial transactions aggregating P4,902,865,914.69 had undermined the qualitative characteristics of information in the FSs.**	a. Cash Unit of SDO Taguig/Pateros to submit to the Accountant the RCDs including the Otis and DSs in CYs 2018 and prior years in order to analyze and identify the unaccounted balance of P405,515.69 and make the necessary adjustments in the books to reflect the correct balance of the Cash-Collecting Officers account;			SDO TaPat											
		b. Bookkeeper of HHIS to			SDO Mandaluyong											
		c. Division Accountant to			SDO Mandaluyong											
		We recommended and			SDO Caloocan											
		a. verify the cause/s of the			SDO QC										To verify the	Accounting
		b. reconcile the balance of			SDO QC											Accounting
		a. reconcile the discrepancy			SDO QC										To reconcila the	Accounting
		b. regularly prepare and			SDO Mandaluyong											
Audit	**Discrepancy of P704,135.69**	We recommended that the			SDO QC										To reconcile the	Accounting
Audit Observation No. 4 *Pages 13 -*	**The reported balances of the Inventories account were unreliable due to deficiencies such as: a) non-moving/existing inventories**	a. exert effort to locate the			SDO Manila											
		b. reconcile the variance			SDO Manila											
		c. immediately prepare and			SDO TaPat											
		d. SDO Malabon to record all			SDO Malabon											
Audit Observation 5 *Pages 14-16 (ML)*	**Various accounting deficiencies were noted affecting the reliability of PPE accounts,such as: a) unreconciled balance of P1,802,408,930.81 per books and RPCPPE; b)unreconciled discrepancy of P133,293,548.23 among the GL, subsidiary records and FS; c) incomplete information on derecognized PPE items and unsupported reclassification of PPE; d) incomplete RPCPPE; e) non-preparation of lapsing schedule; f) negative balance of some PPE accounts; g) non-provision of depreciation;and h) no recorded School Buildings in eight Implementing Units (IUs).** **Moreover, PPE balances that are verifiable as to existence, condition and accountability in 10 SDOs cannot be established due to dcficiencies noted in the conduct of one-time cleansing per COA Circular No. 2020-006.**	a. NCR ROP conduct a one-time cleansing of PPE accounts in order to address/resolve the discrepancy or unreconciled balances of PPE accounts following the procedures under COA Circular No. 2020-006 dated January 31,2020 in			NCR ROP	On-going conduct of reconciliation with AMS records for the one-time cleasing of PPE. For	Asset Management Section and Accounting Section	January 2023	December 2023	Partially Implemented	70%				
		b. SDOs Caloocan, Makati,			SDOs Caloocan,											
		c. SDO San Juan to instruct			SDO San Juan											
		a. SDOs Caloocan and Navotas require the Accountant/Bookkeepers to ensure that all PPE accounts are supported with PPELC which reconciles with the corresponding GL balances; and			SDO Caloocan and Navotas											
		b. SDO Manila instruct the			SDO Manila											
		c. SDO Quezon City require the Accountant/Bookkeepers to determine the cause/s of the discrepancy in the balances per GL control accounts and the reported balance in the FS			SDO QC										To determine the discrepancy between the GL accounts and the reported balance in the FS.	Accounting
		We recommended that SDOs			SDOs Caloocan, QC											
		a. SDO Caloocan require Property and Supply Division to coordinate with the Accounting Services Division and submit on a timely basis the documents for any acquisition, deliveries and disposal of properties in order to reconcile their records and			SDO Caloocan											
		b. SDOs Manila, Quezon			SDOs Manila, QC											

		c. DO Mandaluyong require			SDO Mandaluyong										
		a. direct the Accountant of			SDO Manila										
		b. recognize the depreciation			SDO Manila										
		c. direct the Bookkeepers of			SDO Manila										
		d. submit the lapsing schedule of the PPE accounts of the imple			SDO Pasig										
		a. SDO Manila direct the			SDO Manila										
		b. SDO Mandaluyong require			SDO Mandaluyong										
		a. SDO Quezon City require			SDO QC									To inform the IUs	Accounting
		b. SDO Taguig and Pateros			SDO TaPat										
		We recommended that the Management of SDO Quezon City to require the Property Section and IDD to furnish the Division Accountant, School Bookkeepers and Property Custodians with pertinent documents that will serve as basis in recording the transferred school buildings from DPWH in the respective books of the			SDO QC									The Division Accountant has been provided with pertinent documents that will serve as basis in recording of school building and other structures from DPWH. These documents have	Property Unit/Infra Unit/ Accounting
Audit Observation No. 6 *Pages 16 - 17 (ML)*	**Deficiencies affecting the reliability of Advances accounts**	We recommended and			SDO QC, TaPat									The Accountant	Accounting
		We recommended and			SDO QC									To exert effort to	Accounting
		We recommended and			SDO San Juan										
		a. to regularly reconcile the			SDOs QC, Manila,										
		b. ensure that only recorded			SDO Manila										
		We recommended and			SDO Mandaluyong										
		We recommended and the			SDO TaPat,										
Audit Observation No. 7 *Pages 17-18 (ML)*	**The reported balance of the Liabilities account of two SDOs were unreliable due to:a) unsubstantiated/undocumented revision of the Due to RO year-end balances of four Us under SDO Mandaluyong in**	a. revert back the			SDO Mandaluyong										
		b. determine the specific cause/s of the variance between the GL and SL balances of Due to GSIS Account and effect necessary adjustments to faithfully represent the balance as at December 31			SDO Pasig										
Audit Observation No. 8 *Page 18 (ML)*	**Inconsistencies with the accounting standards provided in GAM for NGAs, Volume I, were observed in the FSs of SDOs Marikina and Pasig, such as: a) non-restatement of account balances in CY 2021; and b) inadequate disclosures in the Notes to the FSs, thus, affecting the fair presentation and reliability of the financial statements.**	a. revise the FS to present the restated amount of CY 2021 and to include the appropriate/necessary disclosures in the Notes to FS to provide relevant information in the interpretation of some components of the FS; and			SDO Pasig										
		b. provide the			SDO Pasig, Marikina										
Audit Observation No. 9	**DepEd NCR ROP and its five SDOs/IUs continuously maintain bank accounts**	a. immediately close the			NCR ROP and	LBP 6-1 is	Different	1/1/2023	12/31/2023	Fully Implemented	100%			To date, the	Accounting
		b. discontinue the practice of			SDO Manila, Pasig										
		c. ensure that succeeding			NCR ROP, SDO	Collection	DBM/	1/1/2023	1/31/2023	Fully Implemented					
Audit Observation No. 10 *Pages 18-20 (ML)*	**The inability of SDO Taguig/Pateros to strictly enforce the proper procedure in handling and recording of cash transactions resulted in the following; a) undeposited**	a. direct the			SDO TaPat										
		ii. deposit the P0.20 to the			SDO TaPat										
		iii. prepare the RAAF for the			SDO TaPat										
		iv. submit to the Audit Team			SDO TaPat										
		v. ensure that all collections			SDO TaPat										

	collections daily or in the next banking day with delays ranging from one to 80 days;b) non-preparation and non-submission of the Monthly Report on Accountability for Accountable Forms (MRAAF) and cancelled ORs; and c) various deficiencies in the collections made through the List of Due and Demandable Accounts Payable-Advice to Debit Account (LDDAP-ADA); thus, affecting the fair presentation of the cash accounts in the FSs and exposing the government funds to misappropriation and losses.	vi. confirm the deposit of the			SDO TaPat										
		vii. cancel the original and			SDO TaPat										
		viii. comply with the			SDO TaPat										
		b. ensure that internal control standards and policies on control/safekeeping of cash on hand are strictly observed and implemented as safeguard against loss and improper disposition of government funds; and			SDO TaPat										
		c. carry out the appropriate action against the concerned AOs for the repeated non-compliance with the aforementioned provisions according to Section 122 of PD No. 1445.			SDO TaPat										
Audit Observation No. 11 *Pages 20-21 (ML)*	**Results of cash examination disclosed deficiencies in the handling and reporting of cash accountabilities: a) cash shortage/overage; b) non-establishment of Petty Cash Fund (PCF); c) non-replenishment of PCF when disbursements reached at least 75 percent; d) liquidation in full of PCF at year-end; e) payment of regular expenses out of PCF; D) non-maintenance of prescribed records; and g) non-renewal of fidelity bond, contrary to existing rules and regulations.** **Moreover, delayed deposit of collections, non-inclusion of unused ORs in the**	a. immediately demand from			SDOs TaPat and										
		i. cause or order the			SDO TaPat										
		ii. relieve the AO of SDO of			SDO TaPat										
		c. SDO Pasig to require the			SDO Pasig										
		We recommended that the			SDOs TaPat, Pasig										
		We recommended and			SDO San Juan										
		We recommended and the			SDO Caloocan										
		We recommended and			SDOs Caloocan and										
		We recommended that			SDOs Muntinlupa,										
		We recommended that			SDOs Caloocan,										
		We recommended and the			SDOs Valenzuela										
		We recommended and the			SDOs Caloocan,										
		We recommended and			SDO Caloocan										
		We recommended and			SDO Caloocan										
		a. reflect all the required			SDO Caloocan										
		b. support all deposits with			SDO Caloocan										
		c. submit the original (white)			SDO Caloocan										
		d. ensure that the OPs are			SDO Caloocan										
Audit	**The SDO Quezon City Proper**	We recommended that the			SDO QC									To reconcile with	Accounting
Audit Observation	**Only P27,903.75 or 4.45 percent of the Notice of**	a. enforce the COE to those			NCR ROP	Notice/Lett	Admin/Fin	1/1/2023	12/31/2023	Fully Implemented					
		b. exert all the possible			NCR ROP	Demand	Admin/Fin	1/1/2023	12/31/2023	Fully Implemented					
Audit Observation No. 14 *Pages 22-23 (ML)*	**Deficiencies were noted in the administration of Provident Fund (PF) such as: a) grant of loans in excess of the prescribed ceiling; b) dormant receivables aggregating P2,614,716.20; c) non-provision of Allowance for Impairment Loss for balances with doubtful collectability; d) loan balances of transferred employees totaling**	a. direct the PF Board of			NCR ROP	Issuance	Head of			Fully Implemented					
		b. require the PF Board			NCR ROP	Provide	Accounting	01/10/2024	01/10/2024	Fully Implemented					
		c. request authority from			NCR ROP	Request	Accounting	09/01/2023	09/10/2023	Fully Implemented		Finalizing list of			
		d. send demand letters to			NCR ROP	Demand	Head of			Fully Implemented					
		i. transfer to respective SDOs			NCR ROP	Loans	Accounting			Fully Implemented					
		ii. provide justification on the deficiencies noted in the Schedule of Loans Receivable-Others account;			NCR ROP	Justification already submitted	Accounting			Fully Implemented					
		iii. provide for the Allowance			NCR ROP	already	Accounting			Fully Implemented					
		iv. update and review the SLs			NCR ROP	Loans	Accounting			Fully Implemented					
		f. strengthen internal controls			NCR ROP	Control	Accounting	01/01/2023	Onwards	Fully Implemented					
Audit	**Obsolete textbooks and**	We recommended and the			SDO Manila										

Audit Observation No. 16 *Pages 23-24 (ML)*	**The accuracy of the amount charged to an AO of NCR-ROP for the loss of a laptop could not be verified due to the non-preparation/ non-submission of the Report of Lost,Stolen, Damaged, Destroyed Semi-Expendable Property (RLSDDSP) and of the Order of Payment (OP) contrary to the provisions stated under COA Circular No. 2022-004 dated May 31,**	a. submit a detailed			NCR ROP	Detailed	Accounting			Fully Implemented					
		b. determine the current			NCR ROP	Current	AMS &	1/1/2023	9/30/2023	Fully Implemented					
		c. ensure that all OPs are attached to the RCD to be submitted to the Audit Team; and			NCR ROP	Subsequent OPs are attached to the RCD	Accounting Unit	1/1/2023	12/31/2023	Fully Implemented					
		d. comply strictly with the provisions COA Circular No. 2022-004 dated May 31, 2022 on the proper accounting and reporting of lost property.			NCR ROP	Will strictly comply to the audit recommendation.	All	1/1/2023	12/31/2023	Fully Implemented					
Audit Observation No. 17 *Pages 24 - 25 (ML)*	**Lapses were noted in the management of properties in NCR ROP and six SDOs such as: a) non-maintenance/non-updating of records for PPE; b) PPE items not properly tagged; and c) delayed/non-submission and incomplete RPCPPE, contrary to the relevant COA issuances.**	a. NCR ROP Property Officer			NCR ROP	AMS has	AMS	1/1/2023	12/31/2023	Fully Implemented					
		b. Accountant/Bookkeeper			SDOs Malabon,										
		a. DepEd NCR ROP require the AMS to facilitate the uniform property identification of each PPE item as required under Section 5 of COA Circular No. 2020-006 dated January 31, 2020; and			NCR ROP	AMS have already started using the prescribed Property Identification No. last July 2022	AMS	1/1/2023	12/31/2023	Fully Implemented					
		b. SDOs Malabon, Pasig and San Juan instruct the Property Officer to observe the proper tagging of PPE to effectively monitor and establish proper			SDOs Malabon,Pasig and San Juan										
		We recommended and			SDO Navotas										
Audit Observation No. 18 *Pages 25 - 26 (ML)*	**Laxity in the enforcement of the existing rules and regulations on the grant and liquidation of cash advances (CAs) were observed in eight SDOs which resulted in: a)accumulation of past due accounts aggregating P372,856,581.09 for over one year to more than 10 years of which, P57,824,472.56 belongs to the accounts of retired/resigned/deceased/transferred employees; b) grant of additional CAs despite non-liquidation of previous ones; and c) other deficiencies noted.**	a. refrain from granting			SDOs Manila,									To refrain from	Accounting
		b. send final demand letters			SDOs Paranaque,										
		c. exhaust all the possible remedies for the settlement of accounts of retired/resigned/transferred AOs;			SDOs Paranaque, Mandaluyong, TaPat, Pasig, San Juan, QC									exhaust all the possible remedies for the settlement of accounts of retired/resigned/transferred AOs	Accounting Unit
		d. henceforth, ensure that			SDOs Paranaque,									To ensure that	Accounting Unit
		e. require the Accountable			SDO Makati										

		f. submit immediately all			SDO Makati										
		g. regulate and limit the granting of cash advances only up to the maximum cash accountabilities or secure adequate fidelity bond commensurate to the maximum accountability of the AO in order to safeguard the amount of cash in case of			SDO Pasig										
		h. instruct the concerned AOs			SDO San Juan										
		i. require all AOs to settle			SDO TaPat										
		j. ensure that cash advances			SDO QC									To ensure that	Accounting Unit
Audit Observation	**Disbursements of three SSs - IUs under SDO Manila,**	a. direct the School			SDO Manila										
		b. hold the school			SDO Manila										
Audit Observation No. 20 *Pages 26 - 30 (ML)*	**Various transactions in the aggregate amount of P2,978,272,500.33 were paid despite inadequate supporting documents and/or without legal basis to support the claims, in contravention with applicable laws, rules and regulations; hence casted doubts on the validity,**	For Training Expenses a. exercise due prudence in the use of government funds by utilizing the existing facilities of the ROP in conducting training/conferences/ workshops, and if possible, to avoid livein activities if not extremely necessary, in order to prevent the incurrence of			NCR ROP	To comply with recommendation. Letter for the comments and justifications was already	FD Chiefs	1/1/2023	12/31/2023	Fully Implemented					
		b. ensure that only the number of pre-registered participants are considered in the contracts in all training, seminars, and workshops, and tie suppliercontracts to the to ensure the budget			NCR ROP	To comply with recommendation. Letter for the comments	FD Chiefs	1/1/2023	12/31/2023	Fully Implemented					
		c. establish a policy requiring			NCR ROP	To comply	FD Chiefs	1/1/2023	12/31/2023	Fully Implemented					
		d. provide justification for the			NCR ROP	To comply	FD Chiefs	1/1/2023	12/31/2023	Fully Implemented					
		ii. payments for services (food and accommodation) not availed due to non-attendance of the participants;			NCR ROP	To comply with recommendation. Letter for the	FD Chiefs	1/1/2023	12/31/2023	Fully Implemented					
		iii. necessity of the supplies			NCR ROP	To comply	FD Chiefs	1/1/2023	12/31/2023	Fully Implemented					
		For Honoraria related to			NCR ROP	To comply	FD Chiefs	1/1/2023	12/31/2023	Fully Implemented					
		b. Accounting Section and concerned personnel to immediately submit the lacking documents to the Audit Team to avoid audit suspension/disallowance;			NCR ROP	To comply with recommendation. Letter for the	FD Chiefs	1/1/2023	12/31/2023	Fully Implemented					
		c. explain why the amount reimbursed to the Chief Administrative Officer for the other mobile phone line should not be disallowed;			NCR ROP	To comply with recommendation. Letter for the comments	FD Chiefs	1/1/2023	12/31/2023	Fully Implemented					
		d. Personnel Division to submit the duly approved list of authorized personnel/staff who availed of official postpaid line and prepaid load in accordance with Annex A of DepEd Order No.			NCR ROP	To comply with recommendation. Letter for the	FD Chiefs	1/1/2023	12/31/2023	Fully Implemented					

		e. Cashier to stamp "PAID" all the DVs and supporting documents after payment to prevent the possible re-use of the same supporting documents for other claims; an			NCR ROP	To comply with recommendation. Letter for the comments	FD Chiefs	1/1/2023	12/31/2023	Fully Implemented					
		f. coordinate with DepEd			NCR ROP	To comply	FD Chiefs	1/1/2023	12/31/2023	Fully Implemented					
		a. require the ASDS to:			SDO Las Pinas										
		b. Accounting Division to			SDO Las Pinas										
		a. require the Principal/Cashier/Bookkeeper to change the official hours of each security guard in order to comply with the normal 8 hours of work a day			SDO Manila										
		b. re-compute the number of			SDO Manila										
		c. ensure that the school has			SDO Manila										
		a. instruct the School			SDO Pasay										
		ii. ensure that all payment to			SDO Pasay										
		iii. ensure that all unpaid valid			SDO Pasay										
		b. require the Disbursing			SDO Pasay										
		For School MOOE			SDO QC									To require the	Accounting/Proper
		i. discontinue the practice of			SDO QC									discontinue the practi	Accounting/School
		b. Accountable Officer to:			SDO QC									To adhere to the	School
		iv. ensure that the supporting			SDO QC									To adhere to the	School
		For OT Claims			SDO QC									To require the	SDO Proper
		b. amend/revise the Division			SDO QC									To amend/revise	SDO Proper
		c. immediately submit the			SDO QC									To immediately	SDO Proper
		Management to submit			SDO San Juan										
		a. provide justification and			SDO TaPat										
		b. if the concerned employee			SDO TaPat										
		c. require the Personnel Unit			SDO TaPat										
		d. strictly comply with the			SDO TaPat										
Audit Observation No. 21 *Pages 30 -31 (ML)*	**Procurement of various items in NCR ROP were made with reference to brand name,while the lease of privately-owned venue by SDO Pasig lacked the necessary justification, Cost-Benefit-Analysis; did not undergo the posting requirements in PhilGEPS and were not supported with the Request for Quotation (RFQ), contrary to the**	a. require the BAC/end-user			NCR ROP	To comply	FD	1/1/2023	12/31/2023	Fully Implemented					
		b. submit justification for			SDO Pasig City										
		c. in future			SDO Pasig City										
		d. strictly comply with the			SDO Pasig City										
		e. institute appropriate			SDO Pasig City										
		f. provide explanation why			SDO Marikina										
		g. instruct the BAC to explain			SDO Marikina										
		h. instruct the Principal to:			SDO Marikina										
		ii. explain why the date of			SDO Marikina										
		iii. justify the awarding of			SDO Marikina										
		i. instruct all concerned to			SDO Marikina										
Audit Observation No. 22 *Pages 31 -*	**Financial/Budgetary reports and other supporting documents were not submitted on time, in violation of existing rules and**	a. require the head of the			SDOs Malabon,										
		b. strictly adhere to the			SDOs Malabon,										
		c. require the concerned			SDOs Malabon,										
		d. enforce the sanction			SDOs Malabon,										
Audit Observation No. 23	**As observed in previous year's audit, SDOs Pasig and Quezon City were still**	a. regularly update			SDO QC									To comply with the	Transparency Seal
		b. ensure that the Agency's			SDO QC									To comply with the	Transparency Seal

No. 23 *Page 32 (ML)*	**Quezon City were still partially compliant with the provisions on "Transparency Seal" in its official website; thus,depriving the public of inclusiveness to pertinent information necessary to enforce accountability among its officials and transparency in governance.**	c. provide explanation on persistent non-conformance with the transparency seal requirements; and			SDO Pasig										
		d. instruct the Web			SDO Pasig										
Audit Observation No. 24 *Pages 32 - 33 (ML)*	**Of the total allotments received by ROP and 16 SDOs amounting to P48,544,288,464.55 of which 47,117,655,178.05 or 97.06 percent was obligated leaving an unutilized amount**	a. maximize the use of			SDOs Manila,										
		b. request for the early			SDOs Manila,										
		c. prepare a catch-up plan on			SDOs Manila,										
		d. refrain from obligating			SDO QC									to refrain from oblig	Budget Unit
		e. prepare and submit the			SDO San Juan									To prepare and subm	Budget Unit
		f. ensure that the amount,			SDO QC									To ensure that the	Budget Unit
Audit Observation No. 25 *Pages 33 -34 (ML)*	**The implementation of the Basic Education - Learning Continuity Plan (BE-LCP)among two SDOs in the NCR during CY 2022, namely, SDOs of Caloocan, and Pasig has not fully complied with the existing Government Procurement Act and its existing Implementing Rules and Regulations (IRR), pertinent COA and DepEd**	a. submit justification for the			SDO Caloocan										
		ii. why Agency-to-Agency			SDO Pasig										
		iii. delayed submission of			SDO Pasig,										
		b. improve and strengthen the planning for the procurement of learning resources before entering into contracts to assure the delivery of the procured quality assured printed SLMs			SDO Pasig										
		c. require the Accountant to			SDO Pasig										
		d. instruct the concerned AO			SDO Pasig										
Audit Observation No. 26 *Page 34 (ML)*	**Supply and Delivery of School Furniture for CY 2019 BEFF with a contract price of P 14,890,175.36 had implementation lapses/deficiencies, such as, a) time extensions granted were longer than the initial delivery period stated in the original contract; b)the agreed-upon contract timelines, inclusive of duly**	a. impose/collect liquidated damages against Bigay Buhay Multi-Purpose Cooperative for each day of delay;			NCR ROP	COA Letter reply for the comments and justification was already submitted last November 3, 2022	complied			Fully Implemented					
		b. direct the Bids and Awards			NCR ROP	To comply	BAC	1/1/2023	12/31/2023	Fully Implemented					
		c. For future			NCR ROP	To comply	BAC	1/1/2023	12/31/2023	Fully Implemented					
Audit Observation No. 27 *Pages 34 - 35 (ML)*	**The nutritional needs of the identified school children in SDO Makati were not properly addressed on time when the milk feeding component in CY 2022 was**	a. enhance the efficiency and			SDO Makati										
		b. ensure that funds are			SDO Makati										
		c. equire the BAC, through its			SDO Makati										
		d. explain why the			SDO Makati										
		e. provide explanation on the			SDO Makati										
Audit Observation No. 28 *Pages 35 - 36 (ML)*	**The Management inability to strictly enforce the provisions of contract for the Mass Production and Supply and Delivery of SME Packages with a contract price of P3,429,254.00 resulted in: a) non-delivery of items worth P1,217,210.00 by the supplier which consequently led to the underachievement of the purpose/goals of the program; and b) non-rescission of the contract. In addition, the Inspection and**	a. provide the Audit Team			NCR ROP	Already		1/1/2023	6/30/2023	Fully Implemented					
		b. instruct the Inspection Officer/Committee to completely accomplish the LAR such that all the required information are indicated therein; and			NCR ROP	To comply with recommndations. Already conducted	BAC	1/1/2023	12/31/2023	Fully Implemented					
		c. require the responsible project official/personnel to ensure the timely completion of the programs/projects towards the attainment of its goals/objectives.			NCR ROP	To comply with recommndations	BAC	1/1/2023	12/31/2023	Fully Implemented					

Audit Observation No. 29 *Pages 36 (ML)*	**The inefficient contract implementation, lack of coordination between the SDO Quezon City Proper and recipient schools as well as the inadequate monitoring**	a. submit justification for the			SDO QC									submit justification fo	BAC
		b. impose liquidated			SDO QC									To impose	BAC/Property/Fina
		mmediately provide the			SDO QC									To provide the	Property/ICT
		d. instruct the concerned			SDO QC									To instruct the	Property
		e. require the SDO			SDO QC									To require the CID	Management
Audit Observation No. 30 *Page 195 (ML)*	**Implementation of the Gender and Development (GAD) programs and activities of the ROP and nine SDOs disclosed deficiencies such as: a) the budget allocated for GAD was only P41,125,927.26 with related expenditures incurred totaling P51,706,044.87 or 0.14 percent, respectively, of the region's total appropriations,which was below five percent threshold required in Section 31 of the General Provision of GAA for FY 2022; b) error in generating GAD-related expenses from the EFRS; and c) delayed/non-submission of GAD Plan and Budget and Accomplishment Report to the Audit Team, contrary to relevant, laws, rules and regulations.**	a. allocate at least five percent of the total budget of the agencies/SDOs for the implementation of GAD programs, projects, and activities of every fiscal year either by specific appropriation of by attribution and ensure the full implementation thereof to address identified gender related issues.			NCR ROP and SDOs QC, Manila, Caloocan, Marikina, TaPat, Pasig, Mandaluyong,Makati	as recommended	HRD/ GAD Focal Persons per FD	1/1/2023	12/23/2023	Fully Implemented		It would be hard to achieve the 5% target for GAD, even if all PPAs/attributions were already considered in the computation		to allocate atleast 5% of the total budget for the implementation of GAD programs.	GAD Focal Person
		b. formulate annual GPB			SDO San Juan,										
		c. observe the reglementary			SDO Pasig										
		d. integrate into its GAD activity the HGDG Tool and a GAD database which will aid in the planning, policy formulation and gender			SDO Pasig										
		e. instruct the Accounting and			SDO Pasig										
Audit	For CY 2022, five SDOs were	We recommended that all			SDOs Manila,										
Audit Observation No. 32 *Page 203 (ML)*	Government properties with an aggregate anount of P3.53 billion in five SDOs under DepEd NCR were not provided with insurance coverage as required under RA No. 656, as amended by PD No. 245, thus, exposing said properties to unnecessary losses on the event of damage to,or loss of, due to fire, earthquake, storm, or other casualties. Further, Property Inventory Form (PIF) was also not furnished the Audit Teams as required under COA Circular No. 2018-002 which resulted in non - verification of the completeness of the Agency's insurance coverage for its insurable assets. In addition, the renewed/updated insurance policies of four motor vehicles in NCR-ROP were not provided	a. submit immediately to the Audit Team the PIF which was used as basis in determining the existing insurance coverage;			NCR ROP	Already submitted the PIF received by COA last March 6, 2023	AMS	1/1/2023	12/31/2023	Fully Implemented					
		b. furnish the Audit Team a copy of the updated/latest insurance policies of the four motor vehicles; and			NCR ROP	Already submitted the copy of the updated/latest insurance	AMS	1/1/2023	6/30/2023	Fully Implemented					
		c. henceforth, submit the accomplished PIF listing of all the Agency's insurable properties and other assets to the Audit Team not later than April 30 of each year to determine the completeness			NCR ROP	Already submitted the accomplished PIF listing of all the	AMS	1/1/2023	12/31/2023	Fully Implemented					
		The Schools Division			SDO QC									To prepare the PIF	Property

	to the Audit Team; thus,it could not be determined whether the same are still covered by insurance	b. submit the consolidated			SDO QC										To submit the PIF	Property
		The SDS, as well as the			SDO Las Pinas											
		a. Budget Section to include			SDOs Malabon,											
		b. Accounting and Property			SDOs Malabon,											
Audit	The DepEd NCR ROP and its	a. Accountant/Bookkeeper of			NCR ROP, QC,	Balance of	ADMIN/FI	1/1/2023	12/31/2023	Fully Implemented					To give utmost	Payroll/Personnel/
		b. Accountant of SDOs			QC,										Reconciliation and	Accounting
FULLY IMPLEMENTED										**47**	**97.92%**					
Partially Implemented										**1**	**2.08%**					
Not Implemented										**0**	**0.00%**					
TOTAL										**48**	**100.00%**					

Recap:

Summary Report - AAPSI (Subject for COA Validation)

Office	Fully Implemented		Not Implemented		Partially Implemented		TOTAL
	Quantity	Percentage	Quant	Percentage	Quantity	Percentag	
ROP	47	97.92%	0	0.00%	1	2.08%	**48**
Quezon	40	80.00%	4	8.00%	6	12.00%	**50**
Manila	22	73.33%	8	26.67%	0	0.00%	**30**
Caloocan	23	85.19%	4	14.81%	0	0.00%	**27**
Valenzuela	13	76.47%	0	0.00%	4	23.53%	**17**
Malabon	10	71.43%	0	0.00%	4	28.57%	**14**
Navotas	10	71.43%	1	7.14%	3	21.43%	**14**
Pasig	34	100.00%	0	0.00%	0	0.00%	**34**
Marikina	14	93.33%	0	0.00%	1	6.67%	**15**
San Juan	11	68.75%	2	12.50%	3	18.75%	**16**
Mandaluyo	22	84.62%	4	15.38%	0	0.00%	**26**
Taguig/Pat	26	63.41%	2	4.88%	13	31.71%	**41**
Makati	10	100.00%	0	0.00%	0	0.00%	**10**
Pasay	8	80.00%	0	0.00%	2	20.00%	**10**
Muntinlupa	10	66.67%	1	6.67%	4	26.67%	**15**
Parañaque	12	85.71%	0	0.00%	2	14.29%	**14**
Las Piñas	7	87.50%	0	0.00%	1	12.50%	**8**
Total	**319**	**82.01%**	**26**	**6.68%**	**44**	**11.31%**	**389**

Quezon City						Manila							
Target Implementation Date		Status of Implementation		Reason for Partial/Delay/ Non-Implementa-tion, if applicable	Action Taken/ Actions to be Taken	Action Plan	Person / Department Responsible	Target Implementation Date		Status of Implementation		Reason for Partial/Delay/ Non-Implementa-tion, if applicable	Action Taken/ Actions to be Taken
From	To	(Fully, Partially, On-going, Delayed, & Not Implemented)	%					From	To	(Fully, Partially, On-going, Delayed, & Not Implemented)	%		
July 2023	December 2023	Fully Implemented	100%		Preparation of Bank Reconciliation Statement is on-going.								
						As recommended	Accounting	March 2023	March 2023	Fully Implemented	100%		Journal Entry Voucher (JEV No. 01-2023-03-00731) dated March 31, 2023, was recorded to reflect the correct balance of Due from GOCCs and Due from NGAs accounts.

March 2023	March 2023	Fully Implemented	100%		DRs submitted are the following: DR OD-22-5393363; OD-22-3668168-CSE; OD-22-0761832-CSE; OD-22-0088146-CSE; OD-22-7187585-CSE; OD-22-5076405-CSE								
March 2023	March 2023	Fully Implemented	100%		All deliveries are reflected in the following JEVs: 2023-03-000821; 2023-03-000822; 2023-03-000823; 2023-03-000824; 2023-03-000825; 2023-03-000826								
						As recommended	Accounting	March 2023	March 2023	Fully Implemented	100%		The issuance of inventory items is recorded in the March 2023 eFRS. Please refer to JEV No. 01-2023-03-00750 dated March 31, 2023

June 2023	July 2023	Fully Implemented			Per inquiry with								
March 2023	September 2023	Partially Implemented			Reflected in JEV								
July 2023	December 2023	Partially Implemented			Manual monitoring								
June 2023	July 2023	Fully Implemented	100%		Reflected in JEV								
June 2023	July 2023	Fully Implemented	100%		Reflected in JEV								
June 2023	July 2023	Fully Implemented	100%		This is reflected in								
						As recommended	Accounting	March 2023	March 2023	Fully Implemented	100%		Upon reconciliation
						As recommended	Accounting	March 2023	March 2023	Fully Implemented	100%		Reclassification of
June 2023	December 2023	Fully Implemented			In its 2023 Midyear								
						As recommended	CP Garcia HS	March 2023	July 2023	Fully Implemented	100%		Already recorded in
						As recommended	ERVHS	August 2023	August 2023	Not Implemented			For recording in the

		Fully Implemented	100%										
		Fully Implemented	100%										
		Fully Implemented	100%										
March 2023	June 2023	Fully Implemented	100%		In its 2023 Midyear								
						As recommended	Accounting	June 2023	December 2023	Not Implemented			Accounting
						As	Accounting &	May	Aug.	Not Implemented			To be accomplished
						As recommended	Accounting and	April 2023	April 2023	Fully Implemented	100%		The SDO
July 2023	December 2023	Fully Implemented			Since the SDO proper is using the old version of ENGAS, some GL account balances in the books of accounts are not								
		Not Implemented											
		Not Implemented				As recommended	Property Services	May 2023	Aug. 2023	Not Implemented			To be accomplished

						As recommended	Accounting and	April 2023	December 2023	Fully Implemented	100%		As advised, the
						As recommended	Accounting and	April 2023	December 2023	Fully Implemented	100%		Starting in April
						As recommended	IUs	April 2023	December 2023	Fully Implemented	100%		Lapsing schedule
						As recommended	R. Magsaysay HS	Aug. 2023	Dec. 2023	Not Implemented			For reconciliation
March 2023	December 2023	Fully Implemented			IUs have been								
March 2023	December 2023	Fully Implemented											
June 2023	December 2023	Partially Implemented			To date, the								
June 2023	July 2023	Fully Implemented	100%		The SL For								
		Not Implemented				As recommended	Accounting	March 2023	April 2023	Fully Implemented	100%		SDO Accountant
						As recommended	Accounting	March 2023	April 2023	Fully Implemented	100%		Upon reconciliation
June 2023	December 2023	Partially Implemented			To date, the remaining	As recommended	Accounting	March 2023	December 2023	Not Implemented			Reversion to the
						As recommended	Accounting	March 2023	December 2023	Fully Implemented	100%		Starting in 2023, the

March 2023	December 2023	Fully Implemented			The DBM-PS in its								
						As recommended	MLQHS &	April 2023	December 2023	Not Implemented			For cleansing of

June 2023	July 2023	Fully Implemented			SDO QC is	As recommended	Accounting	2023	2023	Fully Implemented			
June 2023	July 2023	Partially Implemented			To date, the Accounting Unit is reviewing and analyzing the details in the SL of each AO. Adjustments have been made if there are errors in posting in the SL.								
June 2023	July 2023	Fully Implemented			Before signing								

June 2023	December 2023	Fully Implemented			The accounting unit								
						As recommended	THS, CPGHS, and	2023	2023	Fully Implemented	100%		Instructed the
						As recommended	THS, CPGHS, and	2023	2023	Fully Implemented	100%		The Schools

						As recommended	TPIHS	2022	2022	Fully Implemented	100%		Principal of TPIHS already issued a MEMO dated September 30, 2022 “Adherence to the
										Not Implemented			
						As recommended	TPIHS	2023	2023	Fully Implemented	100%		Presently, TPIHS
January 2023	December 2023	Fully Implemented			During discussions								
January 2023	December 2023	Fully Implemented			Reimbursement are								
January 2023	June 2023	Fully Implemented			School concerned								
January 2023	June 2023	Fully Implemented			School concerned								
January 2023	June 2023	Partially Implemented			SDO has submitted								
January 2023	June 2023	Fully Implemented			Updated								
January 2023	December 2023	Not Implemented											
January 2023	December 2023	Fully Implemented			The information								
January 2023	December 2023	Fully Implemented			Technology and								

						As recommended	Budget and	2023	2023	Fully Implemented	100%		These are some
						As recommended	Budget and	2023	2023	Fully Implemented	100%		These are some
						As recommended	Budget and	2023	2023	Fully Implemented	100%		These are some
January 2023	December 2023	Fully Implemented	100%		Payees in the ORS								
January 2023	December 2023	Fully Implemented			This report is being								
January 2023	December 2023	Fully Implemented			Amounts in the								

		Fully Implemented											
		Fully Implemented	100%										
		Fully Implemented	100%										
		Fully Implemented	100%										
		Fully Implemented	100%										
		Fully Implemented	100%			As recommended	SGOD	2023	2023	Fully Implemented			The SDO will develop and implement more GAD programs to cover the 5% allocated for GAD; like conduct of quarterly activity for division and schools that are gender responsive. The 5% allocation of SDO has been utilized based on the appropriation. Strengthen our attribution on PPAs through the use of Harmonized Gender and Development tool to division and schools; and rest assure that all schools have GAD
						As recommended	SGOD	2023	2023	Fully Implemented			
		Fully Implemented	100%										

		Fully Implemented	100%										
		Fully Implemented	100%										
		Fully Implemented	100%										
		40	**80.00%**							**22**	**73.33%**		
		6	**12.00%**							**0**	**0.00%**		
		4	**8.00%**							**8**	**26.67%**		
		50	**100.00%**							**30**	**100.00%**		

Caloocan								Pasig					
Action Plan	Person / Department Responsible	Target Implementation Date		Status of Implementation		Reason for Partial/Delay/ Non-Implementa-tion, if applicable	Action Taken/ Actions to be Taken	Action Plan	Person / Department Responsible	Target Implementation Date		Status of Implementation	
		From	To	(Fully, Partially, On-going, Delayed, & Not Implemented)	%					From	To	(Fully, Partially, On-going, Delayed, & Not Implemented)	%
To record the collections in the period when they were actually received	Accounting Unit	January 2023	December 2023	Fully Implemented	100%		Agreed to comply with the audit recommendation.						

To prepare JEV to record the	Bookkeeper of	January 2023	December 2023	Fully Implemented	100		Prepared JEV						
To prepare adjusting entries to	Bookkeepers of	January 2023	December 2023	Fully Implemented	100		Prepared the ff	The Inventory	Accountant/Bookk	Jan 2023	Dec 2023	Fully Implemented	100%
To prepare adjusting entries for	Accounting Unit	January 2023	December 2023	Fully Implemented	100		Prepared the ff						
To prepare adjusting entries for	Accounting Unit	January 2023	December 2023	Fully Implemented	100		Prepared the ff JEV						
To reclassify the PPE items to	Accounting Unit	January 2023	December 2023	Fully Implemented	100		Prepared the ff						

				Not Implemented									
To maintain and regularly	Accounting Unit	January 2023	December 2023	Fully Implemented	100		The Accounting Unit						
To ensure that all PPE accounts are supported with PPELC which reconciles with the corresponding GL balances.	Bookkeepers of: Baesa HS Bagong Barrio NHS Bagumbong HS Caybiga HS Kalayaan NHS MBASH Unit 1	January 2023	December 2023	Fully Implemented	100		Baesa HS - submitted corrected PPELC Bagong Barrio NHS - submitted corrected PPELC Bagumbong HS - Prepared JEV 2023-						
To reclassify the PPE items to	Accounting Unit	January 2023	December 2023	Fully Implemented	100		Prepared the ff						
Property and Supply Division to coordinate with the Accounting Services Division and submit on a timely basis the documents for any acquisition, deliveries and disposal of properties in order to reconcile their records and fully account these properties;	Property Unit	January 2023	December 2023	Fully Implemented	100		In order to ensure continuous reconciliation, the Property and Supply Section will hold quarterly meetings with the Accounting Section and/or monthly meetings if						

								We will submit the lapsing schedule of PPE accounts	Accountant/Bookkeepers	Jan 2023	Dec 2023	Fully Implemented	100%
								We will determine the cause of the variance between GL and SL balances of Due to GSIS Account	Accountant	Jan 2023	Apr 2023	Fully Implemented	100%
								We will revise the FS with restated amount of CY 2021 and include necessary disclosures in the Notes to FS	Accountant	Jan 2023	Apr 2023	Fully Implemented	100%
								To provide	Accountant/Pinagb	Jan 2023	Apr 2023	Fully Implemented	100%
To immediately remit to the BTr	Accounting unit	January 2023	December 2023	Fully Implemented	100		Submitted copy of	We are still waiting	Accountant	Jan 2023	Dec 2023	Fully Implemented	100%
								We will no longer	Accountant	Jan 2023	Dec 2023	Fully Implemented	100%
				Not Implemented									

								The Principal	Accountable	Jan 2023	June 2023	Fully Implemented	100%
								We will secure	Cashier	Jan 2023	Dec 2023	Fully Implemented	100%
To require the PCFC to	Cashier Unit	January 2023	December 2023	Fully Implemented	100		Agreed to comply						
To stop the practice of closing	Accounting Unit	January 2023	December 2023	Fully Implemented	100		Agreed to comply						
To limit the use of Petty Cash	Cashier Unit	January 2023	December 2023	Fully Implemented	100		Agreed to comply						
To maintain PCFRec to properly	Cashier Unit	January 2023	December 2023	Fully Implemented	100		Already maintaining						
To require the A0 to promptly de	Cashier Unit	January 2023	December 2023	Fully Implemented	100		Agreed to comply						
To require the CO to include the	Cashier Unit	January 2023	December 2023	Fully Implemented	100		Agreed to comply						
To instruct the CO to discontinue	Cashier Unit	January 2023	December 2023	Fully Implemented	100		Agreed to comply						
To reflect all the required	Cashier Unit	January 2023	December 2023	Fully Implemented	100		Agreed to comply						
To support all deposits with bank	Cashier Unit	January 2023	December 2023	Fully Implemented	100		Agreed to comply						
To submit the original (white)	Cashier Unit	January 2023	December 2023	Fully Implemented	100		Agreed to comply						
To ensure that the OPs are	Cashier Unit	January 2023	December 2023	Fully Implemented	100		Agreed to comply						

								The Property Tagging will be part of our cleansing procedure, including the	Property Officer	Jan 2023	Dec 2023	Fully Implemented	100%
								We will refrain	Accountable	Jan 2023	Dec 2023	Fully Implemented	100%
								These are prior years' advances that have no supporting documents	Accountant	Jan 2023	Dec 2023	Fully Implemented	100%
								We will ensure	Accountant	Jan 2023	Dec 2023	Fully Implemented	100%

								Some Cash Advances were granted more than their approved amount of bond because of the unexpected, downloaded funds for Service	Cashier	Jan 2023	Dec 2023	Fully Implemented	100%

								The SDO Pasig	BAC	Jan 2023	Dec 2023	Fully Implemented	100%
								Management will	BAC	Jan 2023	Dec 2023	Fully Implemented	100%
								We will comply	BAC	Jan 2023	Dec 2023	Fully Implemented	100%
								SDO will institute	Accountable	Jan 2023	Dec 2023	Fully Implemented	100%
								The financial	Accounting/Budget	Jan 2023	April 2023	Fully Implemented	100%
								We will strictly	Accounting/Budget	Jan 2023	Dec 2023	Fully Implemented	100%
								The justification	Accountable	Jan 2023	April 2023	Fully Implemented	100%
								We will adhere	Top Management	Jan 2023	Dec 2023	Fully Implemented	100%

								All the findings are fully noted and rest assured that the new SDO Web Team will ensure the compliance with Sections 91, 93, and 94 of the General Provisions of the General	IT Officer	Jan 2023	Dec 2023	Fully Implemented	100%
								We will update the	IT Officer	Jan 2023	Dec 2023	Fully Implemented	100%
To submit justification for the	BAC Chairman	January 2023	December 2023	Not Implemented		Auditor's rejoinder							
								SDO Pasig City	BAC	Jan 2023	June 2023	Fully Implemented	100%
To submit the lacking contract	Accounting Unit	January 2023	December 2023	Fully Implemented	100		Already submitted	Advanced	BAC	Jan 2023	Dec 2023	Fully Implemented	100%
								SDO Pasig City will establish and institutionalize a Contract/Project Implementation Monitoring Team attached to the	BAC	Jan 2023	Dec 2023	Fully Implemented	100%
								-Contract	Accountant	Jan 2023	Dec 2023	Fully Implemented	100%
								The Management	Accountable	Jan 2023	Dec 2023	Fully Implemented	100%

To allocate at least five percent of the total budget of the agencies/SDOs for the implementation of GAD programs, projects, and activities of every fiscal year either by specific appropriation of by attribution and ensure the full implementation thereof to address identified gender related issues.	SGOD GAD Focal Person	January 2023	December 2023	Fully Implemented		a.With the launching of the current administration's DepEd MATATAG, the Division has diversified its programs, activities, and projects (PAPs) anchored in DepEd MATATAG's agenda. Thus, the budget cannot be fully allocated to GAD PAPs. However, to address such insufficiency of allocated budget, the Division will consider the salaries of agency personnel assigned to plan, implement,		We will allocate at least five percent of the total budget of the for the implementation of GAD programs, projects, and activities of every fiscal year either by specific appropriation of by attribution and ensure the full implementation thereof to address identified gender related issues.	Focal Person	Jan 2023	Dec 2023	Fully Implemented	100%
								We will observe	Focal Person	Jan 2023	Dec 2023	Fully Implemented	100%
								The submitted GAD AR overlooked the information on the various GAD-	Focal Person	Jan 2023	Dec 2023	Fully Implemented	100%
								The Accounting	Accounting/Budget	Jan 2023	Dec 2023	Fully Implemented	100%
				Not Implemented				We will adhere	SGOD	Jan 2023	Dec 2023	Fully Implemented	100%

				23	85.19%							34	100.00%
				0	0.00%							0	0.00%
				4	14.81%							0	0.00%
				27	100.00%							34	100.00%

		Makati								Las Pinas				
Reason for Partial/Delay/ Non-Implementa-tion, if applicable	Action Taken/ Actions to be Taken	Action Plan	Person / Department Responsible	Target Implementation Date		Status of Implementation		Reason for Partial/Delay/ Non-Implementa-tion, if applicable	Action Taken/ Actions to be Taken	Action Plan	Person / Department Responsible	Target Implementation Date		Status of Imple
				From	To	(Fully, Partially, On-going, Delayed, & Not Implemented)	%					From	To	(Fully, Partially, On-going, Delayed, & Not Implemented)

										To recognize	Accountant/	Jan 1, 2023	Dec 31, 2023	Fully Implemented
										To record the	Accountant	Jan 1, 2023	Dec 31, 2023	Fully Implemented
										To obtain a copy	Accountant	Jan 1, 2023	Dec 31, 2023	Fully Implemented
	Manggahan HS									To prepare	Bookkeepers	Jan 1, 2023	Dec 31, 2023	Fully Implemented

		The Property Unit	Property Unit and	Jan.	Dec.	Fully Implemented	100%							

Due to various school activities	The cause of our delayed is due to various activities of DO Proper and													
	The JEV No. 01-2022-02-00194 & JEV No. 01-2022-02-00401, respectively, were not reflected in the SL due to the eFRS system was													
	There was reclassification of prior years of Property, Plant and Equipment (PPE) Balances for FY 2022 due to One-Time Cleansing. And a Change of Accounting Policy relative to the increase in the capitalization													
	The Other Assets													
	We will comply with													
	We returned the													

Recorded under

Undetermined PPE beginning balance														
		The AO has	Accountable			Fully Implemented	100%							

		To submit all	Accounting Unit			Fully Implemented	100%							

										To comply	ASDS	Jan 1, 2023	Dec 31, 2023	Fully Implemented
										To comply	Accountant	Jan 1, 2023	Dec 31, 2023	Fully Implemented

		The Management	BAC/BAC			Fully Implemented	100%							
		Fund was				Fully Implemented	100%							
		Already complied				Fully Implemented	100%							
		Already included in				Fully Implemented	100%							
		The Management				Fully Implemented	100%							

						Fully Implemented	100%							
						Fully Implemented	100%							
										To formulate	SC/DAPs focal	Jan 1, 2023	Dec 31, 2023	Fully Implemented

										To submit PIF and	Property Officer	Jan 1, 2023	Dec 31, 2023	Partially Implemented
						10	**100.00%**							**7**
						0	**0.00%**							**1**
						0	**0.00%**							**0**
						10	**100.00%**							**8**

			Valenzuela											
ementation	Reason for Partial/Delay/ Non-Implementa-tion, if applicable	Action Taken/ Actions to be Taken	Action Plan	Person / Department Responsible	Target Implementation Date		Status of Implementation		Reason for Partial/Delay/ Non-Implementa-tion, if applicable	Action Taken/ Actions to be Taken	Action Plan	Person / Department Responsible	Target Implementation Date	
%					From	To	(Fully, Partially, On-going, Delayed, & Not Implemented)	%					From	To

												Supply officer	December 2022	up to present year 2023
100%		JEV Nos. 01-2023-												
100%		JEV No. 01-2023-												
100%		Obtained the												
100%		JEV Nos. 01-2023-	Adjusting entries	Accounting/	1/1/2023	12/31/2023	Fully Implemented	100.00%						
			Adjusting entries	Accounting/	1/1/2023	12/31/2023	Fully Implemented	100.00%						
			Adjusting entries	Accounting/	1/1/2023	12/31/2023	Fully Implemented	100.00%						
			Adjusting entries	Accounting/	1/1/2023	12/31/2023	Fully Implemented	100.00%						

			Conduct of One-Time Cleansing	Property	1/1/2023	12/31/2023	Partially Implemented	75.00%		Issued Memorandum and				

			Will issue a memorandum for	Admin	1/1/2023	12/31/2023	Fully Implemented	100.00%		Issued Division Memorandum No.				

			Update PPELCs	Finance and	1/1/2023	12/31/2023	Partially Implemented	75.00%	On-going updating of	On-going one-time	To implement the	Accounting Unit	1/1/2023	12/31/2023
												Supply Officer		

100%		Full amount was												
100%		Double checking of												
			submission of all	Malinta NHS	1/1/2023	12/31/2023	Fully Implemented	100%		100% of all the		Accountant &		
			letters to	Bookkeepers,			Fully Implemented	100%				Accountant &		
			letters to	Bookkeepers,			Fully Implemented	100%				Accountant &		
			letters to	Bookkeepers,			Fully Implemented	100%				Accountant &		

			request, if	Budget			Fully Implemented	100%		Memorandum no.	Conduct of	Budget Unit /	January 2023	December 2023
			targets set for the	Budget			Fully Implemented	100%		Memorandum no.	Adherence to	Budget Unit	January 2023	December 2023
			targets set for the	Budget			Fully Implemented	100%		Memorandum no.	Close coordination	Personnel Unit	January 2023	December 2023

100%		Conducted "The	Already conducted				Fully Implemented				Funds were	SGOD		

60%		Submitted the PIF												
			properties to be	Budget			Partially Implemented	50%	section the amount	amount of	Close coordination	Supply Office,	2023	2023
							Partially Implemented		ongoing reconciliation	cleansing		Accountant &		
87.50%							**13**	**76.47%**						
12.50%							**4**	**23.53%**						
0.00%							**0**	**0.00%**						
100.00%							**17**	**100.00%**						

STATUS OF IMPLEMENTATION

Malabon				Navotas									
Status of Implementation		Reason for Partial/Delay/ Non-Implementa-tion, if applicable	Action Taken/ Actions to be Taken	Action Plan	Person / Department Responsible	Target Implementation Date		Status of Implementation		Reason for Partial/Delay/ Non-Implementa-tion, if applicable	Action Taken/ Actions to be Taken	Action Plan	Person / Department Responsible
(Fully, Partially, On-going, Delayed, & Not Implemented)	%					From	To	(Fully, Partially, On-going, Delayed, & Not Implemented)	%				

Fully Implemented			the supply officer already prepares and submit the RSMI to the accounting unit for fill-up by the accounting staff of the unit cost of the supply item in the RSMI										
												N/A	
				Adjusting entries	Accounting/	April 2023	April 2023	Fully Implemented	100%			Adjusting entries	Accounting Unit

Fully Implemented													
				To ensure that all PPE accounts are supported with PPELC which reconciles with the corresponding GL balances.	Property and Supply and Accounting Unit	January 2023	December 2023	Partially Implemented	90%	On-going conduct of reconciliation with Property and Supply and Accounting records for the one-time cleasing of PPE.	On-going conduct of reconciliation with Property and Supply and Accounting records for the one-time cleasing of PPE.		

												SDO Marikina already complied on this audit recommendation and agreed to include the appropriate/necessary disclosures in the notes to provide relevant information in the interpretation of the components of	Accounting Unit

Partially Implemented	75%%	On-going updated	Property officer to coordinate with the	To ensure that all	Property and	January 2023	December 2023	Partially Implemented	0.9	On-going conduct of	On-going conduct of		
Fully Implemented			Property officer is adjusting to COA Circular No. 2020-0006 for the proper tagging of PPE										
				Instruct all	Property and	January 2023	December 2023	Partially Implemented	0.9	On-going conduct of	On-going conduct of		

Fully Implemented			Closely monitoring of budget	To assure that the	Budget Unit	January 2023	present	Fully Implemented	1		As per the		
Fully Implemented	100.00%		This Office had already submitted a	To assure that the	Budget Unit	January 2023	present	Fully Implemented	1		Release of		
Partially Implemented			Intensify the hiring of unfilled plantilla		Budget	January 2023	present	Fully Implemented	1				

												The management comments that the GFPS will serve as a team that will assist in the monitoring the implementation of GAD in the Division and Schools	SGOD/GAD Focal Person
Fully Implemented	100.00%		The SDO thru the SGOD already					Not Implemented					

Partially Implemented			The Division Supply and Property	To assure that the	Property and	Jan.2023	Present	Fully Implemented	N/A	Submitted and			
Partially Implemented			still in the process of one-time	On-going	Supply Unit and	Jan.2023	Present	Fully Implemented		Conducted regularly			
10	**71.43%**							**10**	**71.43%**				
4	**28.57%**							**3**	**21.43%**				
0	**0.00%**							**1**	**7.14%**				
14	**100.00%**							**14**	**100.00%**				

Marikina						Pasay								
Target Implementation Date		Status of Implementation		Reason for Partial/Delay/ Non-Implementa-tion, if applicable	Action Taken/ Actions to be Taken	Action Plan	Person / Department Responsible	Target Implementation Date		Status of Implementation		Reason for Partial/Delay/ Non-Implementa-tion, if applicable	Action Taken/ Actions to be Taken	Action Plan
From	To	(Fully, Partially, On-going, Delayed, & Not Implemented)	%					From	To	(Fully, Partially, On-going, Delayed, & Not Implemented)	%			

														The Supply Officer will prepare the Report of Supplies and Materials Issued (RSMI) and all required documents, which will be sent to Accounting for expense recognition.
														Succeeding
		Fully Implemented								Fully Implemented			The handwashing	
										Fully Implemented			The property officer	
May 2023	May 2023	Fully Implemented								Fully Implemented			The management is	

										Partially Implemented			The reconciliation	
														The Suply Unit to

														Request for write-
June 2023	June 2023	Fully Implemented												
		Fully Implemented												

Demand the

The Accountable

										Partially Implemented			The reconciliation	
														The supply officer will conduct tagging of PPE and to properly monitor and establish proper
														Stop the granting
														Issue demand
														Issue demand letter to accountable officer for the reconciliation and settlement of unliquidated balances.
														ensure that

														Stop the practice

										Fully Implemented			The management	
										Fully Implemented			The management	
										Fully Implemented			The management	
										Fully Implemented			The school is	
														Require the
May 2023	May 2023	Fully Implemented												
May 2023	May 2023	Fully Implemented												
		Fully Implemented												
		Fully Implemented												
May 2023	May 2023	Fully Implemented												
May 2023	May 2023	Fully Implemented												
February 2023	February 2023	Fully Implemented												Accounting Units
February 2023	February 2023	Fully Implemented												Strict adherence to
February 2023	February 2023	Fully Implemented												
July 2023	CY 2024	Partially Implemented	30%	Ongoing preliminary	For prelimanary									

prepare and

April 2023	December 2023	Fully Implemented												
														Alignment/
										Fully Implemented			The office has	Regular Monitoring

		14	93.33%							8	80.00%			
		1	6.67%							2	20.00%			
		0	0.00%							0	0.00%			
		15	100.00%							10	100.00%			

San Juan							Mandaluyong						
Person / Department Responsible	Target Implementation Date		Status of Implementation		Reason for Partial/Delay/ Non-Implementa-tion, if applicable	Action Taken/ Actions to be Taken	Action Plan	Person / Department Responsible	Target Implementation Date		Status of Implementation		Reason for Partial/Delay/ Non-Implementa-tion, if applicable
	From	To	(Fully, Partially, On-going, Delayed, & Not Implemented)	%					From	To	(Fully, Partially, On-going, Delayed, & Not Implemented)	%	
							To record in the books the cash/maintaining balances of their respective bank accounts to ensure the fair presentation of Cash account balances in the FS;	Accounting Unit	January 2023	December 2023	Fully Implemented	100%	

Supply Unit	January 2023	December 2023	Fully Implemented			The Supply Officer prepared the Report of Supplies and Materials Issued (RSMI) and all submit to Accounting for expense recognition.							
Accounting Unit	January 2023	December 2023	Fully Implemented			Check the date of							
							Reclassify PPE items costing below	Accounting Unit	January 2023	December 2023	Fully Implemented	100%	
							Prepare adjusting entries as per	Accounting Unit	January 2023	December 2023	Fully Implemented	100%	
							Prepare adjusting entries as per	Accounting Unit	January 2023	December 2023	Fully Implemented	100%	
							Prepare adjusting entries as per	Accounting Unit	January 2023	December 2023	Fully Implemented	100%	
							Prepare adjusting entries as per	Accounting Unit	January 2023	December 2023	Fully Implemented	100%	
							Management agreed to comply with	Accounting Unit	January 2023	December 2023	Fully Implemented	100%	
							Prepare adjusting entries as per	Accounting Unit	January 2023	December 2023	Fully Implemented	100%	

								Sr. Bookkeeper	January 2023	December 2023	Not Implemented		Sr. Bookkeeper is
							Prepare adjusting entries as per	Accounting Unit	January 2023	December 2023	Fully Implemented	100%	
											Not Implemented		
							Strictly adhere to the audit	Accounting Unit	January 2023		Fully Implemented	100%	
Supply Unit	April 2023	May 2023	Fully Implemented			The RPCPPE has							

							Management agreed to the audit	Supply and	January 2023	December 2023	Fully Implemented	100%	
							Strictly adhere to the audit	Accounting Unit	January 2023	December 2023	Fully Implemented	100%	
Accounting Unit	August 2023	September 2023	Partially Implemented	50	Original docu-ments	Collate necessary							
							Strictly adhere to the audit				Fully Implemented	100%	
							Strictly adhere to the audit	Accounting Unit	January 2023	December 2023	Fully Implemented	100%	
							Strictly adhere to the audit	Accounting Unit	January 2023	December 2023	Fully Implemented	100%	
								Accounting Unit,	January 2023	December 2023	Fully Implemented	100%	

Accounting Unit /	April 2023	May 2023	Fully Implemented			The Accountable							
School Heads	January 2023	December 2023	Fully Implemented			The School Heads							

							Accounting Unit	January 2023	December 2023	Fully Implemented	100%		Accounting Unit will
Supply Unit	May 2023	June 2023	Fully Implemented			The SDO conducted PPE tagging							
Accounting Unit	January 2023	December 2023	Partially Implemented	70	The amount per SL	Issue demand letter	Strictly adhere to the audit	Accounting Unit	January 2023	December 2023	Fully Implemented	100%	
Accounting Unit	January 2023	December 2023	Fully Implemented			issue demand letter							
Accounting Unit	January 2023	December 2023	Fully Implemented			The SDO already issue demand letter to Accountable Officer who are no longer connected with the agency.					Not Implemented		
Accounting Unit	January 2023	December 2023	Not Implemented		Accountable Officer	Ensure no	Strictly adhere to the audit	Accounting Unit	January 2023	December 2023	Fully Implemented	100%	

Accounting Unit	January 2023	December 2023	Fully Implemented			CAs' negative							

Accounta-ble	May 2023	May 2023	Fully Implemented			The accountable							
Accounting Unit						Required reports	Strictly require the Implementing	Accounting Unit,	January 2023		Fully Implemented	100%	
Accounting Unit						Required reports	Strictly adhere to the audit	Accounting Unit,	January 2023	December 2023	Fully Implemented	100%	
					We are aware of the		Strictly adhere to the audit	Accounting Unit,	January 2023	December 2023	Fully Implemented	100%	
					We are aware of the		Strictly adhere to the audit	Accounting Unit,	January 2023	December 2023	Fully Implemented	100%	

Planning Unit	January 2023	December 2023	Not Implemented		No training nor								

											Not Implemented		
School Heads/	January 2023	December 2023	Fully Implemented										
School Heads/	January 2023	December 2023	Partially Implemented		This is dependent	Constant							

			11	68.75%							22	84.62%	
			3	18.75%							0	0.00%	
			2	12.50%							4	15.38%	
			16	100.00%							26	100.00%	

	Taguig and Pateros								Muntinlupa					
Action Taken/ Actions to be Taken	Action Plan	Person / Department Responsible	Target Implementation Date		Status of Implementation		Reason for Partial/Delay/ Non-Implementa-tion, if applicable	Action Taken/ Actions to be Taken	Action Plan	Person / Department Responsible	Target Implementation Date		Status of Implementation	
			From	To	(Fully, Partially, On-going, Delayed, & Not Implemented)	%					From	To	(Fully, Partially, On-going, Delayed, & Not Implemented)	%
Recorded cash/maintaining balances														
	Will take up necessary journal entries to take up the unrecorded collections and deposit in the	Finance Unit	January 2023	May 2023	Fully Implemented	100%								

	The Accounting Unit already recorded the amount of inventory for the partial submission of RSMI/ISC/PAR by the Supply Unit. Will undertake countermeasures to ensure compliance.	Finance Unit	January 2023	December 2023	Partially Implemented	70%	Inncomplete submission from Supply Unit and on-going reconciliation of inventory account.	Demand letter sent to Supply officer dated 29 May 2023 re: submission of RPCI and its supporting documents by Supply Unit. Will send another letter on July 2023. Will continue follow up until complete submission of documents.						

	The Supply Unit has partially submitted the RSMI/RIS/ICS for the inventory items included in the prior AOM to the Accounting Unit and moving forward prepares RSMI/RIS/ICS of Inventories with the help of the newly hired Administrative Assistant in the Supply Unit. The Accounting Unit sees to it that all current transactions pertaining inventories are supported with RSMI/RIS/ICS. The Accounting Unit will also conduct a 3-day	Supply Officer	January 2023	December 2023	Partially Implemented	70%	Incomplete signatures of recepient in the ICS form.	Demand letter sent to Supply officer dated 29 May 2023 re: submission of RPCI and supporting documents. Will send another letter on July 2023.						
										Accounting Unit	January 2023	June 2023	Fully Implemented	100%
										Accounting Unit	January 2023	June 2023	Fully Implemented	100%
Reclassified PPE	Accounting Unit	Finance Unit	January 2023	June 2023	Fully Implemented	100%								
	Will take up	Finance Unit	January 2023	June 2023	Fully Implemented	100%								
Prepared adjusting														
Prepared adjusting														
Prepared adjusting														
Prepared adjusting	The Accountant	Finance Unit	January 2023	June 2023	Fully Implemented	100%								
Close coordination														
Prepared adjusting														
	No adjustments.	School	January 2023		Fully Implemented	100%								

	Strict compliance of the Cashier to this audit recommendation and submit the RCDs CYs2018 for the unaccounted balance as soon as possible	Cash Unit	January 2023	August 2023	Not Implemented		Nonsubmission by Cashier of the RCDs for the unaccounted balance of P405,515.59.	Demand letter was sent to the Cashier last May and June 2023, we will send another demand letter until full liquidation of the prior years' unaccounted balance amounting to						
Division Accountant														
Prepared adjusting														
	The Supply Unit	Supply Unit	January 2023	October 2023	Partially	70%	On-going	Demand letter						
Accounting Unit will														

Property and Supply														
Accounting Unit will														
	Accounting Unit	Finance Unit	June 2023		Fully Implemented									
	Will reconcile	Financed Unit	January 2023	December 2023	Partially	5%	Unavailability of	Review submitted						
Accounting Unit will	will review the	Finance Unit	January 2023	December 2023	Partially	60%	Unavailablity of	Retrieval of						
Prepared journal														
Accounting Unit will	We are mindful	Finance Unit	January 2023	December 2023	Partially	60%	Unavailabilty of	Will reconcile						
The balance for CY														
	Cashier to follow	Cash Unit	January 2023		Fully Implemented									
	The Cashier will	Cash Unit	May 20232		Fully Implemented									
	RAAF for the	Cash Unit	April 2023		Fully Implemented									
	The Cashier will	Cash Unit	January 2023	June 2023	Fully Implemented									
	The Cashier to	Cash Unit	January 2023	June 2023	Fully Implemented									

	The Cashier will	Cash Unit	January 2023	June 2023	Fully Implemented									
	Cashier to	Cash Unit	January 2023	June 2023	Fully Implemented									
	The Division will	Cash Unit	January 2023	December 2023	Not Implemented		The Division	We will study the						
	The Division is committed in safeguarding government asset. Moving forward, the Division will undertake your recommendation	Management	January 2023	December 2023	Fully Implemented									
	The Division is committed in safeguarding government asset. Moving forward, the Division will undertake your recommendation	Management	January 2023	December 2023	Fully Implemented									
	Will send	Cashier	January 2023	August 2023	Partially Implemented	32%	Incomplete	Demand letters						
	A letter for	Cashier	January 2023	August 2023	Fully Implemented									
	The OIC-	Management	January 2023	August 2023	Fully Implemented									
	AOs are bonded	Management.	January 2023	December 2023	Fully Implemented									
											January 2023	December 2023	Fully Implemented	
											January 2023	December 2023	Fully Implemented	
											January 2023	December 2023	Fully Implemented	
	AOs are all	Managment	January 2023	December 2023	Fully Implemented			Monitoring of bond						

									To implement the One-Time	Supply Unit	January 2023	December 2023	Partially Implemented	
The Accounting Unit	Will strictly	Various	January 2023	December 2023	Partially	80%	On-going account	Moving forward,					Partially Implemented	
												Dec 2023	Partially Implemented	
	Despite the challenges in determining the balances from previous years due to the lack of documentation, we will do everything in our power to increase the effectiveness and quality of our services as well as the proper discharge of our professional obligations. Constant follow up and demand letters to Accountable Officers.	Finance Unit	January 2023	December 2023	Partially Implemented	80%	Unavailabity of documents.	We will exert extra effort to locate missing documents. Several demand letters were already sent to AOs.						
No clearance is	We will concur	Finance Unit	January 2023	December 2023	Fully Implemented									

	Issuance of	Finance Unit	January 2023	December 2023	Fully Implemented									

	Atleast five (5) percent of GAA will be allocated to the implementation of GAD programs, projects, and activities.	GAD Focal Person	January 2023	December 2023	Fully Implemented									
													Fully Implemented	

													Partially Implemented	
													Not Implemented	
					26	63.41%							10	66.67%
					13	31.71%							4	26.67%
					2	4.88%							1	6.67%
					41	100.00%							15	100.00%

		Paranaque								ROP		QC		MAN
Reason for Partial/Delay/ Non-Implementa-tion, if applicable	Action Taken/ Actions to be Taken	Action Plan	Person / Department Responsible	Target Implementation Date		Status of Implementation		Reason for Partial/Delay/ Non-Implementa-tion, if applicable	Action Taken/ Actions to be Taken	Status of Implementation	Result of Validation	Status of Implementation	Result of Validation	Status of Implementation
				From	To	(Fully, Partially, On-going, Delayed, & Not Implemented)	%							

		Take-up the	SDOP-Accountant	January 2023	December 2023	Fully Implemented	100							
		Take-up the	SDOP-Accountant	January 2023	December 2023	Fully Implemented	100							
		Instruct the SDO	SDOP-BE-Focal	January 2023	December 2023	Partially Implemented	25		The SDOP BE					

		Take-up	SDOP-Acctg/	January 1, 2023	December 31,	Fully Implemented	100							

Failure of the Supply Unit to		Adhere to the COA	SDOP-Acctg/	January 1, 2023	December 31,	Partially Implemented	75%	Ongoing process-	Prepared partial					
		Adhere to the COA	SDOP-Acctg/	January 1, 2023	December 31,	Fully Implemented	100%		Implemented the					
Erroneous entry to Books of Accoutnts	On-going reconciliation			January 2023	December 2023	Fully Implemented	100%		Issued Demand					
				January 2023	December 2023	Fully Implemented	100%		Exhausted all remedies to contact inactive AOs. Submitted request for write-off to resident auditors					
				January 2023	December 2023	Fully Implemented	100%		No clearance were					

		Implementation of	SC and PWD	January 2023	December 2023	Fully Implemented	100		with implemented					

		Adhere to the COA	SDOP-Admin Unit	January 2023	December 2023	Fully Implemented	100		corrected thru JEV					
		Adhere to the COA	SDOP-Admin Unit	January 2023	December 2023	Fully Implemented	100		corrected thru JEV					
						12	**85.71%**			**0**	**#DIV/0!**	**0**	**#DIV/0!**	**0**
						2	**14.29%**							
						0	**0.00%**			**0**	**#DIV/0!**	**0**	**#DIV/0!**	**0**
						14	**100.00%**			**0**	**#DIV/0!**	**0**	**#DIV/0!**	**0**

STATUS OF IMPLEMENTATION VALIDATED BY COA														
NILA	CALOOCAN		VALENZUELA		MALABON		NAVOTAS		PASIG		MARIKINA		SAN JUAN	
Result of Validation	Status of Implementation	Result of Validation	Status of Implementation	Result of Validation	Status of Implementation	Result of Validation	Status of Implementation	Result of Validation	Status of Implementation	Result of Validation	Status of Implementation	Result of Validation	Status of Implementation	Result of Validation

#DIV/0!	**0**	**#DIV/0!**	**0**	**#DIV/0!**	**0**	**#DIV/0!**	**0**	**#DIV/0!**	**0**	**#DIV/0!**	**0**	**#DIV/0!**	**0**	**#DIV/0!**
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MANDALUYONG		TAGUIG/PATEROS		MAKATI		PASAY		MUNTINLUPA		PARAÑAQUE		LAS PIÑAS		Status of Imp
Status of Implementation	Result of Validation	Status of Implementation	Result of Validation	Status of Implementation	Result of Validation	Status of Implementation	Result of Validation	Status of Implementation	Result of Validation	Status of Implementation	Result of Validation	Status of Implementation	Result of Validation	Fully Implemented

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0	**#DIV/0!**	**0**	**#DIV/0!**	**0**	**#DIV/0!**	**0**	**#DIV/0!**	**0**	**#DIV/0!**	**0**	**#DIV/0!**	**0**	**#DIV/0!**	
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plementation	Summary	
Not Implemented	Status of Implementation	Results of Validation

	0	#DIV/0!
	0	#DIV/0!
	0	#DIV/0!