Aud	it Observ	ration and Recommendation			0.00													
Auu	055517	ation and recommendation			Offices Concern				ROP						Qu	ezon City		
No.	Audit Observ ation		of Implem	Result of Validati	ed	Action Plan	Departm ent Respons	get ation Date To	Status of Impl (Fully, Partially,		Reason for Partial/Delay/ Non-Implementation, if applicable	Action Taken/ Actions to be Taken	Action Plan	Person / Department Responsible	rget tation Date To	Status of Impl (Fully, Partially,	ementation %	
1 CY 2021 RCML Par.1	ements in Financi	The Assets, Liabilities and Equity accounts of the DepEd-NCR had an aggregate uncorrected misstatement of P2,442,530,033.68			NCR ROP	All adjusme nts were already	Accounti ng			100%			Adjustments have been made already to reflect the correct	Accounting				
CY 2021	al Statem ents	at December 31, 2021 on account of errors and omission in the recording of transactions that deviated from the International Public Sector Accounting Standards (IPSAS). The Significant impact of such misstatements on the reported account balances affected the fair presentation thereof in the Financial Statements (FSs) of the DepEd - NCR.				made and submitte d to COA Office in CY 2022			Fully Implemented				balance.			Fully Implemented		
RCML Par 1 7-1 11					SDO QC												100%	
2 CY 2021 RCML Par.1.24- 1.30		For Inventories accounts: b. require the Accountant to prepare journal entries to record as expenses the inventory items already issued/transferred based on the submitted RSMV/RIS/ICS by the Property/Supply Officer and to correct the errors made in the books of accounts.			SDOs QC, Valenzuel a, TaPat								Adjustments have been made to reflect the issuance of inventories for FY 2021.	Accounting		Fully Implemented	11	00%
3 CY 2021 RCML Par 1.32-1.38		For Other Current Assets accounts c. analyze the discrepancy between the balance of Advances to Officers and Employees account per FS and GL and restate accordingly the CY 2021 Financial Statements.			SDO QC								Adjustments have been made to reconcile the difference between the balance of advances to officers and			Fully Implemented	11	00%
4 CY 2021 RCML Par. 1.52-1.61	Errone ous recordi ng of transfer and depreci ation				SDO Caloocan								employees account.					

Person P												
Comment Comm	5	Failure	We recommended that the Schools	SDO QC				Record the cost of	Accounting			100%
Common								the rehabilitation				
Incident land to the common of	CV 2021	rocord	Quezon Cty require the Accountant									
## Committee of the Com	DCMI	record	to record the cost of the									
Company Comp	KCIVIL	tne	to record the cost of the					Dullaing.				
Company Comp	Par.1.62-	cost of	rehabilitation of Gabaldon building									
Pull proposed to the control of product in t	1.64	maior	Iin Placido Del Mundo ES on its									
Shability Services of the control of the depretage of the control o		ronoir/r	appropriate account and provide								Fully Implemented	
Interest of State of		repair/i	depreciation thereon								, ,	
School begins in revent all 5's expected to the control of the con		ehabilit	depreciation thereon.									
School begins in revent all 5's expected to the control of the con		ation of	f									
Duttiers Variety Vari												
United Services of records of Service (and sealed they was selected they was selecte												
December 1, we will all of securities to be a compared to the first of securities for years and office and the security of the page of the security of the												
Graph Control		gs										
Graph Control												
TO OTHER Werecommended the first and control for the first and fir	6	Unreco	b. revisit all SFs deposited to the							0		
TO OTHER Werecommended the first and control for the first and fir		gnized	BTr, and check whether they were	Manila								
Security	CY 2021	Other	issued Certifications of SF Deposits									
1 1.00-1.1 life Income Pass Sees Collected of Name Pass Landin Understand On Head Collected On Head Co	RCMI Par	Samileo	by the said office; and									
From Service collecte of from Private and Service of From Private of From Priv	1 101 1 106	Sel vice	by the sala emee, and									
Service Pees of from Private Levelin Peesture Central Private Peesture Private Pri	1.101-1.100	Income	'									
Fees collected Private Lunding Building Confidence of Complete State were formated to the Tegendary State of Composite state were formated to the Tegendary State of Composite state were formated to the Tegendary State of Composite state were formated to the Tegendary State of Composite state were formated to the Tegendary State of Composite state were formated to the Tegendary State of Composite state were formated to the Tegendary State of Composite state were formated to the Tegendary State of Composite state were formated to the Tegendary State of Composite state were formated to the Tegendary State of Composite state were formated to the Tegendary State of Composite state were formated to the Tegendary State of Composite state were formated to the Tegendary State of Composite state were formated to the Tegendary State of Composite state were formated to the Tegendary State of Composite state were formated to the Tegendary State of Composite stat		from										
Fees collected Private Lunding Building Confidence of Complete State were formated to the Tegendary State of Composite state were formated to the Tegendary State of Composite state were formated to the Tegendary State of Composite state were formated to the Tegendary State of Composite state were formated to the Tegendary State of Composite state were formated to the Tegendary State of Composite state were formated to the Tegendary State of Composite state were formated to the Tegendary State of Composite state were formated to the Tegendary State of Composite state were formated to the Tegendary State of Composite state were formated to the Tegendary State of Composite state were formated to the Tegendary State of Composite state were formated to the Tegendary State of Composite state were formated to the Tegendary State of Composite state were formated to the Tegendary State of Composite state were formated to the Tegendary State of Composite stat	1	Service	, [1				
collectic d from Private Britantia B												
d from Private Londin Restrict on Private Londin Restrict on Private Committee of Committee and Committee of	1							1				
Private Lendin General Control of Control of the Control of Contro	1											
Lendin glisticitud	İ							1				
Institute (PL)	Private											
Institute (PL)	Lendin											
on (PLIs) c. recorcile whether all Certificates of Obsports and descored sing were requested of second sing were requested as the second sing were requested as the second sing were requested to second sing were requested as the s		a										
on (PLIs) c. recorcile whether all Certificates of Obsports and descored sing were requested of second sing were requested as the second sing were requested as the second sing were requested to second sing were requested as the s		9	.									
(PLis) c. recordicile whethers all Certificates of Deposits and deposit slips were forwarded to the Regional Children for DOM. 7 PTHER We recommended that the Country of the Doctor of NCA to the DOM. 8 PCCOU Menagement of the Doctoring to the Doctor of the Doctor o			1									
c. reconcile whether all Certificates of Deposits and deposit siles were forwarded to the Regional Office for required of issuance of NCA to the DEM. 7 OTHER We recommended that the COMMAN ACCOU Management of the following: NTHO NTHO NTHO NATION ACCOUNTS												
c. reconcile whether all Certificates of Deposits and deposit siles were forwarded to the Regional Office for required of issuance of NCA to the DEM. 7 OTHER We recommended that the COMMAN ACCOU Management of the following: NTHO NTHO NTHO NATION ACCOUNTS		(PLIs)										
of Deposits and deposit signs were forwarded to the Regional Office for request of issuance of NOA to the OBM. 7 OTHER DENI COMMISSION OF THE PROPERTY OF THE		l' -/										
of Deposits and deposit signs were forwarded to the Regional Office for request of issuance of NOA to the OBM. 7 OTHER DENI COMMISSION OF THE PROPERTY OF THE												
To THER We recommended that the DBM. ACCOUNTY ACCO												
To THER We recommended that the DBM. ACCOUNTY ACCO			of Deposits and deposit slips were	Manila								
7 OTHER We recommended that the CCOU Management of the following: Multinlup CY 2021 NTING RCNUL Par Parille Instruct the Division Accountant to: Deficie noise affectin 0 Use of the SUG's book and bank balances, almost book and bank balances, almost become the project personal project personal person			forwarded to the Regional Office for									
7 OTHER We recommended that the Management of the following: Hollowing: Hollo			request of issuance of NCA to the									
7 OTHER We recommended that the Accountant to: CY 2021 NTNG RCML Part Deficil instruct the Division Accountant to: ENCIRS - conduct periodic reconciliation of the SUO'S book and bank balances; Deficile netes - submit the December 2021 BRS; affection 9 reliability of the SUO'S book and bank balances; The The Conduct periodic reconciling terms and record them as a digistements books. SDO Muntinitup a Number of SDO Muntinitup a submit the December 2021 BRS; and the SUO'S book and bank balances; Deficile netes - submit the December 2021 BRS; affection 9 reliability of the SUO'S book and bank balances; affection 9 reliability of the SUO'S book and ba			DDM									
CY 2021 ROML Par 2.1-2.12 ROML Par 2.1-2.12 ROML Par 2.1-2.12 ROML Par 2.1-2.12 ROML Par 3 DEFICI conduct periodic reconciliation of the solid part of the following: how the following:			DBM.									
CY 2021 ROML Par 2.1-2.12 ROML Par 2.1-2.12 ROML Par 2.1-2.12 ROML Par 2.1-2.12 ROML Par 3 DEFICI conduct periodic reconciliation of the solid part of the following: how the following:												
CY 2021 ROML Par 2.1-2.12 ROML Par 2.1-2.12 ROML Par 2.1-2.12 ROML Par 2.1-2.12 ROML Par 3 DEFICI conduct periodic reconciliation of the solid part of the following: how the following:												
CY 2021 ROML Par 2.1-2.12 ROML Par 2.1-2.12 ROML Par 2.1-2.12 ROML Par 2.1-2.12 ROML Par 3 DEFICI conduct periodic reconciliation of the solid part of the following: how the following:												
CY 2021 ROML Par 2.1-2.12 ROML Par 2.1-2.12 ROML Par 2.1-2.12 ROML Par 2.1-2.12 ROML Par 3 DEFICI conduct periodic reconciliation of the solid part of the following: how the following:												
CY 2021 ROML Par 2.1-2.12 ROML Par 2.1-2.12 ROML Par 2.1-2.12 ROML Par 2.1-2.12 ROML Par 3 DEFICI conduct periodic reconciliation of the solid part of the following: how the following:												
CY 2021 ROML Par 2.1-2.12 ROML Par 2.1-2.12 ROML Par 2.1-2.12 ROML Par 2.1-2.12 ROML Par 3 DEFICI conduct periodic reconciliation of the solid part of the following: how the following:												
CY 2021 ROML Par 2.1-2.12 ROML Par 2.1-2.12 ROML Par 2.1-2.12 ROML Par 2.1-2.12 ROML Par 3 DEFICI conduct periodic reconciliation of the solid part of the following: how the following:	İ		1					1				
CY 2021 ROML Par 2.1-2.12 ROML Par 2.1-2.12 ROML Par 2.1-2.12 ROML Par 2.1-2.12 ROML Par 3 DEFICI conduct periodic reconciliation of the solid part of the following: how the following:	1											
CY 2021 ROML Par 2.1-2.12 ROML Par 2.1-2.12 ROML Par 2.1-2.12 ROML Par 2.1-2.12 ROML Par 3 DEFICI conduct periodic reconciliation of the solid part of the following: how the following:	İ							1				
CY 2021 ROML Par 2.1-2.12 ROML Par 2.1-2.12 ROML Par 2.1-2.12 ROML Par 2.1-2.12 ROML Par 3 DEFICI conduct periodic reconciliation of the solid part of the following: how the following:												
CY 2021 ROML Par 2.1-2.12 ROML Par 2.1-2.12 ROML Par 2.1-2.12 ROML Par 2.1-2.12 ROML Par 3 DEFICI conduct periodic reconciliation of the solid part of the following: how the following:	7			SDO								
CY 2021 RCML Pag DEFICI instruct the Division Accountant to: conduct periodic reconciliation of the SDO's book and bank balances; Deficiencies affecting and counter that the December 2021 BRS; and verify the propriety and documentation of the reconciling items and record them as adjustments books. The Cash Account ts D. require the Accountant to the propriety and the	1							1				
RCML Par 2.1-2.12 DEFICI exclusion Accountant to exclusion of the SDO's book and bank balances; Deficie ncies affectin by of Cash Accountant to the state of the	CY 2021			a								
2.1-2.12 ENCIES - conduct periodic reconcilitation of the SDO's book and bank balances; Deficie ncies affectin and - verify the propriety and documentation of the reconciling items and record them as adjustments books. The b. require the Accountant to sorted the product periodic reconcilitation of the reconcilitation	DOM: D	NIING	in atmost the Division Assessment	٦				1				
Deficie ncies affectin g reliabili ty of Cash Account ts The D. require the Accountant to sortius the Accountant the A	RCIVIL Par	DEFICI	instruct the Division Accountant to:									
Deficie ncies affectin g reliabili ty of Cash Account ts The D. require the Accountant to sortius the Accountant the A	2.1-2.12	ENCIES	- conduct periodic reconciliation of									
ncies affectin g reliabili ty of Cash Account ts The b. require the Accountant to executive to price to an executive to price to an executive to price to an executive to price to an executive to price to an executive to price to an executive to price to a price to the price to	1		the SDO's book and bank balances;									
ncies affectin g reliabili ty of Cash Account ts The b. require the Accountant to executive to price to an executive to price to an executive to price to an executive to price to an executive to price to an executive to price to an executive to price to a price to the price to	1	Deficie						1				
affectin g reliabili ty of Cash Account ts The b. require the Accountant to conduct registric professional and support the propriety and documentation of the reconciling items and record them as adjustments books. SDO San conduct registric professional and support to support the propriety and documentation of the reconciling items and record them as adjustments books.	İ		- submit the December 2021 BRS					1				
geliabili ty of Cash Account ts The Description of the reconciling items and record them as adjustments books. SDO San operation of the reconciling items and record them as adjustments books. SDO San operation of the reconciling items and record them as adjustments books.	İ	ncies	and					1				
geliabili ty of Cash Account ts The Description of the reconciling items and record them as adjustments books. SDO San operation of the reconciling items and record them as adjustments books. SDO San operation of the reconciling items and record them as adjustments books.	1	affectin	1 4119									
ty of Cash Account ts Description of the reconciling items and record them as adjustments books.												
ty of Cash Account ts Description of the reconciling items and record them as adjustments books.	İ	reliabili	- verity the propriety and					1				
Cash Account ts Items and record them as adjustments books. The b. require the Accountant to sound to conduct recipilities of sound to recognition of sound to so the sound	1		documentation of the reconciling									
Account ts Description of the conduct registric of the conduct regis	1		items and record them as					1				
ts b. require the Accountant to conduct periodic recognition of	İ		adjustmente heeke					1				
The b. require the Accountant to SDO San I I I I I I I I I I I I I I I I I I I	İ	Account	1 ,,					1				
I Ne conduct naticalia recognition of	1	ts										
I Ne conduct naticalia recognition of	1		h, require the Accountant to	SDO San				 		 		
	İ	The	b. require the Accountant to					1				
book and bank records	İ		conduct periodic reconciliation of	Juan				1				
		accurac	book and bank records	ı L								

8	Existen We recommended Management of	SDO San										
0)/ 0004	ce of SDO San Juan to exert efforts to	Juan										
	an retrieve the deposit slip or secure a confirmation from the bank that											
2.13-2.16	ding deposit of prior year period											
2.10-2.10												
	book collections was indeed made on its balance account to reconcile the outstanding											
	in the balance of P45,681.01 appearing in											
	Cash General Ledger since CY 2013.											
	Collecti											
	ng											
	Officer											
	accoun											
	t											
9	Deficie The reported balance of the	⊣		(+				
	ncies Inventories Account of three SDOs			(
CY 2021	affectin were unreliable due to various											
RCML Par	g the lapses/deficiencies noted in											
	reliabili inventory manageme nt such as:											
	ty of a) differences of amounts presented											
	Invento in the Statement of Financial											
	Position and the General Ledger											
	accoun											
	t SDO Quezon City as well as between the Accounting and											
	Property Section records IN SDO											
	Las Pinas; b) erroneous recording											
	of purchased inventory items as											
	outright expense in SDOs TaPat											
	and Valenzuela; and d) nonmoving											
	inventories since CY 2015 in SDO											
	Valenzuela.											
	We recommended that the											
	Management of SDOS Valenzuela and Taguig and Pateros to record											
	all purchases and receipt of PPE											
	account balances in the financial											
	statements.											
10	Non- We recommended that the	NCR		Accounti					To prepare the	Accounting		
CV 2021	prepara Management of ROP and SDOs tion/pro Valenzuela, Quezon	ROP, SDOs	ing Unit	ng Unit &					PPELC ledger card and			
CY 2021 RCML Par		San	will	AIVIS					submission of			
5.6-5.7	mainte Muntinlupa,Makati, Taguig and	Juan,	continu						RPCPPE			
0.0 0.7	nance Pateros,San Juan, Pasig, Marikina	QC,	e to						0			
	of and Mandaluyong require the	Marikina,	maintai		Partially Implemented						Partially Implemented	
	PPFI C concerned accounting and	Makati	n a									
	and PC property officials to:		complet									
	and		e up to									
	non- a. maintain a complete and up to		date									
	submis date PPELC and PCs for each PPE		PPELC									
	sion of b. conduct complete inventory	SDOs			Fully Implemented							
11	Other d. formulate a policy for the	SDO QC	†						To comply with	Accounting	Partially Implemented	
12	Unacco We recommended that the	SDO	†					1	 	†		
13		 NCR	Already	Accounta	Fully Implemented	100%		+		<u> </u>		
1 10	I The centralized preparation of		, oddy			13070		+	-	 	Fully Implemented	
	The centralized preparation of		ROP	IAccounti I	Eully Implemented		1				ı ruliv implemented l	
14	Infrastr We recommended that the	NCR	ROP -	Accounti	Fully Implemented				Droourorsest of	Accounting # CD		4000/
14 15	Infrastr We recommended that the Despite We recommended that the	NCR SDO QC	ROP -	Accounti	Fully Implemented					Accounting/LSB	Fully Implemented	100%
14 15	Infrastr We recommended that the Despite We recommended that the Unliqui We recommended that the SDS of	NCR SDO QC SDO QC	ROP -	Accounti	Fully Implemented				Procurement of Proper and timely			100% 100%
14 15 16	Infrastr We recommended that the Despite We recommended that the Unliqui We recommended that the SDS of b. refrain from granting cash	NCR SDO QC SDO QC SDO	ROP -	Accounti	Fully Implemented						Fully Implemented	
14 15 16 CY 2021	Infrastr We recommended that the Despite We recommended that the Unliqui We recommended that the SDS of	NCR SDO QC SDO QC SDO SDO	ROP -	Accounti	Fully Implemented						Fully Implemented	
14 15 16	Infrastr We recommended that the Despite We recommended that the Unliqui We recommended that the SDS of b. refrain from granting cash	NCR SDO QC SDO QC SDO SDO SDO	ROP -	Accounti	Fully Implemented						Fully Implemented	
14 15 16 CY 2021	Infrastr We recommended that the Despite We recommended that the Unliqui We recommended that the SDS of dated b. refrain from granting cash past c. exhaust all means available to	NCR SDO QC SDO QC SDO SDO	ROP -	Accounti	Fully Implemented						Fully Implemented	
14 15 16 CY 2021 RCMI Par	Infrastr We recommended that the Despite We recommended that the Unliqui We recommended that the SDS of b. refrain from granting cash past c. exhaust all means available to Non - f. Management require all	NCR SDO QC SDO QC SDO SDO SDO	ROP -	Accounti	Fully Implemented						Fully Implemented	
14 15 16 CY 2021 RCMI Par 17 18	Infrastr We recommended that the Despite We recommended that the Unliqui We recommended that the SDS of b. refrain from granting cash c. exhaust all means available to Non - f. Management require all Expens b. submit explanation on why the d. stop the practice of splitting the	NCR SDO QC SDO QC SDO SDO SDO SDO SDO SDO SDO		Accounti	Fully Implemented						Fully Implemented	
14 15 16 CY 2021 RCMI Par 17 18 19	Infrastr We recommended that the Despite We recommended that the Unliqui We recommended that the SDS of b. refrain from granting cash c. exhaust all means available to Non - f. Management require all Expens b. submit explanation on why the d. stop the practice of splitting the Budget f. prepare and submit the Quarterly	NCR SDO QC SDO QC SDO SDO SDO SDO SDO SDO SDO SDO SDO SDO		Accounti	Fully Implemented						Fully Implemented	
14 15 16 CY 2021 RCMI Par 17 18	Infrastr We recommended that the Despite We recommended that the Unliqui We recommended that the SDS of b. refrain from granting cash c. exhaust all means available to Non - f. Management require all Expens b. submit explanation on why the d. stop the practice of splitting the	NCR SDO QC SDO QC SDO SDO SDO SDO SDO SDO SDO		Accounti	Fully Implemented				Proper and timely		Fully Implemented	

	entatio	b. impose liquidated damages		SDO												
CY 2021 RCML Par 22.0-22.27	n of the	against the delaying contractors,	Г Т	TaPat												
RCML Par	Basic	which shall be atleast equal to one-														
22.0-22.21	Educati	tenth of one percent of the cost of														
	on -	the unperformed portion for every day of delay in deliveries of SLMs;														
	C	day of delay in deliveries of SLIVIS,														
	Continu	.														
	ity Plan	1														
	ity Plan (BE-															
	LCP)															
	′															
		g. require the Supply Officer to		SDO												
23	Audit of	d. ensure adherence to the		SDO												
	Covid -	b. utilized all information technology	S	SDO												
24		d. integrate into its GAD activity the		SDO San												
25	Compli	b. provide yearly budget for the		SDO			<u> </u>	1								
26		a. instruct the Accountant and the			All the	 	 		Fully Implemented		1			 		
27		We recommended that the		SDO QC	7 411 4110				r ully implemented			Audit	Management		Fully Implemented	100%
21	Lillorde	We recommended that the		DO QO								Addit	Wanagement		Fully Implemented	10070
	1				-	-	 									
	1															
	FIIII	LY IMPLEMENTED	 						4	80.00%					8	80.00%
	Parti	ially Implemented	 						1	20.00%					2	20.00%
	No.	ot Implemented							0	0.00%					0	0.00%
		ot Implemented TOTAL							5	100.00%					10	100.00%
														· ·		

Recap:

Summary Report - SIPYAR (subject for COA Validation)

Office		Fully Implemented		Not mented	Implem			
	Quanti	Percentage	Quan	Percen	Quantit	Percen	Total	ı

ROP	4	80.00%	0	0.00%	1	######	5
Quezon	8	80.00%	0	0.00%	2	######	10
Manila	3	100.00%	0	0.00%	0	0.00%	3
Caloocan	7	100.00%	0	0.00%	0	0.00%	7
Valenzuela	3	75.00%	0	0.00%	1	######	4
Malabon	0	0.00%	0	0.00%	0	0.00%	0
Navotas	0	0.00%	0	0.00%	0	0.00%	0
Pasig	2	100.00%	0	0.00%	0	0.00%	2
Marikina	2	100.00%	0	0.00%	0	0.00%	2
San Juan	4	57.14%	-	28.57%	1	######	,
ng	1	100.00%	0	0.00%	0	0.00%	1
raguig/Pat	2	66.67%	0	0.00%	1	######	3
Makati	3	100.00%	0	0.00%	0	0.00%	3
Pasay	1	100.00%	0	0.00%	0	0.00%	1
Muntinlup	1	100.00%	0	0.00%	0	0.00%	1
Paranaque	0	0.00%	0	0.00%	0	0.00%	0
Las Pinas	0	0.00%	0	0.00%	0	0.00%	0
Total	41	83.67%	2	4.08%	6	######	49

					N	Manila							Ca	aloocan		
Reason for Partial/Delay/ Non-Implementa- tion, if applicable	Action Taken/ Actions to be Taken	Action Plan	Person / Department Responsible	Tai Implemen From	get tation Date To	Status of Impl (Fully, Partially,	ementation %	Reason for Partial/Delay/ Non-Implementation, if applicable	Action Taken/ Actions to be Taken	Action Plan	Person / Department Responsible	Tar Implement From	get ation Date To	Status of Impl (Fully, Partially,	ementation %	Reason for Partial/Delay/ Non-Implementation, if applicable
										To correct the erroneous recording of transfer of properties and depreciation	Bookkeepers of: MB Unit 1 Talipapa HS Bagumbong HS	January 2023	December 2023	Fully Implemented	10	0

Reflected in JE No. 2019-04- 001523 the cos Gabaldon Builc in Placido del Mundo ES.									
	As recommended	Services & IUs	2023		Fully Implemented	Presently, there is an online monitoring of Service Fee remitted to BTr being updated religiously. Requests were already made for SFs deposited to the BTr without Certificate of Deposits.			
	As recommended	Accounting Services & IUs	2023	2023	Fully Implemented	Presently, there is an online monitoring of Service Fee remitted to BTr being updated religiously. Certificate of Deposits consolidated by the SDO Accountant is for forwarding to NCR this August 2023.			

					To exhaust all	Accounting Unit	January 2022	March 23, 2022	Fully Implemented	100	
					To refrain from	Accounting Unit	January 2022	March 23, 2022	Fully Implemented	100	
		 		 	To exhaust all	Accounting Unit	January 2022	March 23, 2022	Fully Implemented	100 100	
					To outburit					400	
			Fully Implemented		To submit	Principal of	January 2022	April 1, 2022	Fully Implemented	100	
			and the second								
						1					

			1					1			
+ +					To ensure	BAC	December 2021	December 2022	Fully Implemented	100	
+ +	+				10 ensure	DAG	December 2021	December 2022	rully implemented	100	
+ + + + + + + + + + + + + + + + + + + +											
					To provide yearly	Budget	January 2022	December 2022	Fully Implemented	100	
+ +	1										
	+		+								
									-	100 000/	
		3	100.00%						7	100.00%	
		3 0 0	100.00% 0.00% 0.00% 100.00%						0	0.00% 0.00% 0.00% 100.00%	

					Pasig								Makati			
Action Taken/ Actions to be	Action Plan	Person / Department Responsible	Tar Implement	rget tation Date	Status of Impl	ementation	Reason for Partial/Delay/ Non-Implementa-	Action Taken/ Actions to be Taken		Person / Department	Tai	get ation Date	Status of Impl	ementation	Reason for Partial/Delay/ Non-Implementa-	Action Taken/ Actions to be
Taken		Responsible	From	То	(Fully, Partially,	%	tion if applicable	raken	Action Plan	Responsible	From	То	(Fully, Partially,	%	tion, if applicable	Taken
Despered the ff																
Prepared the ff JEVs MB Unit 1 -2022-05- 216 Talipapa HS-2022- 03-56,2022-03-57, 2022-03-58, 2022- 03-59 Bagumbong HS- 2022-03-93																

	1	1	1	I				T T			1	
								Already complied			100%	
								Already complied			100%	
										Fully Implemented		
	Property will	Inventory	Jan 2022	Dec 2022	Fully Implemented	100%	 RPCPPE has been	Inventory was		Fully Implemented	100%	
In a letter dated												
									1			
These CAs were									1			+
Communication									-			
Continuincation									1			
School head									<u> </u>			+
									1			
L					·		 	· · · · · · · · · · · · · · · · · · ·				.1

				I	I		1	1	Τ				Τ		I	
										1		'	1			
									!	1		'	1			
										1		'	1			
									!	1		'	1			
										1		'	1			
									!	1		'	1			
										1		'	1			
										1		'	1			
										1		'	1			
										1		'	1			
										1		'	1			
										1		'	1			
										1		'	1			
										1		'	1			
										1		'	1			
							1		1 '	1	1	1	1	1		
									1	1	1	1	1	1		
							1		1 '	1	1	1	1	1		
							1		1 '	1	1	1	1	1		
							1		1 '	1	1	1	1	1		
							1		1 '	1	1	1	1	1		
									1	1	1	1	1	1		
									1	1	1		1	1		
										1		'	1			
										1		'	1			
										1		'	1			
									!	1		'	1			
										1		'	1			
										1		'	1			
										1		'	1			
										1		'	1			
										1		'	1			
										1		'	1			
									!	1		'	1			
										1		'	1			
										1		'	1			
										1		'	1			
									!	1		'	1			
										1			<u> </u>			
In a letter dated										<u> </u>						
	We adhered with	Top Management	Jan 2022	Dec 2022	Fully Implemented	100%				<u> </u>						
Provided budget for													1			
										1			Fully Implemented			
										1						
										í						
							1		1 '	1	1	1	1	1		
										ı						
							1		1 '	i '	1	1	1	1		
							<u> </u>		<u> </u>	<u>'</u>	<u> </u>		1	<u> </u>		
										ĺ						
									<u> </u>	<u>'</u>			1			
					2	100.00%							3	100.00%		
					0	100.00% 0.00%							0	100.00% 0.00%		
	1				0	0.00% 0.00% 100.00%						+	0	0.00% 0.00% 100.00%		
						0.00/0							U	0.00%		

	Las Pinas Person / Target Reason for Partial/Delay/										Val	enzuela				
	Department	Tai Implemen	rget tation Date	Status of Impl	ementation	Partial/Delay/ Non-Implementa-	Action Taken/ Actions to be	Action Plan	Person / Department	Tar Implement	get ation Date	Status of Impl	ementation	Reason for Partial/Delay/ Non-Implementa-	Action Taken/ Actions to be	
Action Plan	Responsible	From	То	(Fully, Partially,	%	tion, if applicable	Taken		Responsible	From	То	(Fully, Partially,	%	tion, if applicable	Taken	Action Plan
								Goods procured were recorded using asset/inventory account. Expenses were recorded upon receipt of RSMI from the Property Unit.	Accountant	1/1/2023	12/31/2023	Fully Implemented	100.00%			

					Non-moving items were alredy adjusted ib the books after verification of its non-existence. JEV No, 2022-11-003655 JEV No. 2022-12-004144	Accounting	1/1/2023	12/31/2023	Fully Implemented	100.00%		
-												
\vdash												
\vdash												
\vdash												
E												
					DO alreadi	5		40::	B			
-					DO already	Division Engineer	1/1/2023	12/31/2023	Partially Implemented	30.00%		
_		1										

	1			ı	1			ı					
						İ							
						1							
						1							
						1							
						İ							
						İ							
						İ							
						İ							
						İ							
						İ							
						İ							
						Ī							
						Ī							
						I AR WOLD	ALLIV - SUVEN						
						rank were	AU IV - Supply	1/1/2023	12/31/2023	Fully Implemented			
—	1					-						+	-
L													
						Ī							
—	1					 						 	-
L													
				1	I	1		1				1	
L													1
1													
1													
				#DD//01							75.000/		
			0	#DIV/01						3	75.00%		
			0	#DIV/0!						1 1	25.00%		
				#DIV/0! #DIV/0! #DIV/0! #DIV/0!						3 1 0 4	75.00% 25.00% 0.00% 100.00%		

		S	TATUS OF IMPLEMENT	TATION												
		M	alabon							N	avotas					
Person / Department	Implemen	rget tation Date	Status of Imp	lementation	Reason for Partial/Delay/ Non-Implementa-	Action Taken/ Actions to be		Person / Department	Implement	rget tation Date	Status of Impl	ementation	Reason for Partial/Delay/ Non-Implementa-	Action Taken/ Actions to be		Person / Department
Responsible	From	То	(Fully, Partially,	%	tion, if applicable	Taken	Action Plan	Responsible	From	То	(Fully, Partially,	%	tion, if applicable	Taken	Action Plan	Responsible

							SDO Marikina already complied on this audit	Accounting and Supply Unit
							on this audit recommendation as of Decemner 31, 2022	
							SDO Marikina	Accounting and

	T		T										
											1		
											1		
											1		
											1		
					1						1		
					1						1		
											1		1
											1		1
											1		1
											1		1
											1		
											1		1
											1		
											1		
											1		
											1		
											1		
											1		
											1		1
											1		1
		l			1	I	1				1		
		l			1						1		
		l			1						1		
		l			1	I	1				1		
	1	l			Ī	I	1	1			I		
		l			1	I	1				1		
		l			1	I	1				1		
		l			1	I	1				1		
		l			1	I	1				1		
		l			1	I	1				1		
		l			1	I	1				1		
		l			1	I	1				1		
		l			1	I	1				1		
											1		1
											1		1
											1		
											1		1
											1		1
											1		1
											1		1
											1		1
											1		1
											1		1
											1		1
											1		1
					1						1		1
											1		
											1		1
											1		1
											1		1
											1		1
	1	l			Ī	I	1	1			I		
		l			1						1		
	1	l			Ī	I	1	1			I		
-	-	1	1		-	 	-	-			 	-	
			-									-	
	 <u> </u>	<u> </u>			<u> </u>	<u> </u>	<u></u>	<u></u>			<u> </u>		<u> </u>
-						-					-		
		l			1	I	1				1		
					İ						İ		
		l			1	I	1				1		
		l			1						1		
		l			1	I	1				1		
L	 <u> </u>	<u> </u>	<u> </u>		<u> </u>	<u> </u>	<u> </u>	<u> </u>			<u> </u>		 <u> </u>
		l			1	I	1				1		
		l			1	I	1				1		
		0	#DIV/0!						0	#DIV/01			
			#DIV/U!							#DIV/0!			
		0	#DIV/0!						0	#DIV/0!			
		0	#DIV/0!						0	#DIV/0! #DIV/0!			
		0	#DIV/0!						0	#DIV/0!			

	M	arikina							F	Pasay						
Tar Implement From	get tation Date To	Status of Impl (Fully, Partially,	ementation	Reason for Partial/Delay/ Non-Implementa- tion, if applicable	Action Taken/ Actions to be Taken	Action Plan	Person / Department Responsible	Tar Implement From	get ation Date To	Status of Impl (Fully, Partially,	ementation	Reason for Partial/Delay/ Non-Implementa- tion, if applicable	Action Taken/ Actions to be Taken	Action Plan	Person / Department Responsible	Tan Implement From

		('	('						
		('	('						
	[1	1	1			1		
		('	('						
	1	('	('						
		('	('						
1	[1	1	1			1		
		('	('						
		('	('						
	1	('	('						
		('	('						
		('	('						
		('	('						
	1	('	('						
	1	('	('						
		('	('						
		('	('						
		<u> </u>	<u> </u>						
	1	('	('						
	1	('	('						
	1	('	('						
	1	('	('						
	1	('	('						
	[· '	1	1					
	[· '	1	1					
	[· '	1	1					
1	[1	1	1			1		
1	[1	1	1			1		
	[Ι '	1	1					
		1 '	('						
		1 '	('						
	[Ι '	í '	1					
	[1	1	1			1		
İ	[1	1	1			1		
İ	[1	1	1			1		
		('	('						
		('	('						
		('	('						
	1	('	('						
		('	('						
		('	('						
	1	('	('						
	1	('	('						
		('	('						
		('	('						
		('	('						
	1	('	('						
	1	('	('						
		('	('						
	1	('	('						
		<u> </u>	<u>(</u>						
		('	('						
	1	('	('					I I	
		('	('					I I	
	1	(
	1		Ι ,						
		Ι ,	ļ						
		ļ							
		Fully Implemented							
		Fully Implemented							
		Fully Implemented							
		Fully Implemented							
		Fully Implemented							
		Fully Implemented							
		Fully Implemented							
		Fully Implemented							
						Fully Implemented	The RPCPPF is		
		Fully Implemented Fully Implemented				Fully Implemented	The RPCPPE is		
						Fully Implemented	The RPCPPE is		
						Fully Implemented	The RPCPPE is		
						Fully Implemented	The RPCPPE is		
						Fully Implemented	The RPCPPE is		
						Fully Implemented	The RPCPPE is		
						Fully Implemented	The RPCPPE is		
						Fully Implemented	The RPCPPE is		
						Fully Implemented	The RPCPPE is		
						Fully Implemented	The RPCPPE is		
						Fully Implemented	The RPCPPE is		
						Fully Implemented	The RPCPPE is		
						Fully Implemented	The RPCPPE is		
						Fully Implemented	The RPCPPE is		
						Fully Implemented	The RPCPPE is		
						Fully Implemented	The RPCPPE is		
						Fully Implemented	The RPCPPE is		
						Fully Implemented	The RPCPPE is		
						Fully Implemented	The RPCPPE is		
						Fully Implemented	The RPCPPE is		
						Fully Implemented	The RPCPPE is		

													ı	
				1										
				1			1							
				1			1	1						1
				1			1							
														1
														1
														1
														1
														1
														1
														1
														1
														1
														1
														1
														1
														1
				1			1	1						
				1			1	1						
				1			1	1				1		1
				1			1							
				1			1							
				1			1	1						1
				1			1	1						1
				1			1							
				1			1							
				1			1	1						
				1			1	1						
				1			1	1						
				1			1	1						1
				1			1							
				1			1	1						1
				1			1	1						1
				1			1	1						
				1			1	1						
				1			1	1						
				1			1	1				1		
				1			1	1						
				1			1							
				1			1							
														1
														1
														1
														1
														1
														1
														1
														1
				1			1	1						
				1			1	1				1		
				1			1							
				1			1	1						
-	+ +				 	-	-				-	 	 	+
	<u> </u>			<u> </u>				<u> </u>	 		 	<u> </u>		
-	+			+	+	-	-							+
				1			1	1				1		1
				+	<u> </u>	-								+
				1			1	1						1
					1		İ							
					1									
				1			1	1				1		1
				1			1	1						1
				1			1	1				1		
					†		1							
				1			1	1						1
				1			1							
				1			1	1						
				1			1	1						1
														+
				1			1	1						
				1			1	1						
		•	100.000/						1	400.000/				
		2	100.00%						1	100.00%				
		0	0.00%						0	0.00%				
		0	0.00%						0	0.00%				
		0 2	100.00% 0.00% 0.00% 100.00%						 0 1	100.00% 0.00% 0.00% 100.00%				

Sa	an Juan							Man	daluyong							Taguig
get ation Date To	Status of Impl	ementation	Reason for Partial/Delay/ Non-Implementa- tion, if applicable	Action Taken/ Actions to be Taken	Action Plan	Person / Department Responsible	Tai Implement From	rget	Status of Impl (Fully, Partially,	ementation	Reason for Partial/Delay/ Non-Implementa- tion, if applicable	Action Taken/ Actions to be Taken	Action Plan	Person / Department Responsible	Tan Implement	
10	(Fully, Partially,	76	tion, if applicable	raken	Action Plan	Responsible	From	10	(Fully, Partially,	76	tion, if applicable	Taken	Action Plan	Responsible	From	10
													The Accounting Unit already recorded the amount of inventory for the partial submission of RSMI/ISC/PAR by the Supply Unit. Will undertake countermeasure s to ensure compliance.	Finance Unit	January 2023	December 2023

Not Implemented	Incomplete bank Statement						

Fully Implemented		he SL was already reconcilled and demand the Accountable Officer to settle the undeposited collections									
Fully Implemented		The PPELC has already been updated and matched to the balance of SL/GL.									
Fully Implemented		Inventory taking		 			 				
						+					
Not Implemented								Issuance of	Finance Unit	January 2023	December 2023
					Fully Implemented			-			
Partially Implemented	There are SARO's				r uny implemented						
, ,					_						

			<u> </u>		_		_						Relative to the	BAC	January 2022	December 2022
													delayed deliveries			
			İ	1	1						1	1	delayed deliveries dated May 29, 2021 and June 14, 2021 of Veco			
													2021 and June 14.			
			[1							1	1	2021 of Veco			
			İ	1	1						1	1	Paper			
			İ	1	1						1	1	Corporation, the			
			İ	1	1						1	1	Corporation, trie			
			[1							1	1	Supplier			
			İ	1	1						1	1	requested an			
			İ	1	1						1	1	extension of			
													delivery of SLMs thru letter dated			
													thru letter dated			
													March 9, 2021,			
													due to the			
													absence of			
													softcopies of 4th			
													quarter modules			
													for printing . The			
			[1							1	1	extension was			
			[1							1	1	allowed by the			
			İ	1	1						1	1	allowed by the SDS thru reply			
			İ	1	1						1	1	lletter dated March			
			İ	1	1						1	1	10, 2021			
			İ	1	1						1	1	considering the			
			İ	1	1						1	1	considering the DepEd Order No.			
			İ	1	1						1	1	Depen Order No.			
			İ	1	1						1	1	12 s. 2021 entitled			
			[1							1	1	Amendment to DepEd Order No.			
													DepEd Order No.			
													030, s.2020			
													(ammendment to			
													DepEd Order No. 007, s. 2020,			
													007 s 2020			
													School Calendar			
													School Calendar			
													and Activities for			
													School Year 2020- 2021). There was			
													2021). There was			
													a supervening			
													event that will			
													justify that the delivery of the			
													delivery of the			
													said SLMs is			
													timesty and did not			
													timely and did not affect the			
													affect the			
													distribution of			
													learning resources			
			-	-	+	-	-				+	-	to the atualante			
			ļ	ļ	1											
			1	1	1							1				
	Fully Implemented			Draft	1							 				
-	i uny implemented		_	- un	+	-	-					_				
			ļ	ļ	1							ļ				
			1													7
			+		+	+										
			1	1								ĺ				
			ļ	ļ	 							ļ				
			1	1								ĺ				
			1	1								ĺ				
			1		1											
			1	1			1					1				
			ļ	 	+	-						 				
			1	1								ĺ				
			1	1			1					1				
	4	57.14%							1	100.00%						
	1	14.29%							0	0.00%						
	2	28.57%							0	0.00%						
	7	100.00%							1	100.00%						

and Pateros	Muntinlupa								Paranaque							
Status of Implementation (Fully, Partially, %		Reason for Partial/Delay/ Non-Implementa- tion, if applicable		Action Plan	Person / Department Responsible	Ta Implemer From	arget ntation Date To	Status of Impl (Fully, Partially,	lementation %	Reason for Partial/Delay/ Non-Implementa- tion, if applicable	Action Taken/ Actions to be Taken	Action Plan	Person / Department Responsible	Ta Implemen From	rget tation Date To	Status of Imple (Fully, Partially,
Partially Implemented	70%	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.													

					Errouneous data entry in the books of Accounts from 2015 to 2017 and no proper RCDs from 2015-2019	Reconciled already June 2023		
				Fully Implemented				

	1										
	1										
	1										
	1										
	1										
	1										
	1										
	1										
											1
											1
											1
											1
											1
											1
											1
											1
											1
	1										
	1										
	1										
	1										
	1										
	1										
	1										
	1										
	1										
	1										
	1										
											1
											1
											1
											1
											1
	1										
											1
											1
											1
	1										
H	+	+		 				 			
	<u> </u>	<u> </u>	 <u> </u>	<u> </u>	<u> </u>		 <u> </u>		 	<u> </u>	
-		1									
	<u> </u>										
-	-	+									
			<u> </u>	<u> </u>			<u> </u>		 		
1	1					<u> </u>		 			ļ
											1
 	1		<u> </u>				-	 			
Fully Implemented											
. any implemented	 	+	 	 			-	 			
							 <u> </u>		 		
-	1	+									
			<u> </u>	<u> </u>							
———	1	1	l				-	 			
				1			[1	

F.Ay Inskrand											
	Fully Implemented		1								
2 46.47% 1 100.09% 2 0 0.00% 1 0 0.0	i uny impiementeu										
2 66.67% 1 190.09% 1 1 93.35% 1 1 190.09% 1 1 0 0.09%											
2 66.67% 1 190.0% 3 0 0 0.80% 1 0 0.80% 1 0											
2 66 67%. 1 190.00%. 1 3.335%. 9 0 0.80%. 1 0 0.80%. 9 0 0.80%.											
2 66 67% 1 100.09% 0 0 0 0.09% 1 0 0 0 0.09% 1 0 0 0 0.09% 1 0 0 0 0.09% 1 0 0 0 0 0.09% 1 0 0 0 0 0.09% 1 0 0 0 0 0.09% 1 0 0 0 0 0.09% 1 0 0 0 0 0.09% 1 0 0 0 0 0.09% 1 0 0 0 0 0.09% 1 0 0 0 0 0.09% 1 0 0 0 0 0.09% 1 0 0 0 0 0 0.09% 1 0 0 0 0 0 0.09% 1 0 0 0 0 0.09% 1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0											
2 66.67% 1 109.09% 0 0 1 1 33.33% 0 0 0.00% 0 1 0 0.00% 0 0 0.00% 0 0 0 0.00% 0 0 0 0.00% 0 0 0 0											
2 66.57% 1 1 100.00% 2 0 0 0.00% 1 1 100.00% 1 0 0 0.00% 1 0 0.00% 1 0 0 0.00% 1 0 0 0.00% 1 0 0 0.00% 1 0 0 0.00% 1 0 0 0.00% 1 0 0.00% 1 0 0 0.00% 1 0 0 0.00% 1 0 0 0.00% 1 0 0 0.00% 1 0 0.00% 1 0 0.00% 1 0 0 0.00% 1 0 0 0.00% 1 0 0 0.00% 1 0 0 0.00% 1											
2 66.57% 1 100.00% 2 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0											
2 66.87% 1 100.00% 2 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0											
2 65.67% 1 100.00% 0 0 0.00% 0 0 0.00% 0 0 0 0.00% 0 0 0 0											
2 65.67% 1 190.09% 1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0											
2 95.67% 2 95.67% 3 100.00% 9 0.00% 9 0.00% 9 0.00% 9 0.00% 9 0.00% 9 0.00%											
2 66.67% 1 1 190.09% 2 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0											
2 85.57% 2 85.57% 1 100.00% 1 100.00% 3 100.00% 0 0.00% 0 0.00% 0 0 0.00%											
2 86.7% 1 10.00% 1 9.3.3% 0 10.00% 1 100.00% 1 100.00% 1 100.00%											
2 66.67% 1 100.00% 2 1 100.00% 1 0 0.00% 3 100.00% 9 0 0.00%											
2 66 67% 1 100.00% 1 100.00% 0 0.00% 0 1 0.00% 0 0 0.00%											
2 66.67% 4 33.33% 9 0 0.00% 1 100.00% 9 0 0.00% 9 0 0.00% 9 0 0.00% 9 0 0.00%											
2 66.87% 1 100.00% 5 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0											
2 66.67% 1 1 100.0% 2 1 33.33% 0 0 0.0% 1 1 100.0% 1 0 0.0%											
2 66.67% 2 1 190.0% 1 33.33% 0 0 0.0% 0 0.00% 0 0 0.00% 1 1 100.0% 0 0 0.00%				-							
2 66.67% 1 100.00% 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0											
2 66.67% 1 100.00% 0 0 0.00% 0 0 0 0.00% 0 0 0 0.00% 0 0 0 0											
2 66.67% 2 1 100.00% 1 33.33% 3 100.00% 3 100.00% 9 0 0.00% 9 0 0.00% 9 0 0.00% 9 0 0.00% 9 0 0.00% 9 0 0.00% 9 0 0.00%											
2 66.67% 1 100.00% 2 0 0 0.00% 1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0											
2 66.67% 1 100.00% 2 0 1 33.33% 2 0 0 0.00% 2 0 0.00% 3 100.00% 3 0 0 0.00% 4 0 0 0 0.00% 4 0 0 0 0.00% 5 0 0.00% 5 0 0 0.00% 5 0 0 0.00% 5 0.00% 5 0.											
2 66.67% 1 100.00% 2 0 1 1 00.00% 1 0 0 0.00% 1 0 0 0 0.00% 1 1 100.00% 1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0											
2 66.67% 1 100.00% 2 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			1	1							
2 66.67% 1 1 100.00% 0 0 0 0.00% 0 0 0 0 0 0 0 0 0 0 0											
2 66.67% 1 100.00% 0 0 0.00% 0 0 0 0.00% 0 0 0 0.00% 0 0 0 0											
2 66.67% 1 1 100.00% 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0				1							
2 66.67% 1 1 100.00% 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0											
2 66.67% 1 100.00% 0 1 33.33% 0 0 0 0 0.00% 0 0 0 3 100.00% 0 0 0 3 100.00% 0 0 0			1	1							
2 66.67% 1 100.00% 0 1 33.33% 0 0 0.00% 0 0 0.00% 0 0 0 0 3 100.00% 0 <t< th=""><th></th><th></th><th>1</th><th></th><th></th><th></th><th></th><th></th><th></th><th> </th><th></th></t<>			1								
2 66.67% 1 100.00% 0 1 33.33% 0 0 0.00% 0 0 0.00% 0 0 0 0 3 100.00% 0 <t< th=""><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th></t<>											
2 66.67% 1 100.00% 0 1 33.33% 0 0 0.00% 0 0 0.00% 0 0 0 3 100.00% 0 0 0			1								
2 66.67% 1 100.00% 0 1 33.33% 0 0 0.00% 0 0 0.00% 0 0 0 3 100.00% 0 0 0											
2 66.67% 1 100.00% 0 1 33.33% 0 0 0.00% 0 0 0.00% 0 0 0 3 100.00% 1 100.00% 0											
1 33.33% 0 0 0.00% 0 0 0.00% 0 0 0 0.00% 0 0 0 0	2	66 67%				1	100 00%				0
0 0.00% 0 0.00% 0 0 0 0.00% 0 0 0 0 0 0		33,33%				0	0.00%				
3 100.00% 1 1 100.00% 0	0	0.00%				0	0.00%				
	3	100.00%					100.00%				0

											I		I			
	Reason for		RC	OP .	Q	С	MAN	IILA	CALO	OCAN	VALEN	ZUELA	MALA	BON	NAVO	TAS
ementation %	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	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
70	tion, ii applicable	Taken														

										l I
										l I
										l I
										l I
										1
										1
										1
										1
										1
										l
										l
										l
										l
										
										1
										l
										l
										l
										l
						1				
						1				
						1				
						1				
						1				
						1				
						1				
						1				
						1				
						1				
						1				j
										l I
										l
										l
										l
										l
										l
										l
										l
										l
						1				
	1					1				
	1					1				
	1					1				
	1					ĺ				
	1					ĺ				
	1					ĺ				
	1					ĺ				
	1					ĺ				
	1					1				
	†									
	<u> </u>			<u> </u>	 	<u></u>	 <u> </u>	 	 	 <u> </u>
	1									
						1				
	 									
	<u> </u>							 		 <u> </u>
	1									
						1				
	 									
	<u> </u>			<u> </u>	 	<u></u>	 <u> </u>	 	 	 <u> </u>
	1									
						1				
	 									
	<u> </u>			<u> </u>	 	<u></u>	 <u> </u>	 	 	 <u> </u>
<u> </u>	1									
						1				
	 									

	-			1											
#DIV/0! #DIV/0!		0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!
#DIV/0!		0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!
#DIV/0!		0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!

	STATUS	S OF IMPLEMENTAT	TION VALIDATED B	Y COA		T											
PAS	SIG	MARI	KINA	SAN	JUAN	MANDALU	YONG	TAGUIG/F	PATEROS	MAK	ATI	PAS	SAY	MUNTI	NLUPA	PARAÑ	AQUE
Status of	Result of	Status of	Result of	Status of	Result of	Status of	Result of	Status of	Result of	Status of	Result of	Status of	Result of	Status of	Result of	Status of	Result of
Implementation	Validation	Implementation	Validation	Implementation	Validation	Implementation	Validation	Implementation	Validation	Implementation	Validation	Implementation	Validation	Implementation	Validation	Implementation	Validation
								Desticiles									
								Partially Implemented									

-								
								
								
<u> </u>								
<u> </u>								
							ı	

																	+
																	+
					-												
																	<u> </u>
																	+
	#DN//01		#DD//01		#DIV/01		#DIV/01		#DIV/01		#DIV/01		#DI\//01		#DIV/01	•	#DIV/01
0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!
0	#DIV/0! #DIV/0!	0	#DIV/0! #DIV/0!	0	#DIV/0! #DIV/0!	0	#DIV/0! #DIV/0!	0	#DIV/0! #DIV/0!	0	#DIV/0! #DIV/0!	0	#DIV/0! #DIV/0!	0	#DIV/0! #DIV/0!	0	#DIV/0! #DIV/0!

LAS PIÑAS		Status of Im	olementation	Summary			
		Fully Implemented	Not Implemented	Status of Implementation	Results of Validation		

	· · ·	· · · · · · · · · · · · · · · · · · ·	· · · · · · · · · · · · · · · · · · ·	

—				
0	#DIV/0!		0	#DIV/0!
0	#DIV/0! #DIV/0!		0	#DIV/0! #DIV/0!
0	#DIV/01		0	#DN//01