

**Philippine Council for Industry, Energy and Emerging Technology Research and Development (PCIEERD)**  
**4&5/F Science Heritage Bldg., DOST Cmpd., Bicutan, Taguig City**  
**AGENCY ACTION PLAN and STATUS OF IMPLEMENTATION**  
**Audit Observations and Recommendations**  
**For the Calendar Year 2021**  
**As of December 31, 2022**

AGENCY ACTION PLAN and STATUS of IMPLEMENTATION									
Ref.	Audit Observation	Audit Recommendations	Agency Action Plan			Status of Implementat ion	Reason for Partial/Del ay/ Non-Implement ation, if applicable	Action Taken/ Action to be taken	
			Action Plan	Person/De pt Responsibl e	Target Implementation Date				
					From				To
CY 2021									
2021 AAR  Par. 7-13 pages 46-49	1. Erroneous recording of transactions resulted in the existence of negative SL balance of ₱810,044.26 and ₱1,241,097.80 in the <i>Due from NGAs and Other Receivables</i> accounts, respectively.	<b>We recommended and Management agreed to instruct the Accountant to:</b>  <b>a. prepare the necessary adjusting entries to correct the identified negative balances amounting to ₱810,044.26 and ₱1,241,097.80 in the <i>Due from NGAs and Other Receivables</i> account, respectively; and</b>	The Accountant to prepare the necessary adjusting entries to reflect the correct balances of the affected SLs.	FAD-Accounting c/o Dexie Decena & Tzarine Benzonan	Feb. 2022	Dec. 31, 2022	Fully Implemented		1. Preparation of adjustments in the eNGAS regarding the negative SL balances and erroneous classification of fund transfers: JEV-2022-03-000228 JEV-2022-01-000117 JEV-2022-03-000229 JEV-2022-01-000208 JEV-2022-03-000230 JEV-2022-01-000023 JEV-2022-03-000094 JEV-2022-01-000338 JEV-2022-03-000233 JEV-2022-01-000122 JEV-2022-01-000114 JEV-2022-01-000354 JEV-2022-01-000357 JEV-2022-01-000360 JEV-2022-01-000367 JEV-2022-01-000368



AGENCY ACTION PLAN and STATUS of IMPLEMENTATION									
Ref.	Audit Observation	Audit Recommendations	Agency Action Plan				Status of Implementation	Reason for Partial/Delay/Non-Implementation, if applicable	Action Taken/Action to be taken
			Action Plan	Person/Dept Responsible	Target Implementation Date				
					From	To			
		b. thereafter ensure that the SLs and JEVs are reviewed thoroughly prior to posting/recording in the SL to avoid accumulation of negative balances in the future transactions.	The Accountant to ensure that the SLs and JEVs be reviewed thoroughly prior to posting of transactions in the SL to avoid accumulation of negative balances in the future transactions.	FAD-Accounting c/o Tzarine Benzonan & Dexie Decena ITDD c/o Moriss Dasalla, ETDD-Milanie Torrecampo	Feb. 2022	Dec. 31, 2022	Fully Implemented		SLs and JEVs are reviewed thoroughly prior to posting of transactions.
2021 AAR  Par. 14-19 pages 49-51	2. Non-recognition of an appropriate expense account for semi-expendable property already issued to the end-users, thus overstating the Semi-Expendable Properties and Accumulated	We recommended and Management agreed to require the:  a. Property Officer to provide the Accounting Section a copy of the ICS for the issued semi-expendable properties; and	The Property Officer to provide the Accounting Section a copy of the ICS for the issued semi-expendable properties.	FAD-Property c/o Connie Roa	March 2022	Dec. 31, 2022	Fully Implemented		Transmittal of Inventory Custodian Slip (ICS) to Accounting Section was done last March 31, 2022 per TRACE Ref. No. I-22-0331-40; May 18, 2022 per TRACE Ref. No. I-22-0518-34; October 6, 2022 per TRACE Ref. No.: I-222-1010-19 and November 4, 2022 per TRACE Ref. No. I-22-1104-30.pdf



AGENCY ACTION PLAN and STATUS of IMPLEMENTATION									
Ref.	Audit Observation	Audit Recommendations	Agency Action Plan				Status of Implementation	Reason for Partial/Delay/Non-Implementation, if applicable	Action Taken/Action to be taken
			Action Plan	Person/Dept Responsible	Target Implementation Date				
					From	To			
	Surplus/(Deficit) by ₱1,601,800.80	b. Accountant to: (i) prepare necessary adjusting entries for the issued semi-expendable properties in compliance with Section 7, Chapter 8 of GAM Volume I; and	The Accountant to prepare adjusting entries for the issued semi-expendable properties in compliance with GAM Volume I.	FAD-Accounting c/o Jijo Alcantara & Dexie Decena	March 2022	Dec. 31, 2022	Partially Implemented	On-going reconciliation. Most of the 1.3M out of 1.6M were allotted to Projects and not to the Council.	Adjustments made:  JEV-2022-03-001127 – P 186,184.88 JEV-2022-02-001128 – P 68,289.00
		(ii) ensure that the recording of liquidation of IAs are in accordance with the illustrative entries provided in Annex M of GAM Volume I.	The Accountant to ensure that the recording of liquidation of IAs are in accordance with the illustrative entries provided in Annex M of GAM Volume I.	FAD-Accounting c/o Elaine Annete Salma, Tzarine Benzonan, Dondon Santiano, & Dexie Decena	March 2022	Dec. 31, 2022	Fully Implemented		The accounting entries in recording of liquidation of IAs as provided under the illustrations provided in Annex M of GAM Volume are being observed in current liquidations.
2021 AAR  Par. 20-30 pages 51-52	3. Erroneous provision of depreciation due to non-compliance with Section 27 Chapter 10 of the GAM for NGA	We recommended and Management agreed to instruct the Accountant to:	The Accountant to prepare a comprehensive review on the PPE with erroneous provision of depreciation and	FAD-Accounting c/o Dexie D. Decena	March 2022	Dec. 31, 2022	Fully Implemented		Accounting Section already made adjustments reflecting the correct provision of the depreciation: JEV-2022-03-000477 JEV-2022-03-000595



AGENCY ACTION PLAN and STATUS of IMPLEMENTATION									
Ref.	Audit Observation	Audit Recommendations	Agency Action Plan			Status of Implementation	Reason for Partial/Delay/Non-Implementation, if applicable	Action Taken/Action to be taken	
			Action Plan	Person/Dept Responsible	Target Implementation Date				
					From				To
	Volume I, thus Accumulated Depreciation account is understated by ₱55,988,770.66	a. prepare a comprehensive review of the PPE with erroneous depreciation and effect the necessary adjustments so that the depreciation of the PPE strictly comply with Section 27 of Chapter 10, GAM Volume 1; and	effect the necessary adjustments.					JEV-2022-03-000483 JEV-2022-03-000552 JEV-2022-03-000495 JEV-2022-03-000514 JEV-2022-03-000500 JEV-2022-03-000211 JEV-2022-03-000210  The PPE with erroneous provision of depreciation <b>were already closed to Due from NGAs account</b> since those were <b>purchased out of the GIA Funds</b> . Hence, must be derecognized in the books.	
		b. conduct a periodical review of the Accumulated Depreciation account to detect and correct possible error in the SLs.	The Accountant to conduct a periodical review of the Accumulated Depreciation account to detect and correct possible error in the SLs.	FAD-Accounting c/o Dexie Decena	March 2022	Dec. 31, 2022	Fully Implemented	The periodical review of the Accumulated Depreciation is being done while processing the adjustments of PPE with erroneous depreciation <b>due to system error in the eNGAs</b> .	



AGENCY ACTION PLAN and STATUS of IMPLEMENTATION									
Ref.	Audit Observation	Audit Recommendations	Agency Action Plan				Status of Implementation	Reason for Partial/Delay/Non-Implementation, if applicable	Action Taken/Action to be taken
			Action Plan	Person/Dept Responsible	Target Implementation Date				
					From	To			
2021 AAR  Par. 31-40 pages 52-54	4. Recognition of PPE purchased by other government agencies from PCIEERD GIA funds resulting in overstatement of Other PPE account by ₱339,223,515.43	We recommended and Management agreed to instruct the Accountant to determine the assets recorded under PPE that are purchased from inter-agency fund transfer and still in the custody of the NGA; and, effect the necessary adjustments to derecognize the same.	The Accountant to determine the assets recorded under PPE that are purchased from inter-agency fund transfer and still in the custody of the NGAs; and, effect the necessary adjustments to derecognize the same.	FAD-Accounting c/o Dexie Decena	April 2022	Dec. 31, 2022	Partially Implemented	On-going reconciliation. Other items are still for verification from Property Section to where the Other PPE Accounts amounting to 1,867,292.04 were charged since those were made during the merging of PCASTRD and PCIERD.	Adjustment to the overstated Other PPE Account due to inclusion of properties purchased out of GIA funds:  JEV-2022-02-000621 JEV-2022-02-000627 JEV-2022-02-000664 JEV-2022-02-000686 JEV-2022-02-000732 JEV-2022-02-000752 JEV-2022-03-000842 JEV-2022-03-001000 JEV-2022-03-001089 JEV-2022-03-001004 JEV-2022-03-001091 JEV-2022-03-001006 JEV-2022-03-001092 JEV-2022-03-001007 JEV-2022-04-001117 JEV-2022-04-001129 JEV-2022-04-001135 JEV-2022-04-001141 JEV-2022-04-001148 JEV-2022-04-001157 JEV-2022-04-001173 JEV-2022-04-001200 JEV-2022-04-001205 JEV-2022-04-001277 JEV-2022-04-001280 JEV-2022-04-001292



AGENCY ACTION PLAN and STATUS of IMPLEMENTATION									
Ref.	Audit Observation	Audit Recommendations	Agency Action Plan			Status of Implementation	Reason for Partial/Delay/Non-Implementation, if applicable	Action Taken/Action to be taken	
			Action Plan	Person/Dept Responsible	Target Implementation Date				
					From				To
								Adjustments: JEV-2022-08-001026 JEV-2022-08-001042  The SL below was included twice in the WP given by COA: <b>10699990-00-05-002-012-GIA-15-00082</b> (The Establishment and Operation of the Philippine Institute for Integrated Circuits)	
2021 AAR  Par. 43-50 pages 54-56	<i>Doubtful Cash-TAD, Trust account</i>  5. The Cash-TAD, Trust account balance of ₱171,250,108.29 could not be relied upon due to the inclusion of:  a. unnecessary project funds ₱100,755,375.26 which has been inactive for one to seven years, the purposes for which the funds	<b>We recommended and Management agreed to oblige the Accountant to:</b>  <b>a. revisit all non-moving SL balances and refund any unexpended balances of completed projects to the source agency in strict compliance with COA Circular No. 94-013 dated December 13, 1994; and</b>	Review of non-moving Subsidiary Ledger (SL) balances and refund any unexpended balances of completed projects to source agencies in strict compliance with COA Circular No. 94-013 dated December 13, 1994.	FAD-Accounting c/o Li Ann Santiano, Jonalie Pascaran, Arvin Guiruela, & Angel Arnaiz	April 2022	Dec. 31, 2022	Partially Implemented	On-going reconciliation by the Indirect Cost Team  Review of non-moving SL balances is currently being done by the Accounting Section.  JEV-2021-12-001199 O-22-0405-04 JEV-2022-06-000679 JEV-2022-06-000680 JEV-2021-12-001199 O-22-0613-14 JEV-2022-07-000883	



AGENCY ACTION PLAN and STATUS of IMPLEMENTATION									
Ref.	Audit Observation	Audit Recommendations	Agency Action Plan				Status of Implementation	Reason for Partial/Delay/Non-Implementation, if applicable	Action Taken/Action to be taken
			Action Plan	Person/Dept Responsible	Target Implementation Date				
					From	To			
	were established but the fund was not returned to the SA; and	<b>b. conduct a regular monitoring and reconciliation of balances between Cash TAD, Trust and Due to NGAs account to ensure alignment with the projects' financial reports.</b>	Conduct of regular monitoring of Cash-TAD and Due to NGAs Account.	FAD-Accounting c/o Li Ann Santiano, Jonalie Pascaran, Arvin Guiruela, & Angel Arnaiz	April 2022	Dec. 31, 2022	Fully Implemented		Monitoring and reconciliation of balances of Cash-TAD and Due to NGAs Account is currently being done.
2021 AAR  Par. 51-54 pages 56-57	b. negative SL balances amounting to ₱14,608,550.36 caused by erroneous entries.	<b>We recommended and Management agreed to instruct the Accountant to:</b>  <b>a. revisit the identified negative SL balance and prepare the necessary adjusting entries to reflect the correct balances of the identified SL; and</b>	The Accountant to revisit the identified negative SL balance and prepare the necessary adjusting entries to reflect the correct balances of the identified SL; and	FAD-Accounting c/o Li Ann Santiano, Jonalie Pascaran, Arvin Guiruela, & Angel Arnaiz	April 2022	Dec. 31, 2022	Partially Implemented	On-going reconciliation by the Indirect Cost Team	Preparation of adjusting entries to reflect the correct balances of identified negative SLs:  JEV-2022-01-000071 JEV-2022-03-000160 JEV-2022-03-000162 JEV-2022-03-000170 JEV-2022-03-000181 JEV-2022-03-000182 JEV-2022-03-000183 JEV-2022-03-000184 JEV-2022-03-000185 JEV-2022-03-000234
		<b>b. hencefort, to ensure that the SLs and JEV be reviewed</b>	The Accountant to ensure that the SLs and JEV be reviewed thoroughly prior	FAD-Accounting c/o Li Ann Santiano	April 2022	Dec. 31, 2022	Fully Implemented		SLs and JEVs are being reviewed thoroughly to avoid accumulation of negative SL balances.



AGENCY ACTION PLAN and STATUS of IMPLEMENTATION									
Ref.	Audit Observation	Audit Recommendations	Agency Action Plan				Status of Implementation	Reason for Partial/Delay/Non-Implementation, if applicable	Action Taken/Action to be taken
			Action Plan	Person/Dept Responsible	Target Implementation Date				
					From	To			
		thoroughly prior to posting of transactions to avoid accumulation of negative SL balances.	to posting of transactions to avoid accumulation of negative SL balances.	Dexie Decena &					
2021 AAR  Par. 55-67 pages 58-60	6. Unreliable Due from NGAs, Due from NGOs/CSOs, and Other Receivables account balances amounting to ₱2,087,241,935.50, ₱50,713,702.23, and ₱749,927,904.25, respectively, due to:	<b>We recommended and Management agreed to:</b>  <b>a. issue a policy on the proper routing of financial reports to ensure proper monitoring and timely recording of liquidations;</b>	Issue memo to reiterate the DOST AO Nos. 009, dated November 9, 2017 & 011, dated September 2, 2020 as well as the COA Circular Nos. 2007-001 & 2012-001.	FAD-Accounting c/o Elaine Annette Salma & Tzarine Camae Benzonan	May 2022	Dec. 31, 2022	Partially Implemented	On-going issuance of letters	Issuance of letters to the concerned division reiterating the DOST AO Nos. 009, dated November 9, 2017 & 011, dated September 2, 2020 as well as the COA Circular Nos. 2007-001 & 2012-001, is currently being done.
	a. reported discrepancies of book balances with the confirmed balances of ₱54,113,267.18, ₱1,612,859.00, and ₱32,264,397.42 for Due from	<b>b. oblige the Accountant and Project Managers to conduct strict monitoring of project implementation and regular reconciliation of balances with IAs to</b>	The Management to oblige the concerned personnel to conduct strict monitoring of project implementation and regular reconciliation of balances with	FAD-Accounting c/o Elaine Annette Salma, Tzarine Camae Benzonan, & Grace Sablan	May 2022	Dec. 31, 2022	Fully Implemented		Issuance of letters to the concerned division reiterating the DOST AO Nos. 009, dated November 9, 2017 & 011, dated September 2, 2020 as well as the COA Circular Nos. 2007-001 & 2012-001, is currently being done. The concerned



AGENCY ACTION PLAN and STATUS of IMPLEMENTATION									
Ref.	Audit Observation	Audit Recommendations	Agency Action Plan				Status of Implementation	Reason for Partial/Delay/Non-Implementation, if applicable	Action Taken/Action to be taken
			Action Plan	Person/Dept Responsible	Target Implementation Date				
					From	To			
	NGAs, Due from NGOs/CSOs and Other Receivables account, respectively;	ensure timely submission of financial/terminal reports in compliance with the above provisions of COA and DOST issuances; and	implementing agencies to ensure timely submission of financial/terminal reports in compliance with the above provisions of COA and DOST issuances.	Technical Division Project Managers					personnel are regularly reconciling balances with the IAs via email. Also, Project Accountants are conducting the monitoring of project implementation and reconciliation of balances with the IAs during their on-site visit.
		c. instruct the Accountant to facilitate the recording of the financial reports and unexpended balance returned by the IA to the correct SL.	The Accountant to facilitate the recording of the financial reports and unexpended balance returned by the IA to the correct SL.	FAD-Accounting c/o Tzarine Benzolan, Grace Sablan, & Elaine Annette Salma	May 2022	Dec. 31, 2022	Fully Implemented		The recording of the financial reports and unexpended balance returned by the IA to their respective SLs are currently being done.
2021 AAR  Par. 68-78 pages 60-62	b. inclusion of completed projects remained outstanding from one to over 10 years in the Due from NGAs, Due from NGOs/CSOs and Other	We reiterated our recommendation and Management agreed to oblige the Accountant and Project Managers to:	The management to send demand letters for the submission of terminal reports, certificate of completion of research	FAD-Accounting c/o Elaine Annette Salma, Tzarine Benzolan, & Grace Sablan	Dec. 2021	Dec. 31, 2022	Partially Implemented	On-going issuance of letters	Sending of demand letters to the implementing agencies with unliquidated balance is ongoing. Also, Project Accountants are conducting the monitoring of project



AGENCY ACTION PLAN and STATUS of IMPLEMENTATION									
Ref.	Audit Observation	Audit Recommendations	Agency Action Plan				Status of Implementation	Reason for Partial/Delay/Non-Implementation, if applicable	Action Taken/Action to be taken
			Action Plan	Person/Dept Responsible	Target Implementation Date				
					From	To			
	Receivables accounts in the amount of ₱1,243,342,440.95, ₱41,622,989.86 and ₱241,882,971.82, respectively;  c. inclusion of non-moving SL balances for one to over 10 years in the Due from NGAs amounting to ₱178,024,696.14; and	a. revisit all completed projects with outstanding balances and coordinate with the IA for the immediate submission of liquidation reports and refund of any unexpended balances in strict compliance with the above provisions of COA and DOST issuances; and  b. submit report on research outputs for completed projects and certificate of acceptance of the project outputs to ensure that government investments on	deliverable/outputs, and refund of any unexpended balances by the NGOs/CSOs/private entities concerned. Also, the agency will be requiring the submission of the certificate of acceptance of the project outputs by the NGOs/CSOs/private entities as per recommendation indicated in the AOM.  The Management to submit report on research outputs for completed projects and certificate of acceptance of the project outputs to ensure that government	ETDD, EUSTDD, HRIDD, ITDD, RITDD, OED-IG, & PCMD c/o Division Chiefs	March 2022	Dec. 31, 2022	Partially Implemented	On-going coordination with the Technical Divisions	implementation and reconciliation of balances with the IAs during their on-site visit.  The Accounting Section is already requiring the submission of certificate of acceptance of project outputs.  The Management issued memorandum addressed to Project



AGENCY ACTION PLAN and STATUS of IMPLEMENTATION									
Ref.	Audit Observation	Audit Recommendations	Agency Action Plan				Status of Implementation	Reason for Partial/Delay/Non-Implementation, if applicable	Action Taken/Action to be taken
			Action Plan	Person/Dept Responsible	Target Implementation Date				
					From	To			
		research projects were translated into deliverables/outputs.	investments on research projects were translated into deliverables/outputs.  See Section 4(6) of Presidential Decree (PD) No. 1445 & COA Circular No. 2007-001 dated October 25, 2007.						Managers and Project Leaders from NGAs, HEIs, Private entities, and NGOs concerning the guidelines on the submission of supplemental documents required for the liquidation of PCIEERD Grants-in-Aid.  See: <a href="#">I-22-0517-24.pdf</a>
2021 AAR  Par. 79-92 pages 62-64	d. inadequate documents to support fund transfers and liquidations to Section 4(6) of PD No. 1445, COA Circular No. 2012-001, COA Circular No. 2016-002, and DOST AO No. 011, Series of 2020.	<b>We reiterated our prior year's recommendations and Management agreed to instruct the Accountant and Project Managers to:</b>  <b>a. oversee the submission of the lacking documentary requirements</b>	The Management to oversee the submission of the lacking documentary requirements identified in the validated grants and liquidation reports of funds transferred to NGA/NGO/CSO/private sectors; and	FAD-Accounting c/o Elaine Annette Salma, Tzarine Benzonan, Grace Sablan & Technical Division Project Managers	May 2022	Dec. 31, 2022	Fully Implemented		The Management issued memorandum addressed to Project Managers and Project Leaders from NGAs, HEIs, Private entities, and NGOs concerning the guidelines on the submission of supplemental documents required for the liquidation of PCIEERD Grants-in-Aid.



AGENCY ACTION PLAN and STATUS of IMPLEMENTATION									
Ref.	Audit Observation	Audit Recommendations	Agency Action Plan				Status of Implementat ion	Reason for Partial/Del ay/ Non-Implement ation, if applicable	Action Taken/ Action to be taken
			Action Plan	Person/De pt Responsibl e	Target Implementation Date				
					From	To			
		identified in the validated grants and liquidation reports of funds transferred to NGA/NGO/CSO/private sectors; and							See: <a href="#">1-22-0517-24.pdf</a>
		b. ensure strict compliance with the prescribed rules and regulations set forth under COA Circulars and DOST guidelines in the utilization, implementation and liquidations of succeeding grants to NGA/NGO/CSO/private sectors.	Management agreed to instruct the Accountant and Project Managers to ensure strict compliance with the prescribed rules and regulations set forth under COA Circulars and DOST guidelines in the utilization, implementation and liquidations of succeeding grants to NGA/NGO/CSO/private sectors.	FAD-Accounting c/o Elaine Annette Salma, Tzarine Benzonan, Grace Sablan & Technical Division Project Managers	March 2022	Dec. 31, 2022	Fully Implemented		The Accountant and Project managers ensure strict compliance with the prescribed rules and regulations set forth under COA Circulars and DOST guidelines in the utilization, implementation and liquidations of succeeding grants to NGA/NGO/CSO/private sectors.



AGENCY ACTION PLAN and STATUS of IMPLEMENTATION									
Ref.	Audit Observation	Audit Recommendations	Agency Action Plan				Status of Implementation	Reason for Partial/Delay/Non-Implementation, if applicable	Action Taken/Action to be taken
			Action Plan	Person/Dept Responsible	Target Implementation Date				
					From	To			
2021 AAR  Par. 93-99 pages 64-66	7. Inventories account balance of ₱3,022,951.70 was unreliable due to the reported variance of ₱93,372.84 between the books and the RPCI. Moreover, delayed submission of RPCI for trust funded supplies and other materials is contrary to Appendix 66 of the GAM Volume II.	<b>We recommended and Management agreed to require the Property Officer to:</b>  <b>a. reconcile the identified variance in the Inventory account and prepare the necessary RIS;</b>	The Management to require the Property Officer to reconcile the identified variance in the Inventory account and prepare the necessary RIS;	FAD-Property c/o Connie Roa	May 2022	Dec. 31, 2022	Fully Implemented		Reconciliation of the variance in the Office Supplies Inventory account under General Fund with the Accounting Section already conducted by the Property Section. This will be adjusted on January and February Financial Reports upon presentation of the Requisition and Issue Slip (RIS) and submission of required Report of Supplies and Materials Issued (RSMIs).  Already adjusted with JEV#2022-02-000764 JEV#2022-02-000818 JEV#2022-05-001699 JEV#2022-01-000479
		<b>b. provide the Accounting Section the appropriate RSMI for the issued office supplies and other materials; and</b>	The Management to require the Property Officer to provide the Accounting Section the appropriate	FAD-Property c/o Connie Roa	May 2022	Dec. 31, 2022	Fully Implemented		The Property Officer provided the Accounting Section the appropriate RSMI for the issued office supplies and other materials.



AGENCY ACTION PLAN and STATUS of IMPLEMENTATION									
Ref.	Audit Observation	Audit Recommendations	Agency Action Plan				Status of Implementat ion	Reason for Partial/Del ay/ Non-Implement ation, if applicable	Action Taken/ Action to be taken
			Action Plan	Person/De pt Responsibl e	Target Implementation Date				
					From	To			
			RSMI for the issued office supplies and other materials; and						
		c. submit RPCI to the Audit Team within the prescribed period in accordance with Appendix 66 of the GAM Volume II.	The Property Officer to submit RPCI to the Audit Team within the prescribed period in accordance with Appendix 66 of the GAM Volume II.	FAD-Property c/o Connie Roa	May 2022	Dec. 31, 2022	Fully Implemented		Noted variances as of December 31, 2021 for General and Trust Fund were already adjusted in the Report of Supplies and Materials Issued (RSMI) for the month of February 2022. Also, RPCI for Office Supplies Inventory under Trust Fund was already transmitted to COA and Accounting Section per TRACE Ref. No. <a href="#">O-22-0504-23.pdf</a>
2021 AAR  Par. 100-109 pages 66-69	8. The balance of PPE account of ₱569,864,334.44 as at December 31, 2021 was not reliable due to: (a) the reported net discrepancy of ₱38,827,563.07 between the books and the submitted	<b>We recommended and Management agreed to:</b>  <b>a. instruct the Property Officer to submit to the Chief Accountant documents required for recording in the</b>	The Management to instruct the Property Officer to submit to the Chief Accountant documents required for recording in the books for the	FAD-Property c/o Connie Roa	April 2022	Dec. 31, 2022	Partially Implemented	On-going coordination between Property and Accounting Section	The Property Section made partial transmittal of PARs to Accounting Section for taking up in the books of accounts.  <i>See:</i> <a href="#">I-21-0427-37</a> <a href="#">I-22-0728-06</a> <a href="#">I-22-0823-33</a>



AGENCY ACTION PLAN and STATUS of IMPLEMENTATION									
Ref.	Audit Observation	Audit Recommendations	Agency Action Plan				Status of Implementation	Reason for Partial/Delay/Non-Implementation, if applicable	Action Taken/Action to be taken
			Action Plan	Person/Dept Responsible	Target Implementation Date				
					From	To			
	RPCPPE as of December 31, 2021 for various PPE account, which resulted from: (i) recorded PPE not found in the RPCPPE; (ii) PPE in the RPCPPE not recorded in the books of accounts; (iii) duplicate entries in the RPCPPE; and (iv) PPE with different amounts recorded in the books and the RPCPPE; and (b) recorded PPE with total cost of ₱1,889,930.00, were not found during the physical count.	<b>books for the serviceable PPEs included in the RPCPPE but not recorded in the books;</b>  <b>b. require the concerned personnel to present the PPE for verification as to existence and condition and propose inclusion in the RPCPPE for PPE recorded in the books but not included in the RPCPPE or not found; and</b>	serviceable PPEs included in the RPCPPE but not recorded in the books;  The Management to require the concerned personnel to present the PPE for verification as to existence and condition and propose inclusion in the RPCPPE for PPE recorded in the books but not included in the RPCPPE or not found; and	FAD-Property c/o Connie Roa	April 2022	Dec. 31, 2022	Partially Implemented	On-going compliance by the Property Section	1. Instruct the property personnel to present the PPE for verification regarding the existence, condition, and propose inclusion in the RPCPPE those that are recorded in the books but not included in the RPCPPE;  Other equipment included in the books but not in the RCPPE were already donated, applicable remarks in the Annexes were indicated. Also, TRACE Reference Numbers were also indicated for the transmittal of donation documents to the Accounting Section.



AGENCY ACTION PLAN and STATUS of IMPLEMENTATION									
Ref.	Audit Observation	Audit Recommendations	Agency Action Plan				Status of Implementation	Reason for Partial/Delay/Non-Implementation, if applicable	Action Taken/Action to be taken
			Action Plan	Person/Dept Responsible	Target Implementation Date				
					From	To			
									2. The Property Section already made partial transmittal of PARs to Accounting Section for taking up in the books of accounts per TRACE Ref. No. I-21-0427-37; I-22-0728-06 and I-22-0823-33. Also, there were items tagged as <b>"not included"</b> in the AOM but already included in the submitted RPCPPE. The copy of Revised Annex C.1 of the AOM with applicable remarks has been attached in this AAPSI.
		c. require the Accounting and Property Divisions to periodically reconcile their records to settle the existing and avoid additional discrepancies.	The Management to require the Accounting and Property Divisions to periodically reconcile their records to settle the existing and avoid additional discrepancies.	FAD-Accounting & Property c/o Jijo Alcantara & Connie Roa	April 2022	Dec. 31, 2022	Fully Implemented		Periodical reconciliation of records between Accounting and Property Section is being done from time to time to settle existing and avoid additional discrepancies.



AGENCY ACTION PLAN and STATUS of IMPLEMENTATION									
Ref.	Audit Observation	Audit Recommendations	Agency Action Plan			Status of Implementation	Reason for Partial/Delay/Non-Implementation, if applicable	Action Taken/Action to be taken	
			Action Plan	Person/Dept Responsible	Target Implementation Date				
					From				To
2021 AAR  Par. 110-119 pages 69-71	9. The Due to NGAs account balance of ₱315,214,512.63 is unreliable due to:  a. reported variance of ₱210,771,128.32 between the books of PCIEERD and the SA;	<b>We reiterated our prior year's recommendations and Management agreed to:</b>  <b>a. coordinate with the SA to consider releasing funds directly to the IAs to ensure proper monitoring of funds utilization for new projects with the possibility of re-transfer by PCIEERD to IAs;</b>	The Management to coordinate with the SA to consider releasing funds directly to the IAs to ensure proper monitoring of funds utilization for new projects with the possibility of re-transfer by PCIEERD to IAs;	FAD-Accounting Section c/o Li Ann Santiano, Jonalie Pascaran, & Arvin Guiruela	March 2022	Dec. 31, 2022	Fully Implemented		The recommendation to coordinate with the source agency, specifically DOST-CO re direct release of funds to implementing agencies to avoid re-transfer could be done except those funds from departments outside DOST because they are not mandated to implement R & D related projects. Hence, funding is entered through Memorandum of Agreement with PCIEERD. ***Funds from DOST Central Office: multi-level transfer of funds with DOST Central Office must be avoided. Special cases project:



AGENCY ACTION PLAN and STATUS of IMPLEMENTATION									
Ref.	Audit Observation	Audit Recommendations	Agency Action Plan				Status of Implementation	Reason for Partial/Delay/ Non-Implementation, if applicable	Action Taken/ Action to be taken
			Action Plan	Person/Dept Responsible	Target Implementation Date				
					From	To			
									1. DOST-PCIEERD R&D Block Grant: S&T for a Resilient Community Against the Pandemic (STRAP) Program 2. Integrated Food Safety Program 3. DOST Integrated Halal S&T Program *** Funds from outside sources: multi-level transfer of funds is supported by the Memorandum of Agreement with departments without mandate to implement R & D related projects.
		b. coordinate with the IAs to ensure timely submission of financial/terminal reports and an immediate return of any unexpended balance to the	The Management to coordinate with the implementing agencies to ensure timely submission of financial/terminal reports and an immediate	FAD-Accounting c/o Li Ann Santiano, Jonalie Pascaran, Arvin Guiruela, & Angel Arnaiz	March 2022	Dec. 31, 2022	Partially Implemented	On-going compliance by the Indirect Cost Team	The Accounting Section already issued memorandum to concerned divisions pertaining to unliquidated cash balances.  See: I-22-0705-23



AGENCY ACTION PLAN and STATUS of IMPLEMENTATION									
Ref.	Audit Observation	Audit Recommendations	Agency Action Plan				Status of Implementation	Reason for Partial/Delay/Non-Implementation, if applicable	Action Taken/Action to be taken
			Action Plan	Person/Dept Responsible	Target Implementation Date				
					From	To			
		source agency for ongoing and completed projects with multi-level transfer of funds; and	return of any unexpended balance to the source agency for ongoing and completed projects with multi-level transfer of funds.	Technical Division Project Managers					
		c. direct the Accountant to: (i) analyze the identified variance between PCIEERD and SA book balances and effect the necessary adjustments or submit the necessary reports and documents to the SA; and (ii) conduct a regular reconciliation of book balance with the SA.	The Accountant to analyze the identified variance between PCIEERD and source agencies' (SAs) book balances and effect the necessary adjustments or submit the necessary reports and documents to the SAs and conduct a regular reconciliation of book balance with the SA.	FAD-Accounting c/o Li Ann Santiano, Jonalie Pascaran, Arvin Guiruela, & Dexie Decena  FAD-Property c/o Connie Roa	March 2022	Dec. 31, 2022	Partially Implemented	On-going reconciliation by the Indirect Cost Team	The Accounting Section is already reconciling the variance every quarter before the pandemic. The Council created the Special Projects Committee headed by Ms. Connie Roa to facilitate the submission of the documents pertaining to completed projects with unliquidated balances.  The PMT is regularly updated on the status of liquidation and closely coordinated



AGENCY ACTION PLAN and STATUS of IMPLEMENTATION									
Ref.	Audit Observation	Audit Recommendations	Agency Action Plan				Status of Implementation	Reason for Partial/Delay/Non-Implementation, if applicable	Action Taken/Action to be taken
			Action Plan	Person/Dept Responsible	Target Implementation Date				
					From	To			
									and reconciled with DOST SPD and their Accounting Section.
2021 AAR  Par. 120-123 pages 71-72	b. erroneous entries resulted in the existence of negative balances of ₱1,822,116.37 in the SL; and	<b>We reiterated our prior year's recommendation and Management agreed to require the Accountant to:</b>  <b>a. review, correct and update the identified SLs with negative balances; and</b>	The Accountant to review, correct and update the identified SLs with negative balances; and	FAD-Accounting c/o Li Ann Santiano, Jonalie Pascaran, Arvin Guiruela, Angel Arnaiz, & Dexie Decena	March 2022	Dec. 31, 2022	Partially Implemented	On-going reconciliati on by Accounting Section	Adjustments/entries/updates made: JEV-2022-03-000235 JEV-2022-02-000083 JEV-2022-02-000297 JEV-2022-03-000298 JEV-2022-03-000189 JEV-2022-04-000536 JEV-2022-01-000171 JEV-2022-03-000236 JEV-2022-04-000326 JEV-2022-01-000140 JEV-2022-01-000066 JEV-2022-03-000298 JEV-2022-06-000589 JEV-2022-02-000089 JEV-2022-02-000093 JEV-2022-06-000605 JEV-2022-02-000072 JEV-2022-02-000077 JEV-2022-03-000451 JEV-2022-05-000655 JEV-2022-01-000026 JEV-2022-04-000347 JEV-2022-10-001115 JEV-2022-02-000137



AGENCY ACTION PLAN and STATUS of IMPLEMENTATION									
Ref.	Audit Observation	Audit Recommendations	Agency Action Plan				Status of Implementation	Reason for Partial/Delay/ Non-Implementation, if applicable	Action Taken/ Action to be taken
			Action Plan	Person/Dept Responsible	Target Implementation Date				
					From	To			
		<b>b. conduct a periodical check for negative/abnormal balances in the accounts and adjust accordingly.</b>	The Accountant to conduct a periodical check for negative/abnormal balances in the accounts and adjust accordingly.	FAD-Accounting c/o Li Ann Santiano, Jonalie Pascaran, Arvin Guiruela, & Dexie Decena	March 2022	Dec. 31, 2022	Fully Implemented		The Accounting Section is conducting a periodical check for negative/abnormal balances in the accounts followed by adjustments.
2021 AAR Par. 124-130 pages 72-73	c. the inclusion of costs of completed projects and non-moving SL balances amounting to ₱149,448,571.48 and ₱1,323,262.57, respectively, which remained outstanding from one to more than 10 years, not returned to the SA contrary to Section 63 (f) & (g)	<b>We reiterated our prior year's recommendation and Management agreed to direct the Accountant to:</b>  <b>a. evaluate the non-moving SL balances and facilitate the necessary liquidation/refund of unexpended balance of those projects to the SA; and</b>	The Management to direct the Accountant to evaluate the non-moving SL balances and facilitate the necessary liquidation/refund of unexpended balance of those projects to the SA;	FAD-Accounting c/o Li Ann Santiano, Jonalie Pascaran, & Arvin Guiruela	March 2022	Dec. 31, 2022	Partially Implemented	On-going reconciliati on by the Indirect Cost Team	The Accounting Section is already reconciling the variance every quarter before the pandemic. The Council created the Special Projects Committee headed by Ms Connie Roa to facilitate the submission of the documents pertaining to completed projects with unliquidated balances.



AGENCY ACTION PLAN and STATUS of IMPLEMENTATION									
Ref.	Audit Observation	Audit Recommendations	Agency Action Plan			Status of Implementation	Reason for Partial/Delay/Non-Implementation, if applicable	Action Taken/Action to be taken	
			Action Plan	Person/Dept Responsible	Target Implementation Date				
					From				To
	Chapter 6, Volume I of GAM.	<b>b. submit to the concerned SA the liquidation reports and return/remit the outstanding balance, for completed projects, if warranted.</b>	The Accountant to submit to the concerned SA the liquidation reports and return/remit the outstanding balance, for completed projects, if warranted.	FAD-Accounting c/o Li Ann Santiano, Jonalie Pascaran, & Arvin Guiruela	March 2022	Dec. 31, 2022	Partially Implemented	On-going compliance by the Indirect Cost Team	The Council created the Special Projects Committee headed by Ms Connie Roa to facilitate the submission of the documents pertaining to completed projects with unliquidated balances.
2021 AAR Par. 131-141 pages 73-75	d. Moreover, disproportionate funds transferred to PCIEERD for projects' monitoring purposes resulted in charging of expenses not attributable to the project and accumulation of long outstanding balances under Due to NGAs account.	<b>We reiterated our prior year's recommendation and Management agreed to:</b>  <b>a. instruct the Accountant to stop charging utilities and other related expenses incurred in the normal operations of PCIEERD to the trust fund or indirect cost recognized under</b>	The Management to instruct Accountant to stop charging utilities and other related expenses incurred in the normal operations of PCIEERD to the the trust fund or indirect cost recognized under the Due to NGAs account;	FAD-Accounting c/o Li Ann Santiano, Arvin Guiruela, & Jonalie Pascaran	March 2022	Dec. 31, 2022	Fully Implemented		Charging utilities to indirect cost is allowed by the DOST guidelines as counterpart to monitoring agency's expenses to augment the agency operational expenses to be incurred from receipt of project proposals to project completion processes as noted in the increase of numbers of projects monitored.



AGENCY ACTION PLAN and STATUS of IMPLEMENTATION									
Ref.	Audit Observation	Audit Recommendations	Agency Action Plan				Status of Implementat ion	Reason for Partial/Del ay/ Non-Implement ation, if applicable	Action Taken/ Action to be taken
			Action Plan	Person/De pt Responsibl e	Target Implementation Date				
					From	To			
		the Due to NGAs account;							
		b. prepare a guideline on the proper procedure of utilization of indirect cost to prevent consolidating indirect cost as a common fund; and	The Management to prepare a guideline on the proper procedure of utilization of indirect cost to prevent consolidating indirect cost as a common fund; and	ETDD, EUSTDD, HRIDD, ITDD, RITDD, OED-IG, & PCMD c/o Division Chiefs	March 2022	Dec. 31, 2022	Fully Implemented		Charging utilities to indirect cost is allowed by the DOST guidelines as counterpart to monitoring agency's expenses to augment the agency operational expenses to be incurred from receipt of project proposals to project completion processes as noted in the increase of numbers of projects monitored.
		c. henceforth, direct the Project Manager to ensure that the LIB of the indirect costs reflect a detailed breakdown of costs/expenses that are directly attributable to the project monitoring	Direct the Project Manager to ensure that the LIB of the indirect costs reflect a detailed breakdown of costs/expenses that are directly attributable to the project monitoring to ensure proper	FAD-Accounting c/o Li Ann Santiano, Arvin Guiruela, & Jonalie Pascaran  Technical Division Project Managers	March 2022	Dec. 31, 2022	Fully Implemented		Charging utilities to indirect cost is allowed by the DOST guidelines as counterpart to monitoring agency's expenses to augment the agency operational expenses to be incurred from receipt of project proposals to project completion processes as noted in the increase of



AGENCY ACTION PLAN and STATUS of IMPLEMENTATION									
Ref.	Audit Observation	Audit Recommendations	Agency Action Plan				Status of Implementation	Reason for Partial/Delay/Non-Implementation, if applicable	Action Taken/Action to be taken
			Action Plan	Person/Dept Responsible	Target Implementation Date				
					From	To			
		to ensure proper charging of expenses per project.	charging of expenses per project.						numbers of projects monitored.
2021 AAR Par. 142-152 pages 75-77	<i>Delayed Submission of Financial Reports and Other Pertinent Documents</i>  10. Financial reports and other pertinent documents for CY 2021 were not submitted within the prescribed period contrary to the pertinent provisions of GAM and COA Circular Nos. 2009-006/95-006, thereby, prevented the Management in proving the regularity and propriety of	<b>We recommended and Management agreed to instruct the concerned personnel to:</b>  <b>a. immediately submit the unsubmitted financial reports, contracts/ PO/WO together with pertinent supporting documents; and</b>	The Management to instruct the concerned personnel to immediately submit the unsubmitted financial reports, contracts/POs/WOs together with pertinent supporting documents.	FAD-Accounting , Procurement, Budget, & Cashier	April 2022	July 31, 2022	Fully Implemented		1. Submission of supporting documents for the approved JEVs (Jan to Dec 2021) 2. Submission of POs/JOs (Jan to Dec 2021) 3. Issue Memo to concerned Division reiterating submission of FRs and other supporting documents in compliance with the provisions in the GAM and COA Circular Nos. 2009-006/95-006 4. Re-orientation on Compliance with COA Circular No. 2021-003 and COA Cir. 2007-001 and COA 2012-001 will be conducted to by the Accounting, procurement property



AGENCY ACTION PLAN and STATUS of IMPLEMENTATION									
Ref.	Audit Observation	Audit Recommendations	Agency Action Plan			Status of Implementation	Reason for Partial/Delay/ Non-Implementation, if applicable	Action Taken/ Action to be taken	
			Action Plan	Person/Dept Responsible	Target Implementation Date				
					From				To
	various transactions for CY 2021.							personnel to private HEIs and project managers.	
		<b>b. henceforth, ensure that all financial reports and other pertinent documents be transmitted to the Audit Team within the prescribed period in compliance with existing rules and regulations.</b>	The Management to instruct the concerned personnel to ensure that all financial reports and other pertinent documents be transmitted to the Audit Team within the prescribed period in compliance with existing rules and regulations.	FAD-Accounting , Procurement, Budget, Cashier	April 2022	Dec. 31, 2022	Fully Implemented	All concerned personnel were informed of the submission of the financial reports and other pertinent documents be transmitted to the Audit Team within the prescribed period in compliance with existing rules and regulations.	
2021 AAR Par. 153-167 pages 77-80	<i>Payment for overtime services is non-compliant with CSC, DBM, and COA guidelines</i>  11. Payment for OT services for CY 2021 amounting to ₱377,704.50 is	<b>We recommended and Management agreed to instruct the:</b>  <b>a. Head of the Personnel Section to:</b>	The Management to instruct the Head of the Personnel Section to provide proof that the identified employees have physically	FAD-Personnel c/o Eileen Soberano & Pepsie Anquilan	March 2022	Dec. 31, 2022	Partially Implemented	On-going compliance by Personnel Section. The Personnel Section is still in the process of	The Personnel Section forwarded to COA the supporting documents for overtime pay for the year 2020.  See: O-22-0518-32.pdf O-23-0125-09.pdf



AGENCY ACTION PLAN and STATUS of IMPLEMENTATION									
Ref.	Audit Observation	Audit Recommendations	Agency Action Plan				Status of Implementation	Reason for Partial/Delay/Non-Implementation, if applicable	Action Taken/Action to be taken
			Action Plan	Person/Dept Responsible	Target Implementation Date				
					From	To			
	non-compliant with CSC; DBM; and COA policies and guidelines on OT services and overtime pay due to: (a) absence of proof that employees physically reported to work to render overtime; (b) incomplete supporting documents for OT payments; and (c) request to render OT is not properly accomplished, hence, PCIEERD cannot prove the regularity and propriety of the claim of entitlements for the rendered overtime services.	i. provide proof that the identified employees have physically reported to the office to render overtime services;	reported to the office to render overtime services;					requiring submission of the documents by concerned employees.	
		ii. refrain from granting overtime work, either for CTO or overtime pay, to employees who do not physically work in the office in compliance to CSC-DBM JC No. 1 dated November 25, 2015 and CSC MC No. 1 dated October 15, 2020;	The Management to instruct the Head of the Personnel Section to refrain from granting overtime work, either for CTO or overtime pay, to employees who do not physically work in the office in compliance to CSC-DBM JC No. 1 dated November 25, 2015 and CSC MC No. 1 dated October 15, 2020;	FAD-Personnel c/o Eileen Soberano & Pepsie Anquilan	March 2022	Dec. 31, 2022	Fully Implemented		Personnel Section has already issued guidelines for availing overtime which is incorporated in the PCIEERD AO No 2022-009 (PCIEERD Policies on the Adoption of a 5-Day Work Week Flexible Work Arrangement).  See I-22-0727-01



AGENCY ACTION PLAN and STATUS of IMPLEMENTATION									
Ref.	Audit Observation	Audit Recommendations	Agency Action Plan			Status of Implementation	Reason for Partial/Delay/ Non-Implementation, if applicable	Action Taken/ Action to be taken	
			Action Plan	Person/Dept Responsible	Target Implementation Date				
					From				To
		iii. consider revising the form on request to render OT particularly the “others” and “payment for honoraria” option in the entitlements; and	The Head of the Personnel Section to consider revising the form on request to render OT particularly the “others” and “payment for honoraria” option in the entitlements; and	FAD-Personnel Section c/o Eileen Soberano & Divine Almazar	March 2022	Dec. 31, 2022	Fully Implemented		The Personnel Section revised the form on request to render overtime: a. remove the two options indicated in the form (Office and WFH setup of rendering overtime) b. replace the "others" and "For Payment of Honoraria" option in the entitlements on the form The revised OT form is uploaded on the Intranet under the Forms Section.
		iv. ensure that request to render OT is properly accomplished;	The Personnel Section to ensure that request to render OT is properly accomplished.	FAD-Personnel Section c/o Eileen Soberano, Divine Almazar, & Irish Cerdon	March 2022	Dec. 31, 2022	Fully Implemented		The Personnel Section is ensuring that the request to render OT is properly accomplished before processing.
		b. Accountant to ensure that all OT payments have complete supporting	The Accountant to ensure that all OT payments have complete supporting	FAD-Accounting c/o Rizza Malamanig	March 2022	Dec. 31, 2022	Fully Implemented		The Accounting Section is validating supporting documents for OT



AGENCY ACTION PLAN and STATUS of IMPLEMENTATION									
Ref.	Audit Observation	Audit Recommendations	Agency Action Plan				Status of Implementation	Reason for Partial/Delay/Non-Implementation, if applicable	Action Taken/Action to be taken
			Action Plan	Person/Dept Responsible	Target Implementation Date				
					From	To			
		documents in accordance to COA Circular No. 2012-001.	documents in accordance to COA Circular No. 2012-001.	& Jijo Alcantara					payments before processing.
2021 AAR Par. 168-181 pages 80-82	Tailor-fitting of technical specifications  12. Technical specifications for the procurement of ICT equipment worth ₱2,349,076.00 had reference to brand names tailor-fitting the description of goods to a specific brand or product, contrary to Section 18 of 2016 revised IRR of RA No. 9184, hence, defeating competition on the procurement process and	We recommended and Management agreed to require the:  <b>a. Head of the Procurement Section to submit written explanation why procurement of equipment with the reference to brand name was allowed; and</b>	The Management to require the Head of the Procurement to submit written explanation why procurement of equipment with the reference to brand name was allowed; and	FAD-Procurement c/o Leod Martin Presado	April 2022	Dec. 31, 2022	Fully Implemented		Purchase of ICT Equipment with reference to brand name was already justified by the Procurement Section and a policy is being drafted for the procurement of ICT equipment.  <i>See: Justification for the Purchase of ICT Equipment</i>
		<b>b. end-users to: (i) refrain from writing technical specifications tailor-fitting to a particular brand/product pursuant to Section 18 of CY 2016</b>	The Management to require the end-users to refrain from writing technical specifications tailor-fitting to a particular brand/product pursuant to Section 18 of	FAD-Procurement c/o Leod Martin Presado	April 2022	Dec. 31, 2022	Fully Implemented		The Procurement Section recommended to direct the ITMU, Information Technology – Technical Working Group (IT-TWG) and the Procurement Section to strictly comply with Section 18 of the Revised IRR of RA 9184 and create



AGENCY ACTION PLAN and STATUS of IMPLEMENTATION									
Ref.	Audit Observation	Audit Recommendations	Agency Action Plan				Status of Implementation	Reason for Partial/Delay/Non-Implementation, if applicable	Action Taken/Action to be taken
			Action Plan	Person/Dept Responsible	Target Implementation Date				
					From	To			
	resulting in acquiring high-end or expensive models/brands.	revised IRR of RA No. 9184; and	CY 2016 revised IRR of RA No. 9184; and						an internal policy and revise related work instructions to standardize the preparation of technical specifications of ICT related purchase requests.
		(ii) adopt austerity measures through obtaining less expensive products but with good quality and durability in compliance with Presidential AO No. 6 dated September 9, 2017.	The Management to adopt austerity measures through obtaining less expensive products but with good quality and durability in compliance with Presidential AO No. 6 dated September 9, 2017.	FAD-Procurement c/o Leod Martin Presado	April 2022	Dec. 31, 2022	Partially Implemented	On-going compliance by IT TWG Procurement and Property Section	The ITMU and FAD conducted a meeting last July 12, 2022 concerning the internal policy to be released on setting up the standard specifications of an ICT Equipment that would be procured depending on the nature of work of an end-user. The Council looks on the key features of an ICT equipment that could deliver satisfying result. Also, the Procurement Section adopts austerity measures by awarding the contract to the lowest complying bid and/or



AGENCY ACTION PLAN and STATUS of IMPLEMENTATION									
Ref.	Audit Observation	Audit Recommendations	Agency Action Plan				Status of Implementation	Reason for Partial/Delay/Non-Implementation, if applicable	Action Taken/Action to be taken
			Action Plan	Person/Dept Responsible	Target Implementation Date				
					From	To			
									most advantageous bid with the recommendation of technical expert/s.  The ICT Procurement Policy was already drafted and initial meeting with IT TWG Procurement and Property Section was conducted on January 13, 2023 to discuss the said policy.
2021 AAR  Par. 182-192 pages 82-84	Utilization of trust funds of completed projects  13. Procurement of ICT equipment amounting to ₱688,648.00 is non-compliant with Section 6 of the General Provision of the GAA FY 2021 due to the utilization of fund	<b>We recommended and Management agreed to instruct the Accountant to:</b>  <b>a. charge project funds that are directly attributable to the project monitoring and within the project timeline; and</b>	The Management to instruct the Accountant to charge project funds that are directly attributable to the project monitoring and within the project timeline; and	<b>FAD-Accounting</b> c/o Li Ann Santiano, Jonalie Pascaran, & Arvin Guiruela  <b>FAD-Procurement</b> c/o Leod Martin Presado	March 2022	Dec. 31, 2022	Fully Implemented		The Accounting Section, in coordination with the Procurement Section, is ensuring that charging of project funds must be directly attributable to the project monitoring and must be within the project timeline.



AGENCY ACTION PLAN and STATUS of IMPLEMENTATION									
Ref.	Audit Observation	Audit Recommendations	Agency Action Plan				Status of Implementation	Reason for Partial/Delay/Non-Implementation, if applicable	Action Taken/Action to be taken
			Action Plan	Person/Dept Responsible	Target Implementation Date				
					From	To			
	of completed projects, hence defeats the purpose of the trust funds.	<b>b. refrain from reporting accounts payable that have no valid claims in the financial reports.</b>	The Accountant to refrain from reporting accounts payable that have no valid claims in the financial reports.	FAD-Accounting c/o Li Ann Santiano, Jonalie Pascaran, & Arvin Guiruela	March 2022	Dec. 31, 2022	Fully Implemented		The persons responsible were informed to refrain from reporting accounts payable that have no valid claims in the financial reports.
2021 AAR Par. 193-216 pages 85-89	<i>Gender and Development</i>  14. PCIEERD has partially complied with the pertinent laws and issuances on GAD and the Audit Team noted the following non-compliance:  a. Non-preparation of GAD Agenda, contrary to PCW Memorandum Circular 2018-04	<b>We reiterated our prior year's recommendation and Management and GFPS agreed to:</b>  <b>a. establish the database for sex aggregated data; and</b>	The Management and GFPS to establish the database for sex aggregated data; and	DOST-PCIEERD GAD Focal Point System (GFPS)	March 2022	Dec. 31, 2022	Partially Implemented	On-going compliance	On June 13–14, 2022, the PCIEERD GAD TWG convened a two-day training-workshop on the creation of the PCIEERD GAD agenda. Drafts are currently being finished. PCIEERD will have a final GAD Agenda that shall serve as basis in identifying programs, activities, and projects to be undertaken to achieve the GAD goals and outcomes.
		<b>b. prioritize conduct or participation of the TWG and GFPS in the relevant</b>	The Management to prioritize conduct or participation of	DOST-PCIEERD GAD Focal Point System	March 2022	Dec. 31, 2022	Fully Implemented		The GAD TWG has already created a policy on the adoption of the DOST Central Office



AGENCY ACTION PLAN and STATUS of IMPLEMENTATION									
Ref.	Audit Observation	Audit Recommendations	Agency Action Plan				Status of Implementation	Reason for Partial/Delay/Non-Implementation, if applicable	Action Taken/Action to be taken
			Action Plan	Person/Dept Responsible	Target Implementation Date				
					From	To			
		training for the creation of GAD Agenda.	the TWG and GFPS in the relevant training for the creation of GAD Agenda.	(GFPS) & Gender and Development Technical Working Group (TWG) c/o Mark Ivan Roblas					Memorandum GAD-2011-05-12-0122 on creating a GAD Data Base and the team will hold a webinar on this topic to make sure that all PCIEERD employees are fully aware of the importance of this policy.
	b. PCIEERD has failed to include the attributed programs in the GBP, thereby preventing the proper documentation, assessment, and recognition of its efforts towards Gender Mainstreaming or GAD	We recommended and Management agreed to require the GFPS to:  a. ensure that the attributed programs are incorporated in the GAD Plan and Budget; and	The GFPS to ensure that the attributed programs are incorporated in the GAD Plan and Budget; and	DOST-PCIEERD GAD Focal Point System (GFPS) & Gender and Development Technical Working Group (TWG) c/o Mark Ivan Roblas	March 2022	Dec. 31, 2022	Fully Implemented		GAD TWG incorporated the attributed programs in PCIEERD GAD Plan and Budget 2022.
		b. ensure that HGDG PIMME include the relevant MOV to facilitate the validation of the	The GFPS to ensure that HGDG PIMME include the relevant MOV to facilitate the	DOST-PCIEERD GAD Focal Point System (GFPS)	March 2022	Dec. 31, 2022	Fully Implemented		GAD Team will also ensure that HGDG PIMME included relevant means of verification (MOV) for the 2022



AGENCY ACTION PLAN and STATUS of IMPLEMENTATION									
Ref.	Audit Observation	Audit Recommendations	Agency Action Plan				Status of Implementation	Reason for Partial/Delay/Non-Implementation, if applicable	Action Taken/Action to be taken
			Action Plan	Person/Dept Responsible	Target Implementation Date				
					From	To			
		projects' HGDG score and its cost attributable to GAD through informing the preparers on the importance of its disclosure in the HGDG checklist.	validation of the projects' HGDG score and its cost attributable to GAD through informing the preparers on the importance of its disclosure in the HGDG checklist.						Accomplishment Report to facilitate the validation of the projects HGDG score and its cost attributable to GAD.
	c. PCIEERD has partially implemented the GPB, as indicated by the partial achievement of indicators/targets therein. Further, the GPB submitted to the Audit Team lacks the signature of the head of agency, contrary to Section 1.2.5.3 of PCW Memorandum Circular 2020-05	We reiterated our recommendation and Management agreed to ensure:	The Management to ensure proper and full implementation of the GAD Plan and Budget through preparation of an action plan to every GAD related activities/trainings/workshops; and	DOST-PCIEERD GAD Focal Point System (GFPS) & Gender and Development Technical Working Group (TWG) c/o Mark Ivan Roblas	March 2022	Dec. 31, 2022	Fully Implemented		The PCIEERD GAD-TWG already submitted the signed copies to COA. A copy of which is attached.
		b. compliance with the guidelines provided in the PCW	The Management to ensure compliance with	DOST-PCIEERD GAD Focal Point	March 2022	Dec. 31, 2022	Fully Implemented		The PCIEERD GAD-TWG already submitted the signed copies to COA. A



AGENCY ACTION PLAN and STATUS of IMPLEMENTATION									
Ref.	Audit Observation	Audit Recommendations	Agency Action Plan				Status of Implementation	Reason for Partial/Delay/Non-Implementation, if applicable	Action Taken/Action to be taken
			Action Plan	Person/Dept Responsible	Target Implementation Date				
					From	To			
		Memorandum Circular to print the GMMS authenticated GPB and GAD AR for signature of the agency head and submit signed copies to PCW and COA within five (5) working days from endorsement.	the guidelines provided in the PCW Memorandum Circular to print the GMMS authenticated GPB and GAD AR for signature of the agency head and submit signed copies to PCW and COA within five (5) working days from endorsement.	System (GFPS) & Gender and Development Technical Working Group (TWG) c/o Mark Ivan Roblas					copy of which is attached.
	d. PCIEERD has not established the rules and regulations on sexual harassment resulting in non-compliance with the Section 4 of RA No. 7877 and Rule XII of CSC Resolution 01-0940	We reiterated our recommendation and Management agreed to prioritize the creation of the rules and regulations on sexual harassment to ensure compliance with the provisions of RA No. 7877 and CSC	The Management to prioritize the creation of the rules and regulations on sexual harassment to ensure compliance with the provisions of RA No. 7877 and CSC	DOST-PCIEERD GAD Focal Point System (GFPS) & Gender and Development Technical Working Group (TWG) c/o	March 2022	Dec. 31, 2022	Partially Implemented	The DOST-PCIEERD Sexual Harassment Policy and Guidelines is still for approval of the Executive Director as well as of the CODI.	The PCIEERD follows the Civil Service regulations on sexual harassment. The Council has instituted the CODI to address concerns related to sexual harassment. The Council will issue a formal policy on the rules and regulations on sexual as compliance to



AGENCY ACTION PLAN and STATUS of IMPLEMENTATION									
Ref.	Audit Observation	Audit Recommendations	Agency Action Plan			Status of Implementation	Reason for Partial/Delay/Non-Implementation, if applicable	Action Taken/Action to be taken	
			Action Plan	Person/Dept Responsible	Target Implementation Date				
					From				To
		Resolution No. 01-0940.	Resolution No. 01-0940.	Mark Ivan Roblas				Section 4 of RA No. 7877 and Rule XII of CSC Resolution 01-0940. The DOST-PCIEERD Sexual Harassment Policy and Guidelines is still for approval of the Executive Director as well as of the CODI.	
2021 AAR Par. 217-225 pages 89-90	Senior Citizens and Differently-abled Persons  15. PCIEERD has failed to provide sufficient accessibility features for differently-abled persons and to allocate at least one percent of its agency funds and formulate plans, programs and projects which aims to address the concerns of senior citizens and differently-abled persons, contrary	We reiterated our recommendation and Management agreed to provide sufficient budget that would address the concern of senior citizens and differently-abled persons.	The Management to provide sufficient budget that would address the concern of senior citizens and differently-abled persons.	DOST-PCIEERD GAD Focal Point System (GFPS)	March 2022	Dec. 31, 2022	Partially Implemented	On-going compliance	The Council already visited Sta. Ana-San Joaquin Bahay Ampunan Foundation Inc. in Brgy. Altura Bata, Tanauan, Batangas, Tanauan on July 21, 2022, to see how we can help with the situation that they're in. As for the organization-focused activity, the Council will conduct webinars and training for senior citizen employees on what to do after retirement.
		Further, we recommended and Management agreed that the	The Management to provide toilet and bath	DOST-PCIEERD GAD Focal Point	March 2022	Dec. 31, 2022	Fully Implemented		The toilet and bath were already cleaned up and repaired. Hence, now



AGENCY ACTION PLAN and STATUS of IMPLEMENTATION									
Ref.	Audit Observation	Audit Recommendations	Agency Action Plan				Status of Implementation	Reason for Partial/Delay/Non-Implementation, if applicable	Action Taken/Action to be taken
			Action Plan	Person/Dept Responsible	Target Implementation Date				
					From	To			
	to Section 33 of RA No. 11518.	toilet and bath designed for differently abled persons be made accessible for their use or be used in accordance to its purpose.	designed for differently abled persons be made accessible for their use or be used in accordance to its purpose.	System (GFPS) & Gender and Development Technical Working Group (TWG) c/o Mark Ivan Roblas					accessible for differently abled persons use.
2021 AAR Par. 226-231 pages 90-92	16. The Due to BIR, GSIS, Pag-IBIG, and PhilHealth accounts representing contributions/taxes withheld from employees, suppliers and contractors with an account balance as at December 31, 2021, of ₱268,880.56, ₱309,382.99, ₱105,795.81 and ₱15,485.36, respectively, included	<b>We reiterated our previous year's recommendation and Management agreed to require the concerned personnel to:</b>  <b>a. immediately remit in full to concerned government agencies the unremitted amounts withheld as of CY 2021 based on the aging of balances; and</b>	The Management to require the concerned personnel to immediately remit in full to concerned government agencies the unremitted amounts withheld as of CY 2021 based on the aging of balances; and	FAD-Accounting c/o Marissa Dalay& Dexie Decena	March 2022	Dec. 31, 2022	Partially Implemented	On-going reconciliation by the Accountant. Documents pertaining to affected accounts are yet to be retrieved	The Accounting Section is in the process of reconciling & adjusting the accounts before remitting them to the concerned government agencies.



AGENCY ACTION PLAN and STATUS of IMPLEMENTATION									
Ref.	Audit Observation	Audit Recommendations	Agency Action Plan				Status of Implementation	Reason for Partial/Delay/Non-Implementation, if applicable	Action Taken/Action to be taken
			Action Plan	Person/Dept Responsible	Target Implementation Date				
					From	To			
	unreconciled/unreconciled contributions aged less than one to over three years, thus, depriving the government on the immediate use of funds and member beneficiaries on the availment of privileges and benefits due to them. Moreover, the said accounts reflected a negative SL balance of ₱2,489,092.44, ₱368,405.88, ₱25,453.20, and ₱13,265.10, respectively, which may be due to non-recording of withheld contributions, over remittances or posting error of remittances thus,	<b>b. facilitate the review and analysis of transactions recorded in the identified negative SL balance and prepare necessary adjustments to reflect the correct balances of the affected SLs.</b>	The Accountant to facilitate the review and analysis of transactions recorded in the identified negative SL balance and prepare necessary adjustments to reflect the correct balances of the affected SLs.	FAD-Accounting c/o Marissa G. Dalay & Dexie Decena	March 2022	Dec. 31, 2022	Partially Implemented	On-going reconciliation by the Accountant. Documents pertaining to affected accounts are yet to be retrieved	The Accounting Section is already in the process of reconciling the accounts-Due to BIR, Due to GSIS, Due to Philhealth, and Due to Pag-ibig accounts of PCIEERD:  * Due to Pag-IBIG accounts: JEV-2022-01-000264 JEV-2022-01-000176 JEV-2022-01-000260 JEV-2022-01-000187 JEV-2022-01-000320 JEV-2022-03-000452 JEV-2022-01-000251 JEV-2022-01-000276 JEV-2022-01-000259 JEV-2022-01-000278 JEV-2022-01-000173 JEV-2022-01-000177 JEV-2022-01-000178  *Due to GSIS accounts:  JEV-2022-08-002300 JEV-2022-08-002301 JEV-2022-08-002304 JEV-2022-08-002316 JEV-2022-08-002366 JEV-2022-08-002368 JEV-2022-08-002380



AGENCY ACTION PLAN and STATUS of IMPLEMENTATION									
Ref.	Audit Observation	Audit Recommendations	Agency Action Plan			Status of Implementation	Reason for Partial/Delay/Non-Implementation, if applicable	Action Taken/Action to be taken	
			Action Plan	Person/Dept Responsible	Target Implementation Date				
					From	To			
	affecting the reliability of the reported payable accounts in the Financial Statements.							JEV-2022-08-002394 JEV-2022-08-002437 JEV-2022-08-002398 JEV-2022-08-002432 JEV-2022-08-002429 JEV-2022-08-002443 JEV-2022-08-002444  <i>*Due to BIR accounts:</i>  JEV-2022-06-000544 JEV-2022-06-000545 JEV-2022-06-000546 JEV-2022-06-000547 JEV-2022-06-000567 JEV-2022-06-000568 JEV-2022-06-000569 JEV-2022-06-000570 JEV-2022-06-000571 JEV-2022-06-000572 JEV-2022-06-000577 JEV-2022-06-000578 JEV-2022-06-000583 JEV-2022-06-000584 JEV-2022-06-000592 JEV-2022-06-000594 JEV-2022-06-000595 JEV-2022-06-000598 JEV-2022-06-000633 JEV-2022-06-000634 JEV-2022-06-000635 JEV-2022-06-000636 JEV-2022-06-000638 JEV-2022-06-001320 JEV-2022-06-001321 JEV-2022-06-001322	

AGENCY ACTION PLAN and STATUS of IMPLEMENTATION									
Ref.	Audit Observation	Audit Recommendations	Agency Action Plan				Status of Implementation	Reason for Partial/Delay/ Non-Implementation, if applicable	Action Taken/ Action to be taken
			Action Plan	Person/Dept Responsible	Target Implementation Date				
					From	To			
									JEV-2022-06-001361 JEV-2022-06-001366 JEV-2022-06-001375 JEV-2022-06-001379 JEV-2022-06-001383 JEV-2022-06-001390 JEV-2022-06-001427 JEV-2022-06-001428 JEV-2022-06-001430 JEV-2022-06-001431 JEV-2022-06-001432 JEV-2022-06-001481 JEV-2022-06-001484 JEV-2022-06-001486 JEV-2022-06-001487 JEV-2022-06-001490 JEV-2022-06-001491 JEV-2022-06-001492 JEV-2022-06-001493 JEV-2022-06-001494 JEV-2022-06-001496 JEV-2022-06-001498 JEV-2022-06-001499 JEV-2022-06-001501 JEV-2022-06-001958 JEV-2022-06-002060 JEV-2022-06-002062 JEV-2022-07-002070 JEV-2022-07-002091 JEV-2022-07-002274 JEV-2022-07-002281 JEV-2022-07-002288 JEV-2022-07-002090 JEV-2022-07-002092 JEV-2022-08-000924 JEV-2022-08-000925



AGENCY ACTION PLAN and STATUS of IMPLEMENTATION									
Ref.	Audit Observation	Audit Recommendations	Agency Action Plan				Status of Implementat ion	Reason for Partial/Del ay/ Non-Implement ation, if applicable	Action Taken/ Action to be taken
			Action Plan	Person/De pt Responsibl e	Target Implementation Date				
					From	To			
									JEV-2022-08-000926 JEV-2022-08-000927 JEV-2022-08-000928 JEV-2022-08-000929 JEV-2022-08-000930 JEV-2022-08-000931 JEV-2022-08-000932 JEV-2022-08-000933 JEV-2022-08-000935 JEV-2022-08-000936 JEV-2022-08-000937 JEV-2022-08-002296 JEV-2022-08-002475 JEV-2022-08-002496 JEV-2022-08-002518 JEV-2022-08-002521 JEV-2022-08-002541 JEV-2022-08-002563 JEV-2022-08-002632 JEV-2022-08-002634 JEV-2022-08-002638 JEV-2022-08-002432 JEV-2022-08-002429 JEV-2022-08-002443 JEV-2022-08-002444 JEV-2022-08-002475 JEV-2022-08-002496 JEV-2022-08-002518 JEV-2022-08-002521 JEV-2022-08-002541 JEV-2022-08-002563 JEV-2022-08-002632 JEV-2022-08-002634 JEV-2022-08-002638 JEV-2022-09-001044 JEV-2022-09-001045

AGENCY ACTION PLAN and STATUS of IMPLEMENTATION									
Ref.	Audit Observation	Audit Recommendations	Agency Action Plan			Status of Implementation	Reason for Partial/Delay/Non-Implementation, if applicable	Action Taken/Action to be taken	
			Action Plan	Person/Dept Responsible	Target Implementation Date				
					From	To			
								JEV-2022-09-002644 JEV-2022-09-002667 JEV-2022-09-002705 JEV-2022-09-002714 JEV-2022-09-002720 JEV-2022-09-002721 JEV-2022-09-002724 JEV-2022-09-003037 JEV-2022-09-003041 JEV-2022-09-003105 JEV-2022-09-003121 JEV-2022-09-003126 JEV-2022-09-003135  <i>*Due to Philhealth accounts:</i>  JEV-2022-06-001933 JEV-2022-06-001937 JEV-2022-06-001973 JEV-2022-06-001981 JEV-2022-06-001988 JEV-2022-06-002022 JEV-2022-06-002031 JEV-2022-08-002360	
CY 2020 and prior years									
2020 AAR  Paragraph 28-32, Pages 51-52	17. Non-reclassification of Other PPE of ₱52,040.00 which are below the capitalization	We recommended and Management agreed to require the Accountant to reclassify the PPE	The Accountant to reclassify the PPE below the capital threshold of ₱15,000.00 by debiting	FAD-Accounting c/o Dexie Decena	Dec. 31, 2021	Dec. 31, 2022	Fully Implemented	Adjustments made:  JEV-2022-03-001089 JEV-2022-04-001129 JEV-2022-04-001200	



AGENCY ACTION PLAN and STATUS of IMPLEMENTATION									
Ref.	Audit Observation	Audit Recommendations	Agency Action Plan				Status of Implementation	Reason for Partial/Delay/Non-Implementation, if applicable	Action Taken/Action to be taken
			Action Plan	Person/Dept Responsible	Target Implementation Date				
					From	To			
	threshold of ₱15,000.00 to semi-expendable property	below the capital threshold of ₱15,000.00 by debiting Accumulated Depreciation-Other PPE and Accumulated Surplus/(Deficit) account in the amount of ₱609.56 and ₱51,430.44, respectively, and crediting Other PPE account in the amount of ₱52,040.00 in accordance with Section 10, Chapter 8 the GAM, Volume I.	Accumulated Depreciation-Other PPE and Accumulated Surplus/(Deficit) account in the amount of ₱609.56 and ₱51,430.44, respectively, and crediting Other PPE account in the amount of ₱52,040.00 in accordance with Section 10, Chapter 8 the GAM, Volume I.						
2020 AAR Paragraph 63-75, Pages 56-59	18. Recognition of not yet due and demandable obligations amounting to ₱72,940,299.76	We reiterated our prior year's recommendations and Management agreed to require the Accountant to:	The Accountant to prepare necessary adjusting entries for the outstanding receivables	FAD-Accounting c/o Dexie D. Decena & Tzarine Benzoan	March 2022	Dec. 31, 2022	Partially Implemented	Awaiting remaining PARs of other subscription from Property Section	Adjustment made: JEV-2022-07-001848  Balance: 369,000.00

AGENCY ACTION PLAN and STATUS of IMPLEMENTATION									
Ref.	Audit Observation	Audit Recommendations	Agency Action Plan				Status of Implementation	Reason for Partial/Delay/ Non-Implementation, if applicable	Action Taken/ Action to be taken
			Action Plan	Person/Dept Responsible	Target Implementation Date				
					From	To			
		b. prepare necessary adjusting entries for the outstanding receivables amounting to ₱26,679,187.13.	amounting to ₱26,679,187.13.						
2020 AAR  Paragraph 92-106, Pages 66-68	19. Inventory account balance of ₱1,668,985.99 was unreliable due to: (a) recognition of trust funded supplies as an outright expense, and (b) reported variance of ₱2,819.59 between the books and the Report on the Physical Count of Inventories (RPCI). Moreover, supplies purchased under the trust fund and semi-expendable property were not	<b>We recommended and Management agreed to require:</b>  b. The Accountant to implement the Perpetual Inventory Method for supplies and other related materials under the trust fund in accordance with Section 9, Chapter 8 of the GAM, Volume I by recording the remaining unissued supplies to its appropriate Inventory account.	The Accountant to implement the Perpetual Inventory Method for supplies and other related materials under the trust fund in accordance with Section 9, Chapter 8 of the GAM, Volume I by recording the remaining unissued supplies to its appropriate Inventory account.	FAD-Accounting c/o Jijo Alcantara	March 2022	Dec. 31, 2022	Fully Implemented		Supplies, Semi-Expendable Items and Equipment under Trust Fund are recorded as assets upon receipt and the eNGAS is automatically using the Perpetual Inventory Method for supplies and other related materials for both fund source.



AGENCY ACTION PLAN and STATUS of IMPLEMENTATION									
Ref.	Audit Observation	Audit Recommendations	Agency Action Plan				Status of Implementation	Reason for Partial/Delay/ Non-Implementation, if applicable	Action Taken/ Action to be taken
			Action Plan	Person/Dept Responsible	Target Implementation Date				
					From	To			
	reported/included in the submitted RPCI.								
2020 AAR  Paragraph 131-146 Pages 76-79	20. Documentary and procedural requirements as set forth in PD No. 1445, and COA Circular Nos. 2007-001, 2012-001 and 2016-002 were not complied with by the PCIEERD in the grant and liquidation of research funds to various NGAs, NGOs/CSOs and private entities, and in the transfer/donation of assets to IAs.	<b>We recommended and Management agreed to:</b>  <b>b. oblige the Accountant to exercise due diligence in certifying that funds/cash advances previously transferred/granted to IAs have been liquidated and properly taken up in the books.</b>	The Accountant to exercise due diligence in certifying that funds/cash advances previously transferred/granted to IAs have been liquidated and properly taken up in the books.	FAD-Accounting c/o Accountant , Tzarine Benzonan, Dexie Decena & Elaine Annette Salma	March 2022	Dec. 31, 2022	Fully Implemented		Partial liquidation of funds is supported by Accountant's Certification.
2020 AAR  Paragraph 147-158, Pages 79-82	21. The Agency's non-compliance with RA No. 656 and COA Circular No. 2018-002 dated May 31, 2018 on the timely preparation and	<b>We recommended and Management agreed to require the responsible officials to:</b>	The Management to require the responsible officials to ensure that all insurable properties,	FAD-Property c/o Connie Roa & Technical Division Project Managers	Dec. 31, 2021	Dec. 31, 2022	Partially Implemented	On-going compliance	Application of insurance for project's equipment is being discussed during pre-implementation meeting with the proponent. They are being encouraged to secure applicable

AGENCY ACTION PLAN and STATUS of IMPLEMENTATION									
Ref.	Audit Observation	Audit Recommendations	Agency Action Plan			Status of Implementation	Reason for Partial/Delay/Non-Implementation, if applicable	Action Taken/Action to be taken	
			Action Plan	Person/Dept Responsible	Target Implementation Date				
					From	To			
	submission of the PIF resulted in the lack of insurance coverage for Technical and Scientific Equipment, Other PPE, and ICT Equipment amounting to ₱449,000.00, ₱683,921,298.66, and ₱224,938.40, thus, denying adequate protection against any damage or loss of its properties.	<b>b. ensure that all insurable properties, particularly those properties under the custody of the IAs, are appraised; insured against all insurable risks with the GIF of the GSIS, or if not acceptable to the GIF, with a private insurance company included in the PIF; and disclosed in the PIF; and</b>	particularly those properties under the custody of the IAs, are appraised; insured against all insurable risks with the GIF of the GSIS, or if not acceptable to the GIF, with a private insurance company included in the PIF; and disclosed in the PIF; and						insurance to safeguard government properties. The budget for insurance premium shall be part of the IA's Counterpart funding.



AGENCY ACTION PLAN and STATUS of IMPLEMENTATION									
Ref.	Audit Observation	Audit Recommendations	Agency Action Plan				Status of Implementation	Reason for Partial/Delay/Non-Implementation, if applicable	Action Taken/Action to be taken
			Action Plan	Person/Dept Responsible	Target Implementation Date				
					From	To			
2020 AAR  Paragraph 170-182 Pages 85-90	22. Deficiencies noted in the implementation of COVID-19-related projects included:  a. Equipment deployed have inadequate accessories and were not working as intended for the Swab Testing Stations and AI Thermal Scanner, respectively.  b. Failure to provide recipients of the necessary documents such as PTR and/or Deed of Donation that show information on the cost, technical specification, etc. of the swab testing station resulted in difficulty of the recipients in recording the donated equipment in their books. Moreover, no	<b>We recommended and Management agreed to require the responsible personnel to:</b>  <b>a. furnish a justification for the undelivered accessories;</b>	The responsible personnel to furnish a justification for the undelivered accessories;	RITTD c/o Russel Pili & Connie Roa	Dec. 31, 2021	Dec. 31, 2022	Partially Implemented	On-going compliance	Initial meeting with FAME Inc, was conducted on April 27, 2021. It was mentioned in the meeting that FAME Inc should submit proof of deliveries and checklist which account the completeness of the accessories per swab testing station.  FAME Inc., already submitted duly signed Acknowledgement Receipts as proof of delivery to various hospitals and frontline Institutions.
		<b>b. provide documents that proves the deployment of the swab testing station and disinfecting chamber to EAMC</b>	The responsible personnel to provide documents that proves the deployment of the swab testing station and	RITTD c/o Russel Pili & FAD Property c/o Connie Roa	Dec. 31, 2021	Dec. 31, 2022	Partially Implemented	On-going compliance	The Resident Auditor was also furnished with the submitted documents of FAME Inc regarding deployment of swab testing stations for their reference on

AGENCY ACTION PLAN and STATUS of IMPLEMENTATION									
Ref.	Audit Observation	Audit Recommendations	Agency Action Plan				Status of Implementation	Reason for Partial/Delay/Non-Implementation, if applicable	Action Taken/Action to be taken
			Action Plan	Person/Dept Responsible	Target Implementation Date				
					From	To			
	available documents to validate the actual deployment of disinfecting chamber system to recipient	and PGH, respectively;	disinfecting chamber to EAMC and PGH, respectively;						July 14, 2021. The submitted documents include Bill of Materials for the swab testing station. The Property Section will still be needing LEP and PAR for the conduct of virtual inventory. Ms. Catherine of RITTD already sent an email on July 6, 2022 following up for the submission of revised LEP, PAR and Bill of Materials.
		c. provide the lacking accessories and documents such as PTR and/or deed of donation to the respective recipients; and	The responsible personnel to provide lacking accessories and documents such as PTR and/or deed of donation to the respective recipients; and	RITTD c/o Russel Pili & FAD-Property c/o Connie Roa	Dec. 31, 2021	Dec. 31, 2022	Partially Implemented	On-going compliance	The Swab Testing Stations, one (1) unit Disinfecting Chamber System is still for inventory before we can process the donation to various hospitals. Two (2) units of Thermal Scanner were already donated to the DOST-ITDI ADMATEL and Municipality of Pasig. We are



AGENCY ACTION PLAN and STATUS of IMPLEMENTATION									
Ref.	Audit Observation	Audit Recommendations	Agency Action Plan			Status of Implementation	Reason for Partial/Delay/ Non-Implementation, if applicable	Action Taken/ Action to be taken	
			Action Plan	Person/Dept Responsible	Target Implementation Date				
					From				To
								waiting for the submission of signed PTR and JEV from the two (2) recipients.	
		d. ensure that the deployed equipment is operational as intended.	The responsible personnel to ensure that the deployed equipment is operational as intended.	RITTD c/o Russel Pili & FAD-Property c/o Connie Roa	Dec. 31, 2021	Dec. 31, 2022	Partially Implemented	On-going compliance  Fourteen (14) units of Swab Testing Booths were inventoried and tagged. Please see attached summary report.  We have already received four (4) requests from the following hospitals re: Transfer of Equipment for Swab Testing Booths:  1. ‘Amang Rodriguez Memorial Medical Center 2. East Avenue Medical Center 3. National Kidney and Transplant Institute	

AGENCY ACTION PLAN and STATUS of IMPLEMENTATION																																	
Ref.	Audit Observation	Audit Recommendations	Agency Action Plan				Status of Implementation	Reason for Partial/Delay/ Non-Implementation, if applicable	Action Taken/ Action to be taken																								
			Action Plan	Person/Dept Responsible	Target Implementation Date																												
					From	To																											
									<div>4. National Center for Mental Health</div> <div>Latest update on the status of donation of Swab Collection Booths are as follows:</div> <div><div>Inventory of Swab Collection Booths As of January 2023</div><table><tr><td>Status</td><td>Hospitals</td><td>SCB Units</td></tr><tr><td>For Inventory</td><td>15</td><td>20</td></tr><tr><td>Inventoried</td><td>35</td><td>46</td></tr><tr><td>Total</td><td>50</td><td>66</td></tr></table><div>Donation of Swab Collection Booths As of January 2023</div><table><tr><td>Status</td><td>Hospitals</td><td>SCB Units</td></tr><tr><td>With PTR</td><td>33</td><td>43</td></tr><tr><td>For Donation</td><td>17</td><td>23</td></tr><tr><td>Total</td><td>50</td><td>66</td></tr></table></div>	Status	Hospitals	SCB Units	For Inventory	15	20	Inventoried	35	46	Total	50	66	Status	Hospitals	SCB Units	With PTR	33	43	For Donation	17	23	Total	50	66
Status	Hospitals	SCB Units																															
For Inventory	15	20																															
Inventoried	35	46																															
Total	50	66																															
Status	Hospitals	SCB Units																															
With PTR	33	43																															
For Donation	17	23																															
Total	50	66																															
2020 AAR Paragraph 183-189 Pages 90-91	(c) receivables from FAME Inc. amounting to ₱9,990,000.00 remained outstanding due to the non-submission of liquidation reports or terminal accomplishment report with supporting documents within two	We recommended and Management agreed to direct the Project Manager and Accountant to facilitate the liquidation of FAME Inc. outstanding	The Project Manager and the Accountant to facilitate the liquidation of FAME Inc. outstanding receivables and ensure that liquidation reports be	RITTD c/o Russel Pili & FAD-Accounting	Dec. 31, 2021	Dec. 31, 2022	Partially Implemented	On-going compliance	Partial liquidation was made under the JEV No. 2021-05-011029.																								



AGENCY ACTION PLAN and STATUS of IMPLEMENTATION									
Ref.	Audit Observation	Audit Recommendations	Agency Action Plan				Status of Implementation	Reason for Partial/Delay/ Non-Implementation, if applicable	Action Taken/ Action to be taken
			Action Plan	Person/Dept Responsible	Target Implementation Date				
					From	To			
	months after project completion on the deployment of swab testing stations; and;	receivables and ensure that liquidation reports be submitted with complete and original supporting documents such as official receipts, delivery receipts and the covering research projects deliverables/output or terminal report duly acknowledged and accepted by the RITTD.	submitted with complete and original supporting documents such as official receipts, delivery receipts and the covering research projects deliverables/output or terminal report duly acknowledged and accepted by the RITTD.						
2020 AAR  Paragraph 190-194 Pages 91-92	(d) net overpayment of salary of Job Order amounting to ₱3,150.00 due to possible laxity in the payment process	We recommended and Management agreed to require the concerned personnel to refund the overpayment of ₱3,150.00.	The Management to require the concerned personnel to refund the overpayment of ₱3,150.00.	FAD-Accounting c/o Dexie Decena	Dec. 31, 2021	Dec. 31, 2022	Fully Implemented		Adjustment made: JEV-2022-02-000660  The Accounting Section has already sent an email to Mr. Jacinto Asuncion through Ms. Catherine Miranda of RITTD.  <i>See attached letter</i>

AGENCY ACTION PLAN and STATUS of IMPLEMENTATION									
Ref.	Audit Observation	Audit Recommendations	Agency Action Plan				Status of Implementation	Reason for Partial/Delay/ Non-Implementation, if applicable	Action Taken/ Action to be taken
			Action Plan	Person/Dept Responsible	Target Implementation Date				
					From	To			
2019 AAR  Paragraph 4 - 11, Pages 46- 47	23. Unrecorded deliveries and recognition of undelivered items amounting to ₱30,525.56 and ₱55,964.81, respectively.	<b>Management agreed to require:</b>  <b>a. the Accountant to:</b>  <b>i. prepare an adjusting entry by debiting the Office Supplies Inventory and Due from NGAs account by ₱30,525.56 and ₱25,439.25, respectively, and crediting Other Prepayment account by ₱55,964.81;</b>	The Accountant to prepare an adjusting entry by debiting the Office Supplies Inventory and Due from NGAs account by ₱30,525.56 and ₱25,439.25, respectively, and crediting Other Prepayment account by ₱55,964.81;	FAD-Accounting c/o Jijo Alcantara	Dec. 31, 2021	Dec. 31, 2022	Partially Implemented	On-going reconciliation by the person responsible	P55,964.81 already adjusted with JEV-2021-12-002463 for the License Software, debiting Due from NGA and crediting Accumulated Surplus since these are already amortized to Subscription Expense.
2019 AAR  Paragraph 12 - 19, Pages 47- 49	24. Erroneous recording of project liquidations totaling ₱1,309,019.92 to	<b>Management agreed to require:</b>  <b>b. the Accountant to:</b>  <b>i. prepare and effect the</b>	The Accountant to prepare and effect the necessary adjusting entry; and	FAD-Accounting c/o Li Ann Santiano, Jonalie Pascaran, Arvin Guiruela, Dexie Decena, Tzarine	Dec. 31, 2021	Dec. 31, 2022	Partially Implemented	On-going reconciliation by persons responsible	The Council created the Special Projects Committee headed by Ms Connie Roa to facilitate the submission of the documents pertaining to completed projects with unliquidated balances. Upon submission of the



AGENCY ACTION PLAN and STATUS of IMPLEMENTATION							Status of Implementation	Reason for Partial/Delay/Non-Implementation, if applicable	Action Taken/Action to be taken
Ref.	Audit Observation	Audit Recommendations	Action Plan	Person/Dept Responsible	Target Implementation Date				
					From	To			
		necessary adjusting entry; and		Benzonan, & Elaine Annette Salma  FAD-Property c/o Connie Roa					pertinent documents Accounting Section will be able to identify those with erroneous recording of project liquidations.
2019 AAR Paragraph 58-67, Pages 56- 59	25. Inaccurate Cash and Cash Equivalents account due to: (a) existence of negative SL balances of Cash - Treasury/Agency Deposit, Trust account amounting to ₱13,601,292.16; and (b) unreconciled Cash in Bank, Local Currency, Current Account account with the bank balance amounting to ₱1,062.18	<b>Management agreed to require:</b>  <b>b. the Accountant to:</b>  <b>i. reconcile and record those unaccounted transactions and unsettled prior year variance;</b>	The Accountant to reconcile and record those unaccounted transactions and unsettled prior year variance;	FAD-Accounting c/o Li Ann Santiano, Jonalie Pascaran, Arvin Guiruela, & Angel Arnaiz	Dec. 31. 2021	Dec. 31, 2022	Partially Implemented	On-going reconciliation by Indirect Cost Team	Adjustments made: JEV-2022-06-000557 JEV-2021-11-001161 JEV-2021-11-001160 JEV-2021-11-001160 JEV-2021-06-000525 JEV-2021-06-000524 JEV-2021-06-000523 JEV-2021-02-000192 JEV-2020-03-000320 JEV-2020-03-000319 JEV-2020-03-000318 JEV-2019-12-001482 JEV-2019-12-001481 JEV-2019-07-000498 JEV-2019-04-000273 JEV-2019-04-000272 JEV-2019-03-000163

AGENCY ACTION PLAN and STATUS of IMPLEMENTATION									
Ref.	Audit Observation	Audit Recommendations	Agency Action Plan				Status of Implementation	Reason for Partial/Delay/Non-Implementation, if applicable	Action Taken/Action to be taken
			Action Plan	Person/Dept Responsible	Target Implementation Date				
					From	To			
2019 AAR  Paragraph 74-81, Pages 64- 66	26. Unreliable Due from NGAs (PS-DBM) account balance of ₱4,238,916.28 due to: (a) unreconciled difference between the books and SOA balances; (b) non-moving SL balances for two (2) to five (5) years; and (c) the non-submission of official receipts (ORs) as an acknowledgement of payments by PS-DBM	<b>Management agreed to require the Accountant to:</b>  <b>a. trace all deliveries/billed air fares on the Monthly Report of Deliveries submitted by the Property Officer and effect the necessary adjustments particularly the current transactions;</b>	The Accountant to trace all deliveries/billed air fares on the Monthly Report of Deliveries submitted by the Property Officer and effect the necessary adjustments particularly the current transactions;	FAD-Accounting c/o Dexie Decena & Jonalie Pascaran  FAD-Budget c/o Marissa Dalay (OIC), & Mary Joy Balita  FAD-Procurement c/o Leod Martin Presado  FAD-Property c/o Connie Roa	Dec. 31, 2021	Dec. 31, 2022	Partially Implemented	On-going reconciliation among Budget, Accounting, & Procurement Section	This is an ongoing reconciliation among Budget, Accounting, & Procurement Section.  PCIEERD submitted to PS-DBM six (6) GFA Fund Replenishment Forms with the total amount of P1,776,140.15. An equivalent amount under six (6) official receipts were issued by PS DBM.  Accounting Section already liquidated the reconciled balances amounting to P1,289,871.00 (JEV-2022-03-000849) pertaining to PCIEERD GFA (APR No. D0589) under the General



AGENCY ACTION PLAN and STATUS of IMPLEMENTATION									
Ref.	Audit Observation	Audit Recommendations	Agency Action Plan				Status of Implementation	Reason for Partial/Delay/ Non-Implementation, if applicable	Action Taken/ Action to be taken
			Action Plan	Person/Dept Responsible	Target Implementation Date				
					From	To			
									Fund and P300,000.00 (JEV-2022-01-000138) for the Trust Fund.
		b. reconcile the beginning balances using the Notice of Deliveries/Inspection and Acceptance Reports/air fares sales invoices submitted for prior years transactions;	The Accountant to reconcile the beginning balances using the Notice of Deliveries/Inspection and Acceptance Reports/air fares sales invoices submitted for prior years transactions;	FAD-Accounting c/o Dexie Decena  FAD-Procurement c/o Leod Martin Presado  FAD-Property c/o Connie Roa	Dec. 31, 2021	Dec. 31, 2022	Fully Implemented		The concerned FAD Sections reconciled the balances using the Notice of Deliveries/Inspection and Acceptance Reports/air fares sales invoices submitted for prior years transactions;  <i>See attached transmittal letters forwarded to COA</i>
2019 AAR  Paragraph 106-114, Pages 73-75	27. Circuitous transfers of trust funds to various IAs amounting to ₱109,759,150.50	Management agreed to ensure compliance with the provisions of COA Circular No. 94-013 that funds for the implementation of the projects be released by the Source Agencies	The Management to ensure compliance with the provisions of COA Circular No. 94-013 that funds for the implementation of the projects be released by	FAD-Accounting c/o Li Ann Santiano, Jonalie Pascaran, & Arvin Guiruela	Dec. 31, 2021	Dec. 31, 2022	Fully Implemented		The recommendation to coordinate with the source agency, specifically DOST-CO re direct release of funds to implementing agencies to avoid re-transfer could be done except those funds from

AGENCY ACTION PLAN and STATUS of IMPLEMENTATION									
Ref.	Audit Observation	Audit Recommendations	Agency Action Plan				Status of Implementation	Reason for Partial/Delay/ Non-Implementation, if applicable	Action Taken/ Action to be taken
			Action Plan	Person/Dept Responsible	Target Implementation Date				
					From	To			
		directly to the Implementing Agencies, to avoid the circuitous transfer of trust funds, confusion in the implementation of the provisions of the agreement, and prompt the implementation of the project.	the Source Agencies directly to the Implementing Agencies, to avoid the circuitous transfer of trust funds, confusion in the implementation of the provisions of the agreement, and prompt the implementation of the project.						departments outside DOST because they are not mandated to implement R & D related projects. Hence, funding is entered through Memorandum of Agreement with PCIEERD. ***Funds from DOST Central Office: multi-level transfer of funds with DOST Central Office must be avoided. Special cases project: 1. DOST-PCIEERD R&D Block Grant: S&T for a Resilient Community Against the Pandemic (STRAP) Program 2. Integrated Food Safety Program 3. DOST Integrated Halal S&T Program *** Funds from outside sources: multi-level transfer of funds is supported by the Memorandum



AGENCY ACTION PLAN and STATUS of IMPLEMENTATION									
Ref.	Audit Observation	Audit Recommendations	Agency Action Plan				Status of Implementation	Reason for Partial/Delay/ Non-Implementation, if applicable	Action Taken/ Action to be taken
			Action Plan	Person/Dept Responsible	Target Implementation Date				
					From	To			
									of Agreement with departments without mandate to implement R & D related projects.
2018 AAR  Paragraph 49-55, Pages 57-59	28. Non-provision of allowance for impairment loss for Other Receivables account - ₱32,853,915.59	<b>Management agreed to exhaust all possible remedies to collect all receivables and assess the financial assets of the agency and if evidence of impairment exists and consequently provide provision of allowance for impairment loss for inactive receivables as provided in Paragraphs 67 and 72 of PPSAS No. 29.</b>	The Management to exhaust to exhaust all possible remedies to collect all receivables and assess the financial assets of the agency and if evidence of impairment exists and consequently provide provision of allowance for impairment loss for inactive receivables as provided in Paragraphs 67 and 72 of PPSAS No. 29.	HRIDD c/o Ruby Raterta &  FAD-Accounting c/o Marissa G. Dalay & Dondon Santiano	Dec. 31, 2021	Dec. 31, 2022	Partially Implemented	On-going reconciliation	Allowance for Impairment Loss amounting to P28,474,320.48 was recognized.  Balance: P4,379,595.11

AGENCY ACTION PLAN and STATUS of IMPLEMENTATION									
Ref.	Audit Observation	Audit Recommendations	Agency Action Plan				Status of Implementation	Reason for Partial/Delay/Non-Implementation, if applicable	Action Taken/Action to be taken
			Action Plan	Person/Dept Responsible	Target Implementation Date				
					From	To			
2018 AAR  Paragraph 70-81, Pages 61-63	29. Failure to renew PARs every three (3) years and update the PIS	<b>Management agreed to direct the created Inventory Team or current Property Officers to:</b>  <b>b. renew the PAR of all PPE every three (3) years or every time there is a change in custodianship/user of the property; and</b>	The Inventory or current Property Officers to renew the PAR of all PPE every three (3) years or every time there is a change in custodianship/user of the property; and	FAD-Property c/o Connie Roa	Dec. 31, 2021	Dec. 31, 2022	Fully Implemented		The Special Order for the Inventory Committee was reconstituted and routed for signatures on July 11, 2022. The PAR for Office Equipment, Furniture and Fixtures, Communication Equipment, Technical and Scientific Equipment and Motor Vehicles were updated/renewed as of December 31, 2021. Proof of the renewal was transmitted to COA on May 18, 2022. Also, the PAR is being updated every time there is a change in the custodianship/user.
		<b>c. frequently update the PIS database.</b>	The Inventory or current Property Officers to frequently update the PIS database.	FAD-Property Section c/o Connie Roa	Dec. 31, 2021	Dec. 31, 2022	Partially Implemented	On-going compliance	The Property Management System from DOST-CO will no longer be adopted. Instead, the existing PIS will be enhanced



AGENCY ACTION PLAN and STATUS of IMPLEMENTATION									
Ref.	Audit Observation	Audit Recommendations	Agency Action Plan			Status of Implementation	Reason for Partial/Delay/ Non-Implementation, if applicable	Action Taken/ Action to be taken	
			Action Plan	Person/Dept Responsible	Target Implementation Date				
					From				To
								to make it more efficient as well as to generate reports and stickers as required by COA. Initial meeting with the ITMU Group and Website Developers was conducted last July 8, 2022. The PIS Stories were already prepared in preparation for the enhancement of PIS.	
2017 AAR  Paragraph 1-15, Pages 42-46	30. Accounting errors due to: (a) incorrect recording of deposits of collections of bid documents, refund of scholarship grant, fund transfer and adjustments; and (b) erroneous entry made in setting-up receivables from defaulting scholars	<b>Management agreed to direct the Chief Accountant to effect the necessary adjustments in the books of accounts to correct all accounting errors noted</b>	The Chief Accountant to effect the necessary adjustments in the books of accounts to correct all accounting errors noted.	FAD-Accounting c/o Marissa Dalay & Dexie Decena	Dec. 31, 2021	Dec. 31, 2022	Partially Implemented	On-going reconciliation by the Accountant. Other documents relating to errors are yet to be retrieved.	Adjustment made:  *CIP-Bldgs & Other Structures: JEV-2018-07-000486 *Other Deferred Credits: JEV-2018-05-001371

AGENCY ACTION PLAN and STATUS of IMPLEMENTATION									
Ref.	Audit Observation	Audit Recommendations	Agency Action Plan				Status of Implementation	Reason for Partial/Delay/Non-Implementation, if applicable	Action Taken/Action to be taken
			Action Plan	Person/Dept Responsible	Target Implementation Date				
					From	To			
2017 AAR  Paragraph 77-103, Pages 59-66	31. BCDA Fund utilization not in accordance with the provisions of R.A. No. 7917	<b>Management agreed to:</b>  <b>c. demand from the grantees refund of excessive payment of DSA and living allowances, if any;</b>	The Management to demand from the grantees refund of excessive payment of DSA and living allowances, if any;	FAD-Accounting & HRIDD	Dec. 31, 2021	Dec. 31, 2022	Partially Implemented	On-going coordination between FAD-Accounting and HRIDD	FAD prepared a letter to HRIDD to send demand letters to grantees for return of excess payment. Five (5) out of the eight (8) grantees paid a total of ₱31,802.83. The Management will provide status of payment for the remaining three (3) grantees.
2016 AAR Observation #3, Paragraph 45-47	32. CY 2016 expenditures totaling ₱307.321 million incurred out of fund transfers for the implementation and monitoring of GIA projects were directly charged to the Due to NGAs instead of recognizing the appropriate asset and expense accounts.	<b>Management agreed to:</b>  <b>a) Coordinate with the Property Officer and record in the books of accounts the PPE procured in CYs 2015 and 2016 amounting to ₱6,024,483.00 out of IATFs</b>	The Management to coordinate with the Property Officer and record in the books of accounts the PPE procured in CYs 2015 and 2016 amounting to ₱6,024,483.00 out of IATFs.	FAD-Property c/o Connie Roa  FAD-Accounting c/o Li Ann Santiano, Jonalie Pascaran, Arvin Guiruela, Dexie Decena, Elaine Annette	Dec. 31, 2021	Dec. 31, 2022	Partially Implemented	On-going coordination between Property and Accounting Section. Documents relating to the expenditure are yet to be retrieved	Accounting Section transmitted list of Journal Entry Vouchers (concerning Due to NGAs) to Property Section.  <i>See: I-22-0815-34</i>



AGENCY ACTION PLAN and STATUS of IMPLEMENTATION									
Ref.	Audit Observation	Audit Recommendations	Agency Action Plan				Status of Implementation	Reason for Partial/Delay/ Non-Implementation, if applicable	Action Taken/ Action to be taken
			Action Plan	Person/Dept Responsible	Target Implementation Date				
					From	To			
				Salma & Tzarine Benzonan					
2015 AAR Observation #5, Pages 51 to 54	33. Erroneous computation of longevity pay	<b>Management agreed to require the Accountant to recompute the amount of monthly LP for each employee in accordance with the pertinent provisions of JC No. 1, s. 2013, computed at 5 percent of the monthly basic salary at the end of the 5th year, 10th year, 15th year, 20th year, and so on.</b>	The Accountant to recompute the amount of LP for each employee in accordance with the pertinent provisions of JC No. 1, s. 2013, computed at 5 percent of the monthly basic salary at the end of the 5th year, 10th year, 15th year, 20th year, and so on.	FAD-Accounting c/o Marissa Dalay & Dexie Decena	Dec. 31, 2021	Dec. 31, 2022	Fully Implemented		With the issuance of the DBM-DOST Joint Circular No. 1 series of 2013, the PCIEERD is implementing the provision of the circular, contrary to the observation of the COA. The Council adheres to the principle of no diminution of salaries and benefits for the employees. <b>Hence, implementation of the circular commenced upon its effectivity.</b> Appeal Memorandum and Petition for Review were already filed with the COA proper.

Agency sign-off:

  
**DR. ENRICO C. PARINGIT**

Executive Director

PCIEERD

Date : \_\_\_\_\_

Note: Status of Implementation may either be (a) Fully Implemented, (b) Partially Implemented, or (c) Not Implemented