

June 18, 2021

MS. TERESITA S. MIGUEL

Audit Team Leader
Commission on Audit
Commonwealth Avenue
Quezon City

Dear Auditor Miguel:

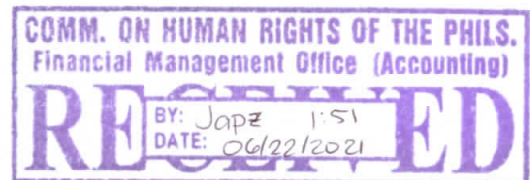
Greetings from the Commission on Human Rights!

We are pleased to submit the herein attached Agency Action Plan and Status of Implementation for the Calendar Year 2020.

Thank you very much for your utmost consideration.

Very truly yours,


6/21/2021
JACQUELINE ANN G. DE GUIA
Executive Director



Office of the Auditor
Commonwealth Avenue, 1st Floor, Quezon City, Philippines
Tel. Nos. (02) 801 8000 to 801 8005

**AGENCY ACTION PLAN and
STATUS of IMPLEMENTATION**
Audit Observations and Recommendations
For the Calendar Year 2020
As of June 18, 2021

Ref.	Audit Observations	Audit Recommendations	Agency Action Plan				Status of Implementation	Reason for Partial/Delay/Non-Implementation, If applicable	Action Taken/Action to be Taken																																																																																																																																																									
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3.	<p>Delays in disbursing the fund and to submit immediately the Report of Disbursements and Cash in Bank Register have caused the accumulation of Advances for Operating Expenses in the CHR Regional Offices totaling P11.258 million as at year end.</p> <table><tr><th colspan="7">Table 2 - Schedule of Accumulated Cash Advance for Operating Expenses As of December 31, 2020</th></tr><tr><th rowspan="2">RO</th><th colspan="3">Cash Advances Granted</th><th rowspan="2">Liquidation</th><th rowspan="2">Accumulated CA balance</th><th rowspan="2">Per cent</th></tr><tr><th>CYs 2016-2019</th><th>CY 2020</th><th>Total</th></tr><tr><td>NCR</td><td>P506,934.53</td><td>P3,323,900.00</td><td>P3,830,834.53</td><td>P3,821,933.01</td><td>P8,901.52</td><td>0.1%</td></tr><tr><td>CAR</td><td>1,019,084.17</td><td>5,810,421.52</td><td>6,829,505.69</td><td>6,288,315.21</td><td>541,190.48</td><td>4.8%</td></tr><tr><td>I</td><td>600,372.70</td><td>5,426,440.00</td><td>6,026,812.70</td><td>5,758,303.99</td><td>268,508.71</td><td>2.4%</td></tr><tr><td>II</td><td>411,542.97</td><td>5,171,616.00</td><td>5,583,158.97</td><td>5,377,215.74</td><td>205,943.23</td><td>1.8%</td></tr><tr><td>III</td><td>2,528,526.56</td><td>5,706,628.50</td><td>8,235,155.06</td><td>7,764,648.52</td><td>470,506.54</td><td>4.2%</td></tr><tr><td>IVA</td><td>5,071,649.83</td><td>6,268,743.00</td><td>11,340,392.83</td><td>5,829,275.01</td><td>5,511,117.82</td><td>49.0%</td></tr><tr><td>IVB</td><td>615,676.15</td><td>4,684,263.00</td><td>5,299,939.15</td><td>5,192,275.28</td><td>107,663.87</td><td>1.0%</td></tr><tr><td>V</td><td>1,263,033.63</td><td>5,035,888.00</td><td>6,298,921.63</td><td>5,568,721.00</td><td>730,200.63</td><td>6.5%</td></tr><tr><td>VI</td><td>190,305.73</td><td>4,714,457.00</td><td>4,904,762.73</td><td>4,667,735.32</td><td>237,027.41</td><td>2.1%</td></tr><tr><td>VI-Sub-Office</td><td>22,889.85</td><td>461,410.00</td><td>484,299.85</td><td>484,299.85</td><td>0.00</td><td>0.0%</td></tr><tr><td>VII</td><td>2,230,832.48</td><td>5,617,087.71</td><td>7,847,920.19</td><td>7,251,684.15</td><td>596,236.04</td><td>5.3%</td></tr><tr><td>VIII</td><td>1,470,238.97</td><td>5,790,310.91</td><td>7,260,549.88</td><td>6,932,590.84</td><td>327,959.04</td><td>2.9%</td></tr><tr><td>IX</td><td>10,194,980.29</td><td>6,555,750.00</td><td>16,750,730.29</td><td>16,741,995.79</td><td>8,734.50</td><td>0.1%</td></tr><tr><td>X</td><td>1,082,845.16</td><td>5,509,842.52</td><td>6,592,687.68</td><td>6,126,430.48</td><td>466,257.20</td><td>4.1%</td></tr><tr><td>XI</td><td>1,102,940.32</td><td>6,005,451.00</td><td>7,108,391.32</td><td>6,520,891.32</td><td>587,500.00</td><td>5.2%</td></tr><tr><td>XII</td><td>3,319,137.28</td><td>5,060,264.27</td><td>8,379,401.55</td><td>7,986,421.39</td><td>392,980.16</td><td>3.4%</td></tr><tr><td>XIII</td><td>546,660.67</td><td>5,755,877.63</td><td>6,302,538.30</td><td>5,505,043.10</td><td>797,495.20</td><td>7.1%</td></tr><tr><td>Total</td><td>P32,177,650.89</td><td>P86,898,351.06</td><td>P119,076,001.95</td><td>P107,817,759.80</td><td>P11,258,242.15</td><td>100%</td></tr><tr><td colspan="2">Percentage</td><td colspan="2">91%</td><td colspan="2">9%</td><td colspan="4"></td></tr></table> <p>The Executive Director issued Memorandum No. OED-M-18120-301 dated September 18, 2020 to all CHR-ROs to liquidate the unutilized fund transfer for operating expenses. As a result of the directive, the ROs have fully liquidated the advances for operating expenses granted in CYs 2016 to 2019 totaling P32,177,650.89, however, out of the total cash advances granted in CY 2020 of P86,898,351.06, only the amount of P75,640,108.91 was liquidated, leaving an unliquidated balance of P11,258,242.15 as at year end.</p>	Table 2 - Schedule of Accumulated Cash Advance for Operating Expenses As of December 31, 2020							RO	Cash Advances Granted			Liquidation	Accumulated CA balance	Per cent	CYs 2016-2019	CY 2020	Total	NCR	P506,934.53	P3,323,900.00	P3,830,834.53	P3,821,933.01	P8,901.52	0.1%	CAR	1,019,084.17	5,810,421.52	6,829,505.69	6,288,315.21	541,190.48	4.8%	I	600,372.70	5,426,440.00	6,026,812.70	5,758,303.99	268,508.71	2.4%	II	411,542.97	5,171,616.00	5,583,158.97	5,377,215.74	205,943.23	1.8%	III	2,528,526.56	5,706,628.50	8,235,155.06	7,764,648.52	470,506.54	4.2%	IVA	5,071,649.83	6,268,743.00	11,340,392.83	5,829,275.01	5,511,117.82	49.0%	IVB	615,676.15	4,684,263.00	5,299,939.15	5,192,275.28	107,663.87	1.0%	V	1,263,033.63	5,035,888.00	6,298,921.63	5,568,721.00	730,200.63	6.5%	VI	190,305.73	4,714,457.00	4,904,762.73	4,667,735.32	237,027.41	2.1%	VI-Sub-Office	22,889.85	461,410.00	484,299.85	484,299.85	0.00	0.0%	VII	2,230,832.48	5,617,087.71	7,847,920.19	7,251,684.15	596,236.04	5.3%	VIII	1,470,238.97	5,790,310.91	7,260,549.88	6,932,590.84	327,959.04	2.9%	IX	10,194,980.29	6,555,750.00	16,750,730.29	16,741,995.79	8,734.50	0.1%	X	1,082,845.16	5,509,842.52	6,592,687.68	6,126,430.48	466,257.20	4.1%	XI	1,102,940.32	6,005,451.00	7,108,391.32	6,520,891.32	587,500.00	5.2%	XII	3,319,137.28	5,060,264.27	8,379,401.55	7,986,421.39	392,980.16	3.4%	XIII	546,660.67	5,755,877.63	6,302,538.30	5,505,043.10	797,495.20	7.1%	Total	P32,177,650.89	P86,898,351.06	P119,076,001.95	P107,817,759.80	P11,258,242.15	100%	Percentage		91%		9%						<p>We recommended and Management agreed to:</p> <p>a. Instruct further, thru Office Circular or Memorandum, all concerned Regional Offices to immediately liquidate their advances for operating expenses within 20 days after the end of the year and remind them to ensure strict compliance with COA Circular No. 97-002 and Section 11, Chapter 6, Volume 1 of the GAM;</p> <p>b. Direct the concerned CHR Regional Offices to step up procurement activities to ensure timely liquidation of advances for operating expenses and ensure that all advances are liquidated at the end of each year; and</p> <p>c. Direct the CHR-CO Accountant to issue</p>	<p>To adhere with audit recommendations and to continue monitoring of Regional liquidation reports.</p>	FMO	Jan. 2021	June 30, 2021	Fully Implemented		<p>FMO - We noted the audit recommendations, and shall adhere to them. Please be informed that the Office of the Executive Director on behalf of the Management, issued memorandum OED-M-27J20-372 dated October 27, 2020 directing all Administrative and Finance Officers at the regional level to update, reconcile their budget and accounting records to determine remaining funds for liquidation / reversion. Also, on December 29, 2020, the FMO emailed to all Regional Offices (ROs) to reiterate the said OED memo, including the excel file showing the</p>
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		demand letter for all cash advances for operating expenses not yet liquidated.							status of fund transfer to each Regional Office. We provided your office copy of OED memo nos. J20-372 and C20-304 (Internal Policies and Guidelines on Financial Reporting) for your reference. In addition, the OED issued Memorandum 26C21-211 dated 26 March 2021 for the reversion of funds every semester to minimize the accumulation of ROs Advances for Operating Expenses at the end of the year. Further, the Executive Director issued OED Memorandum 25C21-207 directing/ensuring the Accountant to carry out COA's recommendations in relation to the proper grant and timely liquidation of advances for operating expenses, as well as to issue

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									demand letter for all cash advances not yet liquidated. Advances for Operating Expenses totaling P30,280,881.03 was decreased to P11,258,242.15. Out of this amount, the P5,000,000.00 represents fund transfer made to Region IVA for the procurement of Land which is still for completion of necessary legal documents for transfer of ownership. While the balances of P6,258,242.15 include the required bank maintaining balance and ROs 2020 Accounts Payable which shall be monitored and for reversion if the same is still unused as of June 30 in compliance to OED No. 211.

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4.	<p>Various disbursements at CHR CAR, ROs III, IVB and XII totaling P1.013 million were not fully supported with complete documentation thus, casting doubt on the validity, legality and propriety of the transactions.</p> <table><tr><th colspan="4">Table 3 – Schedule of unsupported disbursement at the Regional Offices</th></tr><tr><th>Region</th><th>Nature of Expenditure</th><th>Lacking Documents</th><th>Amount</th></tr><tr><td>CAR</td><td>Procurement of prepaid cards</td><td>Acknowledgement receipt and detailed breakdown of procured prepaid cards</td><td>P10,990.00</td></tr><tr><td>III</td><td>Repairs and maintenance of motor vehicle</td><td>Pre-inspection reports</td><td>28,201.08</td></tr><tr><td>IVB</td><td>Payment for various government disbursements; i.e., rental of office building for the period January-October 2020, Reimbursement of traveling exp., Salaries of JO driver for Jan.-Oct. 2020, Catering of services for seminar held on Feb. 2020, Replenishment of Operating exp., Courier exp. For Jan-Oct 2020, Photocopying machine toner kits, Maintenance of motor vehicles, supply and delivery of personal hygiene kits for activity held, and Reimbursement of Zoom subscription held in August-October 2020</td><td>Documents as required under COA Circular No. 2012-001</td><td>852,641.93</td></tr><tr><td>XII</td><td>Payment for various government disbursements such as: reimbursement of travel, salaries of contractual employees for the months of March-June 2020, and water bill for April-May 2020</td><td>Documents as required under COA Circular No. 2012-001</td><td>120,987.79</td></tr><tr><td colspan="3">Total</td><td>P1,012,820.80</td></tr></table>	Table 3 – Schedule of unsupported disbursement at the Regional Offices				Region	Nature of Expenditure	Lacking Documents	Amount	CAR	Procurement of prepaid cards	Acknowledgement receipt and detailed breakdown of procured prepaid cards	P10,990.00	III	Repairs and maintenance of motor vehicle	Pre-inspection reports	28,201.08	IVB	Payment for various government disbursements; i.e., rental of office building for the period January-October 2020, Reimbursement of traveling exp., Salaries of JO driver for Jan.-Oct. 2020, Catering of services for seminar held on Feb. 2020, Replenishment of Operating exp., Courier exp. For Jan-Oct 2020, Photocopying machine toner kits, Maintenance of motor vehicles, supply and delivery of personal hygiene kits for activity held, and Reimbursement of Zoom subscription held in August-October 2020	Documents as required under COA Circular No. 2012-001	852,641.93	XII	Payment for various government disbursements such as: reimbursement of travel, salaries of contractual employees for the months of March-June 2020, and water bill for April-May 2020	Documents as required under COA Circular No. 2012-001	120,987.79	Total			P1,012,820.80	<p>We recommended and Management of concerned CHR ROs agreed to require their respective Administrative Officers / Bookkeepers to review and verify the completeness and validity of the documentary requirements prior to payment of expenses.</p>	<p>CAR – To strictly enforce the audit recommendations.</p> <p>ROIII - To strictly comply with COA Circular No. 2012-001 prior to payment of expenses.</p>	CAR	Jan 2021	Present	CAR – Fully Implemented	<p>CAR – Fully settled (See attached).</p> <p>RO III – Lost four senior administrative staff late 2019 and early 2020 due to retirements. Only one employee who is also acting as the head of the administrative division. Some documents were submitted to the auditors with some lacking attachments and was not captured through monitoring.</p> <p>In response to this and the observation of COA an Office Order had been issued designating one newly hired administrative staff, with background and competence in financial transactions and documentation, to ensure and monitor/review documentary requirements and likewise assist the unit head in the preparation of</p>
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			ROIVB - To strictly comply with COA Circular No. 2012-001 prior to payment of expenses.	RO IVB	Jan 2021	Present	ROIVB – Fully Implemented		financial reports and supporting documents prior to submission to the Auditor. No similar observations were recorded thus far (See attached). ROIVB – An explanation to the particular Audit Observation, RO IVB sent a letter reply dated January 20, 2020 addressed to State Auditor II Ms. Ara Anjelle R. Velarde (See attached).
			ROXII - To strictly comply with COA Circular No. 2012-001 prior to payment of expenses.	RO XII	Jan 2021	Present	ROXII – Fully Implemented		RO XII – All AOM have already been complied with and all lacking supporting documents of subjected disbursements were submitted and duly acknowledged by our Resident Auditor (See attached).
5.	Out of the 291 total approved beneficiaries for CHR NCR, ROs I, IVA, IVB and XII, only 40 percent or a total of 117 were granted total benefits of P1.831 million while the remaining 60 percent or a total of 174 approved beneficiaries with total benefits of P183,000.00 were not yet released as 35 beneficiaries have insufficient contact information needed for the release of checks/delayed processing of benefit claims and 139 benefit claims were hampered due to delayed request for additional FA fund from CHR Central	We recommended and Management agreed to: a. Require concerned CHR ROs to enhance payment processing by gathering needed documents and							CHR Executive Director Atty. Jacqueline Ann C. de Guia issued a memorandum OED-M-27E21-312 to all Central and Regional

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	<p>Office thus, the objectives of Financial and Community Assistance project has not fully been realized/attained.</p> <table><caption>Table 4 - Status of Fund Transfer for Financial Community Assistance to Regional Offices</caption><thead><tr><th>RO</th><th>Fund Transfer</th><th>Approved No. Of Claimants</th><th>No. of Beneficiaries Benefitted</th><th>Total Amount Distributed</th><th>No. of Beneficiaries Not yet Benefitted</th><th>Unreleased Checks for Claimants</th><th>Fund Balance</th></tr></thead><tbody><tr><td>NCR</td><td>P240,000.00</td><td>3</td><td>0</td><td>0.00</td><td>3</td><td>P40,000.00</td><td>P30,000.00</td></tr><tr><td>I</td><td>450,000.00</td><td>40</td><td>36</td><td>P410,000.00</td><td>4</td><td>0</td><td>*210,000.00</td></tr><tr><td>IVA</td><td>1,275,000.00</td><td>64</td><td>50</td><td>910,000.00</td><td>14</td><td>-</td><td>365,000.00</td></tr><tr><td>IVB</td><td>205,000.00</td><td>8</td><td>8</td><td>190,000.00</td><td>-</td><td>-</td><td>15,000.00</td></tr><tr><td>XII</td><td>463,500.00</td><td>76</td><td>23</td><td>320,500.00</td><td>14</td><td>143,000.00</td><td>0</td></tr><tr><td>Total</td><td>P2,633,500.00</td><td>291</td><td>117</td><td>P1,830,500.00</td><td>174</td><td>P183,000.00</td><td>P620,000.00</td></tr><tr><td colspan="2">Percent</td><td></td><td>40%</td><td></td><td>80%</td><td></td><td></td></tr></tbody></table> <p>*Amount reverted to CHR-CO **No. of human rights victims waiting for the release of FA fund</p>	RO	Fund Transfer	Approved No. Of Claimants	No. of Beneficiaries Benefitted	Total Amount Distributed	No. of Beneficiaries Not yet Benefitted	Unreleased Checks for Claimants	Fund Balance	NCR	P240,000.00	3	0	0.00	3	P40,000.00	P30,000.00	I	450,000.00	40	36	P410,000.00	4	0	*210,000.00	IVA	1,275,000.00	64	50	910,000.00	14	-	365,000.00	IVB	205,000.00	8	8	190,000.00	-	-	15,000.00	XII	463,500.00	76	23	320,500.00	14	143,000.00	0	Total	P2,633,500.00	291	117	P1,830,500.00	174	P183,000.00	P620,000.00	Percent			40%		80%			<p>contact information of beneficiaries so that Financial and Community Assistance will be distributed on a timely basis; and</p> <p>b. Direct the CHR NCR, ROs IVA and XII to study the trend on the number of applicants and probable beneficiaries so that timely request and programming of needed funding and processing of payments be made to increase the number of beneficiaries to fully attain the purpose of the grants and to ensure that government humanitarian services are timely received by those concerned.</p>	<p>NCR - To adhere to COA recommendations in order to have a timely distribution of Financial Assistance.</p>	NCR	Jan 2021	Present	NCR - Ongoing	<p>Directors and Officers-In-Charge on the Urgent Courses to be Undertaken in Relation to Financial Assistance.</p> <p>NCR - On the Financial Assistance for 2020, below are the grounds for its non-release, to wit:</p> <ol style="list-style-type: none">1. Some Resolutions for Financial Assistance were pending review at that time;2. Documents required from the beneficiaries / grantee were not yet available or submitted due to the limitations of COVID-19 pandemic;3. Phone number or other contact details of grantee cannot be reached or located;4. Beneficiaries/grantee moved to another residence without informing this Office;5. Investigators and lawyers has no access to case records due to the
RO	Fund Transfer	Approved No. Of Claimants	No. of Beneficiaries Benefitted	Total Amount Distributed	No. of Beneficiaries Not yet Benefitted	Unreleased Checks for Claimants	Fund Balance																																																																	
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			Action Plan	Person/Dept. Responsible	Target Implementation Date				
					From	To			
			ROI - To adhere to COA recommendations in order to have a timely distribution of Financial Assistance.	RO I	Jan 2021	Present	ROI – Ongoing		limitations of COVID-19 pandemic particularly on the months of March, April, May (ECQ and MECQ). On the other hand, there was a limited access to case records from June up to December 2020, on the basis that the Commission adopted skeletal workforce. Rest assured that NCR will adopt the COA audit recommendations. (See attached). ROI – The Management agreed to continually consider all proper measures for the efficient and timely processing and releasing of financial assistance for the benefit of human rights violations victims (See attached). ROIVA – Admits having difficulties in establishing contact
			ROIVA - To adhere to COA recommendations in order to have a	RO IVA	Jan 2021	Present	ROIVA – Ongoing		

Ref.	Audit Observations	Audit Recommendations	Agency Action Plan				Status of Implementation	Reason for Partial/ Delay/Non- Implementation, If applicable	Action Taken/Action to be Taken
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					From	To			
			timely distribution of Financial Assistance.						<p>with beneficiaries because: (1) cases were just recently devolved to the Region after substantial delays were encountered in the processing thereof at the Central Office pursuant to the old guidelines; and (2) victims of human rights violations and/or their families usually re-locate and change their contact details after the incidents for fear of reprisal from their oppressors.</p> <p>Nevertheless, corrective measures have been put in place to avert these delays, such as requiring the investigators-on-case to obtain permanent contact details of victims and the documentary requirements for the grant of financial assistance in advance for victims with high probability of being recipients thereof. As regards to</p>

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			ROIVB - To adhere to COA recommendations in order to have a timely distribution of Financial Assistance.	RO IVB	Jan 2021	Present	ROIVB – Fully Implemented		<p>the COA AOM, it was contended that this Office was able to release only 15 out of 160 financial assistance checks from 2016-2020.</p> <p>This Office disputed the numbers presented by COA in our letter dated Feb. 9, 2021. Per our records, 90 checks were released to victims, with 13 more waiting for allotments from the Central Office.</p> <p>RO IVB –Please be informed that all issued checks for financial assistance for the year 2020 and the previous year were already received by the beneficiaries and our remaining fund for financial assistance for the year 2020 was only in the total amount of P15,000.00. The said amount was reverted back to the central office pursuant to a</p>

Ref.	Audit Observations	Audit Recommendations	Agency Action Plan				Status of Implementation	Reason for Partial/ Delay/Non- Implementation, If applicable	Action Taken/Action to be Taken
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					From	To			
			ROXII - To adhere to COA recommendations in order to have a timely distribution of Financial Assistance.	RO XII	Jan 2021	Present	ROXII – Ongoing		<p>directive. For the year 2021, we submitted already a request for additional funding for financial assistance.</p> <p>RO XII – It was discussed during the first quarterly meeting that the Investigator on Case will ensure that they get the correct contact details of their clients who are possible financial assistance recipients. For those recipients / beneficiaries that cannot be located through their given contact numbers, the office have resorted to use radio announcements to notify them. However, there are still a number of unclaimed FA checks. And as a result, it was agreed to contact the possible recipients first before preparation in order to avoid the same incident.</p>

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6.	<p>Delayed submission of financial reports and supporting documents in CHR NCR, ROs I, II, III, IVA, IVB, XI and XII precluded the Audit Team to have a systematic and effective review of the documents with the end view of generating timely and relevant audit results that may be communicated to Management for their information and basis in their financial decision making purposes.</p>	<p>We recommended and Management of concerned CHR-ROs agreed to require designated Administrative Officers / Bookkeepers to comply with the rules and regulations on the submission of financial reports and corresponding supporting documents and ensure that these are submitted to the Auditor within the prescribed period.</p>	<p>NCR - To ensure that the required Financial Reports are submitted to the Resident Auditor within the prescribed period.</p>	NCR	Jan 2021	Present	NCR – Fully Implemented		<p>NCR – Acknowledged delayed submission of its financial reports and reiterated their comment to the Audit Observation Memorandum dated 17 February 2021 (See attached).</p>																																																							
	<table><tr><th colspan="5">Table 5 –Schedule of Delays in submitting financial reports and documents</th></tr><tr><th>Office/ RO</th><th>Financial report/ documents</th><th>Period Covered</th><th>Due date of submission</th><th>No. of months/ days delayed</th></tr><tr><td>NCR</td><td>CBReg</td><td>January 2020 to December 2020</td><td>Every 5th day of the following month</td><td>One to Six months</td></tr><tr><td>RO I</td><td>DVs and supporting documents</td><td>June, September and December 2020</td><td>Every 10th day of the following month</td><td>26 days to Seven months</td></tr><tr><td>RO II</td><td>Contracts/POs</td><td>January to November 2020</td><td>Within five (5) working days from the execution of a contract</td><td>10 days to 11 months</td></tr><tr><td>RO III</td><td>DVs and LRs</td><td>January to December 2020</td><td>Every 10th day of the following month</td><td>Two to 10 months</td></tr><tr><td></td><td>BRS</td><td>January to December 2020</td><td>Every 10th day of the following month</td><td>One to 13 months</td></tr><tr><td>RO IVA</td><td>DVs and LRs</td><td>February to December 2020</td><td>Every 10th day of the following month</td><td>One to Six months</td></tr><tr><td>RO IVB</td><td>Contracts/POs</td><td>January to December 2020</td><td>Within five (5) working days from the execution of a contract</td><td>One to Nine months</td></tr><tr><td>RO XI</td><td>DVs</td><td>February to September 2020</td><td>Every 10th day of the following month</td><td>One day to Three months</td></tr><tr><td>RO XII</td><td>RCI & DVs</td><td>January to December 2020</td><td>Every 10th day of the following month</td><td>Seven days to Ten months</td></tr></table>	Table 5 –Schedule of Delays in submitting financial reports and documents					Office/ RO	Financial report/ documents	Period Covered	Due date of submission	No. of months/ days delayed	NCR	CBReg	January 2020 to December 2020	Every 5th day of the following month	One to Six months	RO I	DVs and supporting documents	June, September and December 2020	Every 10th day of the following month	26 days to Seven months	RO II	Contracts/POs	January to November 2020	Within five (5) working days from the execution of a contract	10 days to 11 months	RO III	DVs and LRs	January to December 2020	Every 10th day of the following month	Two to 10 months		BRS	January to December 2020	Every 10th day of the following month	One to 13 months	RO IVA	DVs and LRs	February to December 2020	Every 10th day of the following month	One to Six months	RO IVB	Contracts/POs	January to December 2020	Within five (5) working days from the execution of a contract	One to Nine months	RO XI	DVs	February to September 2020	Every 10th day of the following month	One day to Three months	RO XII	RCI & DVs	January to December 2020	Every 10th day of the following month	Seven days to Ten months		<p>ROI - To ensure that the required Financial Reports are submitted to the Resident Auditor within the prescribed period.</p>	ROI	Jan 2021	Present	ROI – Fully Implemented		<p>ROI – The CHR 1 Management has complied with this audit observation. The Administrative Support Division provided the Auditor the unsubmitted financial reports and lacking documents required to remove any doubt on the validity, legality and propriety of the transactions. The Administrative Officer IV was directed to strictly monitor compliance of the Finance Section thru designated Senior Bookkeeper, Ms. Rizza Mae D. Costales (See attached).</p>
Table 5 –Schedule of Delays in submitting financial reports and documents																																																																
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			ROII - To ensure that the required Financial Reports are submitted to the Resident Auditor within the prescribed period.	RO II	Jan 2021	Present	ROII – Fully Implemented		ROII – Please note that not all reports are delayed, some of it were partially submitted on time. We will take note of your observations and rest assured the same will not be repeated in the future. We humbly undertake to correct this lapses and took notice of it (See attached).
			ROIII - To ensure that the required Financial Reports are submitted to the Resident Auditor within the prescribed period.	RO III	Jan 2021	Present	ROIII – Ongoing		ROIII – As for 2020 financial transactions, we have successfully complied the requirements for the first three (3) quarters. Although the final quarter's documents are ready for inspection by our resident auditor, we have yet to have them received due to minor scheduling factors brought about by work arrangements in response to the COVID-19 pandemic. The OIC is also closely monitoring these submissions by the administrative

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			ROIVA - To ensure that the required Financial Reports are submitted to the Resident Auditor within the prescribed period.	RO IVA	Jan 2021	Present	ROIVA – Fully Implemented		division to ensure final resolution of its backlogs and to prevent future delays (See attached). ROIVA – In a letter addressed to the auditor dated February 7, 2021, this office explained that prevailing COVID-19 pandemic prevented it from promptly submitting financial reports to COA. Nevertheless, RO IVA OIC issued a memorandum dated February 7, 2021 reminding concerned employees to comply with the submission deadlines for financial reports, the restrictions posed by the pandemic notwithstanding. Since then, this office has timely submitted its financial and liquidation reports for the months of January to April 2021 (See attached).

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			ROIVB - To ensure that the required Financial Reports are submitted to the Resident Auditor within the prescribed period.	RO IVB	Jan 2021	Present	ROIVB – Fully Implemented		ROIVB – ROIVB Management send a reply letter dated January 23, 2021 regarding the particular Audit Observation. Our designated Senior Bookkeeper/Collecting Officer regularly emailed on time our Financial Reports to the COA. The delay is in the submission of the hard copies of the financial report and supporting documents only for a month during the imposition of ECQ in 2020 and where there is suspension of work in the office. Please take note also that hard copies of financial reports and supporting documents were transported to the office of the Auditor located at the COA Regional Office IV-B, Commonwealth Ave., Quezon City (See attached).

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					From	To			
			ROXI - To ensure that the required Financial Reports are submitted to the Resident Auditor within the prescribed period.	RO XI	Jan 2021	Present	ROXI – Fully Implemented		ROXI – A letter-response was sent to Auditor Jelyn L. Tagotungan, State Auditor IV, Audit Team Leader dated 25 January 2021 regarding this AOM, providing comments on the audit findings (See attached).
			ROXII - To ensure that the required Financial Reports are submitted to the Resident Auditor within the prescribed period.	RO XII	Jan 2021	Present	ROXII – Fully Implemented		ROXII – All AOM have already been complied with and all lacking supporting documents of subjected disbursements were submitted and duly acknowledged by the Resident Auditor. Rest assured that all observations and suggestions were duly taken into consideration especially in the preparation of disbursements. Also the Cashier and OIC Admin. Officer are now tasked in the preparation and timely submission of financial reports (See attached).

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7.	<p>Financial processing, documentation and recording for Governance in Justice (GOJUST) - Human Rights transactions were primarily held by the CHR Chief Accountant without a clear line of authority while custody of financial records was passed on to the Commission on Audit – CHR unnecessarily exposing the COA of custodial responsibility.</p> <p>The Organisation agrees that OLAF may carry out investigations, including on-the-spot checks, in accordance with the provisions laid down by EU law for the protection of the financial interests of the EU against fraud, corruption and any other illegal activity and, where applicable, any administrative cooperation arrangements concluded between OLAF and the Organisation's anti-fraud bodies.</p> <p>It can be recalled that in the Delegation Agreement, the TWG shall draw up and implement consecutive programme estimates, awards contracts and grants, commit expenditures and make the corresponding payments. At least one member of the TWG per implementing partner must be a Philippine civil servant which shall be responsible for the day-to-day management of the project and funds. The TWG consists of seconded staff, programme hired staff, and the short term technical assistance. The TWG within the implementing partners should report directly to the PMO of the project.</p> <p>Nothing in the aforementioned Agreement that points out financial responsibility to CHR's Chief Accountant. However, in as much as the Grant's financial transactions were processed under the context of COA rules and regulations, financial accountability and reporting thereof were indirectly lodged to the Chief Accountant while custody of financial records and reports has also been passed on to COA CHR.</p> <p>We observed that this practice of passing financial accountability to CHR Chief Accountant and the custodial responsibility to COA for financial documents, records and reports were not sanctioned neither by the Delegation Agreement nor by the AECID resolution. Worst, this practice unnecessarily exposed the COA to be accountable for the documents passed on by the Project's Technical Working Group (TWG) and invite impression that COA is looking or auditing the Grant's financial transactions where they are not authorized nor obliged to do so.</p>	<p>We recommended and Management agreed to:</p> <p>a. Direct the GOJUST Technical Working Group to pull out all the financial documents, records and reports from the COA CHR Auditing unit to unburden them of unnecessary custodial responsibility; and</p> <p>b. Ensure that clear lines of responsibility and accountability for financial processing and reporting of CHR personnel particularly the Accountant over custodial (private) fund is thoroughly delegated and defined on similar undertakings in the future.</p>	<p>a. Pull out all the GOJUST financial documents, records, and reports from the COA CHR Auditing unit as soon as possible. b. Coordinate with the funders the inclusion of the clear lines of responsibility and accountability for financial processing as well as other project management processes in the project formulation document, grant resolution, delegation agreement (if possible). Likewise, include in the PMD Procedures and Work Instructions Manual (PAWIM) the roles and responsibilities of concerned office / unit in project management, such as financial, procurement, among others.</p>	PMD	April 2021	May 2021	PMD - Fully Implemented		<p>Pulled out all the GOJUST financial documents, records, and reports from COA CHR Auditing Unit on 18 May 2021.</p>
				PMD	April 2021	June 2021	Partially Implemented and Ongoing	PMD PAWIM is still for finalization up to this date	<p>Coordinated with the funders (AECID) the COA AOM that was duly acknowledged in their 7 and 20 April 2021 letters. Also, the PMD ensured that in the grant/project formulation documents, there is a provision to refer to the PMD PAWIM for the clear lines of responsibility and accountability of all concerned office/units in project management processes, such as financial, procurement, among others. The PMD PAWIM is still being reviewed and enhanced for finalization and approval.</p>

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Non-disposal of unserviceable properties at CHR Regional Offices III, VI, IX and XIII																																																
8.	<p>Sixty-two units of unserviceable/obsolete PPEs totaling P3.770 million were not disposed of in the CHR ROs III, VI, IX and XIII as at December 31, 2020, thereby exposing such properties to further deterioration and depriving the agency of additional income from the immediate sale thereof.</p> <table><tr><th colspan="4">Table 7 – Unserviceable Properties not yet disposed of As of December 31, 2020</th></tr><tr><th>Regional Office</th><th>Amount</th><th>Unserviceable PPE</th><th>Quantity</th></tr><tr><td rowspan="3">III</td><td rowspan="3">772,042.60</td><td>Motor Vehicle</td><td>1</td></tr><tr><td>Office Equipment</td><td>3</td></tr><tr><td>ICTE</td><td>6</td></tr><tr><td rowspan="3">VI</td><td rowspan="3">1,408,856.29</td><td>Motor Vehicle</td><td>3</td></tr><tr><td>Office Equipment</td><td>5</td></tr><tr><td>ICTE</td><td>15</td></tr><tr><td>IX</td><td>192,791.17</td><td>ICTE</td><td>4</td></tr><tr><td rowspan="3">XIII</td><td rowspan="3">1,396,633.80</td><td>Motor Vehicle</td><td>4</td></tr><tr><td>Office Equipment</td><td>2</td></tr><tr><td>ICTE</td><td>19</td></tr><tr><td>Total</td><td>3,770,323.86</td><td></td><td>62</td></tr></table>	Table 7 – Unserviceable Properties not yet disposed of As of December 31, 2020				Regional Office	Amount	Unserviceable PPE	Quantity	III	772,042.60	Motor Vehicle	1	Office Equipment	3	ICTE	6	VI	1,408,856.29	Motor Vehicle	3	Office Equipment	5	ICTE	15	IX	192,791.17	ICTE	4	XIII	1,396,633.80	Motor Vehicle	4	Office Equipment	2	ICTE	19	Total	3,770,323.86		62	<p>We recommended and Management agreed to require the:</p> <p>a. Disposal Committee of CHR ROs III and XIII to facilitate the immediate and systematic disposal of all unserviceable properties in accordance with existing rules and regulations in order to prevent their further deterioration and maximize recoverable values/income therefrom;</p> <p>b. CHR RO VI to follow up the request for authority to dispose of the unserviceable properties from the CHR CO; and</p> <p>c. Disposal Committee of CHR RO IX to prepare IIRUP and cause the disposal of all unserviceable properties.</p>	<p>To comply with COA recommendations.</p>	RO III	Jan 2021	Present	ROIII – Ongoing	ROIII – See attached.
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RO VI	Jan 2021	Present	ROVI - Ongoing	ROIX – Forwarded to GSD-GAO list and other pertinent documents of PPE disposed for CY 2020 (See attached).																																												
RO IX	Jan 2021	Present	ROIX – Ongoing																																													
			RO XIII	Jan 2021	Present	ROXIII - Ongoing	ROXIII – Awaiting pending request for validation / assessment from COA. As soon as the Technical Team approves the Disposal Committee Appraisal Report, disposal of unserviceable property will be conducted within thirty (30) days. (See attached).																																									

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COMPLIANCE ISSUES																																																													
Advance payments for the procurement of equipment at CHR CAR																																																													
9.	<p>Advance payments were made for the procurement of equipment totaling P102,095.04, contrary to existing laws, rules and regulations.</p> <table><tr><th colspan="8">Table 8 – Schedule of Advance Payments to Suppliers</th></tr><tr><th colspan="4">Check</th><th colspan="4">Inspection and Acceptance Report</th></tr><tr><th>Payee/Supplier</th><th>No.</th><th>Date</th><th>Amount</th><th>Date Received by Supplier</th><th>No.</th><th>Date</th><th>Date Inspected</th><th>Date Accepted</th></tr><tr><td>Wilconstruct Enterprise</td><td>1826 252</td><td>3/3/2020</td><td>P73,821.43</td><td>3/12/2020</td><td>20-05-006</td><td>5/19/ 2020</td><td>5/19/2020</td><td>5/19/2020</td></tr><tr><td>Robinsons Appliances Corp.</td><td>1826 253</td><td>3/3/2020</td><td>28,273.61</td><td>3/13/2020</td><td>20-05-005</td><td>5/19/ 2020</td><td>5/19/2020</td><td>5/19/2020</td></tr><tr><td>Total</td><td></td><td></td><td>P102,095.04</td><td></td><td></td><td></td><td></td><td></td></tr></table>	Table 8 – Schedule of Advance Payments to Suppliers								Check				Inspection and Acceptance Report				Payee/Supplier	No.	Date	Amount	Date Received by Supplier	No.	Date	Date Inspected	Date Accepted	Wilconstruct Enterprise	1826 252	3/3/2020	P73,821.43	3/12/2020	20-05-006	5/19/ 2020	5/19/2020	5/19/2020	Robinsons Appliances Corp.	1826 253	3/3/2020	28,273.61	3/13/2020	20-05-005	5/19/ 2020	5/19/2020	5/19/2020	Total			P102,095.04						<p>We recommended and Management of CHR CAR agreed to refrain from paying in advance the procured goods and services and strictly ensure adherence to Section 88 of P.D. No. 1445 and other existing laws and regulations pertaining to disbursement of public funds.</p>	<p>To refrain from paying in advance as per COA recommendations.</p>	CAR	Jan 2021	Present	CAR - Fully Implemented		CAR – The Management assured that it will refrain from paying in advance for the procurement of goods and services and will strictly ensure adherence to Section 88 of P.D. No. 1445 and other existing laws and regulations pertaining to disbursement of public funds, thus, avoiding repetition of the same (See attached).
Table 8 – Schedule of Advance Payments to Suppliers																																																													
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Total			P102,095.04																																																										
Non-evaluation of technical eligibility of suppliers																																																													
10.	<p>The Bids and Awards Committee (BAC) in CHR RO I did not conduct an evaluation as to the technical eligibility of suppliers using the prescribed additional set of parameters for the procurement of security services with contract amount of ₱541,800.00, contrary to existing Guidelines on the Procurement of Security and Janitorial Services thus, resulting in improper determination of the winning bidder.</p>	<p>We recommended and Management agreed at CHR RO I to direct the BAC to strictly adhere to the guidelines on the procurement of security services particularly the evaluation of technical proposal of bidders using the prescribed additional set of technical parameters to properly determine the lowest calculated and responsive bid capable of fulfilling procurement at hand.</p>	<p>To adopt/adhere with COA recommendations.</p>	RO I	Jan 2021	Present	ROI – Fully Implemented		ROI – The CHR 1 Management has agreed with the recommendation of COA to direct the BAC to strictly adhere to the guidelines on the procurement of security services particularly on the evaluation of the technical proposal of bidders in order to determine the bidder with the lowest calculated and responsive bid. The																																																				

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									BAC has already used the prescribed additional set of technical parameters for the procurement of security services for the year 2021. (See attached).
11.	<p>The CHR had prepared and approved in compliance with existing laws the annual GAD Plan and Budget (GPB) of P42.401 million or 5.17 percent based on the agency FY 2020 total appropriation of P819.665 million and implemented the plan by integrating in their regular activities that addressed gender issues within the concerned sectors or mandate which incurred total expenditures of P44.547 million or 105.06 percent of GAD budget thus, resulted in over expenditure of P2.146 million.</p> <p>11.5 It was noted that the CHR incurred total expenditures of P44,547,887.05 which was 105.06 percent of GAD approved budget of P42,401,834.70 with over expenditure of P2,146,052.35 equivalent to 5.06 percent. While the percentage of expenditure versus the required 5 percent allocation from P819,665,000 CY 2020 GAA was 5.43 percent.</p> <p>11.7 Likewise, we also acknowledged the effort of the CHR-CO and all the CHR ROs for submitting the accomplishment reports relative to GAD programs, activities and projects for CY 2020.</p>	<p>We recommended and Management agreed to require the Technical Working Group Gender and Development Focal Point System (TWGGDFPS) to sustain effective mainstreaming of GAD-related activities in the Agency's function complying with the provisions of Section 31 of the GAA for FY 2020.</p>	<p>To sustain this favorable/positive COA Audit findings.</p>	<p>GEW HRC</p>	<p>Jan 2021</p>	<p>Present</p>	<p>GEWHRC - Fully Implemented</p>		<p>GEWHRC - The Commission, as Gender Ombud expresses its appreciation for the positive Audit Observation Memorandum (AOM) issued by your office. Apart from its mandate as the National Human Rights Institution (NHRI) under the Magna Carta of Women (MCW) or R.A. 9710, like all government agencies, the Commission is mandated to adopt gender main streaming as a strategy to promote and fulfill women's human rights and eliminate gender discrimination in its systems, structure, policies, programs and process (MCW,</p>

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									Chapter 6-Section 37). True to its mandates, the Commission has been striving to institutionally, operationally and technically strengthen its capacity along gender and development work. This has been reflected in its previous initiatives and concurrently in the 2020 GAD plans and programs. We are thankful that these have been recognized and reflected in the AOM. The findings duly recognize the crucial work undertaken by our Central and Regional offices in mainstreaming gender in our work, even as we commit to further enhance our internal gender mainstreaming. The AOM aside from providing us a comprehensive feedback on the utilization of our

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									<p>Gender and Development (GAD) budget, also challenges us further – to sustain the gains and to further our gender mainstreaming.</p> <p>Thus, we are pleased to share that in order to sustain the momentum of our internal gender mainstreaming, the Commission is set to adopt a resolution that strengthens the constitution of the Gender Focal Point System. The resolution will clarify the roles of CHR officials and its offices down to the regional level and make a distinction on the functions of GAD Focal relevant to the role of CHR as Gender Ombud. Moreover, the development of the "Gender Mainstreaming Guidelines" that will serve as a blueprint across Central Offices and Regional</p>

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									Offices on mainstreaming gender in the Commission is on the pipeline. Rest assured, the Commission as Gender Ombud, will continue to ensure that gender is effectively mainstreamed in its policies, mechanisms, in the capacity of its people, and in its programs, activities, and projects.
Property Insurance Law – CHR ROs I and III									
14.	The office building and insurable properties of CHR RO I in the amount of P14.999 million and P14.272 million, respectively; and the two-storey dormitory building amounting to P3.062 million and its related insurable assets of P230,414.83 at CHR RO III, were not insured with the General Insurance Fund (GIF) of the GSIS thus, exposing the property to unnecessary risk of not being indemnified should any loss or damage occur due to fortuitous events.	We recommended and Management of concerned CHR ROs agreed to require the: a. Concerned personnel of CHR RO I to facilitate the preparation and submission of necessary documents relative to the insurance coverage of all insurable properties to GIF-GSIS; and b. Administrative Officer of CHR RO III to follow-up the status of application for insurance of the two-storey dormitory building and	To comply with COA recommendations.	RO I	Jan. 2021	Present	ROI - Ongoing		ROI – In compliance with the Property Insurance Law, CHR 1 Management facilitated the preparation and submission of the necessary documents relative to the insurance coverage of all insurable properties of the Agency, pending appraisal of the GSIS (See attached).

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					From	To																							
		related insurable assets and ensure that the properties are properly covered with the insurance of GIF-GSIS.	To comply with COA recommendations	RO III	Jan 2021	Present	ROIII - Ongoing		ROIII – This finding pertains to the staff house and was already clarified with the resident auditor. In 2020, this Office made a timely application for the insurance with GSIS. An office copy of the said documents was duly received by the GSIS. For some undisclosed reason, as per conversations with GSIS our application could not be located, possibly due to their office's work arrangements brought about by the pandemic (See attached).																				
Enforcement of Suspensions, Disallowances and Charges																													
17.	The status of Notice of Suspension, Disallowance or Charge as of December 31, 2020 showed unsettled disallowances totaling P55,494.75, as follows: <table><tr><th colspan="6">Table 11 –Suspension, Disallowance and Charge as of December 31, 2020</th></tr><tr><th rowspan="2">Particulars</th><th rowspan="2">Beginning Balance</th><th colspan="2">January to December 2020</th><th rowspan="2">Ending Balance</th><th rowspan="2">Status</th></tr><tr><th>Issued</th><th>Settled</th></tr><tr><td>CHR-RO III</td><td>8,438.17</td><td>-</td><td>-</td><td>8,438.17</td><td></td></tr></table>	Table 11 –Suspension, Disallowance and Charge as of December 31, 2020						Particulars	Beginning Balance	January to December 2020		Ending Balance	Status	Issued	Settled	CHR-RO III	8,438.17	-	-	8,438.17			To require ROIII to refund immediately	RO III	Jan 2021	Present	ROIII - Ongoing		ROIII- Issued reminder to RO III for the immediate refund of the said disallowance.
Table 11 –Suspension, Disallowance and Charge as of December 31, 2020																													
Particulars	Beginning Balance	January to December 2020		Ending Balance	Status																								
		Issued	Settled																										
CHR-RO III	8,438.17	-	-	8,438.17																									
CY 2019 ANNUAL AUDIT RECOMMENDATIONS																													
2019 AAR, pages 55-57	5. Delayed submission of financial reports and supporting documents in CHR-NCR, ROs II, III, IV-B and VIII precluded the Auditor of the timely audit and deprived the agency of the benefit of the timely detection and correction of errors.	We recommended and Management of concerned CHR-ROs agreed to require:	To comply with the audit recommendations.	NCR	Jan 2021	Present	NCR – Fully Implemented		NCR – Acknowledged delayed submission of its financial reports and reiterated their																				

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	Verified that Accountants of concerned ROs were instructed to comply with the rules and regulations on the submission of financial reports through Memorandum No. OEDM-09C2020-304 dated March 9, 2020. However, due to challenging situation caused by the Covid-19 pandemic, there were still delays in the submission of reports.	a. designated Accountant to comply with the rules and regulations on the submission of financial reports and corresponding supporting documents and ensure that these are submitted to the Auditor within the prescribed period.		RO II	Jan 2021	Present	ROII – Fully Implemented		comment to the Audit Observation Memorandum dated 17 February 2021 (See attached). ROII – Please note that not all reports are delayed, some of it were partially submitted on time (See attached). ROIII – The OIC of ROIII is closely monitoring the submission of Financial Reports to ensure final resolution of its backlogs and to prevent future delays (See attached). ROIVB – ROIVB Management send a reply letter dated January 23, 2020 regarding the particular Audit Observation. Our designated Senior Bookkeeper/Collectin g Officer regularly emailed on time our Financial Reports to the COA. The delay is in the submission of the hard copies of the financial report and
				RO III	Jan 2021	Present	ROIII – Fully Implemented		
				RO IV-B	Jan 2021	Present	ROIVB – Fully Implemented		

Ref.	Audit Observations	Audit Recommendations	Agency Action Plan				Status of Implementation	Reason for Partial/Delay/Non-Implementation, If applicable	Action Taken/Action to be Taken
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				RO VIII	Jan 2021	Present	ROVIII – Fully Implemented		supporting documents only for a month during the imposition of ECQ in 2020 and where there is suspension of work in the office. Please take note also that hard copies of financial reports and supporting documents were transported to the office of the Auditor located at the COA Regional Office IV-B, Commonwealth Ave., Quezon City (See attached). ROVIII – (See attached).
2019 AAR, pages 80-82	<p>12. Lost and damaged properties due to burglary totaling P92,717.17 at CHR RO VII and items of property and inventories totaling P34,158.30 and P23,983.30, respectively, that went missing and/or damaged in CHR RO IX were still recorded in the books due to non-preparation of Report of Lost, Stolen, Damaged, Destroyed Property (RLSDDP) and Request for Relief of Accountability required under Section 41, Chapter 10, Volume 1 of the Government Accounting Manual (GAM).</p> <p>In RO VII request for relief from property accountability has not been applied. The RD of RO IX issued a Memo dated March 3, 2020, directing the AO to submit application for relief of lost properties, with supporting evidence.</p> <p>The Property Custodian of RO IX prepared and submitted the RLSDDP. CHR-CO Resolution dated September 11, 2020 on the grant for relief of the lost properties was submitted to the Office of the Auditor. The CHRCO GAO Director forwarded</p>	<p>We recommended and Management of CHR ROs VII and IX agreed to:</p> <p>a. direct the officers accountable for the lost properties and inventories to submit the notification and application for relief, with the available supporting evidence; and</p> <p>b. direct the Property Custodians to prepare the Report of Lost, Stolen,</p>	<p>To adopt COA rules and regulations on the request for relief of accountability, and To exercise due diligence in handling CHR properties.</p>	RO VII RO IX	Jan 2021 Jan 2021	Present May 2021	ROVII - Ongoing ROIX - Fully Implemented		<p>ROVII – Lacking documents will be accomplished within the 3rd quarter of 2021.</p> <p>ROIX - Accountant's certification dated March 24, 2021 was submitted to COA (See attached)</p> <p>Please find attached JEV No. 2021-05-001082 dated May</p>


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	Memorandum dated September 11, 2020, requesting for derecognition of lost properties. The Office of the Auditor evaluated the request for relief and issued letter to the Chief Accountant of CHR-CO for a certification that the properties are still recorded in the books of accounts. Nevertheless, the request for relief of accountability for the lost properties was not yet granted to the AO as basis for proper derecognition in the books of accounts, since there was no Accountant's certification submitted as of audit date.	Damaged, Destroyed Property (RLSDDP) (Appendix 75, Volume II of GAM) supported by a Notice of Loss prepared and submitted by the Accountable Officer and coordinate with the CHR Central Office for derecognition of the lost and damaged properties.							20, 2021 to take up the derecognition of the lost properties as per attached based on the attached letter authority from the CHR Resident Auditor to grant the request for relief from property accountability of Atty. Capin, RD-CHR RO IX for the properties totaling P58, 141.60 pursuant to Sec 5. Rule IV of the 2009 Revised Rules of Procedures of the COA.
2019 AAR, pages 83-84	<p>13. A total of P2,080,595.30 unserviceable/obsolete PPEs were not disposed of in the CHR ROs III, VI and VII as at December 31, 2019, thereby exposing such properties to further deterioration and depriving the agency of additional income from the immediate sale thereof.</p> <p>RO VI prepared and submitted the IIRUP on Feb. 5, 2020 to COA-RO and CHR-CO.</p> <p>RO VII – IIRUP was not yet prepared as of December 31, 2020.</p> <p>RO III issued Office Order for the composition of immediate and systematic disposal.</p>	<p>We recommended and Management agreed to require:</p> <p>a. the CHR RO VI and VII Property Officer to prepare the IIRUP that would also serve as basis in derecognition of the unserviceable properties carried in the PPE accounts; and</p> <p>b. the Disposal Committee of the CHR ROs III, VI and</p>	To adopt the CFAG Joint Resolution guidelines on the disposal of unserviceable properties.	RO III RO VI RO VII	Jan 2021 Jan 2021 July 2021	Present Present Sept. 2021	ROIII – Ongoing ROVI - Ongoing ROVII – Ongoing		<p>ROIII – See attached.</p> <p>ROVI – Awaiting reply from GAO for authority to dispose properties and equipment (See attached).</p> <p>ROVII – The Records Officer have already identified and have prepared the list of unserviceable properties that would</p>

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	ROs VI and VII are still in close coordination with CHR-CO for the disposal of properties which was delayed due to pandemic.	VII to facilitate the immediate and systematic disposal of all unserviceable properties in accordance with existing rules and regulations in order to prevent further deterioration thereof and maximize recoverable values/income therefrom.							be dispose within the 3 rd Quarter of 2021.
2019 AAR, pages 85-86	<p>15. The actual location of the site for the construction of the CHR RO VIII office building could not be specifically identified due to absence of duly signed sketch plan prepared by a licensed Geodetic Engineer, which is disadvantageous to the agency in the event a boundary dispute occurs.</p> <p>The contractor failed to submit the copy of duly signed plan. Followed up the submission, but no copy was submitted yet as of audit date.</p>	We recommended and Management of CHR RO VIII agreed to secure a copy of the duly signed survey report on the actual location of the site for the construction of the office building from the Provincial Government of Leyte.	To submit copy of duly signed plan asap.	RO VIII	Jan 2021	Present	ROVIII – Fully Implemented		ROVIII – a copy of the duly signed survey report was forwarded to COA RO 8 Auditor (See attached).
2019 AAR, pages 90-91	<p>17. The two-storey dormitory building of CHR RO III and office building of CHR RO XII valued at P3,066,658.84 and P13,146,837.55 respectively, were not insured with the General Insurance Fund (GIF) of the GSIS despite the mandate requiring all government properties to be insured thus, exposing the property to unnecessary risk of not being indemnified should any loss or damage occur due to fortuitous events.</p> <p>The application form along with the required documents for the property insurance of the two-storey building was submitted to the GSIS in September 2020.</p>	<p>We recommended and Management of concerned CHR ROs agreed to require:</p> <p>a. the Administrative Officer of CHR RO III to facilitate the preparation and submission of the necessary documents relative to the insurance coverage of the two-storey dormitory building with the GIF of the GSIS.</p>	To ensure the timely insurance of all CHR properties with GSIS.	RO III	Jan 2021	Present	ROIII - Ongoing		ROIII – This finding pertains to the staff house and was already clarified with the resident auditor. In 2020, this Office made a timely application for the insurance with GSIS. An office copy of the said documents was duly received by the GSIS. For some undisclosed reason, as per conversations with GSIS our application could not be located, possibly

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									due to their office's work arrangements brought about by the pandemic (See attached).
CY 2018 ANNUAL AUDIT RECOMMENDATIONS									
2018 AAR, pages 52-53	<p>18. A total of P3,342,572.21 unserviceable/obsolete PPE were not disposed of in the CHR ROs III, V, VI, IX, and XII as at December 31, 2018, thereby exposing such properties to further deterioration and depriving the agency of additional income from the immediate sale thereof.</p> <p>As compliance, the Executive Director had reminded the ROs III, V and XII to dispose unserviceable properties.</p> <p>In RO XII only motor vehicle (Tamaraw FX) has been disposed through donation to Brgy. Macaguiling, Sultan Kudarat on December 26, 2019.</p>	<p>We recommended and Management agreed to require:</p> <p>b. the Disposal Committee of the CHR ROs III, V and XII to facilitate the immediate and systematic disposal of all unserviceable properties in accordance with existing rules and regulations in order to prevent further deterioration thereof and maximize recoverable values/income therefrom.</p>	<p>To adopt the CFAG Joint Resolution guidelines on the disposal of unserviceable properties.</p> <p>For disposal as soon as possible</p>	<p>RO III</p> <p>RO V</p>	<p>Jan. 2021</p> <p>Jan 2021</p>	<p>Present</p> <p>Present</p>	<p>ROIII – Fully Implemented</p> <p>ROV - Ongoing</p>		<p>ROIII – See attached.</p> <p>ROV – Request for Authority to Dispose of Unserviceable Properties, together with the signed IIRUP for more than 15K Properties and below 15K with the individual pictures of properties were submitted to the Office of the Chairperson thru the Office of GAO on May 26, 2021 (See attached).</p>
2018 AAR, pages 56-59	<p>19. In CHR RO VIII, the Guidelines and MOA on the fund transferred to DPWH RO VIII, as the Implementing Agency (IA), amounting to P20,805,444.86 for the site preparation and construction of the office building of the CHR RO VIII, as the Source Agency (SA), were not observed by both parties contrary to Section 3.1.1 of COA Circular 2012-001, COA Circular No. 94-013 and the MOA, thus, casting doubt on the proper and efficient utilization of the fund and its project implementation.</p>	<p>We recommended and Management of CHR RO VIII agreed on the following:</p> <p>a. to submit clarification on the conflicting provisions in the MOA on the preparation of the Plans</p>	<p>To submit asap the required documents.</p>	<p>RO VIII</p>	<p>Jan 2021</p>	<p>Present</p>	<p>RO VIII – Fully Implemented</p>		<p>ROVIII – A copy of the program of work, building plan and contract of usufruct was submitted (See attached).</p>

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	<p>Program of Work of the project, as well as the Building Plan have not been submitted yet despite follow ups.</p> <p>Plans and specification were not reviewed since building plan has not been submitted despite follow ups.</p>	<p>and Specification and Program of Work of the project by the SA and the provision of date / information such as construction of drawings with complete details and specifications needed for its preparation of program of works and other requirements of the projects; and</p> <p>c. to review and concur all plans and specification to within the standard and specification desired by the agency, and also require the IA to provide a project duration in the Individual Program of Work for the Earth fill phase of the building site.</p>							

Prepared by:


LIBERTY C. ESTIPONA
 Officer-In-Charge, FMO

6-18-21
 Date

Approved by:


ATTY. JACQUELINE ANN C. DE GUIA
 Executive Director

8/21/2021
 Date

Note: Status of Implementation may either be (a) Fully Implemented, (b) Ongoing, (c) Not Implemented, (d) Partially Implemented, or (e) Delayed.