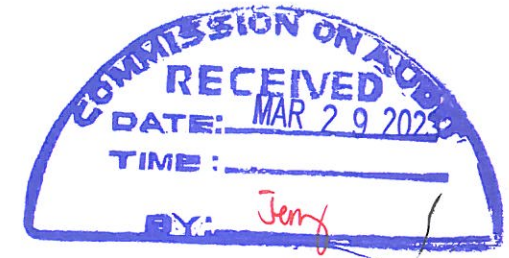




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Reference	Audit Observation	Audit Recommendation	Agency Action Plan				Status of Implementation		Reason for Partial/Delay/Non-Implementation, if applicable	Action Taken/Actions to be Taken	Issued Thru		
			Action Plan	Person / Department Responsible	Target Implementation Date		(Fully, Partially, On-going, Delayed, & Not Implemented)	%			AOM	Notice of Suspension	Notice of Disallowance
					From	To							
AOM 23-001 (2022)	Collection of Service Fees from Private Lending Institutions (PLIs) for the loan repayments and remittances to the BTR were not recognized in the books of accounts amounting to P4,109,285.57 that were considered as departures from IPSAS, hence affecting the fair presentation of its financial statements as at December 31, 2022.	<p>We recommended that management:</p> <p>a. direct the accountant to identify all unrecognized service income from CY 2022 and previous years and effect the necessary adjustments by debiting Other Payables and crediting Other Service Income and/or Accumulated Surplus/ (Deficit) accounts, whichever is applicable, during the period that the said income should have been recorded;</p> <p>b. ensure that all service fees collected from automatic salary deductions for loan repayments due to PLIs are properly recognized as income. Further, when liabilities are settled in full, appropriate debit to payable accounts should be made so that the accurate balances will be reflected in the financial statements;</p> <p>c. make representation with the DepEd CO to convey the observations noted on the accounts affected;</p> <p>d. revisit all SFs deposited to the BTR, and check whether they were issued Certifications of SF Deposits by the said office; and</p> <p>e. reconcile whether all Certificated of Deposits and deposit slips were forwarded to the RO for request of issuance of NCA to the DBM.</p>	Prepared Journal Entry Voucher (JEV) for previous years and effect the necessary adjustments.	Accounting Unit	March 2023	March 2023	Fully Implemented	100%					



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AOM 2023-002 (2022)	Government insurable properties with an aggregate amount of P476,875,460.47 were not provided with insurance coverage despite the mandatory requirement to insure all government properties with the GIF pursuant to COA Circular No. 92-390 dated November 11, 1992 and RA No. 656, the Property Insurance Law as amended by PD No. 245, thus exposing them to unnecessary losses in the event of damage to, or loss of, their properties due to fire, earthquake, storm or casualties	<p>We recommended that management:</p> <p>a. require the Supply/ Property Officer to prepare the PIF listing of all the insurable properties showing their latest appraised values/ valuation, acquisition date, location, and other information and submit the same to the Office of the Audit Team Leader and GSIS not later than April 30 each year as prescribed under COA Circular No. 2018-002 dated May 31, 2018;</p> <p>b. strictly comply with the provisions of RA No. 656 or the property Insurable Law</p> <p>c. Provide yearly budger for the insurance premium of their insurable properties</p>	The management issued memoranda to direct the office concerned to prepare PIF listing	Division Supply Unit, Schools Supply	March 2023	Dec 2023	Ongoing implementation		Prepare Consolidated PIF Listing; Request funding to DBM for payment of insurance in 2023				



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					From	To							
AOM 2023-004 (2022)	The Department of Education, Division of City Schools Cash Accounts were misstated due to non-restoration of unreleased checks amounting P27,888.43 that were considered as departures, hence affecting the fair presentation of its financial statements as at December 31, 2022.	We recommended that management require the Accounting Division to prepare the adjusting entries in order to reflect the correct balance	Prepare Journal Entry Voucher (JEV) for previous years and effect the necessary adjustments. Cash to submit list of Staled checks as of Dec 2022 to Acctg. Unit	Accounting Unit, Cash unit	March 2023	March 2023	Fully Implemented	100%		Prepared JEV to reflect the adjustments			



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					From	To							
AOM 2023-005 (2022)	Transparency in governance was not fully assured by SDO when the posting and updating of some of the vital information necessary in enhancing transparency and accountability in government on the financial reports, infrastructure projects and the required Transparency Seal; thus depriving the public of inclusiveness to a real-time and relevant information necessary to enforce accountability among its officials.	<p>We recommended that management:</p> <p>a. Comply strictly with Sections 96-98 and 101-102 of the General Provisions of the GAA for FY 2022 or RA No. 11639</p> <p>b. Fully leverage the agency's available information technology resources by ensuring that the required pieces of fiscal and operational information are disclosed on its official website on a regular basis for the public to access the key information, and to clearly demonstrate its commitment to transparency and accountability; and</p> <p>c. Make certain that the information/ data posted in its official website are regularly updated and monitored.</p>	An Office Memorandum No. 17, s. 2023 was issued to concerned offices to comply on the Enhancement of the Division Website and to submit updates/data and reports to Division web administrator. Attached is the office memorandum issued.	Top Management, Section Heads	March 2023	Dec 2023	Ongoing implementation		Posting of transparency seal in all pages of the website. Follow up concerned offices on the data to be posted.				



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AOM-2023-006 (2022)	The balance of the Semi-Expandable properties amounting to P17,023,870.00 as of December 31, 2022, thus impairing the accuracy and validity of the agency's financial statements	<p>We recommended that management:</p> <p>a. Supply officer to maintain a complete Semi-Expandable Property card for all properties below P50,000 and</p> <p>b. Maintain the required registries and other related reports in accordance with the aforesaid circular.</p> <p>c. Bookkeeper to ensure that all concerned accounting personnel are also well-informed of all applicable rules and regulations pertaining to the record keeping on Semi Expandable properties.</p> <p>d. Prepare and maintain a separate and updated Semi-expandable property ledger card; and</p> <p>e. Collaborate with the property custodian for them to have basis in their recording of properties which meet the definition of semi-expandable properties.</p>	An Office memorandum was issued to direct the concerned offices to adhere to the COA's recommendation and make collaboration to ensure that recording of properties meet the definition of semi-expandable properties. A Journal Entry voucher was prepared to record the issuance of Semi expandables - office equipment, information and communication technology equipment and furniture and fixtures.	Accounting and Supply Unit	March 2023	March 2023	Fully Implemented	100%	Prepared JEV for the issuance of semi expandables to end-users.				



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					From	To							
AOM 2023-007 (2022)	The audit of the Advances accounts of the SDO totaling P29,024,627.55 a significant improvement from last year's balance of P49,813,813.07, revealed the following deficiencies: (a) unliquidated cash advances (CAs) aged 30 days to more than one year totaling P25,088,361.55; (b) long outstanding and dormant CAs not requested for write-off amounting to P211,328; (c) advances not liquidated within the prescribed period totaling P29,024,627.55; (d) grant of additional CAs even if the previous ones were not yet settled totaling P539,913.94; (e) unsettled advances of resigned, retired, deceased and transferred employees of P300,153; (h) non-liquidation of CA despite the completion of its intended purpose of P554,888.28, which are	<p>We recommended that management:</p> <p>a. Send demand letters to debtors and/or concerned government institutions for the settlement of receivables or refund of excess remittances;</p> <p>b. Secure the supporting documents from all possible records for the reconstruction and maintenance of SLs;</p> <p>c. Require the Accountant to review and analyze the accounts to ascertain the collectability of the receivables and the probability of liquidation /refund from various accountable persons. Henceforth, consider requesting authority to write-off dormant accounts which could no longer be collected after exhaustion of all possible remedies, pursuant to COA circular No. 2016-005 dated December 19, 2016; and</p> <p>d. Recognize in the books allowance for impairment for these long dormant receivable accounts for fair presentation in the financial statements.</p>	An Office memorandum was issued to require the concerned offices to comply to COA's recommendation. This office issued Demand Letters for accountable officers for the outstanding unsettled cash advance.	Accounting unit	March 2023	Dec 2023	Ongoing reconciliation		Prepare request for write off for dormant accounts.				



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					From	To							
AOM 2023-008 (2022)	The SDO- General Santos Property, Plant and Equipment Accounts were materially misstated by P206,427,504.66 million of account of errors, omissions and improper accounting treatment, hence affecting the fair presentation of its Financial Statements as at December 31, 2022.	<p>We recommended that management:</p> <p>a. The accountant and all other concerned personnel to visit and require the concerned DPWH District Engineering Offices on the necessity of proper turnover of required documentations for all completed School Buildings as prescribed and other Basic Educational Facilities Fund (BEFF) projects to timely address program implementation issues.</p> <p>b. Property custodian strictly follow the procedural guidelines stated in DepEd Order No. 053, s. 20021</p> <p>c. The accountant to make necessary adjustments in the books to present fairly the PPE accounts in the financial statements.</p>	An Office memorandum was issued to require the concerned offices to visit and require the concerned DPWH District Engineering Offices on the necessity of proper turnover of required documentations for all completed School Buildings and other BEFF and make necessary adjustments in the books to present fairly the PPE accounts in the Financial Statements	Division Engineer, Acctg unit	March 2023	December 2023	Ongoing implementation		Issued communication letter to DPWH for the request of JEV of the completed buildings				



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AOM 2023-009 (2022)	The attainment of the projected outputs of the SDO-Division of General Santos was not fully ensured when out of P2,476,987,633.76 total allotments received during the Fiscal Year (FY) 2022, P2,421,962,265.03 or 97.78 percent was obligated, leaving an unobligated balance of P55,025,368.73, or equivalent to a marginal percentage of 2.22 percent as at year-end, which was not availed due to the procedural lapses in its budget utilization such as unutilized allotments which was mainly caused by delayed/parital/non-implementation of various programs, activities and projects (PAPs) and unfilled plantilla positions. Moreover, other deficiencies relating to fund utilization also exist, such as obligations incurred without	<p>We recommended that management:</p> <p>a. Maximize the utilization of the budget and disbursement of NCAs it received within the period of its validity to ensure that the optimum results and benefits derived from the funds would be realized;</p> <p>b. Present a catch-up action plan including interventions on the programs with unutilized/underutilized allotments in FY 2022;</p> <p>c. Stop immediately the obligation of funds without legitimate claimants</p> <p>d. Ensure compliance with the budgetary requirements as prescribed under Section 85 (1) of PD No. 1445 and Section 6.8 of DO No. 18, series of 2020 dated July 20, 2020, and limit all expenditures within the approved budget.</p> <p>e. Prepare reasonable budget execution plans and targets; and</p> <p>f. Submit copies of sub-allotment advises/LAAs and the MAFs and strictly abide by Section 78 of the General Provisions of GAA for Fiscal Year 2022 Par 5.1 of NBC 587 by seeking first approval for modification of allotments before certifying that allotment was available and obligated for the purpose to avoid payment of expenditures without approved modification of allotment.</p>	An office memorandum was issued directing the concerned offices to maximize the utilization of the budget and disbursement of NCAs received within the period, present catch-up action plan including interventions on the programs, stop immediately obligation of funds without legitimate claimants, ensure compliance with the budgetary requirements, prepare reasonable budget execution plans and targets and submit copies of sub-allotments	Program Holders	March 2023	December 2023	Ongoing implementation						



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					From	To							
AOM 2023-010 (2022)	Procurement of Dental Equipment amounting to P1,494,922.56 was not fully utilized due to absence of Dentist-in-Charge, defeating the purpose for which equipment has been granted and making it non-essential if continued to be unused, contrary to Section 4 of COA Circular No. 2012-003 and DepEd Order No. 041, s. 2020.	<p>We recommended that management:</p> <p>a. Maximize the use of Dental equipment in order to address the high prevalence of dental caries;</p> <p>b. Ensure the Dental Equipment to be delivered to bonafide beneficiary school;</p> <p>c. Ensure implementation of School dental management program thru hiring of dentist under plantilla or procurement of retainer dentist, coordination with Rural Health units (RHU) or volunteer partners for the delivery of service and usage of available/existing dental equipment.</p>	The office issued memoranda to direct the concerned office to comply COAs recommendation	Top Management, Section Heads; Principal Elem & Secondary	March 2023	Dec 2023			Ongoing implementation				



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					From	To							
AOM 2023-011 (2022)	Unsubstantiated balances, unreconciled variances between accounting records and other deficiencies on the Accumulated Surplus account amounting to P2,662,259.75 were noted, which affected the reliability accuracy, completeness, and valuation of the reported account balances of the Financial Statements.	We recommended that management: a. Instruct the Accountant to submit the Journal Entry Vouchers (JEVs) together with the detailed information and such other documents to support the recordings/adjustments/reclassification, otherwise make the necessary correcting entries. b. Ensure the Dental Equipment to be delivered to bonafide beneficiary school; c. Ensure imlementation of School dental management program thru hiring of dentist under plantilla or procurement of retainer dentist, coordination with Rural Health units (RHU) or volunteer partners for the delivery of service and usage of available/exising dental equipment.	The office issued memoranda to direct the concerned office to comply to COAs recommendation.	Top Management, Section Heads; Principal Elem & Secondary	March 2023	March 2023	Fully Implemented	100%		Prepared JEV to reflect the error in entry. Submitted documents to justify the entry in Acc. Surplus			



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					From	To							
AOM 2023-012 (2022)	The validity and reliability of the payable accounts amounting to P75.65 million is doubtful due to: a) unreverted accounts payables and other payables balances aged over two years amounting to P41.341 million b) unidentified/ with no details SL balances c.) improperly booked payables d) Non submission of DV's amounting to 46.528 million, thus affecting the correctness of the liability's accounts in the Financial Statements.	<p>We recommended that the management instruct the:</p> <p>a. Accountant to verify the validity of payables aged two years and more and send confirmation letters for balances with identified claimants of creditors. Valid claims shall be paid. Otherwise, cause the reversion of the payables to the unappropriated surplus of the general fund;</p> <p>b. Reconcile with the budget division and accounting division.</p> <p>c. Effect the necessary adjusting entries to reclassify other accounts erroneously booked in the Accounts Payable and Other Payables account to ensure that accounts are accurately presented in the Financial Statements.</p> <p>c. Exert efforts to retrieve the documents of unidentified payables or those without details in the subsidiary ledgers to properly classify the amounts recorded.</p>	An office memorandum was issued directing the concerned offices to adhere to COA's recommendation, verify and validate payable aged of two year and more, reconcile and effect the necessary adjusting entries and retrieve documents and submit copy to COA of all DVs included in AP	Budget and Accounting Unit	March 2023	March 2023	Fully Implemented	100%					

Submitted by:

Romelito G. Flores, CESO V
 Schools Division Superintendent