

PUBLIC-PRIVATE PARTNERSHIP CENTER OF THE PHILIPPINES
AGENCY ACTION PLAN AND STATUS OF IMPLEMENTATION
Audit Observations and Recommendations
For the Calendar Year 2017
As of May 31, 2018

Audit Observations	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. The unreconciled discrepancy of ₱330,548.89 between the books of the PPPCP and the PS-DBM, due to various accounting errors, had affected the completeness and accuracy of the Due from NGAs account balance.	<p>We recommended and Management agreed to require the Accountant to:</p> <p>(a) analyze the unaccounted and unreconciled balances in prior years so that adjustments could be made;</p> <p>(b) coordinate with the PS-DBM all the variances observed in the books for reconciliation by both agencies; and</p> <p>(c) henceforth, monitor closely the Due from NGAs, particularly, that from the PS-DBM, to reflect the correct balance of the account.</p>	<p>1. Conduct analysis of noted discrepancies and prepare adjustments as necessary</p> <p>2. Conduct coordination meeting with PS-DBM</p>	<p>FD</p> <p>FD/GSD</p>	<p>February</p> <p>April 2018</p>	<p>March</p>	<p>Fully Implemented</p>		<p>a. Prepared Account Reconciliation Statement and adjustments made per JEV No. 2018-02-073.</p> <p>b. Met with PS-DBM last April 26, 2018, reconciled most variances and agreed that the ₱11,484.97 unaccounted for will be adjusted in the books of PPPC per reconciliation statement of PS-DBM. Adjustments made per JEV No. 2018-06-0586 (Annex A)</p> <p>c. Regular monitoring and reconciliation of accounts has been effected since May 2018.</p>

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2. The balances of the Due from NGAs and Due from GOCCs accounts continued to increase by ₱376.548 million and ₱126.134 million, respectively, from CYs 2015 to 2017 due to terminated projects as of December 31, 2017, and with noted discrepancies between the books of the PPPCP and the IAs.	We recommended and Management agreed to: (a) enforce the provision of the TAA on the payment to the PPPCP by the IAs concerned of PDC for the terminated projects, plus the 10 per cent administrative cost; and (b) require the Accountant to coordinate with the IAs concerned for the reconciliation of both accounts.	<p>1. Issue collection/demand letters and Statements of Account on a quarterly basis to concerned IAs</p> <p>2. Closely coordinate with the PPP/Planning and Finance Units as necessary of the concerned IAs</p> <p>3. Endeavor to expeditiously collect receivables from the IAs as detailed below:</p> <table border="1" style="margin-left: 20px;"> <thead> <tr> <th>Implementing Agency</th> <th>Amount (in Millions)</th> </tr> </thead> <tbody> <tr> <td>DOTR</td> <td>₱ 136.174</td> </tr> <tr> <td>DPWH</td> <td>218.026</td> </tr> <tr> <td>DOH</td> <td>3.852</td> </tr> <tr> <td>MWSS</td> <td>98.863</td> </tr> <tr> <td>PNOC</td> <td>48.785</td> </tr> <tr> <td>Total</td> <td>₱ 505.699</td> </tr> </tbody> </table> <p>4. Coordinate with the Department of Budget and Management relative to the inclusion of the PDMF reimbursement in the agencies' budget proposal as necessary.</p>	Implementing Agency	Amount (in Millions)	DOTR	₱ 136.174	DPWH	218.026	DOH	3.852	MWSS	98.863	PNOC	48.785	Total	₱ 505.699	PDMFS	January	December	On-going	<p>In 2018, PPP Center continues to closely coordinate with the concerned IAs, specifically their Finance, Planning and PPP or Sectoral Units and has issued several collection/ demand letters in the 1st semester of the year.</p> <p>As a result, reimbursement was received from the Department of Transportation on April 17, 2018 in the amount of ₱12.394 million for the Mass Transit System Loop Project.</p> <p>Another reimbursement estimated at ₱94 million is expected on the third quarter of 2018 for the Clark, Mactan – Cebu, and Puerto Princesa airport projects.</p>
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		5. Closely monitor status of the Projects						Also, the Metropolitan Waterworks and Sewerage System committed to include in its 2019 budget proposal the requested reimbursement for the New Centennial Water Source Project estimated at P101 million. The actions taken per IA for each project is discussed in detail in Annex B.
3. The Accounting Division did not maintain SLCs and PPELCs for Inventory and PPE with balances of P1.598 million and P34.546 million, respectively, hence the difficulty in ascertaining the accuracy of the GL balances. Moreover, the Property Division did not update the PCs.	We recommended and Management agreed to require: (a) the Accountant to maintain SLCs and PPELCs for all inventory and PPE items, respectively, in the prescribed format, and reconcile with the GL controlling accounts, and with the RPCI and RPCPPE; and	1. Maintenance of reconciled ledger cards in the prescribed format.	FD GSD	January 2018	Onwards	Fully Implemented		a) PPELCs in the prescribed format are maintained by the Accountant, and total amount of the same was reconciled with GL and RPCPPE amounts. Reconciled PPELCs were submitted to COA on March 14, 2018.

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	(b) the Property Officer to: (i) update regularly the PCs and reconcile periodically the property records with the accounting records; and (ii) attach property tag on each and every PPE items for control and easy identification.	2. Regular updating of property cards and consistent posting of property tags						SLCs in the prescribed format are being updated to reconcile with GL and RPCI amounts starting January 2018 b) (i) Property cards are updated and total amount of which are reconciled with accounting records. (ii) Attachment of updated property tags on each and every PPE items started last January 2018.
4. The agency spent ₱1.462 million, or only 35 per cent of the allocated funds of ₱4.234 million for GAD, which	We recommended and Management agreed to: (a) coordinate closely with the PCW and	1. Implementation and Monitoring of GAD Activities	GFPS Secretariat	January 2018	Onwards	Fully Implemented		(a) Made follow-ups/coordination

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<p>contributed to the non-accomplishment of four out of 11 planned GAD activities. Moreover, the GPB was not endorsed by the PCW.</p>	<p>effect required corrections on the GPB for its timely endorsement; and</p>							<p>with PCW-Sectoral Coordination Division (SCD) (formerly Monitoring and Evaluation Division (MED)) and GMMS Systems Administrators on the following dates as regards the status of review / endorsement of GPB 2018: (Annex C: E-mail threads and PCW Monitoring System activity tags for PPPC)</p> <ul style="list-style-type: none"> • January 23, 2018 (c/o Ms. Rhian Buan) • January 31, 2018 (c/o Ms. Ivory Arevalo) • February 13, 2018 (c/o Mr. Rene Gandeza)

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								<ul style="list-style-type: none"> • March 5, 2018 (c/o Ms. Silay) • March 8, 2018 (c/o Ms. Silay) • March 9, 2018 (c/o Ms. Silay) • March 14, 2018 (c/o Ms. Ivory Arevalo) • March 20, 2018 (c/o Ms. Ivory Arevalo) • March 27, 2018 (c/o Ms. Gladys Esquibal) • April 13, 2018 (c/o Mr. Macario Jusayan) • April 19, 2018 (c/o Mr. Rene Gandeza) • May 7, 2018 (c/o Mr. Rene Gandeza) • May 22, 2018 (c/o Mr. Rene Gandeza) • June 7, 2018 (c/o Mr.)

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	(b) consider the problems encountered in the formulation of subsequent year's GPB to improve the accomplishment rate on the planned GAD activities.						<p>Macario Jusayan)</p> <ul style="list-style-type: none"> June 21, 2018 (c/o Ms. Gladys Esquibal & Mr. Macario Jusayan) <p>(b) Conducted the following:</p> <ul style="list-style-type: none"> Prepared the 2018 GPB following the PPPC Five-year GAD Agenda prepared by the GAD Committee with the guidance of our Gender Specialist, Ms. Jeanne Ilio during the conduct of Planning and Budgeting in 2017. GAD Seminar-Workshop on the Use of 	

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								<p>HGDG on PPP Contracts (March 14,2018) to ensure correct/proper attribution of budget to corresponding GAD accomplishments</p> <ul style="list-style-type: none"> • Conducted meeting with Service Representatives and GAD Specialist to monitor GAD initiatives on PPP Projects • Made a recommendation to PCW-SCD to refrain from reassigning the review of GPBs and ARs to various reviewers to avoid repeating

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								the same comments / revisions provided by "newly-assigned" reviewer that caused unnecessary delays resulting to unendorsed GPB 2017.
5. The PPPCP has implemented programs and activities intended to address the concerns and needs of Senior Citizens and PWD in compliance with Section 31 of the General Provisions of the GAA for FY 2017.	We recommended that Management sustain the implementation of programs, projects, and activities that promote the welfare of senior citizens and PWD.	Lined up activities for 2018 such as: 1. Briefing on Navigating mid-life 2. Tai-chi Exercise 3. Briefing on GSIS and Philhealth updates 4. Annual Physical Exam 5. Yoga Session	HRD	April 2018	Dec. 2018	Fully Implemented		Implemented activities: Philhealth Updates – April 5 Navigating Mid-life – April 10 GSIS Updates – April 17 Yoga Session – March 16 June 2018 Every Thursday
6. Status of Settlement of Audit Suspensions, Disallowances and Charges	We recommended that Management require the Accountant to: (a) intensify/ensure the prompt settlement of the amount disallowed, particularly, those	1. Intensify collection efforts through sending of demand letters with the assistance of the Legal Service	FD with the assistance of the Legal Service	June 2018	December 2018	Ongoing		(a) Demand letters were first sent out last September 2017.

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	<p>which were already rendered final and executory; and</p> <p>(b) locate the whereabouts of the former employees and pursue collection efforts.</p>							<p>Ongoing preparation of follow-up demand letters by the Legal Service which will be sent out again to concerned individuals to enforce collection</p> <p>(b) Retrieved records of concerned former BOT Center employees to get all possible addresses where demand letters will be sent out</p>
7. Status of Implementation of Prior Years' Audit Recommendations	<p>We recommended Management to take continuing remedial actions to address the issues in order to fully implement the recommendations on the following:</p> <p>a) Enforce the refund of the CEMA payment to PPP Center personnel</p>	<ol style="list-style-type: none"> 1. Effect and monitor the settlement of CY 2012 disallowance through salary deductions. 2. Send follow-up letters to concerned former employees. 3. Monitor COA action on the Motion for Reconsideration filed on October 4, 2017. 	FD	January 2018	December 2018	Partially Implemented	<p>A Motion for Reconsideration was filed on October 4, 2017 by the concerned approving officials and employees on the Decision No. 2017-246 dated August 18, 2017</p>	<p>(a) A total of ₱833,117.53 out of ₱1,108,708.02 has been settled</p>

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	<p>for CY 2012 and, as warranted, consider imposing the applicable sanctions against the erring officials and employees</p> <p>b) Direct the concerned officials and employees to refund the monetary award received for the CEMA (2011), otherwise, the officials and personnel who have participation in the subject transaction will be held liable to the audit disallowance under ND No. 2012-001 issued on 31 May 2012.</p>						<p>for CY 2012 CEMA as of May 2018, through an approved plan of payment</p> <p>(b) A Manifestation on the Motion for Reconsideration filed by the concerned approving officials and employees on the Decision No. 2017-246 dated August 18, 2017 was submitted to COA on October 6, 2017.</p>	

ed by:

Approved by:


CATALINA R. CARAAN
 Chief Administrative Officer, Finance Division


FERDINAND A. PECSON
 Executive Director