

AGENCY ACTION PLAN AND STATUS OF IMPLEMENTATION
DEPARTMENT OF HEALTH – OPERATING UNITS
Financial and Compliance Audit of COVID-19 Funds
For Calendar Year 2020
(Status as of 31 December 2021)

AGENCY ACTION PLAN AND STATUS OF IMPLEMENTATION

Department of Health

Consolidated Annual Audit Report (CAAR)
Audit Observations and Recommendations
 For Calendar Year 2020

Ref.	Audit Observations	Audit Recommendations	Operating Units	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			
CML – Par. Nos. 16-34, pages 12-16	Considerable amounts of unobligated allotments totaling ₱11,890,217,589.50 as of December 31, 2020 and aimed at strengthening the Department’s capacity to address the COVID-19 pandemic and further buttressing the health care system was noted. This condition affects the efficient utilization of COVID-19 funds vis-à-vis the agency’s implementation capabilities and its response to the urgent healthcare needs during the time of state of calamity/national emergency.	We recommended that the Secretary of Health: a) Remind the heads of various operating units (CHDs, Hospitals, TRCs and Bureaus) to act with urgency and efficiency in the utilization of COVID-19 funds; b) Direct concerned officials, especially the program directors and heads of operating units, to immediately address the challenges and roadblocks currently impeding the efficient use of COVID-19 funds and come up with proper courses of action; c) Instruct the Administration and Financial Management Team and program directors to closely coordinate and conduct regular/periodic assessment on the Page 15 of 49 utilization of COVID-19 funds to prevent delays in downloading of funds and project implementation; and d) Order the concerned	NCR- Metro Manila Center for Health Development	The Management will direct the concerned offices to ensure the efficient utilization of funds.	Budget, BAC, Program Coordinators	January 2021	December 2021	Fully Implemented	Obligations are being monitored to ensure implementation of various projects, activities and programs.	
			DJNRMH- Dr. Jose N. Rodriguez Memorial Hospital	The Budget Officers ensured Efficient Utilization of Funds we have already fully utilized as of April 30, 2021 the balance of CO (sourced from SARO-BMB-20-0018166) amounting Php 2,460,000.00. While for the Unutilized Balance of MOOE Funds (sourced from SARO-BMB-20-0018187) the DOH-CO issued Negative SAA No. 2021-02-183 dated 2/23/2021 amounting Php 48,760,067.04	Budget Section	January 2021	April 2021	Fully Implemented	Continual improvement of processes for more efficient utilization of funds	
			LPGHSTC- Las Piñas General Hospital and Satellite Trauma Center	For the Bids and Awards Committee to fast track procurement process	BAC	July 2021	October 2021	Fully Implemented	Awarding of contracts is in process	

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		program directors to extend guidance and assistance to the operating units as to the proper implementation of programs and utilization of funds.	SLRGH- San Lorenzo Ruiz General Hospital	unobligated balance for MOOE are allotted for procurement of Medical, Dental and Laboratory Supplies and Drugs and Medicines this second semester of CY 2021	BAC/ Budget	July 2021	December 2021	Fully Implemented	Items chargeable to MOOE were already procured	
			VMC - Valenzuela Medical Center	The Budget Officer will ensure efficient utilization of funds.	Budget Officer	January 2021	Present	Fully Implemented	Requested negative SAA for the unobligated allotment for SRA and strict monitoring for more efficient utilization of funds	
			CAR- Cordillera Center for Health Development	To implement recommendation if sufficient time is given from the release of funding, MOA formats, and completion of signatures in the MOA	Accounting	April 2021	June 2021	Fully Implemented	To release the pending payrolls immediately after completion of supporting documents. (As of June 2021 93% were already released)	
			BGHMC- Baguio General Hospital and Medical Center	NO AOM issued to BaguioGHMC regarding unobligated funds; DOH Central Office issued a negative SAA for the unutilized fund	Budget and Accounting Office	February 2021	February 2021	Fully Implemented	with Negative SAA	
			CDH- Conner District Hospital	The Budget Officer will ensure proper and efficient utilization of funds	Budget	January 2021	December 2021	Fully Implemented	Negative SAA was released	
			LHMRH- Luis Hora Memorial Regional Hospital	To fast track the utilization of funds.	HOPSS/Management/Program or Project Implementers	January 1,2021	December 31,2021	Fully Implemented	100% utilization rate of fund as of 12/31/2021	
			FNLGHTC- Far North Luzon General Hospital & Training Center	The Budget Officer shall ensure efficient utilization of DOH Funds	Budget Officer	January 1, 2021	December 31, 2021	Fully Implemented	To date we only have 1% unobligated of our CONAP COVID funds which is a balance from the isolation building funds.	

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			CHD1- Ilocos Center for Health Development	To properly utilize funds	Budget Section	01/01/2021	12/31/2021	Fully Implemented		The unobligated allotment was already negated by the Central Office. The office will continue to evaluate its processes for the proper utilization of funds
			MMMMC- Mariano Marcos Memorial Medical Center	To fully utilized the fund	Budget Section/Finance Division	August 1, 2021	December 29, 2021	Fully Implemented		Fully utilized
			ITRMC- Ilocos Training and Regional Medical Center	The Finance Office shall ensure the efficient utilization of DOH Funds.	Budget Officer			Fully Implemented	n/a	The unobligated allotments were reverted back to DOH CO
			R1MC- Region 1 Medical Center	The Budget Officer shall strictly comply with the provisions set as regards to the proper utilization of COVID-19 Funds; Revert back to CO any unutilized fund	Budget Officer	January 2021	December 2021	Fully Implemented		The unutilized funds were reverted back to CO; The budget officer closely monitors the proper utilization of funds
			CHD2- Cagayan Valley Center for Health Development	The Management to properly coordinate with Central Office for the timely downloading of SAAs and NTCAs for operating units to have a sufficient time to implement the purpose of said funds	Budget Unit, Planning and Program Managers	January 2021	March 2021	Fully Implemented		
			BatGH- Batanes General Hospital	Prioritize utilization of CONAP funds for this year. Close coordination with the DOH central Office regarding releases of funds	Finance	January 2021	June 2021	Fully Implemented		Requested for negative sub-allotment for the unutilized funds. Closely monitoring the proper utilization of funds.
			CVMC- Cagayan Valley Medical Center	To have close coordination with the concerned units to ensure optimum utilization of funds	Budget/Finance/Program Managers	Jan 2021	Dec 2021	Fully Implemented		The unobligated allotments were reverted back to DOH CO

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			SIGH- Southern Isabela General Hospital (Southern Isabela Medical Center)	Proper and close coordination and communication with the Human Resource for the reconciliation of amounts/balances for proper monitoring.	Budget & HR	Jan-21	Jun-21	Fully Implemented	Created a monitoring tool with running balances that can be used for reconciliation purposes to the balances of Human Resource.	
			R2TMC- Region II Trauma and Medical Center	Adhere to the audit recommendations	Management/HO PPS/Finance	January 2021	Onwards	Fully Implemented	Submitted a justification letter to explain the adjustments that resulted to the negative allotment.	
			CHD3- Central Luzon Center for Health Development	The Management will ensure the efficient utilization of funds	Management/Finance/Program Managers	Jan 2021	Jun. 2021	Fully Implemented	The unobligated allotments were reverted back to DOH CO and the office closely monitored the utilization of funds.	
			BGHMC- Bataan General Hospital and Medical Center	P33,423,700 from SAA No. 2020-12-0497 dated December 10, 2020 intended for Meals, Accomodation and Life Insurance of healthcare workers was requested to be reverted back for the reason that it will no longer be utilized for the remaining days of the year, however, the request was not granted. Also, P16,131,816.89 from SAA No. 2020-11-0407 dated November 26, 2021 represents the balance of fund intended for the Covid-19 related benefits (Active Hazard Duty Pay and Special Risk Allowance) after all the eligible employees has been paid. The total unutilized balance of P49,555,516.89 were	Management/ Finance/ Budget	Jan 2021	Feb. 2021	Fully Implemented	Submitted justification letter and requested for the negative sub-allotment of the remaining unutilized fund.	

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				eventually reverted back to Central Office with Negative SAA No. 2021-02-0189 dated February 23, 2021.						
			DPJGMRMC- Paulino J. Garcia Memorial Research & Medical Center	P37,068.95 from SAA No. 20-11-0408 (Benefits of Health Workers in response to COVID-19 Health Emergency) represents balance after all the benefits has been paid and P110,880.00 from SAA No. 20-12-0498 (Insurance, Meals and Accommodations) was intended for insurance of hired HRH-COS but was put on hold 'coz group insurance was not allowed by the GSIS for 2020. This was brought forward for 2021 as CONAP but was already obligated/utilized as of APRIL 30, 2021.	Budget Officer	Feb. 2021	April 30, 2021	Fully Implemented		
			JBLMRH- Jose B. Lingad Memorial Regional Hospital	Sub allotments for the procurement of medical equipment was only received on December 2, 2020 hence due to time frame fully utilization of the sub allocated fund is not possible. But as of June 30, 2021, balance of 3M was fully utilized.	Budget Officer	Feb. 2021	June 30, 2021	Fully Implemented		
			MMWGH- Mariveles Mental Wellness and General Hospital	To avoid resorting to cash advances in the procurement of hospital supplies and equipment and	Procurement	March 2021	Onwards	Fully Implemented		Procurement were done through public bidding and alternative modes of procurement.

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				apply the pertinent provisions of GPPB Circular 01-2020 dated April 6,2020.						
			TGH- Talavera General Hospital	The reason for low utilization was due to late distribution of sub-allotments amounting to 35M for MOOE and 31M for Capital Outlay. 34M of these allotments were received in the later part of November and December 2020. The unutilized fund will be obligated until June 2021.	Budget Officer	January 2021	June 2021	Fully Implemented		
			CHD4A- Calabarzon Center for Health Development	Management commented the the 299,346,301.76 is a continuing appropriation which can be used up to December 2021. As of July 31, 96% has already been utilized.	Budget Officer	July 2021	December 2021	Ongoing	Management action provided to Commission of Audit and the finance unit has been advised to comply.	
			BMC- Batangas Medical Center	Management commented that sub-allotments such as SAA 2020-121-0836 and SAA 2020-121-0702 were given on December 10 and 29, 2020, respectively, hence full utilization of funds is unachievable. Also, SAA 2020-12-0702 for SRA were allocated for all plantilla positions but it does not conform to the guidelines of DBM and DOH Joint Circular No. 1, s. 2020 which is only for those workers directly catering COVID-19 patients.	Budget Officer	Feb. 2021	December 2021	Fully Implemented	<ul style="list-style-type: none"> Negative sub-allotment was already issued by the DBM under Memorandum dated February 10, 2021 from DOH (Submission of Request for Issuance of Negative Sub-Allotment Advice of Unused Funds to Cover Augmentation of Hazard/SRA/Meals/Accommodating/Life Insurance in CY 2020 charged Under Bayanihan II. The Budget Office has also submitted Statement of Appropriations, Allotments, Obligations, Disbursements and Balances as of the Quarter Ending Dec. 31, 2020. 	

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				Also, copy of SAA No. 21-02-0172 dated February 23, 2021 issued by the Office of the Secretary of DOH withdrawing part of SAA Nos. 20-11-0412 and 20-121-0536 totalling P41,721,691.27 and P45,585,840.00 was furnished to the Audit Team.						
			CHD4B- Mimaropa Center for Health Development	The Budget Officer shall ensure efficient and continuous utilization of DOH Funds	Budget Officer	February 10, 2021	June 30, 2021	Fully Implemented		
			CSGH- Culion Sanitarium and General Hospital	Already requested a Negative Saro for unutilized funds for Food and Accommodation	Budget Officer	January 2021	February 2021	Fully Implemented		A Negative SARO was already issued by DOH Central Office
			OP- Ospital ng Palawan	Monitor timely utilization in accordance with guidelines	Budget Officer	January	December	Fully Implemented		-Issuance of negative sub-allotment on February 24, 2021 amounting to 33,884,113.77 SAA No. 21-02-0200 from DBM -Issuance of Hospital Memorandum to concerned units regarding the HRH Program Suballotment utilization and other SAA recipients -Maintenance of tracker to ensure charges are in accordance with the guidelines and provide timely feedback to the program coordinators regarding the remaining balance
			CHD5- Bicol Center for Health Development	The budget Officer shall ensure the efficient utilization of DOH funds	Budget Officer	February 2021	June 1, 2021	Fully Implemented		Not included in audit observation
			BMC- Bicol Medical Center	Due to the late release of sub-allotment for Bayanihan II, no cash allocation was requested for SAAs with no	Budget	June 2021	Onwards	Fully Implemented		Request for the sub-allotment received where validity was extended until June 30, 2021 , and was later extended until December 31, 2021 shall be requested once demand payment is received to avoid lapsing of

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				<p>corresponding SAA because without complete delivery of goods or services, payment cannot be processed. Any NTCAs that might be requested could lapse at year-end. Nonetheless, all NTCAs received were utilized at year-end.</p> <p>Moreover, this Center had expressed its intent before the year ends to return funds which can no longer be utilized because of: (1) excess allocation for active hazard duty and SRA because it was computed for whole four (4) months instead of Sept 16 to December 19 only; and (2) procurement process cannot be completed because of very short period, taking into consideration the holidays. A total of P 72,156,681.33 were returned to Department of Health</p>					<p>cash.</p> <p>Cash allocation was requested to the Central to cover payment of the delivered/completed goods and services.</p>	
			BRTTH- Bicol Regional Training and Teaching Hospital	No AOM received. We will verify with the COA of the Hospital for the confirmation that the Hospital did not receive any AOM regarding this matter	Budget Officer	August 31, 2021	September 2, 2021	Fully Implemented		The COA Resident auditor issued a certification that they did not issue any AOM for the subject non utilization of funds dated September 2, 2021.
			BRHGMC- Bicol Region General Hospital and	Utilize the 20M Infrastructure SAA dated 11/19/2020 ASAP	Management Committee	January 2021	December 2021	Fully Implemented		The whole amount was obligated in the first quarter of 2021 and project will be finished and paid by the end of 2021

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			Geriatric Medical Center							
			CHD6- Western Visayas Center for Health Development	Prepare supplemental catch-up plans to fully utilize the funds	Management	January 2021	December 2021	Ongoing	Send communication to concerned LGUs/facility to fasttrack the submission of support documents for payment of the salaries and benefits.	
			CLMMRH- Corazon Locsin Montelibano Memorial Regional Hospital	Utilize the remaining sub-allotments in accordance with the rules and regulations.	-HRMO -Budget	January 2021	December 2021	Fully Implemented	-Negative SAA dated February 2021 was issued by the Central Office. -The sub-allotment pertaining to the Quick Response Fund (QRF) - Benefits of Health Workers in response to COVID-19 Health Emergency re: Payment of Hazard Pay and SRA is based on the actual days work as stipulated in the guidelines.	
			DJSMCE- Don Jose Monfort Medical Center Extension Hospital	Justified to the COA auditor the propriety and the validity of disbursement for AHDP and SRA and submitted the supporting documents such as list of Personnel who were involved in the National healthcare response to mitigate the transmission of COVID 19 and prevent further loss for AHDP and identify the personnel who were directly catering to or in contact with COVID 19 patients for SRA	Top Management	2/1/2021	2/28/2021	Fully Implemented	Submit list of identified personnel who were entitled for SRA and AHDP.	
			WVMC- Western Visayas Medical Center	Submitted to COA justification on the validity of the SRA and AHDP disbursements and submit the list of personnel involved in the National Health Care Response to support the disbursement.	Management	June 2021	August 2021	Fully Implemented	Memorandum and list of the personnel involved in the national health care response to the pandemic was submitted to COA last August 17, 2021.	

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			WVS- Western Visayas Sanitarium	Unutilized covid funds will be used in the Expansion of Government Hospital Capacity by 30% in preparation to become a level II hospital pursuant to Philippine Health Development Plan of 2017-2020 with 100 beds capacity and as well as to be more responsive to the current health situation brought about by Covid 19. WVS is committed to utilize the fund within its validity.					Ongoing		
			CHD7- Central Visayas Center for Health Development	Continuously use the funds for COVID-19 until June 30, 2021	LHSD and MSD Office	January 1, 2021	June 30, 2021	Ongoing	Some POs were not paid due to the non-delivery of procured items and some were due to the shortage of cash availability.	Will request cash for the unpaid obligated and delivered items procured.	
			DEDVMH- Don Emilio Del Valle Memorial Hospital	The remaining funds for FY 2020 will be forwarded to CONAP and should be utilized in the first quarter of 2021	Budget			Fully Implemented		The remaining funds for FY 2020 have forwarded to CONAP and are utilized.	
			ECS- Eversley Childs Sanitarium	There was an excess in allotment during the grant of Hazard and SRA in 2020. To request a negative SAA.		January 2021	February 2021	Fully Implemented		QRF MOOE in 2020 was already issued a negative SAA No. 21-02-0208 dtd. 2/24/2021 amounting to 8,117,438.31.	

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			GCGMMC- Gov. Celestino Gallares Memorial Medical Center	To facilitate the utilization of funds	Top management	Jan. 2021	June 2021	Fully Implemented		Obligated
			SAMCH- St. Anthony Mother and Child Hospital	MOOE- to request CO for the withdrawal of unutilized BA II- SRA & AHDP and Life Insurance and Meals and Accommodations CO-To utilize the funds in the following year		January 2021 January 2021	April 2021 March 2021	Fully Implemented		MOOE- The CO issued negative SAA last April 2021 CO- Closely monitored the status of the project. Project was completed last March 2021
			TDH- Talisay District Hospital (Cebu South Medical Center)	All unutilized allotment (MOOE) year 2020 were issued negative SAA from central office. Budget Officer ensure the efficient Utilization of DOH Funds	Budget Officer	01-01-21	06-30-21	Fully Implemented		Negative SAA issued
			VSMMC- Vicente Sotto Memorial Medical Center	To fast track the utilization of funds	CAO/FMO	01/01/21	06/30/21	Fully Implemented		Obligated and Disbursed with in the time frame
			CHD8- Eastern Visayas Center for Health Development		HFEP	Jan 2021	Dec 2021	Fully Implemented		Obligated and Disbursed with in the time frame. Negative SAA issued.
			EVRMC- Eastern Visayas Regional Medical Center	In order to formulate an attainable Work Plan involving the implementation of COVID-19 programs/projects/activities	MMD/Accounting Section	Jan 2021	Dec 2021	Fully Implemented		Follow up was made upon the suppliers and suppliers with complete deliveries were paid. Disbursement Rate now is 97.17%.

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				(PPA) to ensure their realization within one year in consonance with the new cash-based budgeting approach pursuant to Sec. 3.2 of DBM National Budget Circular No. 577 dated May 2, 2019. We will follow up suppliers on the delivery of items to delivered under the Purchase Orders and expedite the processing of D.V.						
			SCRH- Schistosomiasis Control and Research Hospital	The DOH and OU thru the concerned program manager must be in close coordination to provide work and financial plan made earlier for new PPAs to ensure proper implementation and optimum budget utilization.	Program manager of OU (SCRH)	Jul. 2021	Dec. 2021	Fully Implemented		The contract awarded under Bayanihan II was already obligated and paid as of December 31, 2021 to the extent of 95.48 percent based on actual project stage of completion. An undischarged obligation pertaining to uncompleted portion will be charged to hospital income considering the automatic reversion of unpaid obligation..
			CHD9- Zamboanga Peninsula Center for Health Development	Disbursement of the healthcare workers' benefits such as the AHDP and SRA. Focus the remaining CY 2020 funds and current appropriations on COVID Response.	DOMINGO E. LUSAYA / MSD Chief CHARLOU E. PELIGRO / Planning Section	January 2021	December 2021	Fully Implemented		AHDPs and SRAs were released as of June 30, 2021. Hired additional vaccinators to aid in the immunization program. In majority, Current and CONAP Funds of CHD9 were directed to COVID response through procurement of logistics and other related activities.

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			ZCMC- Zamboanga City Medical Center	Aside from the quarterly PBUR conducted by ZCMC, the Budget Section will write the Management attention the program implementer regarding the Status of Fund utilizations and help in the formulation of catch-up plans in case of low utilizations.	Budget Section, FMO	April 2021	Dec. 2021	Fully Implemented	<p>The Budget Section requested for Negative SAA at the end of the year. Thereafter, DOH-CO releases the ff. Negative SAA: 1. SAA No. 21-02-0176 (-44,987,400) and 2. SAA No. 21-02-0176 (-22,069,930.54), as Withdraw part of previously issued SAA No. 20-12-0436, 20-12-0513, hence, the funds returned to DOH-CO have been utilized for other operating units. These SAAs have been forwarded to audit team last September 3, 2021.</p> <p>Also, we have been closely monitoring the utilization of hospital funds. Aside from the conduct of online PBUR, project/program implementers were also notified in writing the status of fund utilization and were assisted in the formulation of catch-up plans in case of low of utilizations. As of December 31, 2021, our utilization rate as to obligations against all allotments is 95.87%.</p>	
			SS- Sulu Sanitarium					Fully Implemented	MAIP Funds worth P10M was already obligated and utilized as of August 2021. Remaining CO balance to be utilize this year. SAA for Meals/ Accommodations-Central Office already issued a negative SAA of P4,440,000.00 and the remaining balance was already utilized as of June 30, 2021	
			MCS- Mindanao Central Sanitarium	No AOM received from COA Resident Auditor regarding unobligated allotment				Fully Implemented	No AOM received. We will verify with the COA of the Hospital for the confirmation that the Hospital did not receive any AOM regarding this matter	
			MRH- Margosatubig Regional Hospital	No AOM received from our Resident Auditor regarding the unobligated allotment. The agency will request for a negative sub-allotment for funds we can longer be allowed to use (MOOE) and to expedite the procurement process of the Prefabricated Isolation Rooms which was rebiddded due to failure of biddings last CY 2020 and 2021 (CO).	Budget Office, BAC, Procurement Office	January 2021	December 2021	Fully Implemented	MOOE - Unutilized amount of 11.2M from BAI funds was already issued with negative SAA; CO - already obligated in the 2nd Quarter of CY 2021	

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			BasGH- Basilan General Hospital	All unutilized sub allotment for COVID response for 2020 were issued negative SAA from central office. Budget Officer shall ensure the efficient Utilization of DOH Funds	Budget Officer	April 2021	December 2021	Fully Implemented	For CY 2021, management will ensure that sub-allocated funds will be utilized properly but with strict adherence to guidelines provided by CO.	
			DJRMH- Dr. Jose Rizal Memorial Hospital					Not Applicable	As per hospital record, we did not receive AOM regarding this matter.	
			CHD10- Northern Mindanao Center for Health Development	a. To prepare letter requesting DOH Central to transfer funds (if any), the latest 3rd quarter of the CY. b. To ensure efficient utilization by the end of every calendar year.	Finance Cluster Management Program Managers	July 1, 2021	December 31, 2021	Fully Implemented	Constant coordination was made with the DOH Central Office particularly the timeline of the release of allotments intended for COVID-19 response in order to ensure full utilization of funds. Early procurement activities were held to ensure the immediate utilization of funds when the actual transfer of sub-allotment advice will be made.	
			NMMC- Northern Mindanao Medical Center	To consider full utilization of the remaining unobligated funds in the current year.	Top Management, FMO, Budget	Jan 2021	Dec. 2021	Fully Implemented	The actual obligation rate as of Dec. 2020 based on our records is already 99.71% and not 90.38% as reported in NMMC ML for COVID-19. As of August 25, 2021, the obligation rate is now 99.94%.	
			MHARSMC- Mayor Hilarion A. Ramiro Sr. Medical Center	No AOM received from COA Resident Auditor. The balance of COVID funds is only 1,072.51 from SAA and 4,000 from HFEP				Fully Implemented	The balance of COVID funds is only 1,072.51 from SAA and 4,000 from HFEP. Also, the balance of SAA2020-12-0530 for meals and accomodation amounting to Php110,467.14 was supposed to be for insurance starting September but was not able to used since the SAA was given only in 2nd week of December.	
			APMC- Amai Pakpak Medical Center					Fully Implemented	As per record, as of December 2020, unutilized amount of Covid funds is only 4.4M out of the total received Covid fund of 194.4M. This office has an efficient utilization of 98%.	

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			CHD11- Davao Center for Health Development	Submit the lacking documents to COA	MAIP In charge	01/29/21	04/30/2021	Fully Implemented		documents were already submitted and received by COA
			SPMC- Southern Philippines Medical Center	Though very minimal amount was left however these funds mostly are intended for the hiring of Doctors but no enough takers to fill in the required number of HRH, while other reasons are also due to some HRH resigned midway. The management will use the unexpired balance in the succeeding year.	Budget Section	Jan 2021	June 2021	Fully Implemented		Fully utilized the unexpired balance
			DRMC- Davao Regional Medical Center	No audit observation memorandum from the resident COA auditors was issued to our institution related to this matter.				Not Applicable		
			CHD12- Soccsksargen Center for Health Development	1. Fast tract implementation by mobilizing and requiring personnel to render overtime. 2. Closely coordinate with LGUs regarding documents that will be submitted which includes the MOA between the LGU and DOH SOCCSKSARGEN in order to ensure timely receipt of assistance to intended beneficiaries. 3. Coordinate with DOH Central Office regarding funds received on the last working day of	Management	January 2021	May 2021	Fully Implemented		1. All payment that are intended for COVID funds were already processes and paid to the different recipients. 2. The MOA between the recipient LGUs and CHD 12 were already attached to the claims. 3. A negative SARO was already issued for funds that were received on the last working day of CY 2020.

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						From				To
				December, 2021 for the issuance of negative SARO.						
			CRMC- Cotabato Regional and Medical Center	No audit observation memorandum from the resident COA auditors was issued to our institution related to this matter. We have sent a Certification from our COA resident Auditor as a proof of the non-issuance of AOM on unobligated allotment			Not Applicable		No audit observation memorandum from the resident COA auditors was issued to our institution related to this matter. We have sent a Certification from our COA resident Auditor as a proof of the non-issuance of AOM on unobligated allotment	
			CS- Cotabato Sanitarium	Management will instruct all hospital units to fast track obligations and utilization of DOH funds	Management	January 2021	ongoing	Fully Implemented	Payments for COVID funds are already under processes and paid to the different suppliers	
			CHD 13- Caraga Center for Health Development	Coordinate with Central Office for the prompt downloading of funds so that appropriate time would be allotted for procurement planning, obligation and disbursement of funds.	Budget Officer	January 2021	Continuous Implementation	Fully Implemented	Budget Officer has always been in contact with the Central Office so that funds are downloaded promptly, thus giving the region enough time for procurement planning and to fully maximize utilization of funds.	
			ASTMMC- Adela Serra Ty Memorial Medical Center	The Agency will utilized the unobligated allotment related to COVID-19 funds on the early months of FY 2021.	Procurement Unit, Budget Unit	January 2021	August 2021	Fully Implemented	Unobligated allotment was utilized already	
			CRH- Caraga Regional Hospital	Budget Office to be mindful of the applicable guidelines and extra careful in the utilization of all allotments received for its intended purpose.	Budget Section	January 2021	onwards	Fully Implemented	Instructed the Budget Office to be mindful of the applicable guidelines and extra careful in the utilization of all allotments received for its intended purpose.	

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						From				To
			RITM- Research Institute for Tropical Medicine	DOH released SAA amounting to 50,228,000 dated December 2020 the unutilized 23M was included on the unobligated amount for FY 2020. Requested for the negative SAA and received the negative SAA only March 2021	Budget Officer	January 2021	March 2021	Fully Implemented		
			EAMC- East Avenue Medical Center	To efficiently and effectively utilized the 2021 Continuing Appropriation	Management	January 2021	December 2021	Fully Implemented	As of to date, Conap Funds were almost 100% obligated	
			ARMMC- Amang Rodriguez Memorial Medical Center	The Budget officer and the Accountant were instructed to ensure that the needed funds are requested to DBM/DOH ; The BAC are instructed to start the procurement process early	Budget Officer/ Accountant/BAC	January 2021	July 2021 December 2021	Fully Implemented	The accountant is already requesting for the NTCAs once received. Ongoing procurement being done by the BAC	
			JRRMMC- Jose R. Reyes Memorial Medical Center	to immediately address the causes of the delay in the bunker construction in the Oncology Building and in order to expedite the installation of the procured HFEP medical equipment b). Facilitate the completion of delivery and installation of medical equipment and procurement of other projects funded by SAAs within the extended period provided by RA 11520 until December 31, 2021 to fully utilize and improve the spending rate in terms of disbursements of allotments received and avoid any	Engineering, MMD, PMD, BAC Sec, Accounting and Disbursing	June 2021	December 31, 2021	Fully Implemented	The Accounting and Disbursing Department is ongoing in the monitoring, encoding and coordination meeting with concerned departments pertaining to payments. The MMD, PMD, AC Sec, EFMD is on-going also with coordination and follow-up concerning the immediate deliveries and completion of projects with SAA's Regular monitoring meetings will be conducted including the MMD, IAU, PMD, EFMD and Bac Sec concerning all equipment/infra procured regardless of funding source and to still to be procured by this Medical Center. The Accounting and Disbursing Departments will be monitored by FMO II concerning the disbursement rate of all funding sources in order to improve the performance of this Medical Center. The Accounting and Disbursing Department will coordinate with MMD, PMD and EFMD with regards to the deliveries and payments to suppliers and contractors. The Obligation rate as of December 31, 2021 is 97.4% as per report of Budget Office while the Disbursement rate is 90% as reported by Accounting and Disbursing Department who is in charge of this aspect.	

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						From				To
				adverse effect on the future budget levels. Further, the identified 3 SAA's with no obligation are for hiring of DSOs and the other two (2) is for emergency hiring of Health Personnel in Response to COVID-19 which are both released November 9, 2020. Also, for the SAA for the hiring of DSO's the detail will come from CHD but the one supposed to be assigned to us back out and prefer other agency to be assigned so the salary was not obligated for that period. Difficulty in hiring is the main reason for delay in obligation but the HRMDD is doing its best to fast track the hiring.						
			DJFMH- Dr. Jose Fabella Memorial Hospital	To ensure that the needed funds are requested to DBM/DOH ; The BAC are instructed to start the procurement process early. The unobligated amount for Current year Regular agency fund will be used to augment the CY 2021 MOOE, while the unobligated amount for Covid funds that were not included in CONAP for FY 2021 were already lapsed (June 30, 2021) and not available for obligation for FY 2021.	FMO II, CAO, SAO-Budget Section, Accountant, BAC, Procurement Section	February 2021	December 2021	Fully Implemented	The Unobligated amount for CY 2020 regular funds are partially obligated as of July 31, 2021. Moreover, a negative SAA was issued by DOH-CO for the unutilized amount for Covid-19 funds amounting to Php 8,629,079.46 with SAA No. 2021-02-0206 dated Feb. 24, 2021.	

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			NCMH- National Center for Mental Health	The unobligated allotments were those intended for the salaries of emergency hired contractuels, the services were not yet rendered as of December 2020 hence no obligations were released for the portion of unrendered services. The management has instructed the Budget Section to obligate in full the total contract amount specially those contracts expected to extend beyond the validity of the allotment.	FMOII, Budget Section	January 2021	December 2021	Fully Implemented	Fully obligated as of December 31, 2021.	
			NCH- National Children's Hospital	The management to request the authority to use the unutilized fund which was derived from savings of completed capital outlay projects to be used in COVID-19 infrastructure related project.	Engineering and Budget Section	2021	2021	Fully Implemented	The Budget Section already sent a request Authority to Use letter to Central Office which was approved on June 2021.	
			POC- Philippine Orthopedic Center	Prepared NORSA for the excess obligation and adjusted to RAOD as per audit recommendation	Accounting and Budget	2021	2021	Fully Implemented	Submitted copy of NORSA and adjusted RAOD to COA on February 9, 2021	
			QMMC- Quirino Memorial Medical Center	1. Balance of CO under Bayanihan II in 2020 will be utilized in 2021 for the variation order on said infra project. 2. Reversion to DOH of unobligated allotments	Finance Service in coordination with program managers	January, 2021	June, 2021	Fully Implemented		
			RMC- Rizal Medical Center	The Management will direct the Accounting Department and Procurement Department to submit the DVs and SDs and POs	Accounting and Procurement Department	2021	2021	Fully Implemented	The late submission of disbursement vouchers and supporting documents was due to non-issuance of Official Receipts by the suppliers despite numerous follow-up especially during the quarantine period.	

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						From				To
				within the prescribed deadline.					As of February 19, 2021, all covid-19 disbursement vouchers were already submitted to COA. Per record, 8 out of 11 POs/PRs were submitted to the COA, 3/11 of POs were cancelled.	
			SLH- San Lazaro Hospital	<p>Management states that the low fund utilization arises from several factors to include the following:</p> <p>1) Late release of sub-allotments SLH are still receiving sub-allotments amounting to P72,563,580 in November and December, 2020. This would entail short period of time to process emergency purchase. While this is an emergency purchase, complete documentary requirements should still be compliant to the provisions of R.A. 9184 and GPPB resolutions on emergency procurement and in accordance with COA rules and regulations. All the received sub-allotments are undergoing procurement process. The fund utilization relies to Bids and Awards Committee activities, their timelines and compliance of the supplier for the needed legal requirements. 2) Failure of bids According to the Bids and Awards Committee, the common causes of failure of bids for procurement of</p>	Management	2021	2021	Fully Implemented	<p>As the government eases and declared general community quarantine, most of the suppliers have already delivered. The Hospital Operations and Patient Support Services and the Finance Service are already processing payments for all deliveries thereby increasing disbursement. However, since these are Sub-allotments not covered with Notice of Transfer of Cash Allocation (NTCA), management requested for NTCA from DOH. DOH provided the said NTCA that enabled the hospital to process all pending Disbursement Vouchers at the Accounting Department.</p> <p>Relative to the unutilized fund transfer from the PCSO amounting to P10,000,000 as calamity assistance to SLH, there was a proposed procurement of reagents and consumables. However, this did not push through due to donations received which are of the same item. In addition, due to subsequent sub-allotments from the DOH, the hospital used these available funds since it will lapse on December 31, 2020.</p> <p>SLH already partially liquidated 4.7M funds. There's ongoing liquidation of additional 3.5M which leaves the remaining balance to 1.78M. Ongoing processing of procurement for the remaining balance.</p>	

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				<p>goods and services are the following:</p> <p>a) No interested bidders</p> <p>b) Due to COVID-19, suppliers cannot participate due to quarantine restrictions</p> <p>c) Administrative functions of most of the supplier's office was temporary halted making them unable to comply with needed documentary requirements</p> <p>d) Non-compliance with agency's specifications</p> <p>e) Wrong technical specifications due to fast evolution of technology (upgrading of IT equipment, medical equipment, etc.)</p> <p>f) Low Approved Budget Cost due to SRP provided by the DOH Central Office on selected goods and fluctuation in market prices due to limited supplies</p> <p>g) Supplier did not pass post qualification evaluation (i.e. non-provision of product demonstration or sample not in accordance with specifications submitted)</p> <p>h) Ocular inspection not feasible due to closure of the supplier's office due to COVID</p> <p>The above-mentioned factors are beyond the control of the Bids and Awards Committee.</p>						

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				<p>3) Quarantine Restrictions a) Suppliers are requesting for extension of delivery due to non-availability/delayed delivery of equipment/supplies due to COVID-19 b) Some goods are purchased abroad with restricted importations in selected countries</p> <p>4) Difficulty in hiring HRH The sub-allotments for HRH include items (i.e Medical Technologist, Medical Specialist) that are also available at other Hospitals/Health Facilities thereby resulting to limited applicants</p>						
			TMC- Tondo Medical Center	The unobligated amount will be used to supplement CY 2021 MOOE, one of which is the procurement of cartridges for RT-PCR testing since there might be no augmentation from DOH-CO for CY 2021. Moreover, the some of the unobligated amount resulted from excess between the estimated amount against the number of hours/days present of the HFDU counterpart, which will be for augmentation. The unobligated amount which resulted from a cancellation	FMO II CAO Accountant IV SAO, Budget Section	Feb 2021	Jun 2021	Fully Implemented	The unobligated amount has been returned to DOH thru a negative sub-allotment advice. As of CY 2020, the supplies from donations and on-hand were sufficient, therefore the Hospital did not request a sub-allotment. Additionally, the sub-allotment for accommodations were unutilized due to our existing contract for accomodation and transportation until the end of CY 2020.	

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				of a supplier will be reverted to the National Treasury since the funding source was not included in the CONAP for CY 2021. Further, unobligated funds for HRH was caused by various reason, such as applicants tested positive in their swab tests, failure to attend required orientations, and no applicants for posted vacancies to name a few. Furthermore, the HRH unobligated funds will also be reverted to the National Treasury since the funding source was also not included as CONAP for CY 2021.						
			BOQ- Bureau of Quarantine	The management will instruct the responsible person to act accordingly with punctuality within the prescribed time line.	Finance and Admin. BAC, Procurement	Jan 2021	June 2021	Fully Implemented	N/A	Constant follow ups has done to all responsible person and the unobligated amount for FY 2020 funds of 35M worth of CO were fully obligated (99.09%).
			FDA- Food and Drug Administration					Fully Implemented		Savings from the procurement activities
			TRC Camarines Sur	N/A - we did not receive any COVID-19 Funds in CY 2020.	N/A	N/A	N/A	Not Applicable	N/A	N/A
			TRC Cebu City	N/A - we did not receive any COVID-19 Funds in CY 2020.	N/A	N/A	N/A	Not Applicable	N/A	N/A
			TRC Dagupan	n/a	n/a	n/a	n/a	Not Applicable	n/a	n/a

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			TRC Bataan	N/A				Not Applicable		
			TRC Tagaytay	Submit the necessary supporting documents as proof that the employees who received SRA were eligible for the said benefit	Human Resource Management and Accounting	February 2021	April 2021	Fully Implemented	N/A	Supporting documents for the release of SRA to various employees were already submitted and received by COA on April 20, 2021
			TRC Isabela	Failure of biddings due to covid restrictions. Also, these are sub-allotments granted on the last quarter of the year that will be pushed through in FY 2021. Procurement process will be conducted in 2021 related to ICT Equipment, repairs and maintenance and covid response.	Procurement and BAC	January 2021	Present	Fully Implemented		Bidding and procurement process was conducted and awarded
			TRC Cagayan De Oro	Submit early request to DOH Central Office for good and smooth implementation and disbursement. Ensure and adequately plan the procurement activities.	Budget Section, Accounting Section, Cashiering Section	March 2021	December 2021	Fully Implemented		Ensured early submission of request to DOH Central Office for good and smooth implementation and disbursement. Ensured and adequately planned the procurement activities.
			TRC MALINAO	Completion of procurement was continued in the 1st quarter of 2021, as of June 30, 2021, obligation rate was 97%	End Users	January 2021	December 2021	Fully Implemented		Expedite procurement process and strict compliance to WFPs
			TRC Bicutan	Funds for 2020 was fully utilized in 2021.	Budget / FMO II	January 2021	June 2021	Fully Implemented		Provide accomodation and food to frontliners only. Continuous monitoring of budget utilization and coordinate with procurement and BAC for procurement of goods and services.

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			TRC Dulag	96.70% was utilized in 2020. Full delivery of the products was made in May 2021. However, NCA request have just been received today, August 31, 2021, thus payment is now in-process, currently at Cashier's level. As of August 31, 2021 the unutilized amount is only .06% or P600.00.	BUDget/Procurement Section/Accounting Section/Cashier Section	January 2021	December 2021	Fully Implemented	100% utilization of the sub-allotted fund (MOOE SAA#20-11-2820) amounting to P1,000,000 ending December 31, 2021 per submitted SAOB.	
			CENTRAL OFFICE	AFMT issued Memorandum dated 12 July 2021 to concerned offices to address the COA observations and recommendations				Fully Implemented	AFMT issued Memorandum dated 12 July 2021 to concerned offices to address the COA observations and recommendations	
CML – Par. Nos. 35-69, pages 17-24	Accomplishment targets for the implementation of foreign assisted projects with allotted funds of ₱3,421,390,418.00 were not met as of year-end, thus, optimum benefits that could have been derived therefrom did not redound to the intended beneficiaries in Calendar Year (CY) 2020.	We recommended that the Secretary of Health: a) Direct the TWC/PMT to hasten the conduct of procurement through proper planning, supervision and monitoring of scheduled activities; b) Instruct the Project Directors to make use of alternative modes of procurements presently allowed by existing laws and regulations, define specific schedule of deliveries for proper compliance by the suppliers and conduct thorough evaluation on all possible roadblocks that may be encountered in project implementation in order to lay-out specific	Central Office - BIHC	SOH through the AFMT to direct the concerned office to address the noted COA observations and comply with the audit recommendations				Ongoing	AFMT issued a Memorandum dated 15 February 2021 to HPSDT and BIHC to appropriately comply with the audit recommendations. Some targets of the ADB/WB Projects were unmet at 2020 year end primarily due to late start up and administrative concerns. However, the DOH committed to expedite project implementation in the ensuing year to make up for the lost time. SARO was requested for reissuance from DBM to ensure that unmet targets of CY 2020 is pursued in CY 2021 (WB) Php2.29B of the re-issued SARO was obligated as of June 30, 2021 (ADB) DBM advised to utilize CY 2021 allocation and once fully utilized, lapsed CY 2020 SARO will be re-issued upon request	

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		<p>courses of actions;</p> <p>c) Require the recipient health facilities/institutions, in writing and within a specific time-frame, to submit promptly all the technical documents such as DAED, BOQ and other relevant documents, otherwise the funds will be offered to other health institutions who are also in need of additional funding;</p> <p>d) Remind the TWC/PMT to consider decentralizing the implementation of the Project by downloading the funds to intended beneficiary health facilities/institutions, subject to proper liquidation and submission of Fund Utilization Reports, and proper monitoring/guidance by the TWC; and</p> <p>e) Order the PMT to properly fill in the columns provided for "time-frames" and "targets" for each activity/output indicated in the Work and Financial Plan Matrices and submit corrected copies to the COA Office.</p>								
CML – Par. Nos. 71-118,	Procedural deficiencies in the procurement process and lack of	<p>We recommended that the Secretary of Health:</p> <p>a) Remind the Heads of various operating units to</p>	NCR- Metro Manila Center for Health Development	Justification/explanation and lacking supporting documents will be submitted to COA.	BAC and BAC Secretariat	January 2021	July 2021	Fully Implemented		Justifications/explanation and required documents have been submitted to COA on March 3, 2021.

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						From	To			
pages 24-30	documentation in various contracts totaling ₱5,038,428,371.74 entered into and implemented by the DOH operating units were not in keeping with pertinent provisions of RA No. 9184 and its Revised Implementing Rules and Regulations (RIRR) and GPPB guidelines for procurement under RA Nos. 11469 and 11494, thus, deprived the government of the most disadvantageous prices and cast doubt on the regularity in the payment of transactions. The deficiencies include: · Defects in the Omnibus Sworn Statements involving procurement contracts totaling ₱611,240,642.97 · Deficiencies in the posting of procurement information involving contracts totaling ₱1,885,943,617.92 · Procurement of CSE	comply strictly with existing procurement laws, rules and regulations through the issuance of a Department Memorandum; b) Direct the Heads of various DOH Programs based in the Central Office to strengthen monitoring of procurement activities vis-à-vis compliance with laws, rules and regulations, and provide guidance whenever needed; c) Conduct thorough investigation on irregularities noted through the Internal Audit Service and impose proper administrative sanctions when warranted; d) Instruct the concerned operating units to submit written explanations on the deficiencies noted, evaluate the same and implement corrective actions when deemed necessary; and e) Consider the deficiencies noted in the performance evaluation of operating units concerned and their officials/employees and in the granting of future funds for project implementation.	DJNRMH- Dr. Jose N. Rodriguez Memorial Hospital	To submit the lacking documents and strictly comply with the requirements 2020 Revised IRR of RA 9184	Procurement Section and BAC Office	January 2021	July 2021	Fully Implemented	Submitted the required documents	
			CHD CAR	To require all suppliers to submit Mayor's Permit and Omnibus Sworn Statement (OSS) for all procurement done through Negotiated Procurement-Emergency Cases	BAC Sec. & BAC BAC Sec. & PT	January 2021 January 2021	December 2021 December 2021	Fully Implemented	"The Accounting Section revised the checklists for payment of government transactions to include documentary requirements under R.A. 9184 and its 2016 IRR. Attached to the management comment the copies of the Mayor's Permits and OSS for the three (3) suppliers mentioned in the AOM. All suppliers of purchases undertaken through Negotiated Procurement- Emergency Cases to submit Mayor's Permit and Omnibus Sworn Statement (OSS), and attach to Disbursement Vouchers (DVs) " "Copies of Purchase Orders and contracts are being furnished the Audit Team. To ensure that the Audit Team furnishes all copies of contracts with supporting documents within five (5) working days from execution for all modes of procurement. "	
			LHMRH- Luis Hora Memorial Regional Hospital	BAC will conduct detailed evaluation of bids in accordance with the provision of the IRR of RA 9184.	BAC	January 2021	March 31,2021	Fully Implemented	Strict adherence to RA 9184 provision.	
			FNLGHTC- Far North Luzon General Hospital & Training Center	The Procurement Officer shall prepare the NOA for approval or disapproval by the HOPE with a period not exceeding 15 e.c	Procurement Officer/HOPE	January 1, 2021	March 31, 2021	Fully Implemented	The Procurement Officer adhered to the recommended period allowed for the procurement of goods and services under RA 9184	

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	<p>outside PS-DBM without CNAS totaling ₱10,460,858.34</p> <ul style="list-style-type: none"> · Procurement disadvantageous to the Government totaling ₱194,403,113.97 · Non-provision of adequate technical specifications in contract documents involving procurement contracts totaling ₱401,354,130.00 · Incomplete submission of documentary requirements for contracts totaling ₱994,512,744.64 · Non-preparation of updated APPs and defects in APPs for procurements totaling ₱130,122,464.70 · Inappropriate mode of procurement for contracts totaling ₱81,435,546.75 · Procurement of goods/services sans warranty clause totaling ₱619,051,287.07 · Other irregularities and compliance issues in the procurement process 		CDH - Conner District Hospital	Conduct evaluation of all bids using non- discretionary pass/fail criteria.	BAC	February 2021	June 2021	Fully Implemented		The BAC submitted the post disqualification report.
		BGHMC - Baguio General	To post notices relative to procurements under Bayanihan Act and submit justification	PMO	CY 2021	CY 2021	Fully Implemented		Already posted notices to GPPB. However, double and erroneous entries can no longer be corrected since the portal restricts deletion and updating of projects once posted.	
		CHD1- Ilocos Center for Health Development	To comply with the procurement process	Procurement Section and BAC Office	01/01/2021	12/31/2021	Fully Implemented		The Procurement Section has provided the List of Commonly-use Supplies and Equipment offered by the PS-DBM La Union. We will ensure that that procurement of common-use supplies will be made initially with DBM-PS. If in cases where stocks are not available, the office will secure all necessary documents before resorting to alternative mode of procurement. Moreover, The office will strictly require the BAC Office to post all the Notices of Award, Contracts or Purchase Orders for procurement of goods and even infrastructure projects and consultancy services in the PhilGEPS for transparency and in compliance with rules and regulations set under RA 9184.	
		ITRMC- Ilocos Training and Regional Medical Center	The Procurement Office to submit to the office of COA the lacking documentations required and other proof of compliance	Procurement	2/1/2015	2/15/2015	Fully Implemented		All the required documents and evidences of compliance were already submitted to COA on February 2 and 15, 2021	
		R1MC- Region 1 Medical Center	BAC and Procurement Section should observe the provisions of RA No. 11494 and adhere with the provisions of RA 9184 and its Revised IRR.	BAC and Procurement Sections	Jan 2021	December 2021	Fully Implemented		Required documents were submitted	
		CHD2- Cagayan Valley Center for	BAC and Procurement section to retrieve copies of Omnibus Sworn Statements from Suppliers and to	BAC and Procurement	February 2021	June 2021	Fully Implemented			

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			Health Development	require such in the subsequent conduct of emergency purchases for COVID-19 response						
			BatGH- Batanes General Hospital	To strictly abide with the guidelines and use of forms as provided therein for future similar cases and to submit required documents to COA	BAC and procurement	January 1, 2021	February 2021	Fully Implemented	Strict compliance with the guidelines prescribed. Required documents were already submitted to COA dated February 8, 2021.	
			CVMC- Cagayan Valley Medical Center	To strictly adhere with the rules and regulations governing procurement.	Accounting Section	March 2021 and onwards		Fully Implemented	The Accounting Section hereby agree with COA recommendation that all documentary requirements are fully complied with before processing the payment and has already submitted to COA office last March 2, 2021 the original copies of the notarized Omnibus Sworn Statement (OSS) of certain suppliers.	
			SIGH- Southern Isabela General Hospital (Southern Isabela Medical Center)	Strict comply with the guidelines prescribed by the Government Procurement Policy Board, the Procurement Law and its Revised Implementing Rules and regulation and submit required OSS	Procurement Unit	Feb-21	Mar-21	Fully Implemented	Strict comply with the guidelines prescribed by the Government Procurement Policy Board, the Procurement Law and its Revised Implementing Rules and regulation and submit required OSS	
			R2TMC- Region II Trauma and Medical Center	To strictly adhere with the rules and regulations governing emergency procurement and to ensure that all documentary requirements are fully complied.	Procurement/Accounting	January 2021	Onwards	Fully Implemented	Complied with the audit recommendations. Submitted justification and all the pertinent documents to support the claims.	
			CHD Central Luzon	The Management will submit the lacking documents and abide by and observe the existing guidelines on emergency procurements including the preparation and submission of	BAC			Fully Implemented	Required documents were submitted to COA	

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						From				To
				documents for auditing purposes.						
			DPJGMRMC- Paulino J. Garcia Memorial Research & Medical Center	Direct BAC and HOPSS to submit the lacking documents above-stated, and henceforth, abide by and observe the existing guidelines on emergency procurements including the preparation and submission of documents for auditing purposes and strictly adhere to existing guidelines	BAC and HOPSS	March 2021	Onwards	Fully Implemented		Submitted documents were received by COA February 10, 2021
			JBLMRH- Jose B. Lingad Memorial Regional Hospital	Reply and documents were submitted last March 3, 2021 to COA	Procurement		March 2021	Fully Implemented		Submitted documents were already validated by COA last June 20, 2021
			TGH- Talavera General Hospital	The procurement office will submit lacking documents as required by the Commission on Audit and ensure its timely submission.	Procurement	February 2021	February 2021	Fully Implemented		Documents submitted February 23, 2021
			Mariveles General Hospital	To avoid resorting to cash advances in the procurement of hospital supplies and equipment the pertinent provisions of GPPB Circular 01-2020 dated April 6, 2020	Procurement	Mar 2021	Onwards	Fully Implemented		Procurement were done through public bidding and alternative modes of procurement
			Bataan GHMC	a) The HoPe and the BAC shall continue to strictly comply with the existing rules and regulations as mandated by the RA 9184 b) At present, the management is maximizing all appropriate modes of procurement prior to award	BAC/Management Management Accounting Office/EFMS	2021 March 2021 Feb 2021	2021 Present Present	Fully Implemented		The Management instructed that procurement through cash advance (Special Disbursing Officer) will no longer be allowed. The EFMS submits Monthly Accomplishment report to the Accounting Section for recording in the books of account. The cost of materials reflected in this accomplishment reports were tallied in the cost of issuance in the EFMS Monthly Inventory report.

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				of contract. However, the COVID-19 is unprecedented and there are limitations brought by this pandemic. Considering the urgent need for the supplies intended for the strict implementation of infection and prevention control measures and protocols such as construction of donning and doffing area and installation of barriers to prevent face to face transactions, we resorted to cash advances. Rest assured that without the existence of a state of calamity and fortuitous events, we will no longer resort to this mode of disbursement. c) The accountant already complied with the appropriate method of recording inventories. EFMS likewise, submitted the Accomplishment Report to the accounting section,						
			CHD4A-Calabarzon Center for Health Development	As early as May, the Bids and Awards Committee Secretariat tried to post in the GPPB Portal the negotiated result of the emergency procurement under COVID-19. However, despite of all efforts, they cannot open the Portal. To resolve the problem and to comply the requirements of the law, on July 16,2020, the	Procurement	January 2021	July 2021	Fully Implemented	Justification was submitted to the Commission on Audit on February 08,2021 with complete evidence.Complete documents was also submitted to the office of USEC Leopoldo Vega. Cc:FICT	

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				Regional Bids and Awards Committee Secretariat submitted to GPPB Online Portal the January to June of 2020 list of contract awarded under emergency procurement and it was acknowledge by performance monitoring division of GPPV on the same date. However, on July 20, 2020, GPPB required again to BAC secretariat to submit authorization documents which was compiled on the same date. Approval was only sent back on February 3, 2021. Thus, additional procurement for July to December will be posted only this February 2021. Further, all emergency procurement was posted in our official website in 2020. Posting was done by our Knowledge Management and Information Technology Unit. Attached is the snapshots/ print out of our posting.						
			BMC- Batangas Medical Center	Management admitted that even after award of contract, a valid/notarized OSS was not submitted due to the immediate need to procure the project/s, and rush the preparation of purchase order/contracts together with supporting documents	Procurement Section and BAC Office	Mar. 2021	present	Ongoing	The Procurement Section is still coordinating with the supplier for compliance.	A formal letter/Notice to Comply will be sent to supplier via email and hard copy will be served to the supplier on by Mrs. Perez on Feb. 5, 2022.

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				required. Nevertheless, as of this writing, a copy of the same has already been submitted by the three suppliers. Also, as a corrective measure, a document checklist will be attached for every purchase order to serve as a guide in the determination of completeness of supporting documents prior to approval.						
			CHD4B- Mimaropa Center for Health Development	Submission of required documents to the Office of the Auditor	Procurement	February 10, 2021	March 31, 2021	Fully Implemented		The required documents were submitted to the Office of the Auditor thru email last February 5, 2021.
			CSGH- Culion Sanitarium and General Hospital	The Procurement Office shall always comply to the requirements and the posting of all procurement activities in the GPPB portal and agency website.	Procurement	March 2021	Sept 2021	Fully Implemented		Posting to GPPB Portal and agency website was being done.
			CHD5- Bicol Center for Health Development	To submit full list of COVID-19 related purchases and the required Omnibus Sworn Statement (OSS)	BAC/PMU	February 2021	March 2021	Fully Implemented		Submitted to COA on February 3, 2021
			BRTTH- Bicol Regional Training and Teaching Hospital	Fully Implemented				Fully Implemented		
			WVS- Western Visayas Sanitarium	Fully implemented	Accounting and Supply			Fully Implemented		
			DEDVMH- Don Emilio Del Valle Memorial Hospital	Upon the receipt of the AOM, the Notice of Awards and the Income Tax Returns of the concerned payees have been submitted to	BAC, Procurement, Concerned Signatories	02/11/2021	12/31/2021	Fully Implemented		The concerned officials, have affixed their signatures only after a thorough review of the supporting documents have been made to ensure the validity, propriety and regularity of the transactions before passing the same for payment. Notice of Awards have be issued to those that

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				COA thereafter. Our agency have complied immediately the findings of our resident COA					were conducted through Public Bidding and other alternative modes of procurement that were being allocated with budget through Bayanihan Funds.	
			GCGMMC-Gov. Celestino Gallares Memorial Medical Center	To double check the completeness of supporting documents before affixing signature.	Accounting	February 15, 2021	onwards	Fully Implemented		Submitted the required documents last Feb. 15, 2021
			Cebu South Medical Center	The hospital has already a permanent employee to operate the equipment.	CSR, MMS	Mar. 2021	April 2021	Fully Implemented		The hospital has already a permanent employee to operate the equipment.
			EVRMC	To request the suppliers to comply all the needed documentary support; To require the processor of Disbursement Vouchers to scrutinize the completeness of the attachments	BAC, Procurement, Accounting Staff	Jan. 2021	Dec 2021	Fully Implemented		All suppliers has complied with the requirements. Copies of OSS were submitted to resident auditor's office last March 25, 2021. Attachment of Disbursement Vouchers now fully scrutinized.
			CHD Zamboanga Peninsula	To require the suppliers to submit the OSS and give copy to the auditor	Procurement Section and BAC	February 2021	March 2021	Fully Implemented		Copies of the OSS submitted by the suppliers were forwarded to the office of the Auditor last March 02, 2021

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			ZCMC- Zamboanga City Medical Center	<p>a) To submit the OSS issued by the suppliers of the contracts to COA</p> <p>b.1) To post the awarded contracts, procured either through Emergency Procurement under RA No. 11469 or RA No. 9184 and its RIRR, and other documents in the agency website;</p> <p>b.2) To review all contracts awarded through Emergency Procurement under RA No. 11469 and post the contracts that were not included in the GPPB Bayanihan Portal;</p> <p>b.3) To update the GPPB Bayanihan Portal to include the Approved/Amended APP; and</p> <p>b.4) To submit the screenshots of the emails sent to the suppliers of the contracts listed in Table 15 with clear indication of the PO Numbers in the emails sent to the suppliers.</p> <p>c) At the start of the pandemic, there was shortage of PPE in the market and we are constraint to provide for our staff. Moreover, the Infection Prevention and Control Committee had inspected and accepted the PPEs in accordance with the</p>	Procurement Section and BAC	February 2021	December 2021	Ongoing	<p>a) Copies of the OSS submitted by the suppliers were endorsed to COA by the Procurement Section</p> <p>b.1) As per COA recommendation, we have already posted in the Transparency Page the 2020 POs (53 out of 61) except for those with payment terms of Cash on Delivery (COD).</p> <p>Transactions with COD as mode of payment are only drafted by the Procurement Section and endorsed to the Materials Management for processing and attachment of vouchers. Hence, the custody of approved PO is with the Materials Management Section. This lapse in procedure has already been corrected in the subsequent transactions as records of all Purchase Orders are with the Procurement Section regardless of modes of payment.</p> <p>b.2) Purchase Orders have been posted in the Emergency Portal except for remaining POs which were instead uploaded to the Transparency page since the Emergency Portal no longer allows subsequent upload of 2020 transactions.</p> <p>Also, as mentioned by COA Auditor in their initial validation that posting in the transparency page is not an alternative if the same were not posted in the Bayanihan portal (requirement) and since this cannot be implemented anymore as the portal is already closed, they will recommend for its closure.</p> <p>Moving forward, we have been strictly adhering to the posting requirements as prescribed in the said circular.</p> <p>b.3) Corrections have been made in the APP. The updated copy of the APP has been posted in the Transparency Page instead as GPPB portal is already closed.</p> <p>Per COA's initial validation, since this cannot be implemented anymore, they may recommend for its closure.</p>	

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				<p>minimum standard.</p> <p>d) We have been complying with the applicable laws and regulations like but not limited to RA 9184 and FDA Circular 2020-001.</p> <p>e.1) Changes in the Method of Procurement in the APP will be reflected in the remarks column of the updated APP; and e.2) To submit the details of the items under procurement projects involving various items.</p> <p>f) Purchase Order form will be revised to incorporate provisions on warranty and the conditions for the release of retention money in the warranty clause</p>					<p>Posting requirements for subsequent transactions are being complied.</p> <p>b.4) ZCMC is one with Department of Health who is committed to provide immediate response during COVID-19 outbreak. Resources needed to provide proper medical care to patients were mostly procured thru Emergency Purchases.</p> <p>With regards to the POs noted (all were COD transactions), we admit that we have overlooked to let the supplier sign on the "conforme" portion of the PO which was simultaneously issued to them along with the DV on the same day of delivery of supplies.</p> <p>As our last remedy, we have communicated with the supplier for this concern and they have acknowledged receipt of the PO, however, we can no longer retrieve our copies of the PO, hence, we will request from COA office copies of the same/ or to borrow the original copies of the same for the signature, if warranted.</p> <p>Moving forward, we have ensured that all POs served to the supplier regardless of modes of payment are duly acknowledged by them.</p> <p>c) We have established control measure to ensure strict compliance with existing guidelines on the procurement of Personal Protective Equipment (PPE) specifically on its technical specifications.</p> <p>The sample form (ZCMC-F-PROC-35A) entitled "Detailed Descriptions of PPEs to be procured" which will be attached in the PO.</p> <p>d) The remaining copies of CPRs to include the CPR for the forehead thermal scanner have been submitted to COA as well as the CPR for the Pulse Oximeter.</p> <p>e.1) Corrections have been made in the APP. The</p>	

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								<p>updated copy of the APP 2020 was posted in the Transparency Page instead of GPPB portal as the latter's portal is already closed. And as mentioned during meeting with COA Auditors, since the recommendation is no longer applicable, COA Auditors may recommend for its closure.</p> <p>Moving forward, posting requirements for procurement activities has been strictly adhered to. Sample copy of APP 2021 was forwarded to COA's office last August 18, 2021 labeled as Annex 53.</p> <p>e.2) The Project Estimated Costs for the noted procurement projects were already submitted to the audit team.</p> <p>f)Provisions on warranty and the conditions for the release of the retention money in the warranty clause have been incorporated in the revised PO form No. 13 and 13A effective August 9, 2021. Sample PO form was submitted to COA last August 2021.</p>		

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			MCS- Mindanao Central Sanitarium	<p>Management to instruct BAC to require the authorized representatives of prospective suppliers or bidders participating in the procurement process to attach duly duly notarized Special Power of Attorney or Secretary's Certificate</p> <p>Management to require the unit concerned to ensure that all stipulations and specifications agreed upon during the procurement process are reflected in the future purchase orders or contracts</p> <p>Management to instruct the BAC to: a. Request for the submission of the required FDA certificate proving registration from the supplier of High Flow Nasal Cannula or a certification is such is not required by FDA; b. Ensure that the CPR will be considered, required and indicated in the Technical Specifications in future procurement of similar item or medical devices</p> <p>A Memorandum was issued A Memorandum was issued directing the committee to revise paragraph 7 of the Terms and Conditions which states that, "revise paragraph 7 of the Terms</p>	<p>BAC to BAC Secretariat</p> <p>BAC, End-users, Inspection and Acceptance Committee, Supply Unit</p> <p>BAC to BAC Secretariat</p> <p>BAC, BAC Secretariat and Supply Unit</p>	<p>Jan-21</p> <p>Jan-21</p> <p>January 2021</p> <p>January 2021</p>	<p>Onwards</p> <p>Onwards</p> <p>Onwards</p> <p>Onwards</p>	Fully Implemented	<p>The committee already required the winning bidders concerned to submit the above-mentioned document</p> <p>A Supplemental Purchase Order has been issued.</p> <p>Complied. Supplier was required to submit the CPR of the said medical supplies</p> <p>MCS Memorandum No. 21-A s, 2021</p>	

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				and Conditions of the POs of the same nature to reflect the warranty period appropriate to the goods delivered unless provisions of POs have already made reference to other procurement documents."						
			MRH- Margosatubig Regional Hospital	Require from supplier the submission of notarized OSS and indicate in the PO if such is required after award	BAC and BAC Secretariat	February 2021	February 2021	Fully Implemented		Required from all supplier the submissions of a duly signed & notarized OSS in the appropriate form for all transactions above P500K that were resorted to Negotiated procurement under Emergency cases.
			BasGH- Basilan General Hospital	Require supplier to comply submission of needed documents within the allowable timeline.	BAC and Procurement Section	April 2021	December 2021	Fully Implemented		Ensure that all suppliers have ample deadline for submission and constantly follow up on their submissions
			DJRMH- Dr. Jose Rizal Memorial Hospital	1. To ensure utilization of new/revised form of Omnibus Sworn Statement (OSS) in all procurements. 2. To ensure compliance of subsisting laws at the time of procurement. 3. To ensure compliance of required documents provided in the Revised IRR of RA 9184.	BAC Chair, BAC Chair Secretariat	January 2021	Present	Fully Implemented		1. Instructed the BAC and BAC Secretariat to require suppliers to submit OSS in the revised form and ITR/BTR. 2. A justification for procuring the listed items was submitted. 3. Please note that the cited suppliers were already submitted the required OSS and ITR/BTR.
			LGH- Labuan General Hospital	To strictly follow the Audit Recommendations.	BAC, Accounting Unit and Procurement Unit	April 2021	December 21	Ongoing		A letter was submitted with attached list of supplies and medical equipment procured by the agency in relation to Bayanihan as One Act. Four Suppliers were identified and had already submitted OSS. Amongst the procurements which do not have an OSS are those that were procured through Small Value Procurement and Emergency Procurement. Moreover, there are also those whose OSS were submitted but were not notarized. Nonetheless, The Procurement Officer had been

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									instructed to require the submission of OSS from the Suppliers included in the list	
			NMMC- Northern Mindanao Medical Center	Pursuant to GPPB Circular No. 01-2020 dated April 6, 2020, procurement from several sources shall not be considered splitting of contracts				Fully Implemented		
			SPMC- Southern Philippines Medical Center	All the necessary documentary requirements and deficiencies will be completely submitted and applied in accordance to the laws, rules and regulations.	BAC Chairperson, members, TWG; Procurement Section	January 2021	August 2021	Fully Implemented		
			DRMC- Davao Regional Medical Center	The management reminded the Procurement Section on the strict adherence on posting requirements as provided for under procurement laws, rules and regulations. The management instructed the Billing Section to safely keep a printed copy of the billing statements and ensure that the confidential nature of the documents shall be upheld at all times without breach thereof. Require the supplier to fast track its acquisition of ORs	Procurement Section Billing Section Cashier's Office	August, 2021 August, 2021 August, 2021	onwards onwards onwards	Fully Implemented	The management reminded the Procurement Section on the strict adherence on posting requirements as provided for under procurement laws, rules and regulations. The management instructed the Billing Section to safely keep a printed copy of the billing statements and ensure that the confidential nature of the documents shall be upheld at all times without breach thereof. Instructed the Cashier's Office not to effect any payment without the issuance of ORs.	
			CHD12- Soccsksargen Center for Health Development	1. Require the procurement Unit to immediately submit contract/ PO's to the office of the auditor after the signing of the said documents. 2. Require the accounting section to submit financial	Accounting Unit & Procurement Unit	January 2021	April 2021	Fully Implemented		1. The procurement unit was able to submit Pos and copies of contracts to the office of the Auditor. 2. The accounting section was able to submit financial reports to the office of the Auditor. 3. RAOD was already updated by the budget section and aside from that they are now

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				and accounting reports to the Office of the Auditor within the prescribed period. 3. Instruct the budget Section to update RAOD in order to provide up to date information of all financials transactions of the office.					using an electronic reporting system to fast track report and to enhance accuracy of reporting .	
			CS- Cotabato Sanitarium	Management instructed BAC to comply with GPPB Circular 01-2020 requirements	BAC	February 1, 2021	February 10, 2021	Fully Implemented		all necessary documents are posted and compiled according to GPPB guidelines
			CHD 13- Caraga Center for Health Development	Amount of contracts and purchase orders with guaranteed stipulations shall be controlled and rationalized taking into consideration previous transactions as basis in entering into contracts and agreements with service providers	Procurement Supply Officer Management	January 2021	Continuous Implementation	Fully Implemented		Management has taken into consideration previous transactions and current pandemic situations to ensure that stipulated amounts guaranteed to be paid are fully utilized.
			ASTMMC- Adela Serra Ty Memorial Medical Center	a.) Instruct the Procurement Unit to post the updated APP and awarded contracts and other relevant documents in the GPPB Online Portal under the Bayanihan Act; b.) Instruct the BAC and other concerned officials to keep abreast on the procurement regulations from GPPB and adhere to applicable issuances in order to properly address the country's current situation; c.) Require the BAC to	a.) Procurement Unit; b.) BAC; c.) BAC; d.) Procurement Unit, BAC	a.) February 2021; b.) March 2021; c.) February 2021; d.) February 2021	a.) March 2021; b.) Onwards; c.) Onwards; d.) Onwards	Fully Implemented		a.) Updated CY 2020 APP was posted already including the awarded contracts.; b.) The BAC Chairman provided informal lectures and videos from GPPB regarding new procurement regulations. c.) The HBAC already submitted the corrected Omnibus Sworn Statement (OSS) in accordance with re prescribed format under GPPB issuances.; d.) Succeeding procurement of goods, we required our bidders to submit a certification of warranty security as we included this certification in our checklist.

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				adhere on the prescribed format under GPPB issuances of the Omnibus Sworn Statement (OSS); d.) Instruct the BAC to require our bidders to submit certification of warranty security and include the same on the checklist requirements						
			JRRMMC- Jose R. Reyes Memorial Medical Center	<p>Complied and submitted the notarized OSS of Medicotek Inc.</p> <p>Complied with the explanation of BAC Chair and all documentary requirements were submitted to COA</p> <p>Complied with the explanation of the BAC Chair</p> <p>Moving forward, the MCC reiterated that submission of end-user for Purchase request should be accompanied with three (3) quotation and market research including justification, Further, clearance from IPCC will be sought or departments/committee with expertise of the subject equipment before recommending.</p>	<p>BAC, BAC Sec</p> <p>BAC for Foodstuff, BAC Sec</p> <p>BAC for Foodstuff, BAC Sec</p> <p>Heads of Services, end-user, BAC BAC Sec, PMD, IPCC</p>	<p>February 2021</p> <p>2021</p>	Fully Implemented	<p>Attached submitted receiving copy of the Notarized Omnibus Sworn Statement of Medicotek, Inc. for the procurement of five (5) Laryngoscope submitted to COA Resident Auditor's Office on January 20, 2021.</p> <p>Complied and already submitted to COA all the documentary requirements as per COA Circular No. 2009-001.</p> <p>Complied and already submitted to COA all the documentary requirements as per COA Circular No. 2009-001.</p> <p>Complied and submitted and taken into consideration the</p>		

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							recommendation of COA			
			DJFMH- Dr. Jose Fabella Memorial Hospital	a) The Contract of Lease for room accommodation was included in the 2nd Semester 2020 Summary of Supplemental APP and was posted to GPPB on March 8, 2021. With regards to the submission of the Omnibus Sworn Statement, it will be coordinated with the service provider for compliance purposes. b) Purchase Order for COVID-19 response not posted in the GPPB last year was included in our consolidated Supplemental APP for January to June 2020 to the GPPB on September 29, 2020. The APP, P.O., NOA and NTP was posted in our website on February 15, 2021.	a) Procurement Department / BAC b) Procurement Department / BAC	a) August 2021 b) February 2021	a) September 2021 b) February 15, 2021	Ongoing		a) Strictly adhere to the provisions under Revised IRR of RA No. 9184 and GPPB issuances in all the procurement activities of the Hospital.
			NCMH- National Center for Mental Health	Submit all the completely signed Attendance Sheets as well as sufficient justifications for the other noted deficiencies Submit lacking necessary documents as well as sufficient justifications for the other noted deficiencies Submit lacking necessary documents	Procurement Section Procurement Section Procurement Section OIC - Accounting Section	April 2021 April 2021 January 2021 February 2021	May 2021 May 2021 January 2021 April 2021	Fully Implemented		Submitted the completely signed Attendance Sheets along with the justification on other matters inquired upon. Submitted lacking necessary documents along with the answers to the other matters inquired upon. Submitted lacking necessary documents. Submitted remaining DVs and its supporting documents for CY 2020. Last batch of DVs was received by COA on April 27, 2021

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				To submit CY 2020 DVs and its supporting documents						
			RMC- Rizal Medical Center	The Management will direct the concerned department to submit OSS in the prescribed format in lieu of the initially submitted notarized OSS. The Management commit to abide and strictly complied with RA 9184, GPPB Circulars and other applicable laws, rules and regulations.	BAC	2021	2021	Fully Implemented		As of July 8, 2021, revised OSS amounting to P 136,618,414.07 was already submitted to COA. The supplier of the OSS amounting to P307,900.00 did not submit the revised OSS despite several follow ups made. Copies of the letter to the said company was submitted to COA. Public bidding was conducted for the laboratory testing facilities, awaiting for Notice of Award.
			BOQ- Bureau of Quarantine	The Management instructed the BAC to ensure that all procurement activities should be in conformity with pertinent laws, rules and regulations	BAC	Feb15, 2021	Feb. 28, 2021	Fully Implemented		All procurement conducted by the Bureau was done in accordance with the Guidelines for Emergency Procurement under RA No. 11469 issued by GPPB under Circular No. 01-2020 dated April 6, 2020. Response to the AOM was submitted to COA on Feb. 16, 2021
			CENTRAL OFFICE					Fully Implemented		Department Memorandum No. 2021-0399 dated September 23, 2021 was issued by the SOH to address these audit recommendations. The AFMT issued Memorandum dated July 12, 2021 to IAS to develop audit strategies and conduct financial audit relative to the COA audit findings. IAS conducted the investigation and submitted the report to the Legal Service for further evaluation through Memorandum dated 6 September 2021

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CML – Par. Nos. 119-124, pages 30-31	Medical equipment and supplies procured for COVID- 19 response totaling ₱69,942,628.00 remained unutilized or were not immediately utilized due to factors that could have been avoided had there been proper procurement planning, thereby, depriving the public of the immediate use of the equipment during the pandemic. Moreover, liquidated damages totaling ₱4,490,843.00 were not applied against payments to suppliers in default, thus, denying the government of immediate means to enforce compensation.	We recommended that the Secretary of Health: a) Require the concerned operating units to submit written explanations on the deficiencies noted, evaluate the same and implement corrective actions when deemed necessary; b) Remind program directors and heads of operating units to, henceforth, conduct proper procurement planning and consider all factors in the use of medical equipment prior to actual purchase; c) Instruct the concerned officials in the Central Office to monitor the procurement of medical equipment by operating units and determine actual usage thereof so that immediate assistance can be extended in case of non- use; and d) Direct the heads of operating units to immediately address the challenges encountered in the use of procured medical equipment and submit reports to the Central Office for monitoring purposes.	JRRMMC	Memos and reminders was issued to the Head of PMD and MMD to closely monitor all deliveries and set timeframe for the suppliers and end-users to comply the documentary requirements in order to fast track the disbursement/payment. Also, during the pre-bid meeting all the checklist of requirements will be presented and form part of the bidding document so that bidder will be aware before hand of the needed documents to prevent delays in the deliveries and payments. Point person will be identified to monitor deliveries and constant coordination meeting will be made by all offices concerned. Also, limit the delivery period to at least 30 days if possible instead of 60 to 90 days due to the urgency of needs of the equipment if possible. The PMD and MMD to strictly monitor the suppliers compliance with the terms and conditions of the contracts/POs particularly the deadline on deliveries especially those under emergency procurement. To facilitate and coordinate the immediate deliveries of all equipment regardless of	MMD, PMD, IAU, BAC Sec, EFMD	June 2021	December 31, 2021	Fully Implemented	The identified equipment are already delivered and issued to end-users. Moving forward deliveries of all equipment regardless of funding source will be monitored closely by PMD, MMD and IAU. During the pre-bid the checklist of requirements for delivery of the winning bidder will be incorporated and form part of the the bidding documents. Memo will be issued for implementation of the new process to prevent same findings. Coordination, monitoring and necessary written undertaking of the suppliers will be made/sought by the PMD or MMD stating that we will accept delivery of the equipment and they will authorize the end-user to use the equipment pending submission of the documentary requirements as basis for payment. They will only be given two weeks to submit the documentary requirements.	

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				funding sources for this Medical Center. To require by MMD the supplier for the submission of letter of undertaking authorizing the end-user to already accept and use the machine even if the payment is not yet made because of the delay in their submission of documentary requirements for processing of payments. The suppliers will only be given two (2) weeks upon delivery of the equipment to complete the list of documentary requirements. Checklist for documentary requirements will be form part of the bidding documents so that they will be aware beforehand of the requirements. Deliveries if possible should only be up to 30 days cd and not 60 to 90 days because of the urgency of its use. We recognize the limitation for complying the documentary requirements. However, the Inspection and Acceptance Unit (IAU) will inspect within the specifications.						
			CDH- Conner District Hospital	Communicate with the Supplier on the training of	Engineering, CoVid-19 task	February 2021	December 2021	Ongoing	For MOA with a Cardiologist and operator of the machine. Some of the Equipment were already been issued to the requesting unit.	

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				personnel for the operation of the medical equipment.	force, Radiology Unit					
			FNLGHTC- Far North Luzon General Hospital & Training Center	The BAC shall facilitate the procurement of the project	BAC Chairman/Project Engineer	February 2021	June 30, 2021	Fully Implemented		As of December 2021, the Construction of Isolation Building was completed
			WVS- Western Visayas Sanitarium	The Management will make necessary communication with the supplier and request him to provide documents to validate the prevailing market price of th unit purchased	HOPSS/Finance	January 2021	Onwards	Fully Implemented		
			MCS- Mindanao Central Sanitarium	All deliveries are being monitored by the Supply Section and other concerned unit to avoid same incident.	Supply Unit End Users BAC BAC Secretariat	January 2021	Onwards	Fully Implemented		Strict adherence to the Term and Conditions of the Contract or Purchase Order
			CHD 13- Caraga Center for Health Development	Management shall serve Demand Letter for the collection of liquidated damages to concerned suppliers based on the auditing rules and guidelines. Also, the Management shall be implementing strict imposition of liquidated damages to suppliers who incurred delay in the delivery of goods and services and shall not be taking into consideration justifications if request for time extensions are sent after delivery due dates	Legal, Accounting	March 2021	December 2021 Continuous Implementation	Ongoing		The Legal Unit sent demand letters to suppliers with uncollected liquidated damages. The Management is also considering to recover/collect the amount through the retention of money previously withheld and not yet released to the concerned suppliers.

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			CHD9- Zamboanga Peninsula Center for Health Development					Fully Implemented	Measures have been taken in the office by sending letters to supplier requesting them to submit Omnibus Sworn Statement to this office as recommended by the State Auditor pursuant to GPPB Circular 01-2020. We have informed the BAC for the attendance to virtual or online seminar on latest updates on GPPB and issuances relating the procurement seminars.	
CML – Par. Nos. 126-132, pages 31-32	The management of cash advances and petty cash funds by various DOH Operating Units in the aggregate amount of ₱98,409,569.48 and intended for the COVID-19 response was non-compliant with existing laws, rules and regulations, thereby casting doubts on the validity and propriety of covered transactions.	We recommended that the Secretary of Health: a) Remind the Heads of various operating units to comply strictly with existing laws, rules and regulations on the handling of cash advances and petty cash funds through the issuance of Department Memorandum; b) Direct the Legal Service and Internal Audit Services to conduct thorough investigation on irregularities noted in the handling of Petty Cash Funds and non liquidation of cash advances, and impose proper administrative sanctions when warranted; c) Order in writing the Heads of operating units to submit complete documentation (certification on previous liquidation, liquidation documents, procurement records such as Mayor’s or business permits, income/Business tax returns, Omnibus Sworn	CENTRAL OFFICE		IAS			Fully Implemented	he AFMT issued a memorandum dated 12 July 2021 to concerned offices to comply with the audit recommendations concerning Accounting errors, omissions and deficiencies and to ensure that adjustments are made if warranted IAS conducted the investigation and submitted the report to the Legal Service for further evaluation through Memorandum dated 6 September 2021	
			RITM- Research Institute for Tropical Medicine					Fully Implemented	RITM Management submitted a justification in the use of Special Cash Advance to pay the room accommodation of the Institute’s COVID-19 responders RITM Management submitted a justification in the non adherence to the COA circular due to the sudden increase in the required food provisions to be prepared by the Dietary Department to provide meals to all 1,200+ employees 3x a day including those on night shift and on duty during weekends as well patient food provisions.	
			EAMC- East Avenue Medical Center	Although it has been strictly implemented that Cash Advances were granted to the disbursing officer only if there are no unliquidated Cash advance, the issuance of certification from accounting that cash advances previously granted have already been liquidated shall be strictly complied/adhered to.	Accountant	March 2021	Onwards	Fully Implemented	Succeeding Cash advances and Petty Cash Fund granted were already accompanied with the Certification that the Accountable Officer has no unliquidated Cash Advances.	

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		Statements of the suppliers/contractors, etc.) and strengthen internal controls involving funds management and enforce on time liquidation of cash advances at all times; and d) Instruct the concerned operating units to submit written explanations on the deficiencies noted, evaluate the same and implement corrective actions when deemed necessary.	POC- Philippine Orthopedic Center	To submit the necessary documents on the released petty cash fund for the meal allowance specified in the audit recommendation	Human Resource Section	2021	2021	Fully Implemented	All necessary documents were already submitted to COA last February 17, March 31 and April 7, 2021.	
			RMC- Rizal Medical Center	The Management will direct the concerned offices to submit the required documents and strictly adhere to the provisions of COA Circular No. 2012-001	Concerned Offices/Accounting Dept.	2021	2021	Fully Implemented	All required documents were submitted to the COA	
			SLH- San Lazaro Hospital	The management commits to implement the recommendations provided. Hiring of additional staff of the Accounting Departments is already included in the Recruitment Plan schedule for CY 2021.	Accounting Department	February 2021	March 2021	Fully Implemented	The Accounting Department already booked the liquidation report and other pertinent documents relative to the said cash advance. All the documents were endorsed/ submitted to the COA.	
			BOQ- Bureau of Quarantine	The Management had instructed the Accounting Section to strictly ensure for the issuance of certifications that the previous cash advances have been liquidated before granting a new cash advance	Accounting Section	2021	2021	Fully Implemented	Due to the limited business transactions, particularly courier services during ECQ, MECQ and GCQ, it took more than two weeks to receive official documents for the liquidation of cash advances from Provincial Quarantine Stations. Starting Feb. 2021, the Accounting Section is following the COA's recommendation	
			NCR- Metro Manila Center for Health Development	Justification/explanation and lacking supporting documents will be submitted to COA.	Accounting, Accountable Officer and Supply	January 2021	July 2021	Fully Implemented	Justification/explanation and required documents have been submitted to COA.	
			CVMC- Cagayan Valley Medical Center	To adhere to the pertinent provisions of GAM and applicable policies and guidelines in the utilization of Petty Cash Fund.	Cash Operations Section	January 2021 and onwards		Fully Implemented	The Management through the Cash Operations Section strictly observed proper charging of expenditures and ensure that government funds are managed, expended or utilized efficiently, economically and efficiently and that shall be used solely for public purpose. Moreover,	

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								there has been amendment in the scope on the purpose of the Petty Cash granted for Covid-19 related expenses.		
			TRC Isabela	1.) Management to issue through an Office Order, authority to designated Special Disbursing Officer (SDO) to hold cash advance and refrain from granting cash advance to Accountable Officers other than the duly appointed or designated disbursing officers. 2.) Application for the fidelity bond of the newly designated Special Disbursing Officer (SDO) and Petty Cash Fund Custodian (PCFC).	Accounting and Cashier Section	March 2021	Onwards	Fully Implemented	1. Accounting section strictly monitors and ascertain that only the designated Special Disbursing Officer shall perform disbursing functions. Also, it will ensure effective control of agency funds by adhering with the rules and regulations on the granting of cash advances. 2. The Petty Cash Fund Custodian (PCFC), Mr. Jan Perry Canapi, who was granted cash advances for activities related to the management of covid19 funds has already complied on the bonding requirements of accountable officers. Furthermore, application for the fidelity bond of the newly designated Special Disbursing Officer (SDO) and Petty Cash Fund Custodian (PCFC), Ms. Zosima Iringan was processed last February 2021 and approved by the Bureau of Treasury on March 2021.	
			CHD3- Central Luzon Center for Health Development	The Management directed the concerned officials to settle immediately their cash advance	Accounting	Sept. 2020	Dec. 2020	Fully Implemented	850,000 cash advances are settled and liquidated as of December 2020	
			BGHMC- Bataan General Hospital and Medical Center	a). The HoPE and the BAC shall continue to strictly comply with the existing rules and regulations as mandated by the RA 9184 b). At present then management is maximizing al appropriate modes of procurement prior to award of contract. However, the COVID-19 is unprecedented and there are limitations brought by this pandemic. Considering the urgent need for the supplies intended for	a.) BAC/MANAGEMENT b.) Management c). Accounting/EFMS	a.) 2021 b.) March 2021 c). Feb. 2021	a.) 2021 b.) Present c.) Present	Fully Implemented	b.) The Management instructed that procurement through cash advance (Special Disbursing Officer) will no longer be allowed c.)The EFMS submits Monthly Accomplishment report to the Accounting Section for recording in the books of Account. The cost of materials reflected in this accomplishment reports were tallied in the cost of issuance in the EFMS Monthly inventory report. (Please see attached JEV of Repairs & Maintenance & Accomplishment Report)	

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				the strict implementation of infection and Prevention Control Measures and Protocols such as Construction of Donning and Doffing Area and installation of Barriers to prevent face to face transactions, we resorted to Cash Advances,. Rest assured that without the existence of a state of calamity and fortuitous events, we will no longer resort to this mode of disbursement. c). The accountant already complied with the appropriate method of recording inventories. EFMS likewise,submitted the Accomplishment Report to the Accounting Section. Please see attached JEV Nos. 05-2021-02-309 and 310 dated February 15, 2021.						
			MMWGH- Mariveles Mental Wellness and General Hospital	Lacking supporting documents will be submitted by the Accounting Unit	Accounting Unit	January 2021	March 31, 2021	Fully Implemented	COA Observation on this issue has already been addressed during the exit conference and as evidenced by the Journal Entry Voucher of the Liquidation of Cash Advance.	

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			TRC Bataan	The agency has taken/will be taking the following actions to address your findings: 1. Order the Accountant to send a written follow-up before the deadline on the liquidation of cash advances in order to impose timely submission of documents. 2. Instruct the Human Resources Section, who are in charge of issuing Center Personnel Orders (CPO) for the granting of advances, to give emphasis on the deadline indicated on the CPO and the consequences for non-compliance. 3. Require the Procurement Section to exhaust all efforts in finding suppliers who accept payments thru checks specially for purchases exceeding Php 15,000.00. 4. Impose a 7-working day deadline on liquidation of cash advances for special purposes.	Accounting Section	January 2021	December 2021	Ongoing	(i) The Accounting Section had already been monitoring liquidation of cash advances thru verbal and written follow-ups to concerned accountable officers. On the other hand, payment thru check for amounts exceeding P15,000 is already being observed except when there are no other options during emergency cases where time is of the essence in order to save the lives of our clients and personnel (ii) A Petty Cash Fund had already been established for Petty Operating Expenses with Mr. Jaime P. Robles as the Custodian.	
			CHD4B- Mimaropa Center for Health Development	To Liquidate the cash advance and to replenish the petty cash fund	Accounting Section, Accountable Officer	February 10, 2021	March 31, 2021	Fully Implemented	The Liquidation report and the replenishment together with its supporting documents were already submitted to the Office of the Auditor last March 24, 2021.	
			CHD5- Bicol Center for Health Development	The Accountant to ensure that prior cash advances granted be liquidated first before granting additional cash advance to the same	Accounting	February 2021	March 2021	Fully Implemented	Regularly monitors the status of liquidation of cash advances, and reminds the Accountable Officers of their prompt liquidation. When the Accountable Officer fails to	

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				special disbursing officer/employee, and that each grant of cash advance be duly supported with a certification stating that the previous cash advance had been liquidated and accounted for in the books.					liquidate on time, a memorandum is issued to the erring AO	
			BRTTH- Bicol Regional Training and Teaching Hospital	We will ensure that all cash advances are properly liquidated with complete supporting documents following the provision on COA circular No. 2012-001.	Accounting	January 2021	Onwards	Fully Implemented		All documents relative to the liquidation of the cash advances were fully submitted to coa. Copy furnished the office of the DOH Audit Committee.
			WVMC- Western Visayas Medical Center	All cash advances for payroll of HRH were liquidated by December 31, 2020. Management will continue to implement no liquidation no cash advance policy.	Accounting/Special Disbursing Officer	Jan 2021	December 2021	Fully Implemented		
			VSMC- Vicente Sotto Memorial Medical Center	Procedural deficiencies as noted on the procurement process as well as on the implementation of contracts have been answered by the management in its reply. Be that as it may, these observations are highly noted and appreciated thus, the management undertake to be more circumspect in adhering to applicable provisions of RA 9184 and its RIRR. Further, it commits to observe audit recommendations.	Procurement/Accounting			Fully Implemented		Discontinued when the PPE supplies was already stable

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			CHD9- Zamboanga Peninsula Center for Health Development					Fully Implemented	<p>a. On January 6, 2021 a memorandum was issued to Mr. Maxel G. Bernas directing him to explain in writing as to why he incurred the expenses contained in the AOM</p> <p>b. On January 13, 2021 the management wrote Mr. Bernas reminding him of his duties and responsibilities as an Accountable Officer and furnishing him a copy of COA Cir. No. 97-002 for his reference</p> <p>The management adheres to the recommendations of the auditor. Rest assured that the same transactions will not happen again in the future. All accountable officers are directed and sternly reminded of their duties and responsibilities in safekeeping of Government funds and ensure that such funds are being used in accordance to existing statutory rules and regulations.</p>	
			ZCMC- Zamboanga City Medical Center	Complied with the recommendation of COA :(a) to stop paying transactions exceeding the ₱ 15,000.00 limit out of the PCF; (b) to instruct the PCF Custodian to require approved Purchase Requests from requesting parties for payments to be made out of the PCF; and (c) to instruct the PCF Custodian to duly accomplish the PCV with the information required in the said form to include the PCV number and date.	Petty Cash Custodian (COVID-19 PCF) / FMO	Jan. 2021	Jan. 2021	Fully Implemented	<p>a&c)This has been complied with as seen in the sample liquidation report for the month of August 2021 which was forwarded to the audit team last September 3, 2021 ; and</p> <p>b)Moving forward, we have ensured that disbursements out of the petty cash fund were supported with adequate documentary requirements.</p>	
			MCS- Mindanao Central Sanitarium	Comply with the COA recommendations.		January 2021	onwards	Fully Implemented	Issued office order to concerned personnel. Limit the transactions to 15,000.00 since supply of medical supplies is now stable. Discontinue replenishment of cash advance for Covid-19 purpose.	

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			ASTMMC- Adela Serra Ty Memorial Medical Center	The management will hire a canvasser for the Nutrition and Dietetics Services that will be responsible for canvassing the prices of all the food supplies that will be purchased. Also, instruct the said office to require the local supplier to issue and Acknowledgement Receipt on every purchased made	Nutrition and Dietetics Services, Accounting Unit	March, 2021	Onwards	Fully Implemented	The Management has already complied the required Acknowledgment Receipt (AR) as one of the attachment in lieu of the RER. Also, the RFQs and abstract of canvass for purchases of P1,000.00 and above were already complied. Purchase thru regular procurements for food supplies such as meat, grocery items, rice were already practice.	
			NMMC- Northern Mindanao Medical Center	Direct the Accountable Officer/ Cashier and Accountant to explain on the circumstances regarding the recording of the cash advance for time bounded activities using the petty cash fund system instead.	Cashier/ Accountable Officer Accountant	January 2021	June 2021	Fully Implemented	Explanation letter regarding the condition has already been submitted to COA	
			CRH- Caraga Regional Hospital	Instructed the PCF custodian of the Nutrition and Dietetics Services to ensure that all its PCF transactions are properly and completely documented. As well as observe the maximum limit of P15,000.00 single transaction from the PCF.	Dietetics Services/ Accounting Section	January 2021	onwards	Fully Implemented	Management has decided to print its own AR with series number as evidence of receipt of payment for transactions especially in the public market.	

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	Public funds in the aggregate amount of ₱42,412,302,819.95 intended for the Department's COVID-19 programs were transferred to procurement/implementing partner-agencies sans the required MOA and other supporting documents, thus posing questions on regularity of transactions and the lack of details on the implementation of agreed procurement and/or program implementation. Likewise the noted delays in the delivery of the much needed medical equipment /supplies/devices resulted to delays in the provision of quality health service during the challenging times of the pandemic.	We recommended that the Secretary of Health to: a) Direct the Heads of the OUs to prepare/amend and submit the duly signed MOAs and henceforth, require MOAs prior to transfer/receipt of funds; b) Instruct the various DOH OUs to require PLGUs to comply with the directive to submit the dedicated LGU owned lot where the Temporary Treatment Monitoring Facility (TTFM) will be constructed; and c) Strictly comply with the rules and regulations in the grant, utilization and liquidation of funds transferred.	CENTRAL OFFICE	Coordinate with PS DBM for the drafting of the MOA in compliance to the COA recommendation.				Fully Implemented	<p>1. MOA on CSEs The DOH reached out to PS-DBM, and submitted a draft MOA for its review and approval.</p> <p>However, PS-DBM maintained its position that a comment or a rejoinder to the COA finding is more appropriate, considering that the proposed MOA is intended to cover procurement of CSE.</p> <p>According to PS-DBM, a MOA is not executed for CSEs as has been expressly authorized by existing laws and other pertinent issuances.</p> <p>In view of the PS-DBM position, and considering that the DOH's full compliance is dependent on the PS-DBM, the DOH respectfully refers the resolution of the finding to COA.</p> <p>Copy of PS-DBM's letter is attached to the DOH letter to COA dated September 8, 2021.</p> <p>2. MOA on non-CSEs MOA on non-CSE items have been revised accordingly. Copy of the MOA has been submitted to the COA in a letter dated September 8, 2021.</p>	
			CHD5- Bicol Center for Health Development	Strictly comply with the rules and regulations in the grant, utilization and liquidation of fund transferred to Implementing Agencies as provided under Section 63, Chapter 6, Volume I of the Government Accounting Manual and COA Circular 94-01	LHSC	January 2021	March 2021	Fully Implemented	Submitted to COA as of March 2021	

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			CHD11- Davao Center for Health Development	Fast Track preparation of MOA and submit to COA once signed and notarized	Training Section	02/22/2021	08/17/2021	Fully Implemented		All notarized MOAs were submitted and received by COA
CML – Par. Nos. 146-157, pages 35- 37	Claims for financial assistance of intended beneficiaries amounting to ₱4,885,000.00 were not paid as of year-end due to the delayed downloading of cash allocations through sub-allotment advice, thus, the intention of the law to cushion the impact of COVID-19 disease to both the private and public health workers was not fully attained	We recommended that the Secretary of Health: a) Require the Finance Management Service and Accounting Division of the Central Office to explain in writing why there is delay in the release of allotments and cash back-ups for the payment of assistance to health workers as authorized by RA 11494; b) Remind the concerned officials to hasten the processing and release of financial assistance to qualified beneficiaries and henceforth download without further delays the funding necessary for the purpose; and c) Instruct the WVCHD to submit written explanation on the deficiency noted, evaluate the same and implement corrective actions when deemed necessary.	Central Office-MAP	A memorandum will be issued to FMS to explain in writing for the non-release of allotments and cash back up for the payment of HCW assistance				Fully Implemented		A letter explaining the reason for the delay in the release of allotments and cash back-ups for the payment of assistance to health workers was submitted to COA in September 1, 2021.
			CHD6- Western Visayas Center for Health Development	The processing of filed compensation claims is undergoing a process improvement study for a lower turn-around time of processing provided funds are available and are downloaded on time by the Malasakit Program Office. Digitalization of the process monitoring has also been initiated.	Sickness and Death Compensation Review Committee	January 2021	March 2021	Fully Implemented		The 212 applications classified as account payable in 2020 were fully paid in the 1st quarter of 2021 upon receipt of funds from DBM. As soon as funds for Accounts Payable were released, all pending release claims were already paid in the 1st Quarter of 2021. The WV Sickness and Death Compensation Review Committee has acted on the recommendations made by the Regional Auditor, as follows: 1. Provided feedback to Malasakit Program Office on the issues identified due to the late release of sub-allotments and guidelines. 2. Prompt submission of approved claims to the Finance Section of CHD WV through the use of checklists, implementation of cut-off period for batching of submitted claims and the regular transmittal of claims for review of the Chairperson of SDCRC at Western Visayas Medical Center.
CML - Par. Nos. 158-168, pages 37-39	Php 814,246,482.26 Non-compliance with applicable rules. Laws and regulations on the grant of various COVID-19 allowances resulted in the: (a) payment of total	We recommended the Secretary of Health to: a) Direct the operating units, including the Central Office, to submit an explanation as to why sufficient documentation was not submitted in support of the	Central Office		FMS Accounting Division PAD			Fully Implemented		The FMS and Accounting Division has previously processed the salaries and compensations through the system generated General Payroll with the CAF and ORS as attachments. Nonetheless, the complete supporting documents for the payroll transaction are intact and kept by the AS-PAD. Said office is in charge of the computation of all DOH personnel's salaries, allowances and benefits.

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	allowances of P 539,297,614.13 to health personnel sans complete documentary support; (b) payment of P214,000,228.77 to unqualified recipients; (c) overpayment of P6,493,735.91; and (d) payment of P54,454,903.45 during periods not covered by ECQ.	disbursement transactions and thereby present the required records/documents which will afford the Audit Team a thorough validation on the full compliance with pertinent guidelines: b) Require the Administration and Financial Management Team to submit explanation in what way does "ECQ still characterizes MECQ"; c) Instruct the Heads of operating units to submit written explanations/ justifications on the deficiencies noted, evaluate the same and implement corrective actions whenever necessary; d) Provide policies/guidelines that clearly provide the true intention of the government in granting additional benefits to health workers and without further interpretation; and e) Remind all officials concerned to, henceforth, ensure that all transactions are adequately supported with required documents, refrain from processing those with incomplete documentation and comply fully with pertinent laws, rules and regulations.						<p>The Personnel Administrative Division provided the COA the following documents.</p> <p>a. Alternative Work Arrangement Schedules b. Logbooks of Attendance and its attachments in lieu of DTR c. Monthly Reports of Attendance d. Certifications/Justifications per Bureau/Service/Office on the entitlement to COVID-19 Hazard Pay and SRA.</p> <p>The DOH anchored its payment of the COVID-19 Hazard Pay and Special Risk allowance in the August 14, 2020 letter of Asec. De Leon of the DBM. Stated therein among others is that MECQ is still characterized as an ECQ, agencies concerned could grant the COVID-19 Hazard Pay to tis government personnel and contract of Service and JO workers who will physical report for work during the MECQ period, subject to the conditions prescribed under AO No. 26 and DBM Budget Circular No. 2020-1.</p> <p>This likewise follows for the grant of COVID-19 SRA since it is limited to areas which are under ECQ or those under a localized community quarantine where the measures being implemented by the LGU actually characterize an ECQ and the same is imposed by the LGU in accordance with the guidelines set by the National Government.</p> <p>In view of the forgoing, that DM No. 2020-0470 dated November 3, 2020, or the :Granting of the COVID-19 Hazard Pay During Modified Enhanced Community Quarantine" was issued.</p>		
			RITM- Research Institute for Tropical Medicine				Fully Implemented	The management submitted a justification in the non-adherence to the COA Circular due to the sudden increase in the required food provisions to be prepared by the Dietary Department to provide meals to all 1,200+ employees 3x a day including those on night shift and on duty during weekends as well as patient food provisions.		

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			EAMC- East Avenue Medical Center	To submit all necessary documents required to the COA	Accounting/HR	March 2021	December 2021	Fully Implemented	All the necessary documents required were already submitted to our COA resident auditor	
			ARMMC- Amang Rodriguez Memorial Medical Center	The management to require all employees to submit the needed justification of each personnel who received the SRA and the ADHP for CY 2020 and submit justification why PHW are eligible to receive such benefits	Management	January 2021	March 2021	Fully Implemented	All the necessary documents required were already submitted to our COA resident auditor	
			JRRMMC- Jose R. Reyes Memorial Medical Center	Moving forward, the mentioned documentary requirements requested by COA will be the basis and to be requested to every employees if such benefits will be given again.	HRMDD & Accounting			Fully Implemented	The requested documentary requirements were submitted to COA last March 12, 2021 and proof of its stamp submission was furnish the DOH audit committee.	
			DJFMH- Dr. Jose Fabella Memorial Hospital	The Chief of the Hospital required all concerned official to submit all the necessary supporting documents enumerated in the AOM to prove the entitlement of Covid-19 allowances.	Accounting Department and Human Resource Management Department	February, 2021	September, 2021	Fully Implemented	The Human Resource Management Department already completed to collate all necessary supporting document cited in the AOM to be submitted to Accounting Department/Auditing Team. Submitted on the 2nd week of January 2022	
			NCMH- National Center for Mental Health	To submit justification/explanation on the authority of the personnel paid for the COVID-19 SRA	OIC - Accounting Section	February 2021	February 2021	Fully Implemented	Submitted justification on the authority of the personnel paid for the COVID-19 SRA	
			NCH- National Children's Hospital		HR	February 2021	February 2021	Fully Implemented		

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			POC- Philippine Orthopedic Center	Issued EXECOM Resolution for the payment of said benefit	Finance Service and HR	2021	2021	Fully Implemented		
			QMMC- Quirino Memorial Medical Center	To complete submission of dally/weekly accomplishment reports covering the period March 17 to May 15, 2020, and Sept 15 to December 19, 2020.	Finance Service	July 2021	September 2021	Ongoing	Some units have not submitted said document requirement	
			SLH- San Lazaro Hospital	Submit complete documentary requirements	HRMD	January 2021	April 2021	Fully Implemented	The documents requested were already forwarded to COA last April 19, 2021 for their review.	
			TMC- Tondo Medical Center	The concerned units shall submit through the accounting section the necessary documents to support the payment of the COVID-19 related allowances.	Accountant IV	February 2021	June 2021	Fully Implemented	The COA observation on the payment of COVID-19 allowances was partially addressed last March 01, 2021 and has recently been fully complied by Tondo Medical Center last August 17, 2021. All documentary requirements have been submitted to the COA Resident Auditor with Proof of Receipt.	
			FDA- Food and Drug Administration					Fully Implemented	The lacking documents such as Office Order/Memorandum, DTR and Accomplishment Reports were already submitted. Inquiry was made to DBM relative to the grant of COVID-19 Hazard Pay during MECQ Implementation. DBM replied thru their letter dated 21 May 2021 as follows: "Foregoing considered and inasmuch as the MECQ still characterizes an ECQ, the FDA could likewise grant the COVID-19 Hazard Pay during the implementation of the MECQ measures in the NCR+, subject to the pertinent provisions of AO No. 26 and DBM BC No. 2020-1	
			NCR- Metro Manila Center for Health Development	Lacking supporting documents will be submitted to COA.	Management	January2021	April 2021	Fully Implemented	The required supporting documents have been submitted to COA on April 16, 2021.	

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						From				To
			DJNRMH- Dr. Jose N. Rodriguez Memorial Hospital	To submit the required lacking documents	HRMO	January 2021	June 2021	Fully Implemented		Submitted the lacking documents on March 30, 2021
			SLRGH- San Lorenzo Ruiz General Hospital	Submit justifications and Accomplishment reports	Accountant and the Chief, Administrative Officer	January 2021	February 2021	Fully Implemented		Justification were already submitted to the COA Office last February 2021
			VMC - Valenzuela Medical Center	To submit the documentary requirements to the Office of the COA	Management	Feb. 2021	May-21	Fully Implemented		Submitted the documentary requirements to the Office of the COA
			TRC Bicutan					Fully Implemented		Documents required already submitted to COA last February 3, February 9, and July 26.
			MMMMC- Mariano Marcos Memorial Medical Center	<p>1. On P20,965,153 SRA, to submit all lacking documents and to submit position paper to DOH-CO justifying Management's action in the grant of the said SRA; and</p> <p>2. On the P448,431.75, to direct the concerned CSWs for the immediate refund of the subject SRA.</p>	HRMO / FMO	April 2021	June 2022	Ongoing	<p>1. Management submitted its response to the AOM, including pertinent documents, last January 19, 2021. However, the COA, in its rejoinder letter dated February 16, 2021, found our explanation not acceptable. Thus, a position paper was submitted to DOH CO last April 16, 2021 to justify the Management action in the granting of the subject SRA.</p> <p>2. Refund of the subject SRA by the concerned CSWs is being implemented via salary deduction in an equal monthly</p>	

Ref.	Audit Observations	Audit Recommendations	Operating Units	Agency Action Plan			Status of Implementation	Reason for Partial/ Delay/ Non-implementation, if applicable	Action Taken/ Action to be Taken	
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								instalment for a period of 15 months from April 2021 to June 2022.		
			R1MC- Region 1 Medical Center	Re-computation of salary differential of hired HRH	HRMO	Jan 2021	July 2021	Fully Implemented	Recomputation and payment of salary differential had been done to hired HRH	
			CVMC- Cagayan Valley Medical Center	To identify or submit legal basis to support the grant of meal allowance to employees, HRH personnel and Service Contract Workers.	Office of the Financial and Management Officer, Budget and Accounting Section	February 2021 and onwards		Fully Implemented	The Management has already submitted the justification on the said observation last February 5, 2021 and forwarded to COA Office Accomplishment Reports for each employee with brief explanation that such employee is entitled to receive Special Risk Allowance.	
			SIGH- Southern Isabela General Hospital (Southern Isabela Medical Center)	Comply to Audit recommendation	Accounting/HR/FO/CAO	Jan2021	Mar-21	Fully Implemented	Strictly adhere to Republic Act No. (RA) No. 11469 or the "Bayanihan to Heal as One Act" and RA No. 11494 or the "Bayanihan to Recover as One Act"	
			R2TMC- Region II Trauma and Medical Center	Adhere to the audit recommendations.	Management/HO PS/Finance	January 2021	June 2021	Fully Implemented	Adhered to the audit recommendations. Submitted justification/explanation and proof of evidence and other relevant records to establish and substantiate the payment.	
			TRC Isabela	1. The Management will strictly observe and implement the proper computation on the payments of the covid19 Hazard Pay in compliance with the guidelines set under	Accounting and HR Section	March 2021	May 2021	Fully Implemented	1. The Accounting and HR section noted the proper computation on the payments of covid19 Hazard Pay in compliance with the guidelines set under Section 1 of AO No. 26 dated March 23, 2020 as reiterated under Section 4 of DBM BC No. 2020-1 dated March 24, 2020 and will apply on future grants of covid19 Hazard Pay Allowance to employees.	

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						From				To
				<p>Section 1 of AO No. 26 dated March 23, 2020 as reiterated under Section 4 of DBM BC No. 2020-1 dated March 24, 2020.</p> <p>2. The management, thru the Administrative Division, shall inform and notify all the personnel affected regarding the refund of the overpayment of covid19 Hazard Pay Allowance amounting to P143,591.06, with the following options:</p> <p>a. overpayment of covid19 Hazard Pay Allowance will be deducted from Performance Based Bonus (PBB) 2018 to be received by the personnel upon release of the fund; or</p> <p>b. if the Performance Based Bonus (PBB) 2018 fund will not be released within six (6) months from the receipt of Notice of Disallowance (ND), prior to the execution of Notice of Final Decision (NFD), the said refund of overpayment shall be deducted from the personnels' compensation, including allowances and other claims on the agency for two (2) consecutive monthly equal installments.</p>					<p>2. Since the Performance Based Bonus (PBB) 2018 fund is not yet available, the option to deduct from the personnels' compensation was implemented to collect the overpayment. However, instead of the two (2) consecutive monthly equal installments, the affected DOH-DATRC Personnel appealed to the management to make it three (3) consecutive monthly installments (March-May), which the management granted.</p>	

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						From				To
			CHD4A- Calabarzon Center for Health Development	Rest assured that this office has been in strict adherence to the provisions of RA 11469 and the subsequent issuances relative thereto. In point of fact, this office merely abided by the Civil Service Commission(CSC) Memorandum Number 18, s. 2020 citing that employees are entitled to Hazard Pay and SRA during the implementation of ECQ and MECQ,which cover the periods of the subject SRA.	Accounting and HR Section	July	December	Ongoing		- Submitted justification and required document to COA on February 8,2021 .Copy of which was submitted to the office of USEC Leopoldo Vega. Cc:FICT on August 13,2021. - Still awaiting for the final decision of COA on the appeal to the AOM submitted.
			BMC- Batangas Medical Center	The Human Resource Management Office (HRMO) have processed and submitted the refunds for overpayment to the Accounting Office.	HRMO			Ongoing	COA requires Hospital Order but the same was not produced by the Hospital instead certifications from Division Heads and supervisors were issued.	The immediate supervisors and Division Heads determined the necessity of requiring their respective subordinates to report for work. HO was not issued as Alternative Working Arrangement (AWA) was followed and issued Hospital Memorandum to effect such arrangement. The certification from Division heads and supervisors that those who received the SRA are qualified in accordance with the law and other issuances.
			CHD4B- Mimaropa Center for Health Development	SRA were already refunded thru salary deduction	COS	November 2020	December 2020	Fully Implemented		Was already refunded thru salary deduction
			CSGH- Culion Sanitarium and General Hospital	Submitted explanation in tabular form of officials and employees assignment of duty as requested by the COA Auditor on the	HRMO Management	January 2021	March 2021	Fully Implemented		Waiting for COA's final decision

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						From				To
				recommendation on February 2021.						
			CHD5- Bicol Center for Health Development	Justification letter were submitted to COA on february 3, 2021	Management			Fully Implemented	Waiting for COA's final decision	
			BMC- Bicol Medical Center	<p>Applicable withholding tax of such benefits will be included in the next year's computation for monthly withholding tax to be deducted from the regular payroll and remitted appropriately.</p> <p>Payment was made based on their contract in reference to the guidelines issued by the Department of Health per DM No. 2020-0153 dated March 31, 2020 which states that health personnel hired shall be entitled to among others: COVID-19 SRA of P 500/day. Nonetheless, only payroll covering the period from May 18 to June 30, 2020 was paid, succeeding payroll was already stopped after such issue was clarified by DOH with DBM. As to the paid SRA after lapse or lifting of ECQ in Naga City, we will look on the possible process for the full refund.</p>	Accounting, HRMO, Cash Operation Section			Ongoing	<p>There were two (2) JOWS who resigned with no clearance.</p> <p>Amount of SRA received was already included in the taxable income for the year, corresponding withholding tax were deducted and remitted accordingly.</p> <p>Active hazard duty pay paid after ECQ were already deducted totaling P423,082.75 , balance pertains to JOWs already resigned with no clearance from Office.</p>	
			BRTTH- Bicol Regional Training	The Hospital shall prepare a justification relative to the payment of the benefit	Legal Office			Fully Implemented	Submitted to COA the justification duly stamped received by the COA Auditors, copy of the justification was sent	

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						From				To
			and Teaching Hospital					through email to DOH Audit committee gmail account last August 26, 2021		
			CHD6- Western Visayas Center for Health Development	As per computation on the payroll, there was compliance with the guidelines for the payment of the AHDP / SRA and other benefits. Coordination with HRMO to request from PDOHO/LGU the pertinent documents to attest the eligibility of the claimants and will be submitted to COA once the said documents are received from the field.	Accounting / HRMO	January 2021	December 2021	Ongoing	Documents were not attached.	The documents shall be forwarded to COA. Strict compliance with the guidelines on SRA, AHDP and other benefits to DTTBs and HRH. Documents required were attached to the payroll prior to payment.
			CLMMRH- Corazon Locsin Montelibano Memorial Regional Hospital	<ul style="list-style-type: none"> ♣ Submit a unified justification letter to COA relative to the grant of the SRA to CLMMRH Employees ♣ Require the submission of justification/explanation of each personnel to warrant compliance to the grant requirements of SRA. ♣ Submit copies of justification/explanation to COA. 	Management, HRMO, Accounting	March 2021	December 2021	Ongoing	COA requires EACH personnel to submit the justification/explanation to justify the grant of the SRA. Considering the number of employees and the specific requirement of the COA on the individual justification/explanation supported with the individual outputs, the Accounting Section and HRMO is currently assessing the propriety of the supporting documents to satisfy the requirement of the COA.	<ul style="list-style-type: none"> • Submitted a unified justification letter to COA on February 11, 2021. • Fast-track the submission of the individual justification/explanation to COA.

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			DJSMCE- Don Jose Monfort Medical Center Extension Hospital	Identified the personnel who are involved in the National Health Care Response and submitted the list to the Audit Team for evaluation.	Accounting	2/1/2021	2/29/2021	Fully Implemented	Management justified that the guidelines was strictly comply in accordance with the guidelines on payments of benefits to the Agency personnel.	
			WVMC- Western Visayas Medical Center	Submit list of personnel involved in the national health care response to COVID 19 pandemic for SRA and AHDP releases.	Accounting /Management	6/1/2021	September 2021	Fully Implemented	Submitted all required documents.	
			WVS- Western Visayas Sanitarium	The Management will make necessary communication with the supplier and request him to provide documents to validate the prevailing market price of th unit purchased	HOPSS/Finance	January 2021	Onwards	Fully Implemented		
			TRC Pototan	All recommendations are gratefully noted. Rest assured that Management will strictly comply with the guidelines on the payment of benefits to Agency's personnel.	MANCOM/BUDGET AND ACCOUNTING	January 2021	December 2021	Fully Implemented	the management, henceforth, comply, strictly with the guidelines on the payment of benefits to Agency's personnel. The payment has legal basis DBM-DOH Joint Circular no. 2020-2 dated April 7, 2020 and DBM Joint Circular No.a dated November 25, 2020.	
			CHD7- Central Visayas Center for Health Development	Submit supporting documents for the justification of granting of SRA to DOH personnel.	Management/Accounting/HHRDU/HRMO	March 2021	June 2021	Fully Implemented	Submitted justification to COA on February 1, 2021 with attachments pertinent to the granting of SRA.	

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			ECS- Eversley Childs Sanitarium	To seek consideration from COA and DOH-Central Office.	MCC/SAO	April 2021	December 2021	Ongoing	Waiting for the outcome of the Reconsideration Letters to COA and DOH-Central Office.	Submitted the official statement of ECSGH on COA Findings. (August 26, 2021)
				To submit list of personnel who are directly catering to or in contact with COVID-19 patients, PUI or PUM.	HR	April 2021	June 2021			Has sent letters for consideration to COA and DOH-Central Office. Will act on COA recommendations upon receipt of reply of the letters for consideration. Already submitted the list of personnel.
			MCS- Mindanao Central Sanitarium	Submit justification to COA	HRMO, Chief Admin Officer, Accountant	Jan 20, 2021	Jan 31, 2021	Fully Implemented		Submitted justification to COA on Jan 29, 2021

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			ZCMC- Zamboanga City Medical Center	a) The management instructed the HRMS thru the ZCMC Memorandum No. 2021-07 dated January 18, 2021 to refund the overpayment of hazard pay allowance for the days March 17-19, 2020; and b)The management directed the HRMS to determine the employees who directly catered COVID-19 patients, PUIs and PUM for the period March 17 to May 15, 2020.	Accounting Section/FMO and HRMO/CAO	April 2021	Dec. 2021	Fully Implemented	a) Refunded the overpayment of COVID-19 hazard pay disallowance for the period March 17-19, 2020 amounting to P608,705.15 . The JEVs for the P603,630.92 were forwarded to the audit team last August 18, 2021 . Documents evidencing settlement of the remaining 5,074.23 were submitted on January 11, 2022. b)ZCMC has submitted justifications on the payment of SRA last August 6 and 27, 2021.	
			MRH- Margosatubig Regional Hospital		Budget/HRMO/Legal	January 2021	January 2021	Fully Implemented	Management emphasized that the regular employees provided critical and urgent services to respond the National Emergency during ECQ,they physically reported for duty and were in contact with COVID19 patients, PUI/PUM if not directly catering to them since it is a universal fact that the COVID is an airborne disease.	
			BasGH- Basilan General Hospital	HRM Office to collate and submit the required justifications from personnel on their receipt of COVID 19 receivables.	HRM Office	April 2021	December 2021	Fully Implemented	Management to communicate with COA if justification is sufficient; if not, disallowance shall be enforced	
			LGH- Labuan General Hospital	Be sensible to the applicable guidelines on the utilization of all allotments received for its intended purpose.	MANCOM/BUDGET AND ACCOUNTING	January 2021	present	Ongoing	Follow the applicable guidelines and provisions	

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			MHARSMC- Mayor Hilarion A. Ramiro Sr. Medical Center	Submit required supporting documents as mentioned in the COA AOM with the list of justification as to the grant of SRA and AHDP.	MANCOM, HRMO, Legal Officer, Budget, Accounting	January 2021	February 2021	Fully Implemented	Required supporting documents and justification were submitted on time.AOM already cleared with COA.	

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			SPMC- Southern Philippines Medical Center	Letter of justifications were already submitted to COA.	SPMC Management	January 2021	December 2022	Ongoing	The refund through salary deduction is on-going. Also, the decision for the SRA allowances whether for disallowances or not is still waiting for a resolution coming from COA.	Continue to deduct the obligation from the disallowance. Balances as of December 31, 2021 Job Order - 3,280,477.86 remaining out of 8,536,730.82, and Plantilla - 224,799.51 remaining out of 3,253,524.86

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			DRMC- Davao Regional Medical Center	Be aware of the legal basis on the grant of benefits.	Human Resource Management Office Financial Management Office/Chief Administrative Office	January 2021	December 2021	Ongoing	Wait for the final resolution of the issue. If finally determined that the release is illegal and cannot be justified under the circumstances, require those who received such allowances to reimburse the same in accordance with the guidelines as set by law. The management shall appeal to the COA Regional Office the findings of the COA, DRMC-Resident auditor since it has reasons to believe that its actions can be justified under the circumstances.	

			NSC-Min (RO XI)	Letter of justifications were already submitted to COA.	NSC-M Accountant	January 2021	March 2022	Ongoing	Mode of refund is salary deduction	Continue to deduct the necessary obligation. As of December 31, 2021, 11,607.11 remaining unpaid balance. Full payment will be achieved by March 2022.
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			CRMC- Cotabato Regional and Medical Center	The Management already submitted justification to resident auditors for the release of the SRA to employees	CRMC	January 2021	December 2021	Ongoing		Submitted justification to COA and waiting for their final verdict
			CS- Cotabato Sanitarium	Management instructed Finance Unit to strictly adhere to provisions of AO 35 and DBM-DOH joint circular No. 1 s. 2020	Management instructed the Accounting	February 1, 2021	February 28, 2021	Fully Implemented		Management Strictly adhered to provisions of RA 11469 and other subsequent issuances
			CHD13- Caraga Center for Health Development	The Management shall direct the Personnel Department to submit the necessary supporting documents to COA.	Personnel	February 2021	March 2021	Fully Implemented		Submitted to COA the updated COVID-19 patient manning list from concerned private hospitals
			CRH- Caraga Regional Hospital	Be mindful of the applicable guidelines and extra careful in the utilization of all allotments received for its intended purpose.	Budget Section	January 2021	present	Fully Implemented		Instructed the Budget Office to be mindful of the applicable guidelines and extra careful in the utilization of all allotments received.
CML - Par. Nos. 169-182, pages 39-41	The distribution to OU personnel of meal allowance totalling P275,908,701.91 in the form of cash allowances, gift certificates and grocery items charged out of the funds received from the DOH intended for provision for life insurance, accommodations, transportation and meals of PHWs was found to be	We recommended the Secretary of Health to: a) Require the Heads of concerned operating units to cause the refund of the meal allowances distributed without legal basis; b) Direct the Heads of concerned operating units strictly adhere to the provisions of RA No. 11494 and pertinent issuances of the DOH or other competent authorities concerning the provision of life insurance, accommodation, transportation, and meals	NCH- National Children's Hospital			February 2021	February 2021	Fully Implemented		
			QMMC- Quirino Memorial Medical Center	Submitted to COA the Memorandum from the Executive Secretary of the Office of the President	Finance Service	2021	2021	Fully Implemented		
			POC- Philippine Orthopedic Center	Issued EXECOM resolution on said benefit	Finance Service and HR	2021	2021	Fully Implemented		
			BGHMC- Baguio General Hospital and Medical Center	To justify grant of meal and accommodation in cash form to Job Order hired under the HRH	HRMO and Accounting	2021	2021	Fully Implemented		Submitted justification
			ITRMC- Ilocos Training and	The agency to draft a Position Paper addressed to	Accounting, Budget, HRMO	1/1/21	6/1/21	Fully Implemented	n/a	The request to authorize the grant o the cash equivalent of the meal, transportation, and accommodation benefits

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	inconsistent with the provisions and implementing guidelines of RA 11494 and pertinent DOH issuances, defeats the purpose of the funds, and lacks sufficient legal basis.	during the state of national emergency; and c) Remind operating units to ensure that funds received by them are utilized exclusively for their intended purposes.	Regional Medical Center	the Secretary of Health thru the Regional Director of the DOH Center for Health Development I regarding this audit observation.					for public and private health workers under te RA 11494 or the "Bayanihan To Recover As One Act" has been approved by the Office of the President through a Memorandum from the Executive Secretary dated June 1, 2021.	
			MMMMC- Mariano Marcos Memorial Medical Center	To prepare position paper to discuss the Hospital's action relative to the granting of the meals and accomodations	HRMO	January 2021	April 2021	Ongoing	Management submitted its response to the AOM last February 10, 2021. However, the COA, in its rejoinder letter dated February 16, 2021, found our explanation not acceptable and reiterated its suggestion in the COA exit conference las February 15, 2021, to elevate the matter to DOH by preparing a position paper. Thus, a position paper was made to justify the Management action in the granting of the subject meals and accomodations.	
			CHD2- Cagayan Valley Center for Health Development	To submit justification and legal basis for disbursing meal allowances in the form of cash instead of actual meals and transportation	Accounting Unit	January 2021	June 2021	Fully Implemented	*additional justification because of the Approval of the OP	
			CVMC- Cagayan Valley Medical Center	To identify or submit legal basis to support the grant of meal allowance to employees, HRH personnel and Service Contract Workers.	Office of the Financial and Management Officer, Budget and Accounting Section	February 2021 and onwards		Fully Implemented	The Management has already submitted the justification on the said observation last February 10, 2021 The Management has already submitted the justification on the said observation last February 5, 2021 and forwarded to COA Office Accomplishment Reports for each employee with brief explanation that such employee is entitled to receive Special Risk Allowance.	

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			R2TMC- Region II Trauma and Medical Center	Strictly adhere to the provisions of RA 11494 and subsequent issuance and submit legal and reasonable justification on the payment of meal allowance.	Legal/FMO	January 2021	onwards	Fully Implemented		Adhered to audit recommendations. Submitted justifications to support the payment of meal allowance. The President had already issued a Memorandum approving the cash payment of meals and accommodation.
			SIGH- Southern Isabela General Hospital (Southern Isabela Medical Center)	Comply to Audit recommendation	Accounting/HR/FMO/CAO	Jan2021	Mar-21	Fully Implemented		Strictly adhere to Republic Act No. (RA) No. 11469 or the "Bayanihan to Heal as One Act" and RA No. 11494 or the "Bayanihan to Recover as One Act"
			WVMC- Western Visayas Medical Center	Submit the Memorandum from the Office of the President dated June 1, 2021 that allowed the giving of meals and accomodation to Public Health Workers as cash payment.	MANCOM	January 2022	December 2022	Fully Implemented	The Memorandum from the Office of the President dated June 1, 2021 that allowed the giving of meals and accomodation to Public Health Workers as cash payment was submitted to COA for perusal and favorable consideration.	
			MHARSMC- Mayor Hilarion A. Ramiro Sr. Medical Center					Fully Implemented		Copy of the Memorandum from the Office of the Executive Secretary that the President allowed that meals and accomodation benefit of health workers be given as cash equivalent was already submitted to our resident COA Auditor.
CML - Par. Nos. 183-190,	The non-submission of required documents and deficiencies noted in the payments of death	Incomplete Documentation for Death and Sickness Compensation We recommended the Secretary of Health to:	NCR- Metro Manila Center for Health Development	The lacking supporting documents on the payment of sickness compensation to Health Workers will be submitted to COA.	Management	February 2021	December 2021	Ongoing		This office is in close coordination with the concerned claimants and DOLE to facilitate the immediate submission of the DOLE-prescribed form. While the lacking Evaluation Reports as attachment to the subject claims were already submitted on February 26, 2021.

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						From	To			
pages 41-42	and sickness compensation totalling P11,665,0000.00 are contrary to existing rules and guidelines and have therefore made the validity and regularity of transactions highly doubtful	a) Require the heads of concerned operating units to cause the immediate submission of required documents and explain in writing their failure to attach the same in the disbursement vouchers, with the explanation subject to the evaluation of the DOH Audit Committee; b) Remind operating units to ensure that there should be proper approval prior to payment of the benefits as part of internal controls; and c) Instruct the operating units to, henceforth, strictly comply with existing rules and guidelines on the matter.	CHD1- Ilocos Center for Health Development	To complete submission of supporting documents	Accounting Section	01/01/2021	12/31/2021	Fully Implemented		The original copy of the affidavit or special power of attorney stating that the claimant is the nearest kin available to receive the estate of the deceased and that she is being authorized by the compulsory heirs was already submitted to COA
			CHD7- Central Visayas Center for Health Development	Contact all the clients with lacking requirements and let them comply it before March 4, 2021	RD/ARD (c/o Ms. Cherly Obillo)	February 2021	March 2021	Fully Implemented		a. Informed clients regarding their lacking requirements b. Sent follow-up messages and remind them to submit it before the deadline c. Clients have not yet submitted the said documents due to their busy work schedule d. Sent Motion for Extension of Time letter to COA e. Requested assistance from the Legal Section regarding the documents that clients cannot provide such as original copy of Medical Abstract and PSA Authenticated Death Certificate
			CHD10- Northern Mindanao Center for Health Development	a. To submit justification as to the absence of its approval on the claims. b. For the Ad Hoc committee to ensure that all approved claims were properly indicated in the evaluation tool by putting a check on the approved box.	Ad Hoc Committee	April 1, 2021	June 30, 2021	Fully Implemented		1. Management in its reply of the AOM already made justifications as to the absence of its approval on the claims.
			CHD11- Davao Center for Health Development	Submit the lacking documents to COA	MAIP In charge	01/29/21	05/30/2021	Fully Implemented		documents were already submitted and received by COA
CML Par. Nos. 191-198, pages 42-43	Donations in-kind with approximate value of ₱1,405,960,550.46 were not properly accounted due to the failure to prepare and submit the required Summary/List of	We recommended the Secretary of Health to remind the operating units through a Memorandum to: (i) ensure proper monitoring of all donations in-kind received from all sources by maintaining records of	TMC- Tondo Medical Center	• The Material Mgt. Section submitted partial reports for the receipt of COVID-19 related donations in kind amounting to ₱83,391,672.00 AS OF cy 2021 2nd quarter to the Accounting Section, COA	Accountant IV SAO, Materials Management Section	July 2021	December 2021	Fully Implemented	Complied.	The Material Mgt. Section has already submitted a report for the receipt of COVID-19 related donations in kind amounting to ₱207,639,845.93 submitted last Oct. 25, 2021 to the Accounting Section, COA and to the Office of the Civil Defense.

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						From				To
	Donations Received, Distributed and Balances of COVID-19 related donations with supporting documents.	receipts and issuance/ distribution thereof, and (ii) to prepare the required reports with the necessary supporting documents and submit to the NDRRM Council, through the OCD.		and to the Office of the Civil Defense. • Completion of the receipt of donations will be included in the 3rd quarter report.						
	Additional Deficiencies Noted in CAAR - Php70,926,691.80		SLH- San Lazaro Hospital	SLH will comply with the recommendations	Accountant IV SAO, Materials Management Section	July 2021	December 2021	Fully Implemented		The Materials and Management Department have submitted List of Donations received to OCD, however, upon review of COA, the format is not according to the prescribed format as per COA Circular No. 2020-009. The MMD in close coordination with COA is currently inputting the data on the prescribed format. MMD already submitted the revised format to COA and OCD. In addition, the Accounting Department has already recorded all donated medical equipment. The Accounting Department is closely coordinating with the Materials Management Department for the completion of the data and supporting documents needed to record donated drugs and medicines and various supplied in the books of accounts.
			JRRMMC- Jose R. Reyes Memorial Medical Center	The MMD and HEMC will monitor and see to it that succeeding reporting will be submitted on time. The FMO II and Chief Accountant will see to it that notes to Financial Statement will be made.	HEMC. MMD, FMO II, Chief Accountant			Fully Implemented	Submission of FS 2021 is set on February 2022	The FMO II and Chief Accountant will submit and reflect in the notes to FS the required report by February 14, 2022. The MMD and HEMC will see to it that future reportorial requirements will be submitted to COA.
			NCH			April 2021	April 2021	Fully Implemented		

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				Action Plan	Person/ Office Responsible	Target Implementation Date				
						From				To
			CLMMRH	a) Submit the one-time report of donated items to COA Resident Auditor supported with Acknowledgement Receipts, Requisition and Issuance Slips (RIS), and Stock Ledger Cards b) Submit the one-time report to Office of the Civil Defense (OCD) to comply with the reporting guidelines provided for by COA Circular No. 2020-009 dated April 21, 2020.			Fully Implemented		Submitted all the Reports and documents to Resident COA Aug. 23,2021, COA Returned the received copy Aug. 26, 2021. Stamped Received copy of the transmittal and documents were emailed/submitted to the Office of Civil Defense, August 27, 2021.	
			WVMC	Email the list of donations to OCD with its supporting documents.	Accounting/CSSD /Supply Section	January 2021	December 2021	Fully Implemented		Emailed to OCD and to COA the summary/list of donations, and its balances for the period January to July 31, 2021.
			DJSMMCEH	Submit a summary/list of Donations received, distributed and balances to the NDRRMC thru the OCD		1/1/2021	12/31/2021	Fully Implemented		Email report to NDRRMC copy furnish the COA Resident Auditor
			ZCMC	The management instructed the responsible sections to strictly comply with the provisions stated under COA Circular Nos. 2020-009 and 2014-002.	MMS, Budget and Accounting Sections	Jan. 2021	Dec. 2021	Fully Implemented		Prepared and submitted the Summary/List of Donations Received, Distributed and Balances and supporting documents of all in-kind donations to the Office of the Civil Defense within the period prescribed in COA Circular No. 2020-009, copy furnished the audit team. Moreover, the hospital adhered to the reportorial requirements in the reporting and utilization of cash donations as prescribed under COA Circular No. 2014-002. Evidence of compliance were submitted to the audit team.

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CML – Par. Nos. 200-208, pages 43- 44	The noted deficiencies in the management of IRM funds totaling ₱734,503,351.01 by public health care institutions are counter-beneficial to the government’s thrust of providing quick relief to medical facilities in time of COVID-19 health emergency.	We recommended the Secretary of Health: a) Consider making representations with PHIC to facilitate the approval of utilizing IRM Fund for reimbursement of HCIs’ claims related to the COVID 19 cases; b) Remind the Heads of various operating units to comply strictly with existing PHIC regulations on the IRM and effect the required adjustments; c) Instruct the operating units concerned to submit written explanations on the deficiencies noted, evaluate the same and implement corrective actions when deemed necessary; and d) Direct the Legal Service and Internal Audit Service to conduct thorough investigation on the noted irregularities in the management of IRM Funds and impose administrative sanctions when necessary under the circumstances.	CENTRAL OFFICE	The SOH will make representation with the PHIC relative to the IRM Fund utilization/reimbursement and direct the OUs to comply with the audit recommendations. A directive was issued to IAS by AFMT, per its Memo dated 12 July 2021, to conduct preliminary investigation on the audit findings.*		September 2021	Fully Implemented	IDepartment Memorandum No. 2021-00399 dated September 23, 2021 was issued by the SOH to address these audit recommendations. IAS conducted the investigation and submitted the report to the Legal Service for further evaluation through Memorandum dated 6 September 2021		
			SLH- San Lazaro Hospital	Management concurs with the findings and would like to reiterate that their processes are in adherence to the provisions of the MOA with Philhealth on the said IRM. However, since this AOM is directed to Philhealth, management will make representations on the use of the IRM. Likewise, follow up on the reimbursement of COVID 19 claims and other claims were done since income fund of the hospital is already depleted due to delays in processing of reimbursement from Philhealth.	Billing and Claims Dept	July 2021	December 2021		Fully Implemented	In a letter dated February 26, 2021, management wrote PHIC to provide us detailed status of the SLH’s PHIC Claims. Likewise, management reiterated the findings of COA relative to SLH’s IRM. Follow up on COVID 19 claims were also stated in this letter. SLH have already fully liquidated the IRM funds
			DJNRMH- Dr. Jose N. Rodriguez Memorial Hospital	To comply with the auditor recommendations	Accounting Section	January 2021	June 2021		Fully Implemented	Complied with the opening of a new account, full liquidation and utilization of IRM Fund

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			MMMMC- Mariano Marcos Memorial Medical Center	Accounting Section to: a) Record receipt and liquidation of IRM fund using the Due to GOCCs account under Fund Cluster 07, and to prepare the proposed adjusting journal entries (PAJE) under the Internally Generated Fund. b) Record all payments of drugs and medicines charged against IRM fund under BRF, and prepare the proposed adjusting journal entries (PAJE) under the Business Related Fund. c) Effect corrections on the Due from GOCCS and sales Revenue accounts under the correct fund cluster fo the month of December. Likewise, Management will make representation with Philhealth Regional Office No. 1 for the reconciliation of records and provision for soft copies of ACPN to facilitate data classification relative to the outstanding unliquidated balance of IRM fund amounting to P 9,751,987.40.	Accounting Section	'February 2021	'February 2021	Fully Implemented	Management in its reply to COA dated March 1, 2021, submitted the following documents as compliance: a. The Accounting Section effected corrections to the pertinent accounts. b. Moreover, hospital charges for drugs and medicines generated from Philhealth case rates that were initially recorded as sales revenue under 05-Internally Generated Fund must be directly recorded under 06-Business Related Fund. Thus, we made reversion entries for accounts receivables, collection and unappealable denied claims recorded from January 1 to December 31, 2020 and directly recognized all sales from drugs and medicines as revenues under 06-Business Related Fund. c. The balance is already reconciled and fully utilized as of date.	
			R1MC- Region 1 Medical Center	Management should exert all efforts to return and distribute the borrowed	MANCOM	Jan 2021	December 2022	Ongoing	Ongoing compliance	The management has an agreement with the Medical Specialist Organization of the hospital to temporarily use the Professional Fees - Pool for the payment of emergency covid supplies which well be returned in time

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				amount among health personnel					<p>so as not to interrupt delivery of healthcare services to patients. These transactions are properly accounted for and reported in the agency's books of accounts as payables under the account "Due to Other Funds Account - PHIC PF Pool".</p> <p>Our records show that various returns were made from May 2021 to December 2021 amounting to P24.6M in payment for the amount borrowed from PHIC PF Pool Account and these were already distributed among healthcare personnel and other employees.</p>	
			BRTTH- Bicol Regional Training and Teaching Hospital	The IRM was already fully paid last February 2021 as evidenced by the certification issued by the PHILHEALTH. The excess mentioned in the audit was also properly refunded to the PHILHEALTH fund.		March 2020	February 2021	Fully Implemented		The management made full explanation to COA during the exit conference and reply duly stated in the ML prepared by the Audit team of this hospital.
			BMC- Bicol Medical Center	The amount of IRM downloaded to the center was in the sole discretion of Philhealth. BMC did not receive any monetary gain on the excess since the balance is credited in succeeding ACPNs Those claims were automatically deducted from the IRM (advance payment) by PhilHealth based from the issued Auto-Credit Payment Notice.	Accounting/Philhealth ROV	Feb 2021	June 2021	Fully Implemented		The excess amount and th improper charges are deducted from succeeding ACPNs
			SPMC- Southern Philippines Medical Center	The Finance Section Head explained that SPMC has no control as to what claims should be deducted from IRM since the	PhilHealth RO X1			Fully Implemented		SPMC has no control over the claims charged to IRM. It was already indicated in the Auto Credit Payment Notice Report (PHIC System Generated Report) that the claims noted with asterisk (*) are claims to be deducted from IRM.

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				<p>provision only states for "valid claims" and the said provision did not define what are considered as "valid claims". Management added that this AOM is favorable to them if ever PhilHealth will reimburse those claims deducted from its regular reimbursement with admissions that are not considered as valid for IRM deduction.</p> <p>The Finance Section Head made a letter dated August 27, 2020 addressed to PhilHealth RO XI appealing to fast track the latter's payment of prior year's claim to sustain their operation until the IRM granted will be fully liquidated. As per Accounting records, SPMC has an outstanding receivable from PhilHealth amounting to P672 million covering October 2015 to July 2020 transactions. The management made several follow-ups regarding this matter, however, PhilHealth's reason is due to the lack of manpower to process and reconcile records. Also, another letter was made by SPMC appealing PhilHealth (CO) dated 09/15/2020 that the payment/liquidation of IRM will be 50% of their</p>	<p>Financial Management Officer/ Finance Division/ Medical Center Chief II</p> <p>Financial Management Officer/ Finance Division/ Medical Center Chief II</p>				<p>Sent a letter to Regional Vice President PRO XI last February 01, 2021.</p> <p>The Management believes that the hospital has no authority to request Philhealth to provide said written explanation. The Management thinks that it would be proper if the COA Auditors would be the one to ask the justification.</p>	

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				processed claims until SPMC's operations will be normalized to remain financially viable to continuously serve the health needs of their patients. Unfortunately, PhilHealth has no response regarding this matter as of to date.						
			DRMC- Davao Regional Medical Center	To reclassify accounts by drawing JEV to correct the erroneous entries made for IRM.	Accounting Section	August, 2021	Onwards	Fully Implemented		Reclassified accounts and correct entries were made.