

DEPARTMENT
OF HEALTH

| REF. | AUDIT OBSERVATIONS | AUDIT RECOMMENDATIONS | OPERATING UNIT | AGENCY ACTION PLAN | AGENCY ACTION PLAN | AGENCY ACTION PLAN | AGENCY ACTION PLAN | STATUS OF IMPLEMENTATION |
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| | | | | ACTION PLAN | PERSON / DEPT. RESPONSIBLE | TARGET IMPLEMENTATION DATE | TARGET IMPLEMENTATION DATE | |
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| FINANCIAL MATTERS | | | | | | | | |
| ACCOUNTING ERRORS AND OMISSIONS | | | | | | | | |
| CAAR CY 2020 par. 2-45 | The asset, liabilities and equity accounts of the DOH had errors and omissions misstating their year-end balances by ₱70,894,401,298.55, ₱944,035,967.72 and ₱70,171,552,317.53, respectively, which represent 26.97%, 3.66% and 29.60% of said account groups. Due to the significant impact of such misstatements on the reported balances of the affected accounts, Management's assertions as to the completeness, accuracy, cut-off, classification, existence, rights and obligations, valuation and allocation, presentation, and understandability of the said accounts could not be relied | Misstatement in Cash accounts – ₱46,236,726.50 We recommended and the Secretary of Health (SOH), through the Administration and Financial Management Team (AFMT), agreed to instruct the Central Office (CO) and concerned operating units (OUs) to record the necessary adjusting entries in the books of accounts based on relevant and sufficient supporting documents. Misstatements in Receivable accounts – ₱18,517,158,649.48 We recommended and the SOH, through the AFMT, agreed to direct the CO and concerned OUs to: a. immediately conduct reconciliation of records and accomplish the same within a specific time-frame; b. record the necessary adjusting entries in the books of accounts based on relevant and sufficient supporting documents; c. henceforth, comply strictly with pertinent rules and regulations; and d. conduct thorough evaluation, assessment and investigation of outstanding accounts, and record impairment and other adjustments thereof. Misstatements in Inventory accounts – ₱49,009,035,591.17 We recommended and the SOH, through the AFMT, agreed to direct the CO and OUs to: | CO - Central Office NCR- Metro Manila Center for Health Development DJNRMH- Dr. Jose N. Rodriguez Memorial Hospital LPGHSTC- Las Piñas General Hospital and Satellite Trauma Center SLRGH- San Lorenzo Ruiz General Hospital VMH - Valenzuela Medical Hospital CAR- Cordillera Center for Health Development | The 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. Adjustments shall be made in the agency books of accounts Necessary adjusting entries are to be made to correct the errors on the said account. Accounting section will adjust the books to correct the records for the Merchandise Inventory Necessary correcting entry was made to correct the affected account. 1. To recognize adjustment as per COA recommendation 2. Accounting Section to put on hold the recording of donations in kind from private organization and individuals. 3. Logistics Management Section to prepare and submit the List of Donations Received, Distributed, and Balances. | AFMT Accounting/ Supply Accounting Section Accounting Division Accounting Section Accounting Section 1. Accounting Section 2. Logistics Management Section | July 2021 March 2021 January 2021 Feb 2021 May 2021 April 13, 2021 January 2021 | July 2021 December 2021 June 2021 Feb 2021 May 2021 April 22, 2021 June 2021 | Fully Implemented Ongoing Fully Implemented Fully Implemented Fully Implemented Fully Implemented |

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| <p>a. strategize and come up with documented plans on how they can reconcile the variances between inventory balances shown in the FS and those of the supply records and inventory reports, with the plan clearly stating the specific responsibilities of personnel involved, targets and timelines, among others, and implementation thereof be strictly monitored;</p> <p>b. after reconciliation, for the Accountants to effect necessary adjustments in their respective records to establish the correct inventory balances based on sufficient supporting documents; and</p> <p>c. impose sanctions on erring personnel, on the basis of Section 127 of PD 1445, both those who are responsible for any loss of inventories and those who are negligent in their duties causing the continued presence of variance between book and physical count balances.</p> <p>Misstatements in Property, Plant and Equipment (PPE) accounts – ₱3,279,845,596.09 We recommended and the SOH, through the AFMT, agreed to direct the CO and OUs to:</p> <p>a. effect the necessary adjusting entries in the books of accounts based on relevant and sufficient supporting documents; and</p> <p>b. impose sanctions on erring personnel, on the basis of Section 127 of PD 1445, both those who are responsible for any loss of inventories and those who are negligent in their duties causing the continued presence of variance between book and physical count balances.</p> <p>Misstatements in Intangible Assets accounts – ₱2,566,290.00 We recommended and the SOH, through the AFMT, agreed to direct the concerned OUs to record the necessary adjusting entries in their books of accounts.</p> <p>Misstatements in Other Asset accounts – ₱39,558,445.31 We recommended and the SOH, through the AFMT, agreed to direct the OUs to effect the necessary</p> | BGHMC- Baguio General Hospital and Medical Center | Effect adjustments to affected accounts | Accounting | March 2021 | April 2021 | Fully Implemented |
| | CDH- Conner District Hospital | | Accounting | May 2021 | June 2021 | Fully Implemented |
| | LHMRH- Luis Hora Memorial Regional Hospital | To reconcile and prepare necessary adjustments | Accounting, Supply Office | January 2021 | July 2021 | Fully Implemented |
| | FNLGHTC- Far North Luzon General Hospital & Training Center | The case/package rates was already used in the establishment of receivables from PHIC starting January 2021, so adjusting journal entries will be done on February 2021 | Accounting | February 2021 | | Fully Implemented |
| | CHD1- Ilocos Center for Health Development | To retrieve inventory records and effect necessary adjustments | Accounting Section, Supply/Warehouse Section and Inventory Committee | 01/01/2021 | 12/31/2021 | Ongoing |
| | MMMMC- Mariano Marcos Memorial Medical Center | To comply with the COA recommendations | Accounting Section, Materials Management Section, Inventory Committee, Billing and Claims Section | January 2021 | December 2021 | Ongoing |
| | R1MC- Region 1 Medical Center | R1MC to continuously coordinate with the PHIC RO regarding status of past-due claims. An assessment of all past-due accounts will be conducted to determine its collectability and an Allowance for Impairment Loss Account will be provided at year-end to fairly present our A/Rs at Net Realizable Value in the financial statements to comply with Section 10, Chapter 7, Volume of GAMS for NGAs. | Finance Division | February 2021 | December 2021 | Fully Implemented |
| | CHD2- Cagayan Valley Center for Health Development | An Account Analysis will be made on the Reciprocal Accounts stated and subsequent reconciliation and adjustment upon verification of the correct and proper amounts | Accounting Unit | March 2021 | December 2021 | Ongoing |

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| <p>accounting entries to correct the book balances of the Other Asset accounts and, henceforth, observe the proper classification of accounts.</p> <p>Misstatements in Liability Accounts – ₱944,035,967.72 We recommended and the SOH, through the AFMT, agreed to direct the CO and concerned OUs to cause the recording of adjustments in their books of accounts based on sufficient supporting documents and henceforth, comply with all relevant rules and regulations in the recognition of liabilities.</p> <p>Misstatements in Equity accounts – ₱70,171,552,317.53 We recommended and the SOH, through the AFMT, agreed to direct : The Accountants to: a. effect the necessary adjustments on the errors and omissions, among others, the erroneous recording of transactions as well as misclassification of accounts to correct the reported balances of affected accounts in the FS; b. effect the necessary restatement entries to correct the final and beginning balances of the 2020 consolidated FS; and c. observe the proper recording, adjustments and reclassifications of accounts and transactions, and that all transactions be supported with necessary 92 documentations in accordance with the IPSAS, GAM for NGAs and other existing accounting rules and regulations; The Heads of OUs to: d. formulate and strictly implement internal control policies requiring timely submission of reports</p> | BatGH- Batanes General Hospital | Comply with the COA recommendations. Continuous coordination with Philhealth region 2 and to assign staff in charge in the reconciliation of prior year claims | Finance | 3/1/2021 onwards | | Ongoing |
| | CVMC- Cagayan Valley Medical Center | To comply with the COA recommendations on the rules and regulations as to the reconciliation of the Cash in Bank – Local Currency, Current Account and effect necessary adjustments in the books and determine details on the three dormant accounts and provide supporting documents on the four closed bank accounts. | Accounting Section | 1/1/2021 and onwards | | Ongoing |
| | SIGH- Southern Isabela General Hospital (Southern Isabela Medical Center) | The MMU reconciled records against accounting records and validate the existence of the said PPE. | Accounting Unit | January 2021 | August 2021 | Fully Implemented |
| | R2TMC- Region II Trauma and Medical Center | To adhere with the audit recommendations to coordinate with PHIC to determine the current status of IRM Funds and to prepare the necessary adjustments in the book of accounts of the agency. | Finance Division | January 2021 | December 2021 | Fully Implemented |
| | CHD3- Central Luzon Center for Health Development | The Accounting Unit will continuously coordinate with the concerned units to reconcile and prepare necessary adjustments | Accounting | March 2021 | December 2021 | Ongoing |

consistent with requirements in the GAM and immediate submission of supporting documents to their respective accounting units for recording purposes, taking into account the deadlines and imposition of corresponding penalties for non-compliance, and for strict adherence thereto by the process owners and other responsible offices; and

e. submit complete documentation and improve financial controls in their respective agencies and ensure that only transactions with complete and proper documentations are recorded; and

The IAS to:

f. develop audit strategies and systems and conduct financial audit on all DOH offices in accordance with the Internal Auditing Standards for the Philippine Public Sector and the Internal Control Standards for the Philippine Public Sector prescribed under COA Circular No. 2018-003 dated November 21, 2018, and submit recommendations to the SOH on courses of actions that need to be implemented in order to avoid errors and misstatements in the books of accounts.

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| BGHMC- Bataan General Hospital and Medical Center | a) The IHOMP Section under MCC Office is currently on the process of complying with the requirements set forth by PHIC Regional Office and Central Office relative to our ongoing application for accreditation of our home grown BGHMC Electronic Medical Records (EMR). To date, we have already transmitted one successful claim awaiting for the status of the three remaining claims from PHIC. We anticipate it to be fully operational on June 2021. The management has already reiterated the required quality of checking, processing and submission of claims as to its completeness and accuracy with the personnel in-charge from Billing and Claims and OIC-FMO. The management ensures that their performance will be reflected on their respective IPCRs. The Accountant already complied with the Auditors' recommendation on recording of RTH & denied claims | Accounting, Billing & Claims | March 2021 | June 2021 | Ongoing |
| PJGMRMC- Paulino J. Garcia Memorial Research & Medical Center | | Accountant | March 2021 | March 2021 | Fully Implemented |
| JBLMRH- Jose B. Lingad Memorial Regional Hospital | Reply and documents were submitted last March 3, 2021 to COA | Accounting | | 3/2021 | Fully Implemented |
| MMH- Mariveles Mental Hospital | a) To instruct the accountant to record the unrecorded revenues due from PHIC. b) To ensure timely submission of Monthly Philhealth Claims Receivables Report to Accounting Unit pertaining to hospital fees on COVID 19 cases claimable from Philhealth Insurance Corporation. | ACCOUNTING/BILLING | March 2021 | ONWARDS | Fully Implemented |
| TGH- Talavera General Hospital | The Accounting Unit and Materials Management Unit to review and reconcile the variances, Materials Management submit supporting documents and Accounting to record necessary adjustments. | Roldan P. Carbonel (Head-Accounting Unit) Arlyn C. Javier (Head-Materials and Management Unit) | January | August | Fully Implemented |

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| CHD4A- Calabarzon Center for Health Development | 1.) The Accounting Section shall prepare JEV to record the issuances from May to December 2019 totaling Php 744,806,143.97 and ensure that transactions for the day/month are recorded/posted. 2.) The Accounting Section and Logistics Section shall reconcile their respective records soon as all the above backlog transactions are recorded. 3.) Management to hire additional manpower to replace the three employees in the Accounting Section who were either transferred, promoted, or retired who help them cope with voluminous transactions. | Accounting/ Logistics Section/ Personnel Section | April 1,2020 | December 31,2021 | Fully Implemented |
| CHD4B- Mimaropa Center for Health Development | Updating of the books through encoding of receipts and issuances of inventories in prior years | Accounting | 01/1/2021 | 12/31/2021 | Ongoing |
| CSGH- Culion Sanitarium and General Hospital | Instruct the accounting unit to make the necessary adjusting entries and eliminate negative entries by investigating the cause for the existence of negative balance | Accounting | March 2021 | April 2021 | Fully Implemented |
| OP- Ospital ng Palawan | To record the book reconciling items in the total amount of Php6,218,116.06 a. Reporting of all unreleased checks to Accounting Office. b. Cancellation of stale checks. | Accounting a. Cash Operations Section Head b. Cash Operations Section Head | April Jan April | April June June | Fully Implemented |
| CHD5- Bicol Center for Health Development | For strict compliance and preparation of necessary adjusting entries | | 4 | 3/2021 | Fully Implemented |

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| BMC- Bicol Medical Center | Require all areas/departments with stocks to submit MRSMI to the Accounting Section for evaluation and recording. BMC is complying with the recommendation of COA to avail of the one time cleansing of unreconciled PPE. | Cost centers/Materials Management Section/Accounting Materials Management Section/Accounting | May 2021 August 2021 | December 2021 June 2022 | Ongoing |
| BRTTH- Bicol Regional Training and Teaching Hospital | To reconcile all the affected accounts | Accounting/Supply/CSR | March 2021 | December 2021 | Ongoing |
| BRGHGMC- Bicol Region General Hospital and Geriatric Medical Center | The Accounting, MMS and Inventory Committee to establish and adopt a process and take necessary actions to ensure reconciliation of balances | Accounting and Materials Management Unit | May 2021 | December 2021 | Ongoing |

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| CHD6- Western Visayas Center for Health Development | <p>1.a. Ongoing efforts is being made to gather required document to initiate a request for write-off of remaining unliquidated cash advances. The amount of P29,306.00 granted for write-off was not yet booked up as we are waiting for the official communication from the Resident Auditor.</p> <p>b. Demand letter was sent to concerned employee last September 11, 2020 under Tracking No. AD119614351ZZ. However, to date, no response was received. Management will send another demand letter at a different address of the said employee.</p> <p>c. A journal entry will be prepared to classify the receivable accounts in the Financial Statements as of February 2021.</p> <p>d. Reiteration of the Memorandum on the immediate liquidation of cash advances.</p> <p>2. a. All funds received from CO will be accounted, reconciled, liquidated which will be reflected in the Financial Statements.a. JEV will be prepared to reclassify ICT accounts to Intangible assets in the amount of P17,540.00 .</p> <p>b. The accountant will prepare for the liquidation of P0.5M fund received from CO for MAIP using the recommended entry which will be reflected in February financial statement.</p> <p>c. All funds received from CO will be accounted, reconciled, liquidated which will be reflected in the Financial Statements.</p> <p>3. JEV will be prepared to classify ICT Accounts to Intangible Assets in the amount of P17,540 to recognize amortization instead Assets in the amount of P17,540 to recognize amortization instead of depreciation, and to recognize the unserviceable properties of P53,901.50</p> | Accountant | January 2021 | December 2021 | Ongoing |
| CLMMRH- Corazon Locsin Montelibano Memorial Regional Hospital | <p>-Reclassify completed projects to proper asset accounts.</p> <p>-Prompt submission of Certificate of Acceptance to the Accounting for the transfer of completed projects from CIP to proper PPE accounts</p> <p>-Exert efforts in tracing the unreconciled items in the books of accounts.</p> | Accounting | May 2021 | May 2022 | Fully Implemented |

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| DJSMCE- Don Jose Monfort Medical Center Extension Hospital | Reclassify and effect necessary adjustments | Accounting | 1/1/2021 | 1/30/2021 | Fully Implemented |
| WVMC- Western Visayas Medical Center | Record the adjustments needed. | Accounting | 1/1/2021 | 12/31/2021 | Fully Implemented |
| WVS- Western Visayas Sanitarium | Conduct reconciliation of accountant and Inventory Committee during the preparation of the RPCI | Accounting/Inventory Committee/Supply Unit | Jan. 2021 | Dec. 2021 | Fully Implemented |
| CHD7- Central Visayas Center for Health Development | <i>Prepare analysis and aging of due to officers and employees and accounts payable and accordingly prepare necessary adjusting entries and reverse those payables which remain outstanding for 2 years and up</i> | Accounting/MSD | 4/1/2021 | 5/30/2021 | Fully Implemented |
| DEDVMH-Don Emilio Del Valle Memorial Hospital | Accountant will send out notices to the various payees whose checks have become stale to facilitate the cancellation or replacement thereof. Necessary Journal Entry Vouchers will also be prepared to recognize the cancellation of stale checks issued in the current year and in the prior years and the corresponding restoration of the amounts to the cash in bank account. Coordination with the cashier section will also be harnessed to closely monitor the cancellation of checks which were deemed paid upon issuance. | Accountant/Accounting /Cashier Section | 01/28/2021 | 12/31/2021 | Fully Implemented |
| ECS- Eversley Childs Sanitarium | To prepare Inventory and Inspection Report of Unserviceable Property (IIRUP) and its disposal. Accounting Section will prepare journal entry voucher to drop the unserviceable properties from the books. | MCC/SAO/Property and Supply Officer/ Disposal Committee/ Accountant | April 2021 | December 2021 | Fully Implemented |
| GCGMMC- Gov. Celestino Gallares Memorial Medical Center | NO AOM ISSUED - not included in the CAAR 2020 | | | | Not Applicable |
| SAMCH- St. Anthony Mother and Child Hospital | To take up necessary adjustments in the books | Accounting | 1/1/2021 | 8/31/2021 | Fully Implemented |
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| VSMC- Vicente Sotto Memorial Medical Center | To take up necessary adjustments in the books | Accounting | April 2021 | June 30, 2021 | Fully Implemented |

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| CHD8- Eastern Visayas Center for Health Development | To take up necessary adjustments in the books | Accounting, MMS | Jan 2021 | Dec 2021 | Ongoing |
| EVRMC- Eastern Visayas Regional Medical Center | IIRUP submitted (see attached file) The committee has requested to attend a training on Appraisal and Disposal Training on June 15-17, 2021 via Virtual Platform, and to be conducted by the Association of Government Internal Auditors, Inc. Pending approval from the head of agency. | Disposal and Appraisal Com./MMD Disposal and Appraisal Com./MMD | 1.Jan 2021 2.Last week of June 2021 3.Last week of June 2021 4.Last week of June 2021 5.August 2021 | 1.Feb 2021 2.July 2021 3.July 2021 4.July 2021 5.Sept 2021 | Ongoing |

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| ZCMC- Zamboanga City Medical Center | <p>a) The Management:</p> <p>a.1. To discuss with the concerned areas on the actions to be taken relative to the conduct of periodic reconciliation to include formulation/revision of their respective Work Instructions;</p> <p>a.2. After identifying the lacking documents of those items indicated in Table 5 and 6, will direct MMS to submit related documents to Accounting Section for verification; and</p> <p>a.3. To direct Accounting Section to prepare necessary accounting entries after the documents have been verified.</p> <p>b) The Management will direct the Accounting Section to immediately prepare the necessary accounting entries to reverse the overstatement in the expense accounts and to derecognize the payables to suppliers related to contracts which were already settled.</p> <p>c) The recommendation from COA cannot be fully implemented since reclassification of these accounts will require the derecognition of the individual SLs.</p> <p>d) The Management will:</p> <p>d.1. instruct EFM to prepare the Work Instruction relative to infrastructure projects from conception to Final Acceptance. It must include submission of pertinent documents to Accounting Section;</p> | <p>Accounting Section /Material Management Section (MMS)</p> <p>MMS</p> <p>Accounting Section</p> <p>Accounting Section</p> <p>Accounting Section</p> | <p>April 2021</p> | <p>December 2021</p> <p>December 2021</p> <p>December 2021</p> | Ongoing |
| SS- Sulu Sanitarium | The supply/property officer has been instructed to prepare the Inventory and Inspection Report for Unserviceable Property of the said amount totaling P320,232.00. The accountant will also affect the necessary adjustments for the impairment and drop the said property from the books. | Supply Officer and Accountant | December 2020 | March 2021 | Fully Implemented |
| MCS- Mindanao Central Sanitarium | Verify and take up necessary adjusting entry | Accounting | May 1, 2021 | May 31 , 2021 | Fully Implemented |
| MRH- Margosatubig Regional Hospital | JEV# 01-2021-01-0034 and 0039 to correct PPE account | Accounting | January 2021 | January 2021 | Fully Implemented |
| BasGH- Basilan General Hospital | Adjustments have already been made and reflected in the restated FS for 2020 | Accounting | July 2021 | December 2021 | Fully Implemented |

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| DJRMH- Dr. Jose Rizal Memorial Hospital | To prepare the necessary entries for derecognition of non-existing PPE items upon availability of appropriate documents. | Carmelita Y. Barbaso/ Materials Management Office (MMO), Quimie Pilar/ Accounting Section | January 2021 January 2021 | Present Present | Fully Implemented |
| LGH- Labuan General Hospital | A committee was created to address the AOM | Supply Officer, Accounting | 3/18/2021 | 12/31/2021 | Ongoing |
| CHD10- Northern Mindanao Center for Health Development | | FMO II and Chief Accountant | June 30, 2021 | December 31, 2021 | Ongoing |
| NMMC- Northern Mindanao Medical Center | To maintain close coordination among different units involved in the handling of Inventories to be able to establish accurate and/or reconciled balances. | Accounting, MMS Section | January 1, 2021 | December 2021 | Ongoing |
| MHARSMC- Mayor Hilarion A. Ramiro Sr. Medical Center | To conduct physical count of inventory and record adjustments if necessary. | Accounting, Supply Section, Hospital Inventory Committee | January 2021 | December 2021 | Fully Implemented |
| CHD11- Davao Center for Health Development | a.) Prepare Journal Entry Voucher to take up adjustments as per COA recommendation b.) To observe the proper use of account in recording financial transactions as prescribed in teh 2019 Revised Chart of Accounts for National Government, GAM Vol. III in order to present fairly the financial position and performance during the year | R. Dela Cruz R. Magaway | 01/29/21 3/4/2021 | 01/29/21 3-12-021 | Fully Implemented |

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| SPMC- Southern Philippines Medical Center | Constant communication for both MMS and Accounting Section is implemented until the they start the reconciliation proper. | Accounting Section and Materials Management Section | September 2021 | December 2021 | Fully Implemented |
| DRMC- Davao Regional Medical Center | <i>To revert accounts payable to the accumulated surplus/deficit account amounting to P15,484,061.58 that are not considered as valid claims at year-end.</i> | Accounting Section | January 2021 | September 2021 | Fully Implemented |
| CHD12- Soccsksargen Center for Health Development | 1. A journal entry voucher taking up the necessary adjustment of misclassified inventory items was already taken up in March, 2021 trial balance. | Accounting Unit | January 2021 | December 2021 | Ongoing |
| CRMC- Cotabato Regional and Medical Center | The Accounting Department already made the appropriate journal entries for the following: - Record the unpaid medical equipment - Recognize the liability for the unliquidated amount of assistance and made the adjusting entries to correct the Accumulated surplus account -Recognize the insurance expense of CRMC properties and made the adjusting entries to correct the Accumulated surplus account. | Accounting Department | February 2021 | February 2021 | Fully Implemented |
| CS- Cotabato Sanitarium | Chief of Admin secured copy of the MOA and submitted to COA | Admin Officer / Finance | February 2021 | February 2021 | Fully Implemented |

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| CHD13- Caraga Center for Health Development | a. The management has assigned an Accountant to focus on the review and reconciliation of the inventory and PPE accounts. b. Also, the Accountant shall strengthen the coordination with Supply Section to ensure that inventory and PPE transactions are recorded accurately and reliably. | Accounting and Supply Sections | January 2021 | a)December 2021 b)Onwards | Ongoing |
| ASTMMC- Adela Serra Ty Memorial Medical Center | Instruct the Cashier Unit to effect the necessary adjustments in the CkADADRec to present a reliable cash in bank balances and to require Cashier Unit and Accounting Unit to reconcile their records timely. | Cashier Unit, Accounting Unit | January 2021 | Onwards | Fully Implemented |
| CRH- Caraga Regional Hospital | Suggested adjusting entries were effected. | Accounting Department | 4/1/2021 | present | Fully Implemented |
| RITM- Research Institute for Tropical Medicine | <i>Management has decided to "projectize" the reconciliation of all accounts which need to be adjusted for the proper implementation of eNGAS. Accounting department was able to send a project proposal last June 2021. As of writing a revised plan was submitted with a change from the original timeline of 3 years reduced to a 15 month time ending December 31, 2022.</i> | Accounting, Billing, Cashier, Procurement, Materials and Management Department | January 2021 | December 2022 | Ongoing |
| EAMC- East Avenue Medical Center | <i>For Compliance in CY 2021</i> | Accounting Section / MMS | May 2021 | December 2021 | Fully Implemented |
| ARMMC- Amang Rodriguez Memorial Medical Center | Assigned a specific personnel to do the tracing back of the account | Accounting Section | January 2021 | December 2021 | Fully Implemented |

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| JRRMMC- Jose R. Reyes Memorial Medical Center | <i>The Accounting Department will monitor outstanding receivables and verify if collections tally with the billed amount and vice versa. The FMO II will submit and formulate clear procedures in the billing and collection of affiliation fees. Memo to this effect will be made by the MCC II. Accounting Department already started making adjusting entries</i> | FMO II, Chief Accountant and Head of Billing | June 30, 2021 | December 31. 2021 | Ongoing |
| DJFMH- Dr. Jose Fabella Memorial Hospital | Accounting team started to research the cause of the balance by reviewing the balances in the general ledger of prior years to identify the unrecorded issuances. Once found, it will be coordinated to MMD for the necessary supporting documents to be attached in the adjustment to be taken. Accounting team is currently updating its Supplies Ledger Card and will regularly reconcile its records with the stock cards of MMD. | Accounting Department /Material and Management Department | May, 2021 | December, 2021 | Ongoing |
| NCMH- National Center for Mental Health | Revisit the reports to trace the origins of the variances noted | Accounting Department/Pharmacy /Social Services/Philhealth | May 2021 | December 2021 | Ongoing |
| NCH- National Children's Hospital | To revert accounts payable unclaimed for more than 2 years | Accounting Department | January 2021 | March 2021 | Fully Implemented |

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| POC- Philippine Orthopedic Center | To prepare the prescribed format of Subsidiary Ledgers | Accounting Department | 04/01/2021 | present | Ongoing |
| QMMC- Quirino Memorial Medical Center | To assign staff to conduct reconciliation for the affected accounts and to prepare a JEV for necessary adjustments. | Accounting Department | July 2021 | December 2021 | Ongoing |
| RMC- Rizal Medical Center | The Management has already sent letters to Land Bank of the Philippines (LBP) for the corresponding supporting documents of the credit/debit memos in the previous years, but we didn't receive a response from it. The Accounting Department will draft a follow-up letter to address this audit observation, and effect necessary adjustments upon receipt of a response from the bank. | Accounting Department | 8/1/2021 | 12/31/2021 | Fully Implemented |
| SLH- San Lazaro Hospital | To prepare adjusting entries for the errors in misstatement | Accounting Department | April 2021 | June 2021 | Fully Implemented |
| TMC- Tondo Medical Center | Appropriate actions will be done in consideration of the recommendations. | Accountant IV | May 2021 | June 2021 | Fully Implemented |

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| BOQ- Bureau of Quarantine | | Accounting Section/Supply Section | January 2021 | December 2021 | Ongoing |
| FDA- Food and Drug Administration | | | | | Fully Implemented |
| CARAGA Rehabilitation Center | Instruct the accountant to prepare and and effect necessary adjusting entry. | Accounting Section | February 2021 | March 2021 | Fully Implemented |
| TRC Camarines Sur | traced, analyzed and evaluated the nature and causes of discrepancies and adjusted the books of accounts;Communicated other discrepancies for reconciliation to the servicing bank regarding their nature and causes; identified the composition of Payables Account | Accounting Unit | March 2021 | August 2021 | Fully Implemented |
| TRC Cebu City | To reconcile the variance of inventory balances shown in the FS and RPCI and to draw JEVs to adjust /correct the understatement, overstatement, or misstatement in the cash, receivables, inventory and PPE accounts. | Accounting Unit | March 2021 | May 31 2021 | Fully Implemented |
| TRC Dagupan | to collect from concerned employees | Accounting and HR Section | April 2021 | December 2021 | Fully Implemented |

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| TRC Bataan | <p>The management will be taking the following actions regarding the matter:</p> <ol style="list-style-type: none"> 1. Instruct the Accountant to: <ol style="list-style-type: none"> a. Determine the causes of the discrepancy between the physical count of inventories and the recorded quantities per books b. Make necessary adjustments for the identified discrepancies c. Cause the recording of the utilization of inventory items per Requisition and Issuance Slips (RISs) and Report of Supplies and Materials Issued (RSMI) submitted by the Materials Management Section (MMS) d. Conduct regular reconciliation with the Supply Officer for early detection of discrepancies 2. Ordered the Supply Officer to: <ol style="list-style-type: none"> a. Update and maintain a complete set of Stock Cards (SCs) for each inventory item until b. Make necessary adjustments for the identified discrepancies c. Ensure completeness of information recorded in the RIS and RSMI for easier recording of utilization d. Conduct regular reconciliation with the Accountant for early detection of discrepancies e. Provide the No. of days to consume and Reorder Point for every inventory item f. Establish procedures in order to properly utilize inventories and avoid overstocking and prepare Inventory Aging Report g. Updated their Property Cards. Consequently, a Report on PPE Reconciliation had already been forwarded by the Accounting Section to the MMS for their verification and the MMS had already been instructed immediately act on the matter h. Immediately submit the Inventory and Inspection Report of Unserviceable Property for its subsequent appraisal, disposal and derecognition from the books of accounts. c. Order the MMS to check on the causes of missing properties, make a report regarding the matter and submit the same to the undersigned for proper action. | Accounting and Materials Management Sections/ Inventory COmmittee | January 2021 | March 2022 | Ongoing |
| TRC Tagaytay | Accounting Section will Submit All the bank reconciliation statement for the year 2020 and facilitate the LBP portal for viewing and printing of the bank statement for prompt preparation and submission of the BRS. | Accounting Section | As soon as possible | As soon as possible | Fully Implemented |

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| TRC Western Visayas | <p>i. Compel the Inventory Committee to complete the physical count of PPE;</p> <p>ii. Require the Inventory Committee to prepare complete and accurate RPCPPE in accordance with the prescribed format duly certified by them and approved by the Agency Head; and submit the said report to the Auditor immediately and every January 31 annually;</p> <p>iii. require the Supply Officer to expedite the identification of PPE which were not formally turned-over to the agency and determine their valuation; and</p> <p>iv. Require the Accountant and Property Officer to fast track the updating of the Ledger Cards and Property Cards, respectively, and to reconcile their records immediately.</p> | Supply Officer Designate | 1/1/21 | 12/31/21 | Ongoing |
| TRC Isabela | <p>Accounting Section to: a.) take up the necessary journal entries to reclassify the liabilities arising from obligations other than receipt of goods or services on account in the normal course of trade and business to arrive at a correct balance of the accounts payable; b.) review, analyze and adjust the erroneous entry made in the reversion and payment of obligations to fairly reflect the correct amount of the outstanding claims against the agency; c.) review the SL account labelled as "beginning balance", identify these items by vouching our accounting records and files for the years 2016 to 2018 and reconcile the same with the GL account, to totally eliminate the use of this suspense account. d.) institute proper monitoring and review of all booked obligations to ensure that no obligation is booked unless the same is founded on a valid claim that is supported by sufficient evidence and documentation.</p> | Accounting | March 2021 | Onwards | Fully Implemented |
| TRC Cagayan De Oro | Regularly reconcile records of Accounting Section as compared to Supply Unit, and strictly follow the recognition criteria of Inventories. | Supply Section, Accounting Section, and Inventory Custodian | January 2021 | January 2021 | Fully Implemented |
| TRC MALINAO | Regularly reconcile and make necessary adjustment , if applicable. | Accounting Section | February 2021 | February 2021 | Fully Implemented |
| TRC Bicutan | Regular reconciliation with MMS | Accounting /MMS | April 2021 | May 2021 | Fully Implemented |

| ACCOUNTING DEFICIENCIES | | | | | | | | |
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| CAAR CY 2020 par. 46-51 | <p><i>Unaccounted discrepancies in cash balances - ₱101,845,218.21</i></p> <p><i>The existence of unaccounted discrepancies in Cash accounts totaling ₱101,845,218.21 affected the reliability of year-end cash accounts.</i></p> | <p>We recommended and the SOH, through the AFMT, agreed to direct the OUs to immediately reconcile all cash records, settle all deficiencies noted in cash accounts and effect adjustments when needed.</p> | CO - Central Office | AFMT to issue a memorandum to the concerned offices to act on the recommendation of the COA | AFMT | July 2021 | July 2021 | Fully implemented |
| | | | NCR- Metro Manila Center for Health Development | A letter to Landbank will be issued to request for the reprinted bank statements or details of the transactions. | Accounting | May 2021 | September 2021 | Fully Implemented |
| | | | POC- Philippine Orthopedic Center | To reconcile with Report on collections and deposits of Cashier Section. | Accounting and Cashier Section | April 2021 | June 2021 | Fully Implemented |
| | | | RITM- Research Institute for Tropical Medicine | Submit the all the Bank Reconciliation Statements for all Accounts. | Accounting Dept. and Cash Operations Department | January 2021 | June 2021 | Fully Implemented |
| | | | BatGH- Batanes General Hospital | To generate monthly Bank Statements in the WeAccess and eMDS, online facility banking of LBP, as a basis on the preparation of Bank reconciliation Statements and forward it immediately to COA. | Accounting Unit | April 2021 | June 2021 | Fully Implemented |
| | | | CHD8- Eastern Visayas Center for Health Development | To reconcile the discrepancy in the Cash - LCCA account and make necessary adjustments. | Accounting Unit | Jan 2021 | Dec 2021 | Ongoing |
| | | | BasGH- Basilan General Hospital | Reconcile report on collections and deposits based on available bank statements; should there be any lacking, management will make a request letter to LBP Basilan Branch | Accounting and Cash Operations Section | July 2021 | December 2021 | Fully Implemented |
| | | | DRMC- Davao Regional Medical Center | To reconcile the discrepancy in the Cash - Collecting Officer account and make necessary adjustments. | Accounting Section | January 2021 | December 2021 | Fully Implemented |
| CAAR CY 2020 par. 52-59 | <p><i>Improper handling of receivables - ₱49,121,153,305.23</i></p> <p><i>The inability of the CO and some OUs to properly handle and monitor their receivables led to the non-collection and/or non-liquidation of receivables amounting to ₱3,496,940,596.58 for more than three to 10 years and ₱1,619,333,785.48 for more than 10 years.</i></p> | <p>We recommended and the SOH agreed to:</p> <p>a. issue appropriate orders/memoranda/circulars institutionalizing existing guidelines/regulations on the management of receivable accounts within the DOH system and exact strict compliance thereof; and</p> <p>b. remind the CO and OUs to immediately settle all deficiencies noted in the audit of receivable accounts, record necessary adjustments, and</p> | CO - Central Office | AFMT to issue a memorandum to the concerned offices to act on the recommendation of the COA | AFMT | July 2021 | July 2021 | Fully implemented |
| | | | NCR- Metro Manila Center for Health Development | To issue demand letters to concerned LGUs | | May 2021 | December 2021 | Fully Implemented |
| | | | SLRGH- San Lorenzo Ruiz General Hospital | Accounting Section and Billing Section shall coordinate to reconcile PHIC receivables | Accounting Section and Billing Section | May 2021 | December 2021 | Fully Implemented |

impose administrative sanctions on negligent/erring personnel concerned.

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| VMH - Valenzuela Medical Hospital | In order to request for write-off the P1.2M Long outstanding non-moving / dormant receivable from 2003 to 2009 for 386 patients, the VMC management will take the following actions: 1. Due to unavailability of SOA records, the Billing and Philhealth Section (BPS) will retrieve the patient's address using the Schedules of Accounts Receivables thru the Hospital Operation Management Information System (HOMIS); 2. The BPC will send three (3) Demand Letter to the Patient's address, coordinate to the Baranggay for issuance of certificate of no residency if the patient already transferred/move-out and/or COMELEC certification of Voter's registration; 3. Based on the 3 Demand Letter , the management will request for authority to write-off the in the Commission on Audit. | Head of Finance/ Head of Philhealth and Claims Section/ Accounting Section | February 10, 2022 | June 30, 2022 | Ongoing |
| MMMMC- Mariano Marcos Memorial Medical Center | a. To evaluate and determine proper disposition of unsubstantiated long-outstanding PhilHealth claims and/or make representation with PHIC Regional Office No. 1 for the reconciliation of records then prepare the necessary adjustments in the books, if warranted; b. To continue sending demand letters and/or exhaust all possible remedies to collect the receivables; | Accounting Section / Billing and Claims Section | April 2021 | December 2021 | Ongoing |
| CHD3- Central Luzon Center for Health Development | The Accounting Unit to require the concerned personnel/units/agencies to settle or liquidate their cash advances/fund transfers | Accounting | March 2021 | December 2021 | Ongoing |
| PJGMRMC- Paulino J. Garcia Memorial Research & Medical Center | Instruct Finance to copy furnish COA of the demand letters sent to Philhealth and evaluate provision of doubtful accounts for past due claims. | FINANCE | March 2021 | Onwards | Fully Implemented |
| TGH- Talavera General Hospital | a.) The Billing and Claims Section to carefully examine all supporting documents prior to submission to eliminate Return to Hospital (RTH) and Denied Claims. b.) Billing and Claims to send notice/demand letters to patient with claims denied by PhilHealth. c.) Billing and Claims will maintain its own PhilHealth Receivable schedule and regularly update its status to properly monitor claims already paid, submitted, returned to hospital and denied claims. d.) The Accountant will review relevant issuances and record necessary adjustments to deduct RTH claims from the recorded receivables and regularly follow up submission of RTH claims from Billing and Claims Section. | Accounting and Billing | January 2021 | December 2021 | Ongoing |

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| CHD6- Western Visayas Center for Health Development | <p>a. The Accountant will include in their monitoring to LGUs the turned-over facility and equipment and request for assistance in gathering essential documents to support the dropping of the PPE accounts from the books; and</p> <p>b. for PPE, SLWMO routinely conducts monthly reconciliation with the Accounting Office.</p> <p>The Accountant will evaluate the list of PPE Accountant to check which items are not with Supply report and to continue the periodic reconciliation for current purchases/receipts to ensure a reconciled report.</p> <p>SLWMO to reconcile with Accounting office for proper disposition of variances.</p> <p>c. As to the transferred vehicles, the Accountant shall continue to communicate with the DOH-CO to follow-up the cost of such transferred vehicles.</p> <p>d. As to Construction-in Progress-Building and Structures Account, is still under reconciliation. There are still recorded amounts that do not tally with documents. Coordination with LGUs and HFEP will be made.</p> <p>e. JEV will be prepared to reclassify ICT accounts to intangible assets in the amount of P17,540 to recognize amortization instead of depreciation.</p> | Accountant and Supply Officer | January 2021 | December 2021 | Ongoing |
| CLMMRH- Corazon Locsin Montelibano Memorial Regional Hospital | <ul style="list-style-type: none"> - Reclassify receivables to proper accounts. - Strengthen collection efforts by sending collection letters to makers and guarantors of promissory notes. - Evaluate the collectability of the receivables and submit a request for write-off to COA if the result of evaluation warrants doing so. | Accounting Section | May 2021 | December 2021 | Fully Implemented |
| DJSMCE- Don Jose Monfort Medical Center Extension Hospital | Identify errors and reconcile the difference between the balances in the GL/SL and schedules | Accounting and Billing Section | January 2021 | December 2021 | Ongoing |
| WVS- Western Visayas Sanitarium | Accountant to send demand letters to person(s) responsible and liable | Accounting | January 2021 | December 2021 | Ongoing |
| CHD7- Central Visayas Center for Health Development | Periodic visits to municipalities (LGUs) and other NGAs for monitoring and request for liquidation report and reconciliation. Consistently send demand letters to the LGUs in Bohol, Cebu, Negros Oriental and Siquijor. | Local Health Support and Management Support Division | January 2021 | Present | Ongoing |
| TDH- Talisay District Hospital (Cebu South Medical Center) | <p>The Accountant has finalized the aging of Receivables as of December 31, 2020.</p> <p>Follow the guidelines on the preparation of Aging of Receivables.</p> | Accounting | April 2021 | June 2021 | Fully Implemented |

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| VSMCMC- Vicente Sotto Memorial Medical Center | To request for write off for those long outstanding accounts | Accounting | May 2021 | December 2021 | Ongoing |
| CHD8- Eastern Visayas Center for Health Development | 1. To request for write off for those long outstanding accounts. 2. To prepare demand letters to LGUs and accountable officers | Accounting | Jan 2021 | Dec 2021 | Fully Implemented |
| EVRMC- Eastern Visayas Regional Medical Center | <p>For the AOM related to Improper Handling of receivables. The EVRMC Management will take the following actions;</p> <p>1. Conduct SWOT Analysis to assess the internal and external factors that resulted to denied/deferred hospital claims causing loss of hospital income.</p> <p>2. Conduct sub-unit meetings among Document Keepers, Verifiers, Processors, & RTH Team to review the process flow of each subunit and identify factors that may contribute to the RTH claims. Set quantitative target for each processor for easy output monitoring.</p> <p>1. Regular claims: 28-35 claims/day/processor 2. RT-PCR claims: 60-70 claims/day/processor 3. RTH team: 100% should be filed from deferred claims</p> <p>3. Conduct orientation/ reorientation seminar regarding documentation and processing of Philhealth claims of affected units.</p> <p>4. Report to DBP-DCI the on the system error encountered during claims processing.</p> <p>5. Conduct dialogue with Philhealth Regional office 8 pertaining to claims processing.</p> <p>6. Coordinate with respective LUs/RHUs to instruct their contact tracers to input complete data in the CIF.</p> | Philhealth Unit | Jan 2021 | December 2021 | Fully Implemented |
| CHD9- Zamboanga Peninsula Center for Health Development | Conduct financial monitoring among LGUs and require immediate submission of liquidation reports | IRIS A. SANSON / MSD-Accounting | January 2021 | December 2021 | Fully Implemented |

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| CHD13- Caraga Center for Health Development | <p>a) The Management assigned a staff to focus on the reconciliation of the Due from LGUs, OUs, NGAs accounts. Also, constant coordination with the implementing agencies shall be made.</p> <p>b) The Accountant shall ensure that additional fund transfers shall not be granted with OUs with previous unliquidated funds.</p> | Accounting Sections | January 2021 | <p>a) December 2021</p> <p>b) Onwards</p> | Ongoing |
| RITM- Research Institute for Tropical Medicine | <p>1) To reconcile accounts receivable and seek to write-off those applicable accounts</p> <p>2) To send demand letters to applicable receivables</p> | | September 2021 | December 2022 | Ongoing |
| EAMC- East Avenue Medical Center | To continue effort in retrieving records to support the long outstanding receivables and request write off from COA or make adjustment if necessary. | Accountant | May 2021 | December 2021 | Ongoing |

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| ARMMC- Amang Rodriguez Memorial Medical Center | <p>Accountant to designate an Accounting Staff</p> <p>Accountant to monitor on a semestral basis to assure that tracing back is being executed</p> <p>Accountant to ensure that SLs are completed and updated Accountant and Head of the PHIC section to conduct regular reconciliation.</p> <p>Accountant to prepare the Journal Entry Vouchers on the results of the reconciliation</p> | Accountant | June 2021 | <p>August 2021</p> <p>December 2021</p> <p>December 2021</p> | Ongoing |
| JRRMMC- Jose R. Reyes Memorial Medical Center | To instruct the Chief Accountant to effect the necessary accounting entries to correct the book balance of the account as recommended by COA | FMO II and Chief Accountant | December 2020 | January 2021 | Fully Implemented |
| NCH- National Children's Hospital | To reconcile Accounts Receivable with Philhealth | Accounting & Billing | 7/1/2021 | 12/31/2021 | Ongoing |
| POC- Philippine Orthopedic Center | To submit letter for write-off to COA resident auditor and reconcile erroneous entry made in the books | Accounting and Billing Section | April 2021 | December 2021 | Ongoing |

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| | | | FDA- Food and Drug Administration | GSD to submit to Accounting DR | GSD | | December 2021 | Ongoing |
| | | | TRC MALINAO | Monitor collection of the receivable. Issue demand letter. | Billing Section and Accounting Section | January 2021 | Onwards | Fully Implemented |
| | | | TRC Dulag | Make necessary evaluation of long outstanding accounts and enforce the collection on the long outstanding balance of receivables. Then request from COA authority to write-off dormant accounts. Revision of collection and billing policy to incorporate the reasonable allowance for impairment losses as bases in the preparation and recording of adjusting entry. | Billing Section, Accounting Section, SAO and ExeCom | April 2021 | December 2021 | Fully Implemented |
| | | | TRC Surigao City | The management shall: (1) instruct the Social Welfare Officers to hasten classification of patients within 6 months after admission; (2) instruct the Billing Officer to send demand letter to clients with accounts receivable as initial step in the legal proceedings; (3) order the Billing Officer to fast tract sending of notices prior to expiration of promissory notes; and (4) require the Billing Officer to submit monthly detailed Aging Schedule of Accounts Receivable on time. | Janet Mae Javerle SWO III and Maricar Ometer AO III | March 2021 | July 2021 | Fully Implemented |
| | | | NSC-Min (RO XI) | As of June 30, 2021, the remaining AR balance for the NSC-M is at P 96,507,496.73. The previous balance of P116,757,468.20 was from the increased number of inactive clients due to closure as they were severely affected by the pandemic. With the new policy implemented by the NSC-M, the effect of pandemic to the clients were neutralized. More clients were allowed to receive NBS Kits despite of their previous balances as long as their payment will be partitioned on a 50/50 basis, half per receivable reduction and cash payment respectively. | Elena Sanchez Accountant IV | June 2021 | Onwards | Ongoing |
| CAAR CY 2020 par. 60-65 | Deficiencies in inventory accounts The pertinent rules, policies and procedures in accounting and management of inventories were not faithfully adhered to raising doubts on the existence and accuracy of the reported year-end balances of the Inventory accounts, thereby affecting the reliability and fair presentation thereof in the FS. | We recommended and the SOH, through the AFMT, agreed to direct the concerned OUs to: a. ensure the conduct of semi-annual physical count of inventories and reconciliation of accounting and supply records; and b. direct the Accountants and supply officers to maintain SLCs and SCs, respectively; and c. consider assigning sufficient manpower in their accounting and supply units. | CO - Central Office | AFMT to issue a memorandum to the concerned offices to act on the recommendation of the COA | AFMT/FMS/AS PSCMT/SCMS | July 2021 | July 2021 | Fully implemented |
| | | | SLRGH- San Lorenzo Ruiz General Hospital | Accounting Section, Inventory Committee, Materials Management Section were instructed to facilitate proper reconciliation and submission of RCPI, SLCs, Stock Cards | Accounting Section, Inventory Committee, Materials Management Section | May 2021 | December 2021 | Ongoing |
| | | | CDH- Conner District Hospital | Establishment and Maintained Supplies Ledger Card | Accounting Section, Supply Section | April 2021 | December 2021 | Ongoing |

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| ITRMC- Ilocos Training and Regional Medical Center | The inventory Committee shall devise a way to ascertain the existence of these inventories without compromising the health of the personnel-in-charge. | MMO, Inventory Committee | 21-Jun | 21-Dec | Fully Implemented |
| CHD2- Cagayan Valley Center for Health Development | The Inventory Committee to conduct a physical count for the 1st Semester of 2021 | Inventory Committee | July 1,2021 | August 31, 2021 | Ongoing |
| CHD4B- Mimaropa Center for Health Development | To conduct physical count of inventory before making an adjustments | Inventory Committee, Accounting | 9/1/2021 | 9/30/2021 | Ongoing |

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| OP- Ospital ng Palawan | <p>Create instructions/guidelines in conducting physical inventory of supplies and materials twice a year January 30 and July 31 of each year to be observed by the inventory Committee.</p> <p>-Reconciliation of MMS and Accounting Records per identified discrepancies during the conduct of Physical Count of Inventory and Submission of validated RPCI.</p> <p>-Submission of updated stock card of each item in stock (MMS Inventory) to Accounting Section every end of semester.</p> | <p>Inventory Committee</p> <p>MMS Inventory and Disposal Committee</p> <p>MMS ICTU</p> | <p>Jan</p> <p>Jan</p> <p>Jan</p> | <p>Dec</p> <p>Dec</p> <p>Dec</p> | <p>Ongoing</p> |
| DJSMMCE- Don Jose Monfort Medical Center Extension Hospital | Inventory Committee to complete the physical count in order to reconcile the balances per RPCI and GL. | Inventory Committee | January 2021 | December 2021 | Ongoing |
| CHD10- Northern Mindanao Center for Health Development | No AOM for this. We just submitted 5 days after the set deadline of January 31, 2021 | | | | Fully Implemented |
| QMMC- Quirino Memorial Medical Center | MMS, Inventory Committee and Accounting to reconcile differences between RPCI, Stock Cards and Accounting records/SLCs. | MMS, Inventory Committee and Accounting Section | July 2021 | December 2021 | Ongoing |

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| | | | TRC Cebu City | The Inventory Committee shall conduct semi-annual physical count of inventories. The Accountant and MMS shall maintain SLCs and SCs respectively. | Inventory Committee, Accounting Unit and MMS | April 2021 | July 31, 2021 | Fully Implemented |
| CAAR CY 2020 par. 66-70 | Deficiencies in PPE accounts - ₱29,274,787,446.69 The persisting failure of the CO and various OUs to conduct reconciliation activities, mismanagement of accounting and property records and other deficiencies involving PPEs with total value of ₱29,274,787,446.69 cast doubt on the reliability of reported PPE balances in the FS. | We recommended and the SOH, through the AFMT, agreed to direct the CO and OUs to: a. assess at each reporting date, the physical condition of their PPEs to determine whether there is an indication that an asset may be impaired, and to follow the policies and procedures on impairment of non-cash generating PPEs as provided in Section 28, Chapter 10 of the GAM for NGAs, Volume I; b. submit their individual plans on how to, once and for all, resolve the problems encountered in the conduct of periodic physical count and reconciliation activities; and c. after reconciliation and within a specific time-frame, direct the Accountants to effect necessary adjustments in their respective records to establish the correct PPE balances based on sufficient supporting documents. | CO - Central Office | The 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 the accounts are reconciled and adjustments are made if warranted. | | | | Fully implemented |
| | | | NCR- Metro Manila Center for Health Development | Review and reconciliation among concerned units will be made to appropriately address the unreconciled balances and will effect necessary adjustments as soon as the process has been completed. | Inventory Committee, Accounting and Supply | April 2021 | December 2021 | Ongoing |
| | | | LPGHSTC- Las Piñas General Hospital and Satellite Trauma Center | The management will instruct the concerned hospital personnel to comply with the audit recommendation and coordinate with the Office of Senator Villar for documents on the support undertaken on the Molecular Laboratory. | Engineering and Maintenance & Materials and HOPPS | March 2021 | Dec 2021 | Fully Implemented |
| | | | SLRGH- San Lorenzo Ruiz General Hospital | | Accounting Section | May 2021 | December 2021 | Ongoing |
| | | | VMH - Valenzuela Medical Hospital | | | 2021 | 2021 | Fully Implemented |
| | | | CAR- Cordillera Center for Health Development | a. To write and inform the concerned employees having custody of the items, and issue the PAR b. To require the recipient of the end-user to present the items to the Property Officer and to submit the Report of Lost, Stolen, Damaged or Destroyed Property with the Notice of Loss | Logistics Management Section | January 2021 | December 2021 | Ongoing |
| | | | BGHMC- Baguio General Hospital and Medical Center | Adjust affected accounts and reports | HOPSS and Finance | 2021 | 2021 | Fully Implemented |
| | | | CHD1- Ilocos Center for Health Development | To reconcile the deficiencies and effect the necessary adjustment | Accounting Section and Inventory Committee | 01/01/2021 | 12/31/2021 | Ongoing |

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| MMMMC- Mariano Marcos Memorial Medical Center | Direct the Inventory Committee in coordination with the Accounting Section and MMS to conduct a one-time cleansing of PPE accounts for 2021 pursuant to COA Circular No. 2020-006 dated January 31, 2020 in order to reflect the true balance of PPE of MMMHMC. | Accounting Section / Materials Management Section/Materials Management Section/ Inventory Committee | January 2021 | December 2021 | Ongoing |
| ITRMC- Ilocos Training and Regional Medical Center | The Management shall strictly comply with Section 38, Chapter 10 of GAM for NGAs. | MMO, Inventory Committee | 21-Jun | 21-Dec | Fully Implemented |
| CVMC- Cagayan Valley Medical Center | To comply with COA recommendations on the reconciliation of various Property, Plant and Equipment (PPE) accounts between Accounting Section and MMS. | MMS and Accounting Section | 1/1/2021 and onwards | | Ongoing |
| SIGH- Southern Isabela General Hospital (Southern Isabela Medical Center) | The MMU reconciled records against accounting records and validate the existence of the said PPE. | Accounting Unit, MMU | January 2021 | August 2021 | Fully Implemented |
| CHD3- Central Luzon Center for Health Development | Require the Accounting and Supply Unit to reconcile their balances and the agency will dispose unserviceable PPE | Accounting and Supply Unit | Mach 2021 | December 2021 | Ongoing |
| BGHMC- Bataan General Hospital and Medical Center | The Property Custodian and Accounting Office already reconciled the PPE and the Journal entry was already recorded for the result of such reconciliation The Inventory Committee will used the proper format in Inventory Count Report to be conducted in the last Quarter of 2021 | Inventory Committee, Accounting Office, Property Custodian | March 2021 | December 2021 | Ongoing |
| JBLMRH- Jose B. Lingad Memorial Regional Hospital | Reply and documents were submitted last March 3, 2021 to COA. | Property Management and Accounting Unit, Inventory Committee | | 12/31/2021 | Ongoing |

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| TGH- Talavera General Hospital | The Accounting Unit and Materials Management Unit to review and reconcile the variances, Materials Management submit supporting documents and Accounting to record necessary adjustments. | Roldan P. Carbonel (Head-Accounting Unit) Arlyn C. Javier (Head-Materials and Management Unit) | January | August | Fully Implemented |
| OP- Ospital ng Palawan | <p>a. Prepare adjusting journal entries to transfer the cost of completed projects to appropriate Hospitals and Health Centers accounts.</p> <p>b. Coordinate with the engineering section the list of of all valid ongoing construction projects of ONP as of December 31, 2020.</p> <p>c. Prepare adjusting journal entry to post the unrecorded depreciation expense of fully operation projects.</p> <p>d. Prepare adjusting journal entries for the unrecorded delivered/accepted Medical and ICT Equipment amounting to P724,840.00</p> <p>e. Prepare adjusting entries for the unrecognized depreciation of Dietary Building totalling Php2,452,693.90.</p> <p>f. Recognize the remaining unbilled amount of the project(s) as part of Construction in Progress and set-up the related unpaid amount under the Accounts payable.</p> <p>g. Complete the physical count of PPE items and RPCPPE and submit the same to Accounting Section for reconciliation and thereafter to Audit Team.</p> | <p>a. Accounting Section and Inventory Committee</p> <p>b. Accounting</p> <p>c. Accounting</p> <p>d. Accounting</p> <p>e. Accounting</p> <p>f. Accounting</p> <p>g. Inventory Committee MMS</p> | <p>June</p> <p>May</p> <p>June</p> <p>June</p> <p>June</p> <p>Dec</p> <p>Jan</p> | <p>Dec</p> <p>Dec</p> <p>Dec</p> <p>Jul</p> <p>Jul</p> <p>Dec</p> <p>Dec</p> | Fully Implemented |

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| CHD5- Bicol Center for Health Development | Accounting to reconcile with Supply Section the existence of PPEs still recorded in the books but are not included in the RCPPE and vice versa as of Dec 2019. -Accounting Section to use the property number as Subsidiary Code in eNGAS for easy reconciliation with Supply Section, and shall maintain the PPELC in eNGAS - Accounting and Supply Section to establish system where deliveries and transfers will be easily monitored and reconciled. - Supply Section to use the proper account titles as prescribed by GAM for easy reference/reconciliation with the Accounting Records | Accounting/Supply Section | 1/9/2020 | 12/31/2021 | Ongoing |
| BRTTH- Bicol Regional Training and Teaching Hospital | The Accounting Section and Supply section have already started the reconciliation and is already in the final stage of the reconciliation. | Accounting/Supply Section | March 2021 | December 2021 | Fully Implemented |
| BRGHGMC- Bicol Region General Hospital and Geriatric Medical Center | The Accounting and MMS are to perform reconciliation procedures | Accounting/Supply Section | May 2021 | December 2021 | Fully Implemented |
| CHD6- Western Visayas Center for Health Development | The Accountant will include in their monitoring to LGUs the turned over facility and equipment and request for assistance in gathering essential documents to support the dropping of the PPE accounts from the book. Accountant will evaluate the list of PPE Accounts to check which items are not with the Supply report and to continue the periodic reconciliation for current purchases/receipts to ensure a reconciled report. | Accounting and Supply Sections | January 2021 | December 2021 | Ongoing |

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| CLMMRH- Corazon Locsin Montelibano Memorial Regional Hospital | Reconcile and make necessary adjustments in the books of accounts in relation to the discrepancies between the subsidiary ledgers and PPELCs noted. | Accounting Section Materials Management Section Inventory Committee | May 2021 | December 2021 | Fully Implemented |
| DJSMCE- Don Jose Monfort Medical Center Extension Hospital | Conduct Physical count of PPE, update PPELC's and periodic reconciliation. | Accounting/Supply/Inventory Committee | January 2021 | December 2021 | Fully Implemented |
| WVMC- Western Visayas Medical Center | Submit the Report on Physical Count to COA and Reconcile the PPE ledgers cards with RPCPPE and effect the necessary adjustments. | Accounting/Inventory Committee/Supply Section | June 2021 | December 2021 | Fully Implemented |
| WVS- Western Visayas Sanitarium | Accountant and Inventory Committee to conduct reconciliation during preparation of the RPCPPE | Accounting/Inventory Committee/Supply Section | January 2021 | December 2021 | Fully Implemented |

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| CHD7- Central Visayas Center for Health Development | In view of the foregoing, the undersigned together with the members, undertake to perform the following improvement actions; 1. Set aside Monday afternoon for the CTRC meeting. 2. Request assistance from the Legal Section in the formulation of Internal Rules of Procedure. 3. Conduct its proceedings from Vrification to its final Recommendation to the HoPE. 4. Review the degree of participation of the Health Infrastructure Services Unit (HISU) during the contract termination stages. 5. Recommend to the HoPE additional hiring of Engineersand other competent staff to be stationed on every PDOHO to closely and regularly monitor the DOH infra projects. 6. Assign additional members to the CTRC secretariat." | Contract Termination Review Committee (CTRC) | 01/31/2021 | 03/31/2021 | Fully Implemented |
| ECS- Eversley Childs Sanitarium | To prepare the Inventory and Inspection Report of Unserviceable Property (IIRUP) and its disposal. Accounting Section will prepare journal entry voucher to drop the unserviceable properties from the books | MCC/SAO/Property and Supply Officer/Disposal Committee/Accountant | April 2021 | December 2021 | Fully Implemented |
| TDH- Talisay District Hospital (Cebu South Medical Center) | Materials Management Section shall ensure that starting this month's deliveries, we will include the price of each items delivered in the Bin/Stock card. Although, for control purposes, costs are indicated in the Inventory Reports. | MMS, PHARMACY, ACCOUNTING | Sept 2020 | Dec 2020 | Fully Implemented |
| VSMC- Vicente Sotto Memorial Medical Center | To coordinate with Property and Supply Office | Accounting/Property Supply | May 2021 | December 2021 | Fully Implemented |
| CHD8- Eastern Visayas Center for Health Development | To reconcile with MMS PPE balances and effect necessary adjustments in their respective records in order to establish the correct PPE balances | Accounting, MMS | Jan 2021 | Dec 2021 | Ongoing |

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| EVRMC- Eastern Visayas Regional Medical Center | Create a TEAM to address the discrepancy between the subsidiary records and controlling accounts. | Accounting Department/Materials Management Department Personnel | October 2020 | October 2020 | Fully Implemented |
| SCRH- Schistosomiasis Control and Research Hospital | No AOM regarding PPE recording discrepancies between accounting and supply section | | | | Not Applicable |
| CHD9- Zamboanga Peninsula Center for Health Development | Cleansing of PPE Accounts as per COA Circular No. 2020-006 | DOMINGO E. LUSAYA / MSD Chief - Inventory Committee Chair MA. VIC-VIC CAMAONGAY / MSD-Supply OIC IRIS A. SANSON / MSD-Accounting | January 2021 | December 2021 | Ongoing |
| ZCMC- Zamboanga City Medical Center | a.1. Instructed the MMS to fast track the identification of the 193 PPE items ,subsequently prepare the Property Cards; a.2. EFM will have to prepare the Work Instruction relative to infrastructure projects from conception to Final Acceptance. It must include submission of pertinent documents to MMS; and a.3. MMS will prepare the Property Cards for all classes of PPE to include Land, Land Improvements and Buildings and Other Structures after receipt of pertinent documents from EFM. | Material Management Section and EFM | April 2021 January 2021 April 2021 | December 2021 | Fully Implemented |
| LGH- Labuan General Hospital | To conduct periodic physical count, proper monitoring of PPE, and record adjusting entries on PPE accounts when necessary. | Adhoc Committee, Supply unit, Procurement Unit, End-Users and Accounting Unit | May 2021 | December 2021 | Ongoing |

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| NMMC- Northern Mindanao Medical Center | To maintain close coordination between the Accounting and MMS Office to be able to establish accurate and/or reconciled PPE balances. | Accounting/MMS Section | January 2021 | December 2021 | Ongoing |
| MHARSMC- Mayor Hilarion A. Ramiro Sr. Medical Center | To conduct periodic physical count, proper monitoring of PPE, and record adjusting entries on PPE accounts when necessary. | Supply Office, Accounting Unit | January 2021 | December 2021 | Fully Implemented |
| APMC- Amai Pakpak Medical Center | To apply with the LTO re classification of registration from private to government | Motorpool, Engineering and Maintenance Head | February 2021 | December 2021 | Ongoing |
| CHD11- Davao Center for Health Development | Stick with the schedule of reconciliation as per ROXI Order No. 2019-0010-B dated February 12, 2019 and for the Inventory Committee to submit a revised RPCPPE incorporating the missed equipment | General Services Section | 03/01/21 | 03/31/21 | Fully Implemented |
| CHD12- Soccsksargen Center for Health Development | 1. Instruct the accountant to prepare necessary journal entries to effect adjustment to correct misclassification of Property , plant and equipment accounts. Since there is a need to identify various property, plant and equipment accounts to be adjusted , the adjustment will be taken up on March , 2021 trial balance. 2. Instruct the supply officer to properly indicate on the face of the disbursement voucher whether the PPE purchased is for distribution or for office use in order to avoid misclassification of PPE accounts. | Accounting Unit & Supply Unit | January 2021 | December 2021 | Fully Implemented |
| CRMC- Cotabato Regional and Medical Center | The Management already directed the concerned department to strictly adhere to the audit recommendations. | Committee on the Conduct of Physical Inventory Head Accounting Department | | | Fully Implemented |

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| CS- Cotabato Sanitarium | The management will require the inventory committee to fast track the physical count of all properties and reconcile the results of the count with PPE ledger to ascertain the existence, validity and correctness of the reported PPE in the books. | Azenith A. Taduran, Head of Inventory Committee, Noreena B. Pandita, OCI- Chief of Administrative Service | February 2021 | March 2021 | Fully Implemented |
| CHD13- Caraga Center for Health Development | The Accountant shall coordinate with the HFEP Section as to the list of terminated projects and shall disclose it in the Notes to Financial Statements. | Accounting and HFEP | June 2021 | December 2021 | Fully Implemented |
| ASTMMC- Adela Serra Ty Memorial Medical Center | Instruct the Accounting Unit and the MMO Office to perform reconciliation of their respective inventory records after the conduct of physical count to reflect necessary adjustments on their records and strictly observed the uniformity of unit of measures used in recording of goods. | Accounting Unit, MMO | January 2021 | Onwards | Ongoing |
| RITM- Research Institute for Tropical Medicine | To fully comply with COA-Circular 2020-006 "Guidelines and Procedures in the Conduct of Physical Count of Property, Plant & Equipment , Recognition of Items found in Station, and Disposition for Non-Existing/Missing PPE Items, for the One Time Cleansing of PPE Account Balances of Government Agencies" as soon as practicable. | Accounting & Materials Management & End Users | January 2022 | December 2022 | Ongoing |
| DJFMH- Dr. Jose Fabella Memorial Hospital | Management has already submitted letter of explanation dated May 14, 2021 which states that procurement of various equipment cited in the AOM was guided by DJFMH's trust that the time of completion of the new building as stated in the approved contracts and time extension documents will materialize. | The Management | May, 2021 | | Ongoing |
| NCMH- National Center for Mental Health | To establish the amount of the donated items at the time of donation to adjust the amount reflected on the books. | The Management | May 2021 | May 2021 | Fully Implemented |
| POC- Philippine Orthopedic Center | To prepare the prescribed format of the PPELC and reconcile with Inventory Committee in their RCPPE | Accounting Department and Materials Management Department | May 2021 | December 2021 | Ongoing |
| QMMC- Quirino Memorial Medical Center | Accounting, MMS, Inventory Committee and Disposal Committee to reconcile PPE balances between respective records and prepare necessary adjusting entries. | Accounting Section, MMS, Inventory Committee and Disposal Committee | July 2021 | December 2021 | Ongoing |

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| RMC- Rizal Medical Center | The Management will direct the Accounting Department to use the prescribed format of PPELC and the Inventory Committee to start reconciling the deficiencies on PPELC and RPCPPE | Accounting Department, Materials Management Department , Inventory Committee | 2021 | 2022 | Ongoing |
| SLH- San Lazaro Hospital | The Materials and Management Department and the Accounting Department are in continuous reconciliation of the records relative to Property, Plant and Equipment (PPE) accounts. They will make the necessary adjustments after determining the unaccounted difference of their respective records. As agreed by both departments, they will continue to reconcile their records monthly moving forward to resolve differences. | Accounting Department and Materials Management Department | 2021 | 2022 | Fully Implemented |
| TMC- Tondo Medical Center | <ul style="list-style-type: none"> •The Accounting Section will continuously locate documents and coordinate with MMS regarding availability of IIRUP to establish the basis of adjustments. •The Accounting Section shall make necessary adjustments to recognize Impairment Loss for the unserviceable PPE listed in the above AOM pursuant to Sec. 40.d. of the Government Accounting Manual. •The Materials Management Section will make the necessary adjustments on its record based on sufficient documents presented. | Accountant IV SAO, Materials Management Section | May 2021 | December 2021 | Ongoing |
| FDA- Food and Drug Administration | | | | | Ongoing |

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| | | | TRC Bataan | <p>1. Instructed the MMS to:</p> <p>a. Updated their Property Cards. Consequently, a Report on PPE Reconciliation had already been forwarded by the Accounting Section to the MMS for their verification and the MMS had already been instructed immediately act on the matter</p> <p>b. Immediately submit the Inventory and Inspection Report of Unserviceable Property for its subsequent appraisal, disposal and derecognition from the books of accounts.</p> <p>c. Order the MMS to check on the causes of missing properties, make a report regarding the mater and submit the same to the undersigned for proper action.</p> <p>2. Required the Inventory Committee to submit the Report on the Physical Count of Property, Plant and Equipment on or before January 10 of the ensuing year to give ample time to reconcile with the Accounting and MMS.</p> <p>3. Make continuous coordination with the DENR-CENRO and PGOB regarding the ownership of the land where our agency is erected.</p> | Accounting and Materials Management Sections | January 2021 | March 2022 | Ongoing |
| | | | TRC Pototan | All recommendations are gratefully noted. Rest assured that Management Will Compel the Inventory Committee to complete the physical count of PPE and prepare complete, accurate RPCPPE in accordance with the prescribed format, require the Supply Officer to expedite the identification of PPE and Require the Accountant and Property Officer to fast track the updating of the Ledger Cards and Property Cards, respectively, and to reconcile their records immediately. | Supply Officer Designate | January 2021 | December 2021 | Ongoing |
| | | | NSC-Min (RO XI) | Coordination with the MMS and NSC-M will be conducted for necessary adjusting journal entries. As to the unserviceable PPE that remains in the books, we will first verify the specific PPE and wait for the IIRUP to be issued by the MMS to drop from the books. The same goes for the reclassification to proper PPE accounts. Property code will be requested from the MMS. We will submit the reports within the prescribed deadline. Reconciliation of result of physical count will be counterchecked with accounting records. We will also provide the correct description of every article to aid in the proper identification. | Accounting Section; Materials Management Section of SPMC | September 2021 | December 2021 | Fully Implemented |
| CAAR CY 2020 par. 71-77 | Unaccounted liability account balances - ₱705,192,805.59 The accuracy of year-end balances of liability accounts is unreliable due to the presence of abnormal and unrecconciled accounts | We recommended and the SOH, through the AFMT, agreed to direct the OU Accountants, through the AFMT, to review, analyze and reconcile all liability accounts/balances and prepare necessary adjustments in the books of accounts | CO - Central Office | AFMT to issue a memorandum to the concerned offices to act on the recommendation of the COA | AFMT/FMS | July 2021 | July 2021 | Fully implemented |

abnormal and unreconciled accounts.

adjustments in the books of accounts.

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| NCR- Metro Manila Center for Health Development | Verification and reconciliation with previous financial reports and schedules as well as with its supporting documents will be conducted to double check and properly adjust the affected accounts. | Accounting | March 2021 | December 2021 | Ongoing |
| SLRGH- San Lorenzo Ruiz General Hospital | Accounting Section shall greater effort to retrieve documents and adjust the necessary books of accounts | Accounting Section | May 2021 | December 2021 | Ongoing |
| CHD1- Ilocos Center for Health Development | Reconciliation and verification of balances in the books and in the Schedule submitted annually | Accounting Section | 01/01/2021 | 12/31/2021 | Fully Implemented |
| MMMMC- Mariano Marcos Memorial Medical Center | a. Accounting Section, in coordination with the Materials Management Section, to perform detailed evaluation and analysis of unreconciled balances and investigate the unsubstantiated amounts in Accounts payable and to assign personnel who will focus on the recording of Accounts Payable to monitor the same on a regular basis. | Accounting Section / Materials Management Section | January 2021 | December 2021 | Ongoing |
| CHD2- Cagayan Valley Center for Health Development | An Account Analysis will be made on the Reciprocal Accounts stated and subsequent reconciliation and adjustment upon verification of the correct and proper amounts | Accounting Unit | March 2021 | December 2021 | Ongoing |
| CVMC- Cagayan Valley Medical Center | To comply with the audit recommendations on the review and analysis and reconciliation of the Guaranty/Security Deposits Payable account for its fair presentation in the financial statements. | Accounting Section | 3/1/2021 and onwards | | Ongoing |
| PJGMRMC- Paulino J. Garcia Memorial Research & Medical Center | Direct Finance to instruct Accounting Section to exercise due diligence in recording the financial transactions and maintaining the subsidiary records and correct the entries in the Subsidiary Ledgers to eliminate negative balances thereof. | ACCOUNTANT | February 2021 | Onwards | Fully Implemented |

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| CSGH- Culion Sanitarium and General Hospital | Instruct accounting unit to undertake thorough review and analysis of the composition of recorded accounts payable to reflect only the true and valid payables of the hospital; eliminate all the negative entries on the accounts payable by investigating the cause of every negative balance and prepare necessary adjusting entries | Accounting unit | March 2021 | May 2021 | Fully Implemented |
| OP- Ospital ng Palawan | <p>a. Review the Ac negative balances, accounts Payable account and prepare necessary adjusting journal entries to reflect the valid payables of the hospital.</p> <p>b. Adjust the accounts payable account with negative balances.</p> <p>c. Updating and Monitoring of IAR</p> <p>d. Accounting Staff to prepare a monitoring tool to account the accounts payable.</p> <p>e. Prepare appropriate adjusting entries to derecognize the accounts payable that have been outstanding or dormant for more than two years in the books of accounts and cause the reversion of the same in the accumulated surplus or deficit of the General Fund in compliance with Section 1 of EO No. 87.</p> <p>f. Regular reconciliation with registries of Budget Section to ensure that all accounts payable were accounted and disclosed in the schedule of Accounts Payable and FAR No. 3.</p> | Accounting Section | Jan 2021 | Dec 2021 | Fully Implemented |
| CHD5- Bicol Center for Health Development | The accounting Section will prepare and submit the restated Financial Statements before end of December 2021. | Accounting | March 2021 | Onwards | Fully Implemented |
| BMC- Bicol Medical Center | SL clean-up and reconciliation of SL balances for payable accounts (unreconciled and negative balances) | Accounting | March 2021 | December 2021 | Ongoing |

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| BRTTH- Bicol Regional Training and Teaching Hospital | To conduct reconciliation of the accounts and prepare the necessary adjusting entries to correct the states balances. | Accounting | March 2021 | December 2021 | Ongoing |
| WVMC- Western Visayas Medical Center | Fund Transfer from DOH CHD 6 were already recorded and Fund Utilization Reports were submitted. | Accounting | April 2021 | December 2021 | Fully Implemented |
| WVS- Western Visayas Sanitarium | Accountant to reclassify, adjust and correct entries | Accounting | January 2021 | June 2021 | Fully Implemented |
| CRH- Caraga Regional Hospital | Inspection and Acceptance Report be timely forwarded to the Accounting Section to promptly record deliveries. | MMS and Accounting Section | Mar-21 | onwards | Fully Implemented |
| ARMMC- Amang Rodriguez Memorial Medical Center | Instruct the Accountant to continuously monitor the liability account and prepare the necessary adjusting entries as needed | Accounting Section | January 2021 | December 2021 | Fully Implemented |
| DJFMH- Dr. Jose Fabella Memorial Hospital | Accounting team is researching on the supporting documents to be attached on the adjustments of unrecorded set-up of Due to BIR balances. Discrepancy in the withheld tax for professional fees of the physicians during the implementation of TRAIN Law will be refunded. The negative balances is in the Due to GSIS and Due to PhilHealth are already coordinated to HRMD (Payroll Unit). | Accounting Department | June, 2021 | December, 2021 | Ongoing |
| POC- Philippine Orthopedic Center | To reconcile the property acknowledgment receipt with the Summary of daily deliveries | Accounting | May 2021 | December 2021 | Ongoing |
| FDA- Food and Drug Administration | | | | | Fully Implemented |
| TRC Isabela | Accounting Section to: a.) take up the necessary journal entries to reclassify the liabilities arising from obligations other than receipt of goods or services on account in the normal course of trade and business to arrive at a correct balance of the accounts payable; b.) review, analyze and adjust the erroneous entry made in the reversion and payment of obligations to fairly reflect the correct amount of the outstanding claims against the agency; c.) review the SL account labelled as "beginning balance", identify these items by vouching our accounting records and files for the years 2016 to 2018 and reconcile the same with the GL account, to totally eliminate the use of this suspense account. d.) institute proper monitoring and review of all booked obligations to ensure that no obligation is booked unless the same is founded on a valid claim that is supported by sufficient evidence and documentation. | Accounting | March 2021 | Onwards | Fully Implemented |
| TRC MALINAO | Regularly conduct reconciliation with the Budget Section so that the FAR Report particularly with the Due and Demandable Account reconciles with the Accounts Payable Account. | Budget and Accounting Section | March 2021 | Onwards | Fully Implemented |

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| CAAR CY 2020 par. 78-86 | Non-elimination of intra-agency accounts The balances of intra-agency receivables/payables and subsidy from/to accounts, showed total differences of ₱577,556,094.51 and ₱18,379,692,578.50, respectively, thereby casting doubt on the correctness and reliability of their balances. | We recommended and the SOH, through the AFMT, agreed to direct: a. direct the CO's OIC-Chief Accountant, through the AFMT and FMS, to conduct regular quarterly reconciliation activities for reciprocal accounts with the Accountants of various OUs in order to immediately rectify any discrepancy and to show the correct financial condition and results of operation of the Department as a single entity; b. require the Accountants of the OUs, through the AFMT, to: i. prepare schedules of reciprocal accounts and undertake an analysis, reconciliation and elimination thereof; and ii. effect accounting entries to take up the reconciling items noted to correct the balances of the accounts affected after reconciliation; and iii. direct the OIC-Chief Accountant, through the AFMT and Finance Management Service (FMS), to prepare consolidation working papers and adjusting entries to eliminate in full the balances of reciprocal accounts in the DOH's consolidated FS. | CO - Central Office | AFMT to issue a memorandum to the concerned offices to act on the recommendation of the COA | AFMT/FMS | 44378 | 44408 | Fully implemented |
| CAAR CY 2020 par. 87-94 | Deficiencies in the Notes to the FS The Notes accompanying the FS are wanting accurate and adequate disclosures necessary to provide Management and other users an understanding of the DOH's FS, mainly due to the lack of information in the OUs' individual FS, thus, depriving Management and other users thereof with the right information that could be considered useful in making effective decisions and informed judgements on the Department's resources. | We recommended and the SOH, through the AFMT, agreed to direct : a. enjoin all OUs to provide the necessary details/disclosures in their respective FS and impose appropriate sanctions on erring officials/employees who are remiss in the performance of their duties and responsibilities; and b. direct the AFMT to ensure that the Notes provide additional information not presented on the face of the FS, but relevant to full understanding of any of them and that such information be adequate to afford users thereof sufficient basis for making effective decisions and informed judgements, and to consider affecting revisions/modifications in the Notes to achieve this end. | CO - Central Office | To comply with the recommendation of COA to provide adequate disclosures in the Notes to FS | FMS - AD | | 44593 | Fully implemented |
| MANAGEMENT AND GOVERNANCE ISSUES | | | | | | | | |

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| CAAR CY 2020 par. 100-113 | <p>Deficiencies in the management of COVID-19 Funds - ₱67,323,186,570.57</p> <p>100. Various deficiencies involving some ₱67,323,186,570.57 worth of public funds and intended for national efforts of combatting the unprecedented scale of the COVID 19 crisis were noted. These deficiencies contributed to the challenges encountered and missed opportunities by the DOH during the time of state of calamity/national emergency, and casted doubts on the regularity of related transactions.</p> | <p>We requested that the SOH implement the recommendations contained in the CML and submit a status report on the actions taken on the audit recommendations stated therein, as enumerated in the table below:</p> <p>Fund Utilization We recommended that the Secretary of Health:</p> <p>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;</p> <p>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;</p> <p>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</p> <p>d) Order the concerned program directors to extend guidance and assistance to the operating units as to the proper implementation of programs and utilization of funds.</p> <p>Implementation of foreign-assisted projects We recommended that the Secretary of Health:</p> <p>a) Direct the TWC/PMT to hasten the conduct of procurement through proper planning, supervision and monitoring of scheduled activities;</p> <p>b) Instruct the Project Directors to make use of</p> | CO - Central Office | The SOH thru the AFMT issued a memorandum date 12 July 2021 to concerned offices to address the COA observations and recommendations. | | | | Fully Implemented |
| CAAR CY 2020 par.114-121 | <p>Lapses in the implementation of the Health Facilities Enhancement Program (HFEP) - ₱4,057,650,623.82</p> <p>Equipment in the aggregate amount of ₱1,225,260,566.29 procured under the HFEP were found to be either undelivered, unutilized, and/or without calibration and preventive maintenance, while several HFEP infrastructure projects with total value of ₱2,832,390,057.53 were either idle/unutilized or with substantial delay in implementation, thus, exposing these properties to the risks of deterioration, loss, lapse of warranty period and wastage of government funds, thus, depriving the public of the benefits they could have derived from the immediate and maximum use of</p> | <p>We recommended and the SOH agreed to:</p> <p>a. require the HFEP Team to:</p> <p>i. properly plan, assess and evaluate the equipment to be procured in terms of availability of space, facilities and immediate needs of the recipient hospitals to attain the maximum use of the HFEP equipment;</p> <p>ii. immediately address the implementation challenges in various infrastructure projects and come up with detailed plan on how to address the problems encountered; and</p> <p>iii. closely coordinate with the concerned OUs in planning, monitoring and supervision of HFEP projects;</p> | LPGHSTC- Las Piñas General Hospital and Satellite Trauma Center | The management will direct the concerned offices to submit explanation on the subject matter.. | Medical Division | 2021 March | Dec 2021 | Fully Implemented |
| | | | R1MC- Region 1 Medical Center | Coordinate with Central Office HFEP and follow up the delivery of equipment needed. Impose Liquidated Damages to concerned contractors. Close Monitoring of Project Monitoring Team. | Engineering Department | Jan 2021 | December 2021 | Fully Implemented |

derived from the immediate and maximum use of said facilities and resulted to the non-attainment of the program objectives.

projects,
 b. instruct the heads of OUs to:
 i. demand the suppliers to deliver the equipment immediately and in accordance with the terms and specifications so that these can be utilized by the intended beneficiaries;
 ii. ensure readiness of the recipient facilities in receiving the equipment (i.e. enough power supply, availability of the space/location, availability and trainings of necessary personnel, and availability of turn-over documents) during the procurement and before implementation;
 iii. ensure that the suppliers regularly conduct calibration and preventive maintenance of the equipment; and
 c. instruct both the HFEP Team and concerned OUs to facilitate the full operation of the newly-built infrastructures and ensure the immediate installation of needed equipment, electrical power, and all other needed utilities.

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| CHD5- Bicol Center for Health Development | Validation/monitoring of projects; and preparation of communications reminding and informing implementing agency with regard to the delayed construction | HFEP/Infra Unit | Jan 2021 | Onwards | Fully Implemented |
| BRTTH- Bicol Regional Training and Teaching Hospital | To coordinate with the EFM to ensure the utilization of the CT scan | | | | Fully Implemented |

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| <p>CHD6- Western Visayas Center for Health Development</p> | <p><i>For Undelivered Equipment</i> : As of August 23, 2021, 88% were delivered and utilized. A Show Cause order for Termination of Contract shall be issued to suppliers of the remaining undelivered equipment. <i>For Unutilized Equipment</i>: Conduct intensive monitoring to ensure utilization and functionality of the equipment delivered/installed and to fact track the completion of RHU/BHS. <i>For Delayed Implementation of the Projects</i>: Intensify the conduct of monitoring with the implementing units (LGU & DPWH) to promptly address time lags, non-conformity on the plans and specifications and other issues and concerns in the implementation of the project/s. Coordinate closely with the Budget & Finance for the timely releases of cash backup to LGUs. Assist the Accounting Section to follow-up with the concerned LGUs on the submission of FURs.</p> | <p>HFEP Cluster/Section</p> | | <p>December 2021</p> | <p>Ongoing</p> |
| <p>CLMMRH- Corazon Locsin Montelibano Memorial Regional Hospital</p> | <p>Submit the documents requested by the Auditor. Request authority from the Secretary of the DOH to utilize the donated property to DOH which is located beside the hospital and which previously housed the University of St. La Salle College of Medicine as the OPD complex so that CLMMRH can vacate the old OPD area and commence the renovation of the Mother and Child again.</p> | <p>CLMMRH HFEP Committee, EFM</p> | <p>June 2021</p> | <p>Onwards</p> | <p>Ongoing</p> |

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| DJSMCE- Don Jose Monfort Medical Center Extension Hospital | Efficiency of planning must be observed for future projects. Require the contractor to hasten the completion of projects | EFM | January 2021 | March 2021 | Fully Implemented |
| WVMC- Western Visayas Medical Center | Disposal committee to submit copy of IIRUP for the demolished buildings. Accounting will record the derecognition of the demolished buildings upon receipt of the IIRUP. | Accounting Staff In Charge | Jan-21 | Dec-21 | Fully Implemented |
| CHD7- Central Visayas Center for Health Development | Management undertake to perform the following improvement actions: For applicable projects endorsed for Termination: 1. Set Aside Monday afternoon for the CTRC Meeting 2. Request assistance from Legal Section in the formulation of Internal Rules of Procedure. 3. Conduct its proceedings from Verification to its Final Recommendation to the HoPE 4. Review the degree of participation of the Health Infrastructure Services Unit (HISU) during the contract termination stages. 5. Recommend to the HoPE additional hiring of Engineers to conduct on site verification to closely and regularly monitor the DOH Infra Projects. 6. Assign additional members to the CTRC secretariat. | Contract Termination Review Committee Health Infrastructure Service Unit | March 2021 | December 2021 | Ongoing |
| CHD8- Eastern Visayas Center for Health Development | Delivery of all HFEP Equipment 2017-2019 and submission of Notarized DOD to COA Region. | 1. MMS 2. HFEP | January 2021 | December 2021 | Fully Implemented |

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| EVRMC- Eastern Visayas Regional Medical Center | <p>For the AOM related to Lapses in implementation of HFEPs. The EVMC Management will take the following actions;</p> <ol style="list-style-type: none"> 1. Conduct inventory and prepare monitoring of all Medical Equipment 2. To send demand letters via email to identified suppliers of medical equipment without Preventive Maintenance Service 3. To request MMD to regularly furnish the Biomedical Section of EFMD the copies of the POs/Contracts of Medical Equipment delivered 4. Prepare a monitoring tool on maintenance conducted on New Equipment 5. To prepare the area where the Biplane Cardiac Catheterization Laboratory System will be installed 6. To secure the License to Operate of the Biplane Cardiac Catheterization Laboratory System 7. Prepare a monitoring tool | <ol style="list-style-type: none"> 1. Biomedical Section/EFMD 2. Biomedical Section/EFMD 3. Biomedical Section/EFMD 4. Biomedical Section/EFMD 5. EFMD/HFEP Coordinator 6. Radiology Department 7. Biomedical Section/EFMD | Jan 2021 | Dec 2021 | Fully Implemented |
| SCRH- Schistosomiasis Control and Research Hospital | | | | | Fully Implemented |
| CHD10- Northern Mindanao Center for Health Development | <ol style="list-style-type: none"> 1. To provide the Audit Team a Status Update on the Health Facilities with substantial delay 2. The DOH Technical Team will revalidate the project site as requested by the barangay. 3. Conduct coordination meeting with concerned barangay officials, DOH and the Engineering office of the municipality to resolve the absence of the building permit. | HFEP | July 1, 2021 | December 31, 2021 | Fully Implemented |

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| CHD11- Davao Center for Health Development | a) Closely monitor the implementation and completion of the project | hfep | 01/11/2021 | ONWARDS | Ongoing |
| CHD12- Soccsargen Center for Health Development | For projects under the present GAA, an early procurement will be conducted prior to the release of the corresponding Sub Allotment Advice from Manila. Funds under For Later Release (FLR), documents requirements for the released of the funds and the bid documents like (DAED, POW and Estimate will be simultaneously be done for the early procurement short of award. A close coordination with the Health Facility Enhancement - Management Office (HFEP-MO) will always be done by the HFEP-CHD-SOCCSKSARGEN Region. | HFEP unit, BAC & Procurement Unit | January | June | Fully Implemented |

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| <p>CHD13- Caraga Center for Health Development</p> | <p>For Unfunctional/Unutilized Projects due to insufficient fund allocation from previous HFEP funds: a)Onsite assessment of the facility b)To prioritize projects for completion under HFEP Savings c)Prepare planning documents for the additional allocation to fund the completion of nonfunctional and utilized infra projects. For Unfunctional/Utilized due lack of manpower by LGU and failure to comply with licensing requirements. d) Constant coordination with LGU on hiring of Midwife and the compliance of the licensing requirements e)Strengthen coordination with counterparts to improve monitoring and update status of prior year's infra projects in the reports with the end goal of guaranteeing that the program's objectives are obtained.</p> | <p>HFEP Unit</p> | <p>a)February 2021 b)April 2021 c)May 2021 d)year round e)year round</p> | <p>a)March 2021 b)April 30, 2021 c)December 2021</p> | <p>Fully Implemented</p> |
| <p>ASTMMC- Adela Serra Ty Memorial Medical Center</p> | <p>Instruct (i) the BAC to expedite the procurement process for immediate implementation of the projects once the Plans/Program of Works are completed; (ii) Conduct properly pre-engineering activities to avoid delays of the projects; and (iii) close monitoring of Engineering and Facilities Management Office of above-cited projects to ensure immediate completion.</p> | <p>Bids and Awards Committee, Engineering and Facilities Management Office</p> | <p>January 2020</p> | <p>Onwards</p> | <p>Fully Implemented</p> |

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| | | | CRH- Caraga Regional Hospital | Approved PO are monitored to avoid delay of deliveries and NTP will issued on within 7 seven days from PO approval. | Procurement Section | 3/1/2021 | onwards | Fully Implemented |
| | | | TRC Pototan | All recommendations are gratefully noted and will be taken proper action to improve the service for the center. | Engineer | January 2021 | December 2021 | Ongoing |

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| CAAR CY 2020 par. 122-129 | <p>Lapses in the management of centrally-procured (procured by DOH Central Office) assets - ₱65,356,720.70</p> <p>Deficiencies were noted in the distribution of centrally-procured assets to various OUs in the total amount of ₱65,356,720.70 and which reflected deficient asset distribution systems in the CO.</p> | <p>We recommended and the SOH agreed to:</p> <p>a. require concerned offices to establish coordination among themselves to ensure that all the equipment and inventories are delivered immediately within a reasonable period of time to the intended recipients by closely monitoring the status of deliveries of supplies and equipment, facilitate the immediate distribution of the items not yet received by the recipients, submit explanation on the cause/s for the non- or late delivery thereof to the intended recipients, and execute MOAs, deeds of donation or other equivalent documents in the transfer of centrally-procured items to ensure clear terms regarding their utilization;</p> <p>b. direct the concerned offices in the CO to provide the pertinent documents/records to the recipient facilities to establish property accountability and custodianship and as basis in recording in the recipient's books of accounts of transferred accountabilities by the CO, and require them to record said equipment immediately upon receipt of the equipment and documents;</p> <p>c. instruct the Knowledge Management and Information Technology Service (KMITS) to issue policies and procedures to extend validation and monitoring of equipment up to the proper recording in the books of accounts, coordinate with the Accounting Division of the CO and forward the JEVs made by the latter to the end-users/recipients to ensure proper establishment of the property custodianship for equipment and computer software</p> | CO - Central Office | <p>a. In order to effectively monitor the flow of logistics, a Logistics Committee was created to coordinate with the SCMS. In an unnumbered Memorandum dated December 3, 2020 issued by the Director of HPCS, it was stated that the late delivery of the Health Beat Magazines was due to the following reasons: expired contract with the official courier, Taal Volcano eruption and the COVID-19 pandemic.</p> <p>b. Property Transfer Receipt (PTR) covering the Php65.35M will be provided by SCMS to the concerned recipients for proper accounting/recording.</p> <p>c. (KMITS) All procured units allocated to regional offices had been transfer with no delays and have a corresponding Property Transfer Report (PTR). All were reviewed and has done necessary re-statement of Property and Equipment for Distribution instead of Information and Communication Technology Equipment as for the reason for transfer to the regions. All PTR were also submitted to the Accounting Division for proper recording in the books of account.</p> <p>d. A memorandum dated 12 July 2021 was issued by AFMT directing the concerned offices to come up with strategies to ensure</p> | | | | Fully Implemented |
| CAAR CY 2020 par. 130-141 | <p>Expired, overstock, idle, slow-moving and nearly expired inventories - ₱95,675,058.98</p> <p>Drugs, medicines and other types of inventories with a total value of ₱95,675,058.98 were found to be nearly expired and/or have expired due to deficient procurement planning, poor distribution and monitoring systems, and identified weakness in internal controls. This recurring problem of the DOH has resulted in indiscriminate wastage of government funds and resources, and impedes the attainment of DOH's mission of leading the country in the development of a productive, resilient, equitable and people-centered health system.</p> | <p>We recommended and the SOH agreed to:</p> <p>a. take immediate action/concrete steps in resolving all issues associated with the recurring problem such as improvement of procurement planning, strengthening of distribution and monitoring systems, and review of internal controls; and</p> <p>b. direct the Legal Service and AFMT to conduct thorough investigations and impose appropriate sanctions on all erring officials and employees whose neglect caused wastage of government funds.</p> | R1MC- Region 1 Medical Center | <p>Strict adherence to the protocol of accepting deliveries of items that have 2 years shelf-life from manufacturing date or 1.5 years from the delivery date unless they have confirmed the urgency of the need for the item from the pharmacists and there's no product of a longer expiration date is available, provided, however, that its immediate consumption before their expiration can be assured. Replacement of the nearly-expiring supplies with stocks having longer shelf-life had. been done. Enhancement of Process. Accept donations according to needs, only. This would involve not only specific drug item but also the properly estimated quantity for consumption.</p> | Supply Office, Procurement Section, Pharmacy Section, | April 2021 | June 2021 | Fully Implemented |

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| BatGH- Batanes General Hospital | Strict monitoring on the expiration dates of medicines; strict coordination of pharmacy unit with the medical unit regarding available medicines especially nearly expired medicines. | Pharmacy unit | January 2021 | onwards | Fully Implemented |
| BGHMC- Bataan General Hospital and Medical Center | ##### | a.) END UNITS/ PROPERTY & SUPPLY SECTION b.) Accounting Section/ Property & Supply c.) Property & Supply Section d.) Inventory Committee | a.) 3/1/2021 b.) 2021 | a.) Present b.) 2021 | Ongoing |
| BMC- Batangas Medical Center | The Pharmacy and Therapeutics Committee recommended to the Hospital Bids and Awards Committee the removal of selected drugs and medicines for rebid due to sufficient availability of stocks and pending delivery of suppliers. The Materials Management Section is compliant to the Procedures in the Requisition and Issue Inventory Items under GAM Vol. I, Sec. 16. They have been sending copies of slow moving, non-moving, and near expiry items to Pharmacy and CSR and these items were also incorporated to the Materials Management Section Inventory System for real-time status report of items at the warehouse. The MMS have also revised their procedure for the Requisition and Issuance of Equipment and Inventory Items. | • Pharmacy • MMS • CSR | Jan. 2021 | present | Fully Implemented |
| OP- Ospital ng Palawan | ##### | Materials Management Section | 01/2021 | Present | Fully Implemented |
| DJSMCE- Don Jose Monfort Medical Center Extension Hospital | Proper planning and observing the normal purchase requirement. Observe First Expiry First out/First In First out. | Pharmacy | January 2021 | December 2021 | Fully Implemented |

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| WVMC- Western Visayas Medical Center | <p>BAC will deliberate on this since if we will observe the 2 month requirement it will mean that the BAC will conduct bidding as often as every month so as not to run out of balances.</p> <p>Slow moving drugs and medicines that are near expiry will be evaluated and management shall look for ways to expedite the consumption/ use of the near expiry drugs and medicines.</p> <p>We will check on the quantities of the drugs and medicines to be procured and will consider the data on consumption in setting the quantities to be procured.</p> | Pharmacy | January 2021 | December 2021 | Fully Implemented |
| WVMC- Western Visayas Medical Center | Slow moving drugs and medicines that are near expiry will be evaluated and management shall look for ways to expedite the consumption/ use of the near expiry drugs and medicines. | Pharmacist V | January 2021 | December 2021 | Fully Implemented |
| WVMC- Western Visayas Medical Center | We will check on the quantities of the drugs and medicines to be procured and will consider the data on consumption in setting the quantities to be procured. | Pharmacist V | | | Fully Implemented |
| WVMC- Western Visayas Medical Center | We will review the contract if the expired and near expiry drugs may be returned or replaced. | Pharmacist V | | | Fully Implemented |
| WVS- Western Visayas Sanitarium | The Supply Unit Unit to come-up with procurement plan and Procurement unit to purchase rice and other consumables should be limited to two-month requirement | Supply Unit/Procurement Unit | January 2021 | December 2021 | Fully Implemented |

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| GCGMMC- Gov. Celestino Gallares Memorial Medical Center | Implementation on the monthly monitoring and reporting on the expiry dates of all; strictly implement the 18 month prior to expire policy on acceptance of deliveries of medicines; negotiate expired medicines to concerned suppliers for returns or replacement of stock; full coordination of one pharmacist with HIV-AIDS Core Team (HACT) on the status updates and availability of medicines they are handling and ask recommendations and actions for expiring medicines will be donated to RHU and LGU. Communicate with the DOH-Regional Office for proper allocation of medicines and inform them on the near expiry drugs. | Pharmacy and HACT | Aug. 2020 | onwards | Fully Implemented |
| CHD10- Northern Mindanao Center for Health Development | To reallocate the vaccines. | Supply Officer | March 1, 2021 | June 30, 2021 | Fully Implemented |
| NMMC- Northern Mindanao Medical Center | To inform end users and to prioritize the utilization of near expiry drugs caused by low hospital confinement due to pandemic and to collaborate with pharmaceutical companies to have the said items replaced prior expiry if not fully utilized. | Pharmacy Section | January 2021 | June 2021 | Fully Implemented |
| CHD11- Davao Center for Health Development | a) Instruct the Program Managers (PM) to coordinate with the supply section on the available balance of supplies under their program b) Instruct the PM to do the FIFO in distributing materials c) Instruct the PM to monitor the balances of their training materials to avoid over stocking | Program Managers Concerned | 02/24/2021 | 03/30/2021 | Fully Implemented |
| RMC- Rizal Medical Center | The MMD will diligently implement the existing Work Instruction for Nearly Expiring Drugs WI-PS-003 Revision 0 effective August 16, 2013 wherein six (6) months prior to expiration of the medicines the MMD will make the arrangements with the supplier for possible replacement of said medicines and the Pharmacy Department will facilitate the possible transfer or donation of said medicines to other Health Facilities prior to expiration. | Materials Management Department | 2021 | 2021 | Fully Implemented |
| TRC Bataan | Instruct the Supply Officer to issue slow-moving stocks and monitor proper utilization of supplies | Materials Management Department | January 2021 | January 2022 | Ongoing |

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| | | | CENTRAL OFFICE | <p>a. The Legal Service conducts preliminary investigation pursuant to the DOH AO 2015-0048 and the 2017 Revised Rules of Administrative Cases in the Civil Service. For a proper conduct of preliminary investigation, it is suggested to refer first to IAS for fact-finding investigation to gather relevant documents and identify officials responsible.</p> <p>b. AFMT instructed IAS to conduct an audit relative to the noted deficiencies of COA in its memorandum dated 12 July 2021.</p> | LS AFMT | | | | Fully Implemented |
| CAAR CY 2020 par.142-148 | <p>Denied and Return to Hospital (RTH) Claims from the Philippine Health Insurance Corporation (PHIC) Claims from the PHIC totaling ₱118,943,357.63 of six (6) OUs were denied by the PHIC for various reasons resulting in the loss of hospital income. Moreover, claims totaling ₱8,778,846.00 which were returned to the hospital pose possible additional loss of income.</p> | <p>We recommended and the SOH agreed to direct the OUs to:</p> <p>a. ensure strict compliance with the requirements for PHIC claims as set forth under the NHIA and pertinent PHIC rules and guidelines;</p> <p>b. study and consider possible courses of action towards the recovery of the amounts of denied claims; and</p> <p>c. conduct periodic orientation/reorientation seminar to all personnel involved in the documentation and processing of PHIC claims particularly on PHIC Circulars and its updates.</p> | <p>VMH - Valenzuela Medical Hospital</p> | <p>The VMC management directed the Head of Finance to monitor and give weekly status of Philhealth claims, RTH and Denied claims. Follow-up the letter of request for re-consideration dated June 16, 2021 for the P1.5 M Denied Claims for the year 2018 and 2019. Require the Philhealth and Claims Section to carefully review all supporting documents prior to submission to minimize RTH and Denied Claims. Train/re-orient personnel in-charge of Philhealth claims on rules and regulations to avoid disapproval of claims.</p> | Head of Finance/Head of Philhealth and Claim Section | February 2022 | June 30, 2022 | Ongoing | |
| | | | BGHMC- Bataan General Hospital and Medical Center | <p>The management directed the Billing and Claims Section Head together with the OIC – FMO to submit status of Philhealth Claims regularly and to propose catch up plan on a weekly basis. The Accountant already recorded the receivable from Philhealth net of RTH claims not yet refilled and denied claims</p> | Accounting Section, Philhealth Section | 2021 | 2021 | Fully Implemented | |

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| BMC- Batangas Medical Center | <p>Management commented that the deficiencies noted can be attributed to the fortuitous event which is the COVID-19 pandemic during the period of receipt of the denied claims. The pandemic has brought challenges in terms of claims processing. The work schedule arrangements were changed. Personnel especially pregnant and vulnerable employees have to work from home, thus limited personnel were able to report for work. Even more, they had lesser access to patients' records as people were not allowed to enter different offices such as Medical Records Section due to the risk of viral transmission. Additionally, their communication with the physicians and relatives concerned with their claims were hindered by the situation. Overall, the pandemic situation made a big impact not only on their resources but also on their operations.</p> <p>Further, they prepared the list of patients whose claims were not paid by Philhealth and are already drafting demand letters to ensure payment and necessary collection. Moreover, training of assigned claims personnel will be conducted to ensure completeness and correctness of data of claims prior to submission to the Philhealth and to guarantee that everyone will adhere strictly with the guidelines prescribed by the National Health Insurance Act of 2013 and other relevant circulars of Philhealth.</p> | Head of Billing and Claims | Feb. 2021 | present | Ongoing |
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| <p>EVRMC- Eastern Visayas Regional Medical Center</p> | <p>For the AOM related to Improper Handling of receivables. The EVRMC Management will take the following actions;</p> <ol style="list-style-type: none"> 1. Conduct SWOT Analysis to assess the internal and external factors that resulted to denied/deferred hospital claims causing loss of hospital income. 2. Conduct sub-unit meetings among Document Keepers, Verifiers, Processors, & RTH Team to review the process flow of each subunit and identify factors that may contribute to the RTH claims. Set quantitative target for each processor for easy output monitoring. <ol style="list-style-type: none"> 1. Regular claims: 28-35 claims/day/processor 2. RT-PCR claims: 60-70 claims/day/processor 3. RTH team: 100% should be refiled from deferred claims 3. Conduct orientation/ reorientation seminar regarding documentation and processing of Philhealth claims of affected units. 4. Report to DBP-DCI the on the system error encountered during claims processing. 5. Conduct dialogue with Philhealth Regional office 8 pertaining to claims processing. 6. Coordinate with respective LUs/RHUs to instruct their contact tracers to input complete data in the CIF. | <p>Philhealth Unit</p> | <p>Jan 2021</p> | <p>December 2021</p> | <p>Fully Implemented</p> |
| <p>CRMC- Cotabato Regional and Medical Center</p> | <p>The Management is in continuous coordination with the PHIC management especially that most of the denied and RTH claims are beyond our institution's control.</p> | <p>PhilHealth Claims Section</p> | | | <p>Fully Implemented</p> |

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| | | | SLH- San Lazaro Hospital | For RTH and denied claims, there's continuous submission of documents relative to RTH and appeals are made for denied claims. | Billing and Claims Department | April 2021 | December 2021 | Fully Implemented |
| CAAR CY 2020 par. 149-153 | Deficiencies in property management - ₱9,566,727,164.08 The non-conduct of physical count and other deficiencies in the management of PPEs manifested the failure of some OUs to fully observe the prescribed policies and procedures promoting accountability and responsibility towards | We recommended and the SOH agreed to direct the CO and OUs: a. to address the gaps noted by improving its internal controls, and strictly comply with the pertinent rules, laws and regulations to ensure that PPEs are properly accounted and safeguarded; and b. impose administrative sanctions on all erring | NCR- Metro Manila Center for Health Development | To instruct the Chairman of the Inventory Committee to facilitate the completion of the inventory-taking of the property of this office. | Inventory Committee | April 2021 | December 2021 | Fully Implemented |
| | | | LPGHSTC- Las Piñas General Hospital and Satellite Trauma Center | The management will direct the concerned Division to look into this matter and provide explanation hereof | HOPPS | Feb 2021 | Dec 2021 | Fully Implemented |

safeguarding government assets against loss or wastage.

officials/employees responsible for the recurring problems, whenever appropriate.

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| SLRGH- San Lorenzo Ruiz General Hospital | The management shall direct the concerned sections/committees to abide to COA Circular No. 2020-006 dated January 31, 2020 and other guidelines to address accounting/compliance/governance issues | Inventory Committee Materials Management Section Engineering and Facilities Management Section Accounting Section | May 2021 | December 2021 | Ongoing |
| CAR- Cordillera Center for Health Development | a. To write and inform the concerned employees having custody of the items, and issue the PAR b. To require the recipient of the end-user to present the items to the Property Officer and to submit the Report of Lost, Stolen, Damaged or Destroyed Property with the Notice of Loss | Logistics Management Section | January 2021 | December 2021 | Ongoing |
| CDH- Conner District Hospital | Communicate with the Supplier on the training of personnel for the operation of the medical equipment. | Engineering, CoVid-19 task force, Procurement, End User | February 2021 | December 2021 | Ongoing |
| FNLGHTC- Far North Luzon General Hospital & Training Center | 1. To direct the concerned personnel to prepare the required reports to comp up with more accurate inventory records for the purpose of monitoring inventories; 2. To conduct thorough investigation with regard to overages/shortages of inventories | Supply Office/Accountant | January 1, 2021 | January 31, 2021 | Fully Implemented |
| CHD1- Ilocos Center for Health Development | To reconcile the deficiencies and effect the necessary adjustment | Accounting Section and Inventory Committee | 01/01/2021 | 12/31/2021 | Ongoing |
| MMMMC- Mariano Marcos Memorial Medical Center | Direct the Inventory Committee in coordination with the Accounting Section and MMS to conduct a one-time cleansing of PPE accounts for 2021 pursuant to COA Circular No. 2020-006 dated January 31, 2020 in order to reflect the true balance of PPE of MMMHC. | Accounting Section / Materials Management Section/Materials Management Section/ Inventory Committee | January 2021 | December 2021 | Ongoing |

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| ITRMC- Ilocos Training and Regional Medical Center | The Management shall strictly comply with Section 38, Chapter 10 of GAM for NGAs. | MMO, Inventory Committee | 6/1/21 | 12/31/21 | Fully Implemented |
| R1MC- Region 1 Medical Center | Improved process in IARs and PARs encoding and its whole process as a whole | MMS | January 2021 | June 2021 | Fully Implemented |
| CHD3- Central Luzon Center for Health Development | Require the Accounting and Supply Unit to reconcile their balances and the agency will dispose unserviceable PPE | Accounting and Supply | March 2021 | December 2021 | Ongoing |
| BGHMC- Bataan General Hospital and Medical Center | The Property Custodian has a complete issuance of PAR / ICS for the issued properties to the End Users for it is one of the requirements attached to the DV before payment to suppliers. Likewise, for the transferred properties, PAR will only be prepared and issued once the End User submitted to the Property Custodian a Property Transfer Report (PTR). Thus, All PTRs submitted to Property Custodian were issued corresponding PARs. The management directed the Accountant and Supply Section to complete and submit the duly accomplished and updated PPE Ledger Cards and Property Cards on April 30, 2021. | Accounting section and Property and Supply Section | March 2021 | December 2021 | Fully Implemented |
| JBLMRH- Jose B. Lingad Memorial Regional Hospital | Reply and documents were submitted last March 3, 2021 to COA | Property Management & Accounting Unit, Inventory Committee | | 12/31/2021 | Ongoing |

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| OP- Ospital ng Palawan | <p>a. Formulate guidelines in conducting physical inventory of supplies and materials twice a year January 30 and July 31 of each year to be observed by the Inventory Committee</p> <p>b. -Reconciliation of MMS and Accounting Records per identified discrepancies during the conduct of Physical Count of Inventory and Submission of validated RPCI</p> <p>c. Submission of updated stock card of each item in stock (MMS Inventory) to Accounting Section every end of semester</p> | <p>a. Inventory Committee</p> <p>b. MMS/ Inventory and Disposal Committee</p> <p>c. MMS ICTU</p> | Jan 2021 | December 2021 | Ongoing |
| DJSMMCE- Don Jose Monfort Medical Center Extension Hospital | Conduct Physical count of PPE , update PPELC's and PC and periodic reconciliation | Inventory Committee | June 2021 | December 2021 | Fully Implemented |
| WVMC- Western Visayas Medical Center | Submit the Report on Physical Count on PPE to COA. | Inventory Committee | January 2021 | March 2021 | Fully Implemented |

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| WVS- Western Visayas Sanitarium | Accountant to reclassify, adjust and correct entries | Accounting | January 2021 | June 2021 | Fully Implemented |
| ECS- Eversley Childs Sanitarium | To prepare Inventory and Inspection Report of Unserviceable Property (IIRUP) and its disposal. Accounting Section will prepare journal entry voucher to drop the unserviceable properties from the books. | MCC/SAO/Property and Supply Officer/ Disposal Committee/ Accountant | April 2021 | December 2021 | Fully Implemented |
| TDH- Talisay District Hospital (Cebu South Medical Center) | Property and Supply Office/Materials Management Section conducted a physical count of inventories at the start of 2020. Nevertheless, it was unfortunately and unintentionally halted because of the COVID 19 pandemic. Reconciliation was conducted by Property and Supply Office/Materials Management Section and Accounting. The balances in the Financial Statements are now reconciled with the RPCPPE. | MMS | April 2021 | May 2021 | Fully Implemented |
| EVRMC- Eastern Visayas Regional Medical Center | Create a team to address the findings on the correctness of the year-end balance of the Inventory Accounts. | MMD Personnel/Accounting Personnel | October 2020 | October 2020 | Fully Implemented |
| SCRH- Schistosomiasis Control and Research Hospital | For CY 2020, no COA AOM issued relative to discrepancy of balance between accounting and Property and supply records | No AOM | | | Not Applicable |
| DJRMH- Dr. Jose Rizal Memorial Hospital | To prepare the necessary entries for derecognition of non-existing PPE items upon availability of appropriate documents. | Carmelita Y. Barbaso/ Materials Management Office (MMO), Quimie Pilar/ Accounting Section | January 2021 January 2021 | Present Present | Fully Implemented |
| LGH- Labuan General Hospital | To rigorously follow and implement the provision on Section 70 of PD 1445 | Supply Section/ Accounting Section | January 2021 | Dec. 31, 2021 | Fully Implemented |
| MHARSMC- Mayor Hilarion A. Ramiro Sr. Medical Center | To conduct periodic physical count, proper monitoring of PPE, and record adjusting entries on PPE accounts when necessary. | Supply Office, Accounting Unit | January 2021 | December 2021 | Fully Implemented |

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| APMC- Amai Pakpak Medical Center | The Materials Management Office/Supply Office together with the Inventory Committee shall conduct physical count of inventory and monitoring of PPE on a regular basis and submit the RPCI to Auditors Office, | Inventory Committee, MMO, Accounting | February 2021 | June 2021 | Fully Implemented |
| CRMC- Cotabato Regional and Medical Center | The Management directed the concerned department to adhere to the audit recommendations | Committee on the Conduct of Physical Inventory Head Accounting Department Disposable Committee | January 2021 | December 2021 | Ongoing |
| Azenith A. Taduran, Head of Inventory Committee, Noreena B. Pandita, OCI- Chief of Administrative Service Deamae N. Pepugal, CPA Accountant II | Azenith A. Taduran, Head of Inventory Committee, Noreena B. Pandita, OCI- Chief of Administrative Service Deamae N. Pepugal, CPA Accountant II | Azenith A. Taduran, Head of Inventory Committee, Noreena B. Pandita, OCI- Chief of Administrative Service Deamae N. Pepugal, CPA Accountant II | 2/1/2021 January 1, 2022 | 3/5/2021 January 31,2022 | Ongoing |

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| CHD13- Caraga Center for Health Development | <p>I)Idle/Unutilized PPE</p> <p>For Unfunctional/Unutilized Projects due to insufficient fund allocation from previous HFEP funds:</p> <p>a)Onsite assessment of the facility</p> <p>b)To prioritize projects for completion under HFEP Savings</p> <p>c)Prepare planning documents for the additional allocation to fund the completion of nonfunctional and utilized infra projects.</p> <p>For Unfunctional/Utilized due lack of manpower by LGU and failure to comply with licensing requirements.</p> <p>d) Constant coordination with LGU on hiring of Midwife and the compliance of the licensing requirements</p> <p>e)Strengthen coordination with counterparts to improve monitoring and update status of prior year's infra projects in the reports with the end goal of guaranteeing that the program's objectives are obtained.</p> <p>II.Undistributed Property and Equipment for Distribution items</p> <p>The Accountant shall review the outstanding items in Property and Equipment for Distribution account to determine the necessary adjustments to be made.</p> | <p>I)HFEP Unit</p> <p>II) Accounting and Supply Section</p> | <p>I)</p> <p>a)February 2021</p> <p>b)April 2021</p> <p>c)May 2021</p> <p>d)year round</p> <p>e)year round</p> <p>II) January 2021</p> | <p>I)</p> <p>a)March 2021</p> <p>b)April 30, 2021</p> <p>c)December 2021</p> <p>II) December 2021</p> | Fully Implemented |
| ASTMMC- Adela Serra Ty Memorial Medical Center | The list of unserviceable properties will not be included in the Report of the Physical Count on Property, Plant, and Equipment (RCPPE) on the next submission of RCPPE. However, it will be reported in the Inventory and Inspection Report of Unserviceable Property (IIRUP). | Accountant; Material Management Officer; Inventory Committee; Disposal Committee | January 1, 2021 | Onwards | Ongoing |
| DJFMH- Dr. Jose Fabella Memorial Hospital | Management has already submitted letter of explanation dated May 14, 2021 which states that procurement of various equipment cited in the AOM was guided by DJFMH's trust that the time of completion of the new building as stated in the approved contracts and time extension documents will materialize. | The Management | May, 2021 | | Ongoing |

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| NCMH- National Center for Mental Health | A physical count of the Agency's PPE is targeted to be conducted within the year | PPE Committee/Accounting Section | May 2021 | December 2021 | Ongoing |
| POC- Philippine Orthopedic Center | Inventory Committee on Equipment to conduct the Physical inventory count of all properties at an earlier period at least once a year, to give the Committee ample time to reconcile the result of the physical count with the accounting and property records and to be able to submit the RPCPPE to the COA within the prescribed period | Inventory Committee on Equipment and Accounting | | | Ongoing |
| QMMC- Quirino Memorial Medical Center | Physical Count was conducted for the period ending December 31, 2020. However, Accounting, MMS, Inventory Committee and Disposal Committee still to reconcile PPE balances between respective records and prepare necessary adjusting entries. | Accounting Section, MMS, Inventory Committee and Disposal Committee | July 2021 | December 2021 | Ongoing |
| CO - Central Office | <p>The SOH, through AFMT, to direct the AS to comply with the audit recommendation.</p> <p>AS-GSD and FMS currently coordinating re: possible one time cleanse for adjustments and correct PPE balances</p> <p>Created inventory committee included the prevailing current market value in the inventory reports as the basis of the accounting division in recording impairment losses, if any.</p> | <p>AS-GSD</p> <p>AS-GSD</p> | September 2021 | Q1 of 2022 | Ongoing |

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| CAAR CY 2020 par.154-158 | Other deficiencies in internal control system The observed breakdown/inadequacy of internal control systems of some DOH OUs has exposed governmental funds, properties and other resources to risks of malversation, theft, wastage, obsolescence and loss of government funds. | We recommended and the SOH agreed to direct the OUs, in writing, to institute, continually enhance and conduct regular evaluation of internal control systems strictly in accordance with the Property and Supply Management System Manual (PSMSM), Annex A and B of DOH Administrative Order No. 2013-0027 dated October 2, 2013, with respect to management of personnel, premises, warehousing, storage, and distribution of pharmaceuticals products, Government Accounting Manual with respect to the documentation of hospital transactions and COA Circular No. 2012-003 dated October 29, 2012 for the rules on Fidelity Bond. | FNLGHTC- Far North Luzon General Hospital & Training Center | - Concerned employees are ordered to deposit all hospital collections intact in the morning during weekdays due to the schedule of the bank which is 9:00am-12:00 everyday or during regular banking day preceding holidays and weekends; - all division/section heads were advised to make a purchase request for their needs especially for the purchases that cannot be accommodated as petty expenses to avoid using the collections for emergency purchases; - a separate dietary petty cash fund for COVID 19 patients and employees was created to avoid using the collection; - the cashier was advised not to use collection as advance payment for the wages of various laborers; - the erring employees of the hospital were advised not to repeat the same mistake in the future, in case of repeated action, sanctions will be imposed to them | Cash section | March 18, 2021 | March 31, 2021 | Fully Implemented |
| | | | ITRMC- Ilocos Training and Regional Medical Center | The implement the recommendations of the Audit team as follows: 1. To designate an officer or employee who shall perform or act as one of the endorsers or recommending approval on the checks by way of affixing his/her initial signature before the head of the agency in order to strictly comply with the internal control concepts and policies; | FMO Office, Office of the Medical Center Chief | Nov-20 | 20-Dec | Fully Implemented |
| | | | BGHMC- Bataan General Hospital and Medical Center | We agree to the present poor warehousing condition of our supplies due to limited storage area and restrictions brought by the zoning of this hospital. However, we see to it that we maintain the integrity and safety of these supplies at all times. But thru the management's initiatives, BGHMC was able to efficiently manage the funds and now has an ongoing procurement for a Warehouse Building funded from the internally generated fund. This will address the problem on the proper storage of supplies and a strict internal control will be established. | Property and supply office | 2021 | 2021 | Ongoing |

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| | | | OP- Ospital ng Palawan | 1. Construction/Rental of additional warehouse/storage areas. 2. Establishment of Layout Plan for the inventories in every storage area. | 1. MMS 2. MMS | 1. Jan 2. Jan | 1. Dec. 2. Dec. | Ongoing |
| | | | DEDVMH- Don Emilio Del Valle Memorial Hospital | We have already arranged trips to LBP-Talibon at least twice a week to avoid exposing our funds from loss through theft and misappropriation. On the other hand, with regard to the safekeeping of our Accountable Forms, with the limited space in our cashier section, we will just utilize our existing cabinets/drawers but will enclose them with covers and locks to prevent possible loss or improper disposition thereof. | Cashier | 01/15/2021 | 12/31/2021 | Fully Implemented |
| CAAR CY par. 159-175 | Unutilized funds at year-end Considerable amounts of unobligated allotments totaling ₱24,041,119,764.42 as of December 31, 2020, aimed at strengthening the Department's capacity to ensuring access to basic public health services to all Filipinos and further buttressing the health care delivery system, were noted. This condition affects the efficient utilization of public 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 and the SOH agreed to: a. facilitate the completion of PAPs within the periods provided under existing laws and regulations in order to fully utilize and improve the Department's spending rate in terms of disbursement of allotments received and avoid any adverse effect on future budget levels of the agency; b. immediately address the perennial factors impeding project implementation through a written plan, such as bidding process and contractor selection and performance monitoring, improvements in preliminary and detailed engineering, project monitoring and evaluation system, conduct of early procurement activities as sanctioned by law and guidelines, more efficient system of downloading funds to the CHDs and other operating units, partnerships and coordination with the DOH on project/program implementation as well as organizational strengthening especially with respect to project management offices with the end view of rationalizing or standardizing their sizes either in terms of number, components or total costs of projects/programs handled; c. coordinate with the various operating units, procurement partners, and implementing agencies, in the form of written communications and series of | CO - Central Office | The SOH through the AFMT to issue a directive to the central office programs and OUs to act on the COA recommendation. | | | | Fully Implemented |
| | | | 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 |
| | | | DJNRMH- Dr. Jose N. Rodriguez Memorial Hospital | | Budget, BAC, Program Coordinators | January 1, 2021 | June 1, 2021 | Fully Implemented |
| | | | LPGHSTC- Las Piñas General Hospital and Satellite Trauma Center | The management will direct the BAC to fast track the procurement and consequently utilize said funds | BAC | January 2021 | Dec 2021 | Fully Implemented |
| | | | 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 | Ongoing |
| | | | VMH - Valenzuela Medical Hospital | | BAC/CSR/Pharmacy/Budget and HRMO | January 1, 2021 | June 30, 2021 | Fully Implemented |
| | | | TRC Bicutan | PS - Continuous posting and hiring of unfilled position. MOOE - Procurement activities were conducted from January up to present. | HR/Procurement | January 2021 | Present | Fully Implemented |

meetings (with copies/minutes furnished to the COA Office), on the following matters:

- i. possible reforms that will improve budget determination and programming,
- ii. linkage between fiscal framework and budget preparation so that funds will be available for use by the operating units, procurement partners, and/or implementing agencies, and released on time,
- iii. need to institutionalize monitoring of fund utilization and the use of information derived from DBM's system of annual agency budget review, and
- iv. greater flexibility in the provision of technical assistance in project preparation/planning, design and management, installation of incentive systems in project management offices for early or on schedule completion of projects and sanctions for delays if delays are caused by inefficiencies.

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| RITM- Research Institute for Tropical Medicine | 1) PS as of August 20, 2021 is fully obligated and to be utilized by the end of 2021 2) Balance of MOOE is under ongoing procurement 3) Balance of CO is under ongoing procurement | ADMIN/FINANCE/LABORATORY RESEARCH DIV/CLINICAL RESEARCH DIV | 2021 | 2021 | Fully Implemented |
| EAMC- East Avenue Medical Center | To efficiently and effectively utilized the 2021 Continuing Appropriation | Management | Feb 2021 | December 2021 | Fully Implemented |
| 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 |
| JRRMMC- Jose R. Reyes Memorial Medical Center | The HRMDD will fast track the hiring in order to utilize the SAA being given by DOH. Though with difficulty in hiring especially for nurse, necessary coordination and marketing strategies will be made by HR. Also, to review in case the other position allowed to be hired will be requested to be replaced by positions that can also be utilize by this Medical Center such as additional Nursing Attendant, encoder and maintenance/laborer. | HR | August 2021 onwards | December 31, 2021 | Fully Implemented |
| DJFMH- Dr. Jose Fabella Memorial Hospital | Management will start to coordinate with DOH to schedule the right timing of release of sub-allotments and cash allocations. Concerned departments will monitor and follow up necessary supporting documents in order to proceed with the processing and payment of all disbursement vouchers. Management will make necessary actions and monitoring to fast track activities for a timely completion and implementation of projects. | The Management | May, 2021 | December, 2021 | Ongoing |
| NCMH- National Center for Mental Health | ##### | HR, Procurement, MCC | August 2021 | December 2021 | Fully Implemented |
| NCH- National Children's Hospital | To conduct training on statistical research and use the remaining funds on infra to augment covid related infra projects | NDTO, Budget, Engineering | January 2021 | December 2021 | Fully Implemented |
| POC- Philippine Orthopedic Center | ##### | MSS, Engineering/HFEP Coordinator, Budget Section, Program Manager | February 2021 | December 2021 | Fully Implemented |
| QMMC- Quirino Memorial Medical Center | 1.) MAIP funds in 2020 will be fully utilized in 2021 2.) Reversion to DOH of unobligated allotments. | Finance Service in coordination with Program Managers | January, 2021 | December, 2021 | Ongoing |

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| RMC- Rizal Medical Center | The Management will direct the concerned offices to prioritize the accomplishment of the projects pertaining to the unobligated allotments of FY 2020. | HOPSS/ FINANCE/ MEDICAL | 2021 | 2021 | Fully Implemented |
| SLH- San Lazaro Hospital | Continuous monitoring of procurement activities and hiring process | HOPSS/ BAC/ PROCUREMENT | Feb2021 | June 2021 | Fully Implemented |
| TMC- Tondo Medical Center | May we comment that the total sub-allotted funds received for COVID-19 (MOOE) was Php 104,336,244.94 as per our submitted Statement of Allotments, Obligations, Balances and Disbursements as of December 31, 2020. The total obligations incurred was 74,329,234.35 or 71%. With a 64% Disbursement Utilization Rate, despite the late receipt of half the amount of funds in November & December CY 2020. | FMO II CAO Accountant IV SAO, Budget Section | February 2021 | June 2021 | Fully Implemented |
| BOQ- Bureau of Quarantine | PS-It will be fully utilize at the end of FY 2021 as payment for newly hired and promoted Personnel and for filling-up vacant positions, CO - It was 99.09% utilized while MOOE - 99.91% utilized. | Budget/HR | January 2021 | December 2021 | Fully Implemented |
| FDA- Food and Drug Administration | | | | | Fully Implemented |
| CAR- Cordillera Center for Health Development | 1.we have obligated 91.74% of all our current ,regular MOOE including SAAs 2. Most of the identified unobligated amount refers to savings from procurement that cannot be replanned in 2020 due to time constraints. These funds continued in CY 2021. 2. Unobligated amounts in PY 2020 continued in 2021; thus, for replanning in CY 2021. | BAC, and Program Coordinators | 2021 | 2021 | Fully Implemented |
| Baguio General Hospital and Medical Center | | Malasakit Center | January 2021 | December 2021 | Fully Implemented |
| Conner District Hospital | To fast track the utilization of funds. | HR/BAC members/Budget | January 2021 | December 2021 | Fully Implemented |
| 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 |
| Far North Luzon General Hospital & Training Center | | HR/BAC members/Budget | January 2021 | December 2021 | Fully Implemented |

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| CHD1- Ilocos Center for Health Development | Full obligation of the Continuing Appropriation is prioritized during CY 2021 | Top Management, HFEP Unit, Local Health Support Division, ICT Office, MAIP Coordinator, BAC, HRDU, Planning, Procurement, Finance Cluster | January 2021 | December 2021 | Fully Implemented |
| Mariano Marcos Memorial Medical Center | To fully utilized the fund | Budget Section/Finance Division | 8/1/2021 | 12/29/2021 | Fully Implemented |
| Ilocos Training and Regional Medical Center | The Finance Office shall ensure the efficient utilization of DOH Funds. | Budget Office, Finance | 2021 | 2021 | Fully Implemented |
| Region 1 Medical Center | All unutilized balances shall be used for obligations in the current year (2021) | Budget Office, Finance | 2021 | 2021 | Fully Implemented |
| TRC Dagupan | MOOE- prepared plan to utilized the remaining amount in the 1st Qtr FY 2021; CO- the procurement process were scheduled Feb 5,2021 | Procurement /BAC/End Users | January 2021 | Present | Fully Implemented |
| CHD2- Cagayan Valley Center for Health Development | Can be obligated and disbursed within the year | LGU and CV-CHD | August 2021 | December 2021 | Fully Implemented |
| Batanes General Hospital | Prioritize utilization of CONAP funds for this year. Close coordination with the DOH central Office regarding releases of funds | FINANCE/ END USERS | Jan 2021 | Dec 2021 | Fully Implemented |
| Cagayan Valley Medical Center | To have close coordination with concerned units to ensure optimum utilization of funds | Finance Division/Program Managers | Jan 2021 | Dec 2021 | Fully Implemented |
| Southern Isabela General Hospital (Southern Isabela Medical Center) | Prioritization of Utilization of Conap FUNDS IN C.Y 2021 | FINANCE/ END USERS/ BAC | Jan 2021 | Sep 2021 | Fully Implemented |
| Region II Trauma and Medical Center | | | | | Fully Implemented |
| TRC Isabela | PS- hiring of unfilled positions will be pushed through in 2021 MOOE-procurement process will be conducted in 2021 related to ICT Equipment, repairs and maintenance and covid response Prioritization of CONAP during CY-2021 | HR/Procurement | January 2021 | Present | Fully Implemented |
| CHD3 - Central Luzon Center for Health Development | 1. Continuous monitoring and enhancements of strategies to improve budget utilization 2. Downloading of Sub-Allotments from Central office should be at the first and 2nd quarter of the year | Planning, Finance, MSD, HFEP | Jan 2021 | Dec 2021 | Fully Implemented |

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| BGHMC- Bataan General Hospital and Medical Center | Coordinated to respective end-units for their justification letters and with request letter returning back the sub-allotment funds- Negative SAA were issued on Feb. 23, 2021 amounting to P33,423,700.00 and P16,131,816.89 | Respective End-Units such as HR, PSY, Procurement | January 2021 | December 2021 | Fully Implemented |
| 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 Accomodations) 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 |
| Jose B. Lingad Memorial Regional Hospital | Prioritization of CONAP during CY-2021 | Coordinators; Procurement; Budget Unit | January 2021 | June 2021 | Ongoing |
| Talavera General Hospital | 1. MAIP Fund-Coordination to Medical Social Service to prioritize utilization of Continuing Appropriations 2. Allotment under Bayanihan I was valid until Dec. 31, 2020 only | Budget Office, Medical Social Service | January 2021 | June 2021 | Ongoing |
| TRC Bataan | ##### | HR/Procurement | January 2021 | Present | Ongoing |
| CHD4A- Calabarzon Center for Health Development | 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 | July | December | Fully Implemented |
| Batangas Medical Center | Already requested for the Negative SAA for (CONAP-MOOE)and expedited the procurement of Bayanihan 2 Medical Equipment for Covid19 patients | Top Management/Finance/HOPPSS | January, 2021 | December , 2021 | Fully Implemented |
| TRC Tagaytay | - Hiring for unfilled positions & augmentation to Magna Carta Benefits-Hazard Pay . For MOOE, augmentation to 2021 GAA Budget for Mandatory & Other Expenses | HR/Budget/Procurement/Program | 4/1/21 | 11/15/21 | Ongoing |
| CHD4B- Mimaropa Center for Health Development | The Agency will monitor the funds until it will be fully utilized before they will expire in June 2021. | | | | Fully Implemented |
| Culion Sanitarium and General Hospital | Already requested a negative SARO for CONAP 2019 MOOE for hotel and accommodation . PS Savings to Obligate in 2021 | Budget Officer Des. | January 2021 | December 2021 | Fully Implemented |
| Ospital ng Palawan | CONAP fund was continued to be obligated from January to December 2021. HFEP/CO fund savings was obligated this January to December 2021. Others are already disbursed. | Management | January 2021 | December 2021 | Fully Implemented |

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| CHD5- Bicol Center for Health Development | Full obligation of the Continuing Appropriation will be prioritized during FY 2021. | Planning/Budget | January 2021 | December 2021 | Fully Implemented |
| Bicol Medical Center | ##### | CAO, Planning, SAO-Budget Section, Accounting, Procurement Section | January 2021 | December 2021 | Fully Implemented |
| BRTTH- Bicol Regional Training and Teaching Hospital | Make sure that negative GAROs are timely reflected in SAODB. | SAO-Budget | January 2021 | December 2021 | Not Applicable |
| Bicol Region General Hospital and Geriatric Medical Center | Allotments are to be utilized in the extended validity to ensure related project, activity and program are implemented/achieved | Top Management | January 2021 | December 2021 | Fully Implemented |
| TRC Camarines Sur | MOOE-63% already utilized; remaining amount is ongoing | CAO, Planning, SAO-Budget Section, Accounting, Procurement Section | August | December 2021 | Fully Implemented |
| TRC Malinao | Completion of procurement was continued in the 1st quarter of 2021, as of June 30, 2021, obligation rate was at 97% | End users, BAC, Procurement | January 2021 | December 2021 | Fully Implemented |
| CHD6- Western Visayas Center for Health Development | ##### | Planning/Finance Sections MSD HFEP Point Person Finance Finance | | December 2021 | Ongoing |
| Corazon Locsin Montelibano Memorial Regional Hospital | Utilize the allotments based on rules and regulations. | Top Management /Finance / BAC / Procurement / HFEP Point person | January 2021 | December 2021 | Fully Implemented |
| Don Jose Monfort Medical Center Extension Hospital | All CONAP from Bayanihan II and GAA 2020 were already fully obligated and excess sub-allotted fund were returned to CEntral Office thru negative SAA | Top Management /Finance / BAC / Procurement / HFEP Point person | January 2021 | September 2021 | Fully Implemented |

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| Western Visayas Medical Center | The CO balance CY 2020 was already obligated. As for the balance on MOOE , management shall expedite the procurement process and constant monitoring of the implementation of related Projects, Programs and Activities. | Top Management /Finance / BAC / Procurement / HFEP Point person/Program Coordinators or end-users | January 2021 | December 2021 | Fully Implemented |
| Western Visayas Sanitarium | We will remind the suppliers/contractors to fast track their deliveries of the supplies and completion of the infra projects so that their disbursement will also be expedited. | Top Management /Finance / BAC / Procurement / HFEP Point person/Program Coordinators or end-users | January 2021 | September 2021 | Fully Implemented |
| TRC Pototan | ##### | | | | Ongoing |
| CHD7- Central Visayas Center for Health Development | ##### | 1. Budget Section 2. All Division/Unit/Section/Program 3. All Section Heads/Program Managers 4. MSD Chief | February 2021 | June 2021 | Fully Implemented |
| 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 |
| Eversley Childs Sanitarium | The remaining funds in 2020 should be utilized in 2021 as long as it is CONAP. | | | | Fully Implemented |
| Gov. Celestino Gallares Memorial Medical Center | For QRF-obligated January to August 2021; Capital Outlay-on-going procurement, savings reverted. | Top Management | January 2021 | December 2021 | Fully Implemented |

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| St. Anthony Mother and Child Hospital | ##### | | Jan 2021 Jan 2021 Jan 2021 | Dec 2021 April 2021 March 2021 | Fully Implemented |
| Cebu South Medical Center (former Talisay District Hospital) | ##### | Budget | January 2021 | December 2021 | Fully Implemented |
| 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/HR | January 2021 | onwards | Fully Implemented |
| TRC Cebu City | Fill-up the vacant positions.Resume the services being suspended last year due to COVID. | HR/Budget/Procurement/Program/Medical | 1/4/21 | 12/16/21 | Fully Implemented |
| TRC Argao | Fill-up the vacant positions.Resume the services being suspended last year due to COVID. | HR/Budget/Procurement/Program/Medical | 1/4/21 | 12/16/21 | Fully Implemented |
| CHD8- Eastern Visayas Center for Health Development | | | | December 2021 | Fully Implemented |
| Eastern Visayas Regional Medical Center | ##### | | | | Fully Implemented |
| Schistosomiasis Control and Research Hospital | ##### | Program manager concerned | January 2021 | December 2021 | Fully Implemented |
| TRC Dulag | Ensure the utilization of the sub-allotted funds within the budget year. | SAO, Procurement Section | April 2021 | December 2021 | Fully Implemented |

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| CHD9- Zamboanga Peninsula Center for Health Development | Obligate and utilize the remaining funds of CY 2020 during the ensuing year | MARLYN B. TAROY / MSD-Budget | January 2021 | December 2021 | Ongoing |
| Zamboanga City Medical Center | ##### | Program Implementer, Budget, Procurement office and Division Chiefs concern | January 2021 | December 2021 | Fully Implemented |
| Sulu Sanitarium | MOOE - MAIP for CONAP utilization | MSW, Budget | January 2021 | December 2021 | Fully Implemented |
| Mindanao Central Sanitarium | ##### | Bids and Award Committee (BAC) | August 2021 | December 2021 | Fully Implemented |
| MRH - Margosatubig Regional Hospital | ##### | MSW, BAC, Procurement, Finance | Jan 2021 | Dec 2021 | Ongoing |
| Basilan General Hospital | | | | | Not Applicable |
| DJRMH- Dr. Jose Rizal Memorial Hospital | ##### | Budget Officer, Procurement | Jan 2021 | Dec 2021 | Fully Implemented |
| Labuan General Hospital | The unobligated allotment balance will be used for augmentation for the current year specifically for Nurses SG upgrading and its corresponding benefits | HR, Budget Officer, Procurement, and Accounting Unit | Jan 2021 | Dec 2021 | Ongoing |
| Northern Mindanao Center for Health Development | GAA 2020 Funds have been extended and we will exhaust all funds before it lapses on December 31, 2021 | Finance Cluster, Management, Program Managers | July 1, 2021 | December 31, 2021 | Fully Implemented |

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| Northern Mindanao Medical Center | To utilize the balances of allotment for PS, MOOE and CO as part of continuing appropriations for CY 2021 | Top Management, Finance/budget, Procurement Office, Infra Office, Program Managers | January 2021 | December 2021 | Ongoing |
| Mayor Hilarion A. Ramiro Sr. Medical Center | To utilize it before year-end following the rules and guidelines on saving. | HR, Budget, Finance, Procurement | January 2021 | December 2021 | Fully Implemented |
| Amai Pakpak Medical Center | PS: Forwarded and for Utilization as APB for FY 2021 PS Requirement for Nurse I Upgraded Position MOOE: Forwarded as Conap fy2021 to be utilized for intended purpose CO: Forwarded as Conap fy2021 to be utilized for intended purpose | PS: HR, Finance Office MOOE: MSS Office, Finance Office CO: Procurement, Finance | January | July 30, 2021 | Fully Implemented |
| TRC Cagayan De Oro | For PS and MOOE allotment, to utilize as part of continuing appropriation. For CO, awaiting approval from DBM for fund authority to purchase Ambulance in the use of savings. | Budget Section, Accounting Section, Procurement Section | January 2021 | August 2021 | Fully Implemented |
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| CHD11- Davao Center for Health Development | 1) conduct early procurement for GAA funds 2) write CO to refrain from giving SAAs on the 4th quarter of the year where there is no more time to procure and conduct public bidding | Procurement Unit /DOH Central Office/Program Managers | January | onwards | Ongoing |
| Southern Philippines Medical Center | Most of these are funds for the trainings of different DOH Programs however because of the Pandemic the implementation was affected, but for FY 2021, programs coordinators are directed to implement utilization of the funds. | Budget Section | January 2021 | December 2021 | Fully Implemented |
| Davao Regional Medical Center | PS, MOOE and CO to utilize remaining allotment as part of continuing appropriations 2021. | HRMS, Procurement, Budget | January | onwards | Fully Implemented |
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| CHD12- Soccsksargen Center for Health Development | ##### | Program Managers/BAC/Finance | Jan | Dec | Ongoing |
| Cotabato Regional and Medical Center | No Audit Memorandum received from COA Resident Auditor/s. However, the unutilized amount in question is an automatic appropriation intended for salary adjustment of Nurse I which cannot be used for other purpose. | Budget Department Human Resource Management Department | | | Ongoing |
| Cotabato Sanitarium | The management will strictly adhere to the provisions of Republic Act (RA) No. 11469 or the " Bayanihan to Heal as One Act (RA) 11464 of the " Bayanihan to Recover as One Act " and subsequent issuance relative thereof to address the needs on the national emergency arising from Coronavirus Disease 2019 (COVID-19) pandemic, and fast track the procurement process; and coordinate the Budget Unit for fund utilization and guidelines process. | Budget/BAC/Accounting | January | December | Fully Implemented |
| TRC Alabel, Sarangani | n/a | n/a | n/a | n/a | Fully Implemented |
| CHD 13- Caraga Center for Health Development | ##### | Budget/Program Coordinators/Procurement, BAC and Division Chiefs | Jan 2021 | December 2021 | Fully Implemented |
| Adela Serra Ty Memorial Medical Center | Contact the supplier to fast track the installation of the medical equipment at the Radiology Department. Also, instruct the concerned units to practice the process of partial payments for goods delivered and accepted. | Procurement Unit, Management Materials Office, Budget Unit, and Accounting Unit | January 1, 2021 | Onwards | Fully Implemented |
| Caraga Regional Hospital | The management instructed the Budget Officer/Accountant/BAC to make sure all unobligated allotments will be fully utilized. Fast track the procurement process and coordinate with each other. | Budget/Acctg/BAC | Jan.2021 | June 2021 | Fully Implemented |
| TRC Surigao City | Management shall ; (a)Conduct an immediate re-orientation program among end users on requirements of procurements and its procedures to avoid errors or repetition of processes that may cause delay in the procurement. And, (b) ensure that future allotments from DOH - Central Office must be based on accurate data so that excessive allocation will be minimized. | Budget Officer | March 2021 | March 2021 | Fully Implemented |

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| CAAR CY 2020 par. 176-195 | <p>Low obligation of DRRM Funds in time of state of calamity/national emergency</p> <p>The non-obligation of some ₱306,734,289.77 worth of public funds allotted for Disaster Risk Reduction and Management (DRRM) and during the state of calamity/national emergency in CY 2020 demonstrates that not enough programs and projects were implemented in order to mitigate related risks and alleviate the people's condition faster to recovery.</p> | <p>We recommended and the SOH agreed to:</p> <p>a. facilitate the completion of PAPs within the periods provided under RA No. 11520, Section 3.4 of DBM National Budget Circular (NBC) No. 585 and related laws and regulations in order to fully utilize and improve the DOH's spending rate in terms of disbursement of allotments received and avoid any adverse effect on future budget levels of the agency;</p> <p>b. immediately address the perennial factors impeding project implementation through a written plan;</p> <p>c. Coordinate with the various operating units, procurement partners, and implementing agencies, in the form of written communications and series of meetings (with copies/minutes furnished to the COA Office), on the downloading of funds, PAPs implementation and preparation/submission of the FURs and other required reports;</p> <p>d. Direct the HEMB to monitor the movement and balances of the DRRM commodities and current allotment, obligation and disbursements which may be used in making informed decisions for the formulation of reasonable WFP and PPMP.</p> | CO - Central Office | <p>The HEMB Management Committee created the 20-Point action plan for the 3 strategic objectives:</p> <p>1) A. Strengthening health human resource capacities and improving responsiveness to demands and challenges at the office and organizational levels through effective and efficient program management, service delivery and financial management.</p> <p>2) B. Improved responsiveness of policies, programs, project and activities that can impact on effective and efficient budget utilization in the "new normal".</p> <p>3) C. Improved strategic direction and executive oversight to ensure programs, plans, and activities are implemented in an effective, efficient and timely manner.</p> | HEMB All Divisions and Units | Q2 2021 | Q4 2021 | Ongoing |
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| CAAR CY 2020 par. 196-203 | <p>Low utilization/allocation of hospital income</p> <p>The utilization of at least 25 percent allocated hospital income of four OUs totaling ₱169,578,991.42 for the procurement of equipment and upgrading of hospital facilities had not been fully maximized, with only 37.43 percent or ₱63,467,670.77 utilized, while one OU had allocated only ₱4,102,375.65 or 3.54 percent of its hospital income of ₱116,037,875.84, thus, denying the intended beneficiaries of quality health care services that could have been provided to them had the required percentage of said income been properly allocated, and plans for the efficient utilization thereof were formulated and implemented.</p> | <p>We recommended and the SOH agreed to direct the heads of concerned OUs to:</p> <p>a. plan carefully through proper and complete identification of all equipment/facilities needed by the hospitals to deliver quality health care services to intended patients and prioritize the utilization of the allocated hospital income;</p> <p>b. require the submission of explanation/justification on the deficiencies noted, evaluate the same and impose appropriate sanctions to concerned officials/employees; and</p> <p>c. henceforth, ensure that at least 25 percent of the hospital income is allocated for the procurement of necessary equipment and upgrading of hospital facilities to provide the intended patients with access to better health care services.</p> | SLRGH- San Lorenzo Ruiz General Hospital | <p>For the year 2020, while the entire country is on a Pandemic caused by COVID 19 virus, the SLRGH remained responsive in our delivery of quality health services to our patients and we can say that in terms of equipment required for a Level 1 hospital (as per our current License pending relocation to our new site), the hospital was not lacking.</p> <p>Aside from the P4.102 million charged to Hospital Income, we also purchased equipment totaling to P38.691 million charged against our 2020 HFEP release and P17.755 million charged against the release for Bayanihan Act 1.</p> <p>It is our intention to adhere to the provisions of the GAA but we are also constrained to look into other future expenditures that the hospital may encounter wherein the source of funding may only be our hospital income.</p> <p>As of this writing, there is a need for us to fund the Design and Rehabilitation of our STP and also to look for funding for the Variation Orders of our Site Development Plan and Phase 1 of the construction of our new hospital building. These are matters of concern that we need to look into which could maximize the use of our hospital income, all geared towards the delivery of quality health services to our patients.</p> | Budget Section | May 2021 | December 2021 | Ongoing |
| | | | CDH- Conner District Hospital | Identified equipment to be procured using the hospital income | End-user, Budget, BAC, AO | April 2021 | December 2021 | Fully Implemented |
| | | | MMMMC- Mariano Marcos Memorial Medical Center | Maximize the utilization of the hospital income to ensure that acquisition of much needed hospital equipment, including medical/dental/laboratory equipment, and upgrading of existing hospital facilities are prioritized. | Accounting Section/Budget Section | January 2021 | April 2021 | Fully Implemented |
| | | | DJSMCE- Don Jose Monfort Medical Center Extension Hospital | Utilize the remaining 11,206,615.36 income allotted for the purchase/upgrading of equipment | Procurement/Accounting/End user | January 2021 | December 2021 | Fully Implemented |
| | | | WVMC- Western Visayas Medical Center | Monitor the utilization of the Hospital income if the 25% of the hospital income was used for the procurement of Equipments | Accountant IV | January 2021 | December 2021 | Fully Implemented |

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| | | | WVS- Western Visayas Sanitarium | Earmark in the Annual Operational Budget of WVS 25% of the Projected Internally Income for the purchase/upgrading of hospital equipment; and procure/implement identified projects | EXECOM/Finance Committee/Budget/Engineering | January 2021 | December 2021 | Fully Implemented |
| CAAR CY 2020 par. 204-207 | Other Governance-related issues Seven OUs failed to comply with the requirements of existing laws, rules and regulations related to unpaid obligations, utilization of MAIP funds, delegation of functions to JO personnel, proper maintenance of official website, maintenance of bank accounts, and improper transfer of funds to a private organization due to laxity in controls and absence of organizational review of existing agency practices/processes, thus affecting the regularity of related transactions and exposing resources to the risk of wastage and misuse. | We recommended and the SOH, through the AFMT, agreed to direct in writing all concerned OUs to: a. strictly comply with existing laws, rules and regulations; and b. impose administrative sanctions on erring officials/employees in accordance with PD No. 1445, Administrative Code of the Philippines and other applicable laws. | R1MC- Region 1 Medical Center | BAC Secretariat should closely monitor with the EFM and PMT regarding the status of reports on the procurement of infra projects; Immediately post to Agency Website, PhilGEPS and other regulatory sites | BAC, EFM, PMT, MIS | March 2021 | June 2021 | Fully Implemented |
| | | | CSGH- Culion Sanitarium and General Hospital | Instruct the accountant and cashier to resolve the issues on CSGH employees payroll account with LBP and employ proper procedures in order to avoid violations to DBM and COA policies regarding the ATM payroll system; Instruct the Cashier to process the closure of the CSGH Savings account for payroll | | March 2021 | December 2021 | Fully Implemented |
| | | | OP- Ospital ng Palawan | a. Review the record, identify and provide the list of employees with unclaimed salaries and/or benefits. b. Adjust the books and to coordinate with the bank regarding the necessary actions and cause the closure of the savings account. c. Open current account for payroll fund d. Comply with the reportorial requirements. | a. Cash Operations b. Accounting c. Cash Operations d. Cash Operations | Jan 2021 | Dec 2021 | Fully Implemented |
| | | | BMC- Bicol Medical Center | | Management | March 2021 | December 2021 | Ongoing |
| | | | WVS- Western Visayas Sanitarium | Medical Social Welfare Officer continuously finding ways and means to ensure optimal utilization of MAIP funds | Medical Social Welfare Unit | January 2021 | December 2021 | Fully Implemented |

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| | | | LGH- Labuan General Hospital | TO strictly comply with the existing rules, laws and regulations | EXECOM/Accounting Unit | July 2021 | onwards | Fully Implemented |
| | | | CRH- Caraga Regional Hospital | The hospital did practice conservatism and prioritize settlement of obligations. | Budget/Acting/ Cashier/ Procurement | January 2021 | onwards | Fully Implemented |
| CAAR CY 2020 par. 208-218 | Unauthorized/idle cash and non-remittance of collections to the Bureau of the Treasury (BTr) Unauthorized and unnecessary balances in depository accounts as well as fees and other receipts or revenues collected totaling ₱441,239,379.94 remained unremitted to the National Treasury contrary to law and regulations. | We recommended and the SOH agreed to direct the concerned OUs to cause the immediate transfer/remittance of their unauthorized/unnecessary cash balances and collected fees to the BTr in compliance with law and regulations. | BGHMC- Bataan General Hospital and Medical Center | The Accounting Section already remitted the excess proceeds from the sale of bid documents and forfeited performance security bond to the National Treasury for the years 2019-2020 amounting to P1,442,053.25 and P1,936,497.15, respectively. Please see attached Deposit Slip, JEV No. 07-2021-01-055 and DV 2021-01-006. However, to endure the timely remittance of excess proceeds, the Procurement Section was instructed to establish a workflow and procedure in summarizing and computing BAC Members and TWGs Honoraria every successful procurement activity and shall be submitted to HR for the monthly preparation of payroll. Please see attached work instruction | Accounting Office/ Procurement Section | March 2021 | Present | Fully Implemented |
| | | | MMH- Mariveles Mental Hospital | To ensure its non-recurrence and timely remittance to the Bureau of Treasury of what is due to them. | ACCOUNTING | Feb 2021 | ONWARDS | Fully Implemented |
| | | | CSGH- Culion Sanitarium and General Hospital | Enhance awareness on the different statutory provisions on the handling, treatment and management of government moneys; Instruct accounting unit and cashier to deposit the excess collections of bidding documents to BTr | Accounting | March 2021 | May 2021 | Fully Implemented |
| | | | WVS- Western Visayas Sanitarium | Amount was remitted to Bureau of Treasury/Request was already forwarded to the bank and EXECOM resolution was passed to close the dormant accounts | EXECOM/Accounting/ Cash Operations Unit | January 2021 | June 2021 | Ongoing |
| | | | CHD13- Caraga Center for Health Development | Proceeds of the sale of unserviceable assets to be remitted to the Bureau of Treasury shall be immediately facilitated | Accountant and Cashier | September 2020 | December 2020 | Fully Implemented |
| | | | MRH - Margosatubig Regional Hospital | Interest income was remitted to BTr as recommended by COA. | Accounting and Cashier Section | | | Fully Implemented |
| | | | FDA- Food and Drug Administration | | | | | Fully Implemented |

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| | | | TRC Pototan | All recommendations are gratefully noted. Rest assured that Management will direct the Cashier/Collecting Officer to deposit all collections of non-hospital income amounting to P2,800.00 with the Bureau of Treasury; and | Cashier | | | Fully Implemented |
| CAAR CY par. 219-224 | Non-compliance with rules and regulations on cash advances - ₱230,844,376.47 Policies in the grant, utilization and liquidation of cash advances were not fully complied due to the lenient implementation and laxity in monitoring, thereby, exposing government funds to risks of loss and misuse. | We recommended and the SOH agreed to: a. direct the CO and OUs, through the AFMT, to immediately settle all deficiencies found in cash advances within three (3) months after receipt of this Report; b. enjoin all OUs to henceforth, strictly comply with all pertinent laws, rules and regulations in the handling of cash advances and liquidation thereof through the issuance/restatement of internal guidelines and strict monitoring; and c. impose appropriate sanctions on erring officials/employees whenever warranted. | NCR- Metro Manila Center for Health Development | Demand letters will be issued to concerned Accountable Officers to require them fully settle their accountabilities and submit the required reports. | Accounting and Accountable Officers | May 2021 | December 2021 | Ongoing |
| | | | SLRGH- San Lorenzo Ruiz General Hospital | Certification from the Accountant that the previous cash advances have been liquidated and accounted for in the books shall be attached to the disbursement vouchers of succeeding cash advances Concern personnel shall coordinate with PAL for the certification of flights taken | Accounting Section, Special Disbursing Officers concerned | May 2021 | June 2021 | Fully Implemented |
| | | | CAR- Cordillera Center for Health Development | To reduce the fidelity bonds of the accountable officers based on their actual maximum cash accountabilities upon renewal pursuant to the provision of Treasury Circular No. 02-009 to save on expenses for fidelity bond premiums. | Cash Section | January 2021 | December 2021 | Fully Implemented |
| | | | BGHMC- Baguio General Hospital and Medical Center | To submit justification for the fidelity bonds of collecting officer | Cash Operations | 2021 | 2021 | Fully Implemented |
| | | | CHD1- Ilocos Center for Health Development | Strictly comply with all pertinent laws, rules and regulations in the handling of cash advances | Accounting and Cashiering Section | 01/01/2021 | 12/31/2021 | Fully Implemented |
| | | | CSGH- Cullion Sanitarium and General Hospital | Strict adherence to statutory provisions on the utilization, liquidation and granting of cash advance | Accounting Unit and Accountable Officers | March 2021 | December 2021 | Fully Implemented |
| | | | CHD5- Bicol Center for Health Development | Strictly comply with Section 89 of PD No. 1445, GAM Volume I and COA Circular Nos. 97-002 in the granting, utilization and liquidation of cash advances | Accounting | April 15, 2021 | Dec 30, 2021 | Fully Implemented |
| | | | CHD6- Western Visayas Center for Health Development | The amount reflected in the account Advances to Officers and Employees pertains to individuals who are not connected or are no longer connected with the WV CHD. Demand Letters were sent to those with known address. The amount will be transferred to Other Receivables as per recommendation of the Resident Auditor. | Accounting Section, Special Disbursing Officers concerned | January 2021 | February 2021 | Fully Implemented |
| | | | CHD8- Eastern Visayas Center for Health Development | 1. Issue demand letters to concerned accountable officers 2. Strictly comply with Section 89 of PD No. 1445, GAM Volume I and COA Circular Nos. 97-002 in the granting, utilization and liquidation of cash advances | Accounting | Jan 2021 | Dec 2021 | Fully Implemented |
| | | | MCS- Mindanao Central Sanitarium | Submit the necessary documents on all Cash advances as well as the basis of the grant of said cash advances. | Accounting | April 1, 2021 | April 30, 2021 | Fully Implemented |
| | | | BasGH- Basilan General Hospital | a) Issue demand letter to persons concerned. b) Cause the payment of unliquidated Cash Advances thru salary deduction | Accounting and Cash Operations Section | April 2021 | December 2021 | Fully Implemented |

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| APMC- Amai Pakpak Medical Center | Accountable Officers were issued a memo reminding them of the liquidation of their cash advances in APMC Order No. 096 dated November 20, 2020. | Cashier & Accounting Office | December 2020 | March 2021 | Fully Implemented |
| DRMC- Davao Regional Medical Center | To issue demand letters to officers and employees with unliquidated cash advances | Accounting Unit | January 2021 | December 2021 | Fully Implemented |
| CHD12- Soccsksargen Center for Health Development | 1. Issue demand letters and Notice to liquidate to SDOs with outstanding unliquidated cash advances. 2. Prepare Reconciliation report with supporting documents to the office of the Auditor . 3. Strictly comply with the provision of COA Circular 97-002 1. Issue demand letters and Notice to liquidate to SDOs with outstanding unliquidated cash advances. 2. Strictly comply with the provisions of the Philippine Law and Treasury Circular No 02 -009 | Accounting Unit & Special Disbursing Officers | January 2021 | June 2021 | Fully Implemented |
| CRMC- Cotabato Regional and Medical Center | The Accounting Department to issue Demand Letters to employees with unliquidated cash advances | | | | Fully Implemented |
| CHD13- Caraga Center for Health Development | I) Grant of Cash Advance despite non-liquidation of previous ones The Accountant shall ensure that additional CA shall not be granted to employees with outstanding CA II) Other deficiencies in the grant and handling of CA The practice of utilizing CA other than its specific Purpose shall be stopped and strictly adhere with COA provisions | I) Accountant II) Special Disbursing Officers | January 2021 | Onwards | Ongoing |
| DJFMH- Dr. Jose Fabella Memorial Hospital | Certification of No Unliquidated Cash Advance is issued before the grant of new cash advance effective May 2021. | Accounting Department | May, 2021 | | Fully Implemented |
| QMMC- Quirino Memorial Medical Center | Full liquidation of P 50,000 cash advance and submission of remaining accounts to COA for write off | Accounting Section | January, 2021 | March, 2021 | Fully Implemented |
| RMC- Rizal Medical Center | The Management will direct the concerned departments to submit the required documents | Accounting Department | 2021 | 2021 | Fully Implemented |

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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. Issue 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. | Accounting Section | January 2021 | December 2021 | Ongoing |
| 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 |
| TRC Pototan | All recommendations are gratefully noted. Rest assured that Management require the concerned accountable officers to liquidated immediate their cash advances amounting to P137,000; | Concerned Accountable Office | January 2021 | March 2021 | Fully Implemented |

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| | | | CO - Central Office | <p>a. To comply fully with COA Circular No. 2016-005 in the preparation and submission of requests for write-off.</p> <p>b. Coordinated with FMS re written notice, and advised to consider possibility of filing small money claims; Re erring officials - recommended OCS/AFMT in a memo to have a fact-finding investigation conducted to gather relevant documents and identify perons responsible, in preparation for a PI to be conducted in accordance with the Department's issuance on handling administrative disciplinary complaints.</p> <p>c. Issue a Department Memorandum to all officials and employees of the DOH-Central Office to properly accomplish the Clerance Form () prior to separation from the service.</p> <p>d. To include in the agenda in the forthcoming meeting with the AOs/AO designates the re-orientation of the AO on their functions ispecifically proper recording of the transactions and other matters related to their work.</p> | <p>a. FMS</p> <p>b. LS</p> <p>c. PAD, AS</p> <p>d. PAD, AS"</p> | <p>c. September 1, 2021</p> <p>d. 2nd week of Sept. 2021</p> | <p>c. present</p> <p>d. present</p> | Fully Implemented |
| CAAR CY 2020 par.225-229 | <p>Failure to observe policies in the handling of Petty Cash Fund (PCF) - ₱9,332,504.77</p> <p>The non-compliance of existing rules and regulations in the management of PCFs exposed government resources to risks of fund misuse.</p> | <p>We recommended and the SOH agreed to:</p> <p>a. direct the OUs, through the AFMT, to immediately settle all deficiencies found in PCFs within three (3) months after receipt of this Report;</p> <p>b. enjoin all OUs to, henceforth, strictly comply with all pertinent laws, rules and regulations in the management of PCFs through the issuance/restatement of internal guidelines; and</p> <p>c. impose appropriate sanctions on erring officials/employees whenever warranted.</p> | <p>VMH - Valenzuela Medical Hospital</p> | <p>The management submitted letter of justification/reconsideration dated March 23, 2021 to the COA office on the use of PCF for meal allowances and transportation provided to employees during pandemic.</p> | <p>Finance and PCF Custodian</p> | <p>March 16, 2021</p> | <p>March 23, 2021</p> | Fully Implemented |
| | | | BGHMC- Baguio General Hospital and Medical Center | <p>Review operation expense and consider increasing/decreasing the PCF</p> | <p>Dietary and Pathology</p> | <p>2021</p> | <p>2021</p> | Fully Implemented |
| | | | CDH- Conner District Hospital | <p>To adhere to the pertinent provisions of GAM and applicable policies and guidelines in the handling and utilization of Petty Cash Fund.</p> | <p>Petty Cash Custodians</p> | <p>January 2021</p> | <p>June 2021</p> | Fully Implemented |

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| R1MC- Region 1 Medical Center | Strictly comply with the provisions of Section 35 of GAM. Strictly comply with Section 54.1 of the 2016 Revised IRR of RA 9184. | Finance, PCF Custodians | January 2021 | June 2021 | Fully Implemented |
| CVMC- Cagayan Valley Medical Center | To adhere to the pertinent provisions of GAM and applicable policies and guidelines in the handling and utilization of Petty Cash Fund. | Pharmacy Section | October 2020 and onwards | | Fully Implemented |
| CHD3- Central Luzon Center for Health Development | the Accounting conducted and orientation on handling petty cash funds to all petty cash custodians | Accounting | | | Fully Implemented |
| JBLMRH- Jose B. Lingad Memorial Regional Hospital | Reply and documents were submitted last February 8, 2021 to COA | Accounting Unit, Petty Cash Fund custodians | | 2/8/2021 | Fully Implemented |
| SAMCH- St. Anthony Mother and Child Hospital | Management shall establish internal control policies in the management of PCF | Accounting, Petty Cash Fund | January 2021 | May 2021 | Fully Implemented |
| CHD8- Eastern Visayas Center for Health Development | To reduce the amount granted as Petty Cash to Petty Cash Custodians to a one to two months requirements. | Accounting, Petty Cash Fund Custodians | March 2021 | Dec 2021 | Fully Implemented |
| LGH- Labuan General Hospital | To strictly follow the instructions in filling up informations in the PCFR in accordance with GAM Vol. II and to refrain from procuring and paying items which exceeds per transaction limit prescribe by GAM Vol. I and COA cir. 2012-001 | Petty Cash Custodians, Accounting Unit | January 2021 | Onwards | Fully Implemented |
| FDA- Food and Drug Administration | | | | | Fully Implemented |

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| | | | TRC Isabela | Management to: a.) Ensure that the Accountable Officers limit the use of petty cash fund to those mentioned in the COA Circular No. 97-002 and effect payment of goods and services through check payable of ADA to the supplier unless it is impractical to do so; b.)Direct the Petty Cash Custodians to strictly adhere with the provision of the Revised Guidelines and Documentary Requirements for Common Government Transactions and Government Accounting Manual and acquaint themselves with the current rules and regulations governing petty cash fund. | Accounting Section and PCF Custodian | August 2020 | Onwards | Fully Implemented |
| CAAR CY 2020 par. 230-237 | Deficiencies noted in procurement process and implementation of contracts - ₱3,967,249,291.33 Procedural deficiencies in the procurement process and lack of documentation in various contracts entered into and implemented by the DOH as well as lapses in implementation of its various projects in the aggregate amount of at least ₱3,967,249,291.33, were not in keeping with pertinent provisions of RA No. 9184 and its RIRR, thus, deprived the government of the most advantageous prices and resulted in doubtful payment transactions and significant delays in project completion. | We recommended and the SOH agreed to direct the CO and OUs to: a. henceforth, strictly comply with the requirements of RA No. 9184 and pertinent laws, rules and regulations, particularly on the conduct of public bidding and other procurement activities and on the preparation and submission of required documents; b. submit explanation/justification on the various deficiencies noted, evaluate the same and take appropriate actions; c. conduct periodic assessment of processes and procedures to streamline procurement activities pursuant to Section 3(c) of this 2016 Revised IRR; and d. consider the imposition of proper liquidated damages on delayed delivery and/or completion of procured goods, services and infrastructure projects to encourage faithful adherence and timely execution of contracts. | NCR- Metro Manila Center for Health Development | Justifications/explanations will be submitted to COA. Accordingly, the management will strictly observe and comply with the recommendations. | BAC, Accounting and HFPEMU | January 2021 | September 2021 | Fully Implemented |
| | | | LPGHSTC- Las Piñas General Hospital and Satellite Trauma Center | The management will instruct the Engineering and Facilities Management Department to conduct investigation regarding this matter and provide explanation on the payment of mobilization despite the issued suspension. | Accounting Division and Engineering and Facilities Management Department | Mar 2021 | Dec 2021 | Fully Implemented |
| | | | CAR- Cordillera Center for Health Development | To require all suppliers to submit Mayor's Permit and Omnibus Sworn Statement (OSS) for all procurement done through Negotiated Procurement-Emergency Cases | Bac Secretariat and BAC Section | January 2021 | December 2021 | Fully Implemented |
| | | | CDH- Conner District Hospital | BAC resorted to negotiate the procurement of the equipment | BAC | April 2021 | June 2021 | Fully Implemented |
| | | | 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 2021 | Fully Implemented |
| | | | FNLGHTC- Far North Luzon General Hospital & Training Center | The BAC shall strictly follow the dates specified in the bidding documents | BAC/BAC secretariat | January 1, 2021 | March 31, 2021 | Fully Implemented |

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| CHD1- Ilocos Center for Health Development | To reconcile the deficiencies and effect the necessary adjustment | Procurement Section | 01/01/2021 | 12/31/2021 | Fully Implemented |
| MMMMC- Mariano Marcos Memorial Medical Center | <p>To ensure that the BAC shall observe the regular procedure of the bidding process and consider the compliance and completeness of documents as submitted.</p> <p>To make sure that all information/data in the bidding documents as submitted are evaluated particularly the relationship of the bidder's representative to the company's owner.</p> <p>To impose the appropriate penalty that applies.</p> <p>The TWG, to be cautious in the conduct of evaluation, specifically, their duties and responsibilities to validate, verify and ascertain all statements made and documents submitted by the bidder.</p> | Bids and Awards Committee / Procurement Section | May 2020 | May 2020 | Fully Implemented |
| ITRMC- Ilocos Training and Regional Medical Center | To implement the recommendations of COA | Procurement, BAC | 2/1/21 | 2/15/2021 | Fully Implemented |
| R1MC- Region 1 Medical Center | R1MC should strictly comply with the requirements of RA 9184. | BAC, Procurement Section | January 2021 | December 2021 | Fully Implemented |
| CHD3- Central Luzon Center for Health Development | BAC submitted the necessary documents and hired additional JO timely submit procurement contracts | BAC, Procurement Section | | | Fully Implemented |
| BGHMC- Bataan General Hospital and Medical Center | The Original OSS was already submitted to COA | BAC, Procurement Section | | | Fully Implemented |
| JBLMRH- Jose B. Lingad Memorial Regional Hospital | Reply and documents were submitted last February 8, 2021 to COA | BAC | | 2/8/2021 | Fully Implemented |
| MMWGH- Mariveles Mental Wellness and General Hospital | To constantly communicate with the suppliers to fast track the delivery of the much needed goods so as not to hamper the delivery of our services to our service-users. | Materials Management Unit/ Accounting | February 2021 | ONWARD | Fully Implemented |
| BMC- Bicol Medical Center | 15% Mobilization Fees shall be deducted with the 7% withholding taxes on GMP immediately upon payment of the advances to contractors to ensure compliance with existing tax laws, rules and regulations. Over-recouped mobilization fee shall be added to the final bill of LDV Construction for Various Psychiatric Facilities | Accounting | April 2021 | ONWARD | Fully Implemented |

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| CHD6- Western Visayas Center for Health Development | The agency shall constantly comply with the requirements of R.A. 9184 and other pertinent laws and regulations especially those issued by the GPPB in the conduct of public bidding and other alternative modes of procurement in all its procurement activities. | MSD, PMU/BAC | January 2021 | December 2021 | Fully Implemented |
| WVMC- Western Visayas Medical Center | Follow up the immediate procurement of the HFEP projects with PS -DBM. | Infrastructure Committee/HEMU | June 2021 | November 2021 | Fully Implemented |
| WVS- Western Visayas Sanitarium | Procurement of food supplies of the hospital for CY 2021 and succeeding years will be thru public bidding | Procurement Unit/BAC | January 2021 | December 2021 | Fully Implemented |
| DEDVMH- Don Emilio Del Valle Memorial Hospital | The concerned officials, will only affixed our signatures only after 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 will also be issued to all procurement activities, not only to those that have been conducted through Public Bidding. | Concerned Signatories / Management / BAC / Procurement / End-users | 02/11/2021 | 12/31/2021 | Fully Implemented |
| GCGMMC- Gov. Celestino Gallares Memorial Medical Center | " Submit an explanation on the acceptance of advance delivery Properly check the PR as to its date and content. Implement the ordering agreement scheme in procurement and it should be monitored in the bidding. End user must be monitored on their consumptions to avoid advance deliveries " | Material Management Section and BAC | February 2021 | March 2021 | Fully Implemented |
| TDH- Talisay District Hospital (Cebu South Medical Center) | Upon receipt of the AOM, the management immediately forwarded the same to the concerned offices in-charge for comment and/or compliance therewith. The hospital has been doing its best to comply with the COA Rules & Regulations, especially the | EFM | March 2021 | May 2021 | Fully Implemented |
| VSMC- Vicente Sotto Memorial Medical Center | Submitted an explanation that a review of the Civil Service Memorandum Circular No. 8, s 2020 provides that absences due to quarantine and / or treatment relative to Corona Disease -2019 (covid -19) are considered as excused leave. With this, it is our | Human Resource Management/Accounting | January 2021 | onwards | Fully Implemented |
| ZCMC- Zamboanga City Medical Center | 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 minimum standard. | Procurement Section and BAC | April 2020 | Dec. 2020 | Fully Implemented |

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| MCS- Mindanao Central Sanitarium | Comply with the audit recommendations | BAC, BAC Secretariat | August 2020 | Onwards | Fully Implemented |
| MRH- Margosatubig Regional Hospital | Reminded Accounting Unit to compute taxes and retention money based on gross of amount due to suppliers and contractors. | ACCOUNTING | | | Fully Implemented |
| BasGH- Basilan General Hospital | Enjoin suppliers to submit necessary requirements to effect the extension of performance security | BAC Chair, Procurement Office | April 2021 | December 2021 | Fully Implemented |
| DJRMH- Dr. Jose Rizal Memorial Hospital | | BAC Chair, Procurement Officer, Accounting Section | January 2021 | Present | Fully Implemented |
| CHD10- Northern Mindanao Center for Health Development | 1. To provide Justification as to the COA Audit Observation. | BAC, Procurement, Management | April 2021 | December 2021 | Not Applicable |
| SPMC- Southern Philippines Medical Center | We had observed the compliance to the revised IRR of RA 9184 and GPPB Resolutions in the new contract. For the ITB in the current security services procurement, the ABC is for a 2 year contract. The 2021-2022 contract agreement has already an updated daily wage rate, retirement benefits and uniform allowance of security personnel. | BAC Chairperson, members, TWG; Procurement | 06/30/2021 | 06/30/2021 | Fully Implemented |
| CHD12- Soccsksargen Center for Health Development | 1. In order to properly monitor and fast tract implementation of various PAP's , the budget section , starting this year 2021, will be implementing online consolidation of reports by using google sheet wherein the different program managers can access and monitor funds of programs assigned to them. With the said online reporting , program managers will be updated with regards to program implementation and utilization of funds and immediate intervention will be done in case of low utilization of funds. 2. Require Budget officer to constantly communicate with Central | Budget unit | January 2021 | December 2021 | Fully Implemented |

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| CHD 13- Caraga Center for Health Development | I) Delayed Procurement Process The BAC and other concerned officials shall ensure compliance to the detailed procurement process as well as the provisions and requirements set by RA 9184 and its IRR. II) Incomplete Bidding Process Documents The Management directed the BAC Sec to promptly submit complete documents to COA for contract review and that a copy of transmittal letter for these documents submitted and duly received by COA shall be attached to every Disbursement Vouchers payable to suppliers that resulted from public bidding activities. | I)BAC II) BAC Sec and Accountant | January 2021 | I)Onwards II) September 2021 | Ongoing |
| ASTMMC- Adela Serra Ty Memorial Medical Center | The management will submit a certification that they had exerted all efforts to secure the most advantageous price to the government | Procurement Unit, BAC | March 2021 | July 2021 | Ongoing |
| CRH- Caraga Regional Hospital | Certificate of of Availability of Funds are strictly secured from the Budget and Accounting office and made as integral part of the contract | Budget Section/ Accounting Section/Procurement Section | January 2021 | Onwards | Fully Implemented |
| RITM- Research Institute for Tropical Medicine | 1) Establish a contract management section 2) Professionalize the TWG for BAC 3) Increase the turnover time for processing POs and DVs | Procurement/Accounting/BAC Sec | June 2020 | Onwards | Fully Implemented |
| JRRMMC- Jose R. Reyes Memorial Medical Center | Moving forward, the management reiterated the requirements of at least three (3) suppliers, market research in submitting purchase request for equipment and necessary clearances from expert committee/department will be needed like IPCC. | PMD/BAC Sec | August 2021 onwards | | Fully Implemented |
| NCMH- National Center for Mental Health | Held conferences to address the fair amount of rental fees that would be billed to the party concerned | The Management | May 2021 | December 2021 | Fully Implemented |
| 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 |
| FDA- Food and Drug Administration | | | | | Fully Implemented |

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| | | | TRC Bataan | The management will be taking the following actions: a) Reiterate sanctions, penalties or liquidated damages to be imposed to suppliers and legal actions to be taken by the agency in case of failure to comply with delivery terms | Procurement Section | February 2021 | December 2021 | Fully Implemented |
| | | | TRC Isabela | Procurement Section to strictly adhere to existing laws of the state, particularly on public procurement and to avoid the resort to reimbursements method for payment of various expenses for proper control and tax purposes. | BAC and Procurement Section | March 2021 | Onwards | Fully Implemented |
| | | | TRC MALINAO | Coordinate with program director on the submission of the necessary documents. | Accounting Section and Program Director | March 2021 | March 2021 | Fully Implemented |
| | | | CO - Central Office | 1. Comply with the Audit Recommendation on submission of written explanation/justification 2. Issue a Department Order (DO) on adherence to prescribed procurement timelines in order to prevent delays in approving/releasing the Notice of Award and Notice to Proceed. b. For those endorsed by OCS/AFMT, LS recommended OCS/AFMT to have a fact-finding investigation conducted to gather relevant documents and identify persons responsible, in preparation for a PI to be conducted in accordance with the Department's issuance on handling administrative disciplinary complaints. c. To comply fully with the recommendation of COA. | a. PS-CMD b. Legal Service | a. 1st Quarter of CY 2022 | b. 2nd Quarter of CY 2022 | Ongoing |
| CAAR CY 2020 par.238-244 | Irregular, unnecessary and excessive expenditures Disbursements of various DOH OUs in the total amount of ₱557,699,748.22 did not comply with established rules, procedural guidelines, policies, principles or practices, resulting in the incurrence of irregular, unnecessary, and excessive expenditures. | We recommended and the SOH agreed to direct the OUs to comply fully with established rules, regulations, procedural guidelines, policies, principles or practices and avoid IUUEU expenditures to prevent disallowance in audit. | FNLGHTC- Far North Luzon General Hospital & Training Center | The Procurement office shall counter check the suggested retail prices covered by price regulations in the Purchase Requests | Procurement Officer | February 1, 2021 | March 31, 2021 | Fully Implemented |
| | | | R1MC- Region 1 Medical Center | Order members of Consignment Committee to return honoraria received; Instruct BAC to submit required documents for honoraria payment; Recompute HRH salaries and pay the discrepancy | BAC, HRMO, Finance | January 2021 | July 2021 | Fully Implemented |
| | | | CHD2- Cagayan Valley Center for Health Development | Will submit justifications and evidences to support the legality and regularity of said disbursements on Meals, Accommodation, Transportation and SRA | LEGAL and Finance | January 2021 | June 2021 | Fully Implemented |

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| 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 |
| R2TMC- Region II Trauma and Medical Center | | | | | Fully Implemented |
| CHD3- Central Luzon Center for Health Development | The management stop the grant of honorarium to its TB Advisory Committee | Accounting | | | Fully Implemented |
| CHD4A- Calabarzon Center for Health Development | Issued Memorandum for all employees re: schedule of deduction per month. Starting January 2021 for hazard and April 2021 for subsistence. | MSD | January | December 31, 2021 | Fully Implemented |
| CHD4B- Mimaropa Center for Health Development | To submit written explanation to the Office of the Auditor | BAC | January 2021 | March 2021 | Fully Implemented |
| CSGH- Cullion Sanitarium and General Hospital | To pursue request for reconsideration considering that HDA's though not regarded as employee but they rendered services to the hospital as part of rehabilitation as registered PAL of the sanitarium and are also exposed to hazard and risk of afflicting Covid 19 virus | MCC | March 2021 | June 2021 | Ongoing |

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| OP- Ospital ng Palawan | <p>a. Establishment of stocks reorder point system through identified minimum/maximum stock level and estimated lead times of ordering to delivery</p> <p>b. Observance of the 2-months volume restriction during procurement and issuance of inventories</p> <p>c. Rationalize procurement planning</p> <p>d. Instruct the concerned division to prioritize the utilization of the nearly-expired IV Fluids</p> | <p>a.i. MMS</p> <p>ii. MMS</p> <p>b. Budget/Materials Management/Procurement</p> | Jan 2021 | Dec 2021 | Fully Implemented |
| BRGHGMC- Bicol Region General Hospital and Geriatric Medical Center | Submitted a written explanation to the Office of the Auditor and also discuss the rationale of the transaction during the exit conference | | January 2021 | March 2021 | Fully Implemented |

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| CHD6- Western Visayas Center for Health Development | Management shall review the procurement of Catering Services allowing only those activities that are reasonably necessary for the Agency's operation (e.g. OPCEN, MR OPV SIA, COVID-19 Vaccination, etc.) A regional guideline to this effect will be issued in March 2021. | Execom | | March 2021 | Fully Implemented |
| WVMC- Western Visayas Medical Center | Justification will be submitted to COA. | MCC/BAC | July 2021 | December 2021 | Fully Implemented |
| WVS- Western Visayas Sanitarium | To submit justification on the payment of SRA | Legal, Finance | March 2021 | June 2021 | Fully Implemented |
| 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 |
| GCGMMC- Gov. Celestino Gallares Memorial Medical Center | Submit an explanation on the acceptance of advance delivery Properly check the PR as to its date and content. Implement the ordering agreement scheme in procurement and it should be monitored in the bidding. End user must be monitored on their consumptions to avoid advance deliveries. | Material Management Section and BAC | February 2021 | December 2021 | Fully Implemented |
| VSMC- Vicente Sotto Memorial Medical Center | Submitted an explanation that the Republic Act No. 7305, known as the Magna Carta of Public Health Workers define "health | Accounting, Human Resource | April 2021 | May 2021 | Fully Implemented |
| BasGH- Basilan General Hospital | Submit a justification to the office of the COA ATL with the inclusion of supporting documents. | MCC | April 2021 | December 2021 | Fully Implemented |

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| CHD10- Northern Mindanao Center for Health Development | To submit the additional documents to COA and if not warranted, CHD NM will refund the said amounts. | Personnel Section | April 2021 | December 2021 | Fully Implemented |
| DRMC- Davao Regional Medical Center | To submit legal and reasonable justification on the issuance of temporary appointments of physician | HRMS and Office of Chief of Clinics | January 2021 | March 2021 | Fully Implemented |
| DJFMH- Dr. Jose Fabella Memorial Hospital | Payment of Hazard Pay in the amount of ₱ 207,000.00 was made in accordance with Department Memorandum 2020-0470 RE: "Granting of the COVID-19 Hazard Pay During Modified Enhanced | The Management | December, 2020 | | Fully Implemented |
| BOQ- Bureau of Quarantine | Submit justification in the payment of food and incidental allowances to its personnel in relation to COVID-19 response during the period April - June 2020 | FAD | June 2021 | July 2021 | Fully Implemented |
| TRC Cebu City | To submit legal and reasonable justification on the granting of hazard pay and strictly adhere to existing rules, regulations and policies on magna carta benefits of public health workers. | Accounting and HR Section | March 2021 | May 31, 2021 | Fully Implemented |
| TRC Tagaytay | For Payroll deduction starting August 30, 2021 | Accounting and HR Section | As soon as possible | As soon as possible | Ongoing |
| 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 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. 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: a. overpayment of covid19 Hazard Pay Allowance will be deducted | Accounting and HR Section | March 2021 | May 2021 | Fully Implemented |
| TRC Cagayan De Oro | Review the payrolls and effect the refund/payment for those employees who are found to not be entitled, and to supply the missing Daily Time Records (DTRs). Directs the strict compliance of guidelines and requirements of circulars in future similar payments. | Human Resource Section, Cashiering Section, Accounting Section | March 2021 | December 2021 | Fully Implemented |

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| | | | TRC Pototan | All recommendations are gratefully noted. Rest assured that Management sure that payments of allowances and benefits are granted to qualified employees and in accordance with the laws, rules and regulations set by the proper authorities. | Concerned Accountable Office | January 2021 | June 2021 | Fully Implemented |
| | | | NSC-Min (RO XI) | As of June 30, 2021, the total refund from the Covid-19 Hazard Pay, Special Risk Allowance, Subsistence and ADHP already amounted to P 828,475.48 out of P 1,024,958.91. Balance of P196,483.43 will be targeted to be fully paid before the year ends. | Elena Sanchez Accountant IV | June 2021 | December 2021 | Ongoing |
| CAAR CY 2020 par. 245-256 | Disadvantageous payment of advances to contractor - ₱12,599,469.21 Mobilization fee in the amount of ₱12,599,469.21 was paid for an infrastructure project sans determination of the fairness/reasonableness of | We recommended and the SOH agreed to direct the Legal Service to conduct thorough investigation on this matter, impose administrative sanctions to erring officials/employees and enjoin the CSMC Management to immediately resolve all issues in | CENTRAL OFFICE (LEGAL SERVICE) | AFMT issued a memorandum dated 12 July 2021 directing IAS to audit the concerned offices with noted deficiencies and submit a report to the SOH which will determine the necessity of pursuing any legal actions against erring officials/employees. | | | | Fully implemented |

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| | determination of the fairness/reasonableness of payment, specifically on site readiness, a condition deemed to be highly disadvantageous on the part of government. | management to immediately resolve all issues in order to complete the infrastructure project for the benefit of intended beneficiaries. | TDH- Talisay District Hospital (Cebu South Medical Center) | The hospital has always been exercising prudence in the disbursements of funds. As a matter of fact, the propriety of releasing the Mobilization Fee (Advance Payment) was referred to the Finance Management Services Division for evaluation. Based on our record, the actual accomplishment for the Project is at 10.07% and no progress billing was paid to the Contractor. To shed light, the following are the antecedents: 1. The Project: One Job Order for Labor and Materials for the Construction of Talisay District Hospital Building A – Phase I (Project, for brevity) underwent Project Planning, which was primarily assigned to the Implementing Office – Engineering Office. The Engineering Office prepared and submitted the DAED, including but not limited to (a) Detailed Cost Estimate, (b) Bill of Quantities, (c) Detailed Bill of Quantities and (d) Program of Works, (e) Schematic Plans and (f) Other Plans necessary for the Project, (g) Construction Schedule, (h) Construction Flow, which include traffic flow for the contractor’s vehicle and personnel, (i) Staging Area and others. Available circumstances that could affect the implementation of the Project were considered and, after determining that Project Implementation can be had on schedule with acceptable variations based on the advice of the Engineering Office, the Purchase Request, DAED, Plans & Designs and other pertinent documents were approved by the Head of the Procuring Entity. 2. With an approved Purchase Request with complete attachments for the Project, the same was procured through Public Bidding pursuant to RA 9184 and its IRR. After the completion of the bidding process, Gonzalodo Enterprises’ bid was found complying and responsive with all of the specifications/requirements for the Project, hence the award. After the Pre-Construction Conference and receipt of the Notice to | EFM, Accounting | February 2021 | May 2021 | Fully Implemented |
| CAAR CY 2020 par.257-261 | Delayed/Non-submission of financial reports and transaction documents Various financial reports and transaction documents were not or belatedly submitted, thereby prevented the timely conduct of thorough review, evaluation and verification by the Auditors and deprived Management of relevant information for decision-making. | We recommended and the SOH agreed to: a. direct the OUs to submit immediately all the perfected contracts, purchase orders and the related supporting documents and documentary requirements to the respective COA Offices for auditorial and legal review, in compliance with COA Circular Nos. 2009-001 and 2012-001; b. require the concerned officers/employees to strictly and consistently observe the timely submission of the required FS and financial reports and related schedules and supporting documents as mandated under existing COA rules and regulations; otherwise, consider the withholding of salaries of concerned officials, if deemed necessary, until the timely submission of financial and accounting reports has been complied with, pursuant | NCR- Metro Manila Center for Health Development | To submit the required reports/documents to COA. | BAC and Accounting | January 2021 | July 2021 | Fully Implemented |
| | | | DJNRMH- Dr. Jose N. Rodriguez Memorial Hospital | The management had already instructed the head of the procurement section to comply with the auditor recommendation | Procurement Section and BAC Secretariat | January 2021 | December 2021 | Fully Implemented |
| | | | LPGHSTC- Las Piñas General Hospital and Satellite Trauma Center | The management will instruct the concerned hospital personnel to conduct analysis of accounts and make necessary adjustment hereof on the books of accounts | Accounting Division | March 2021 | Dec 2021 | Fully Implemented |
| | | | CAR- Cordillera Center for Health Development | To furnish the Audit Team copies of contracts with supporting documents within five (5) working days from execution thereof | BAC Secretariat and Procurement Team | January 2021 | December 2021 | Fully Implemented |

to Section 122 of PD 1445;
 c. expedite the use of e-NGAS in order to cope with the demand of voluminous accounting transactions for a timely recording of accounting records and submission of reports, and to have access to up-to-date information involving financial data or transactions;
 d. enroll the bank accounts to the online facility offered by Government Servicing Banks to obtain the necessary electronic data in real time for the timely preparation and submission of the BRS; and
 e. address the lack of manpower in the Accounting Divisions to cope with the voluminous transactions.

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| CDH- Conner District Hospital | Apply for e-mds and we- access. | Cashier | January 2021 | December 2021 | Ongoing |
| MMMMC- Mariano Marcos Memorial Medical Center | a. Submit the noted reports complete with supporting documents within 30 CD from receipt of this AOM b. Submit the required reports on or before the deadline set. | Accounting Section / Cash Operations Section | January 2021 | December 2021 | Ongoing |
| ITRMC- Ilocos Training and Regional Medical Center | The Accounting Section to submit all paid disbursement vouchers to COA. | Accounting, Cashier | 21-Mar | 21-Jun | Fully Implemented |
| BatGH- Batanes General Hospital | To generate monthly Bank Statements in the WeAccess and eMDS, online facility banking of LBP, as a basis on the preparation of Bank reconciliation Statements and forward it immediately to COA. | Accounting Unit | April 2021 | June 2021 | Fully Implemented |
| Southern Isabela General Hospital (Southern Isabela Medical Center) | The Accounting unit will attach required documents. | Accounting Unit | Jan-21 | Dec 2021 | Fully Implemented |

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| CHD3- Central Luzon Center for Health Development | BAC submitted the necessary documents and hired additional JO timely submit procurement contracts | BAC and Procurement | | | Fully Implemented |
| BGHMC- Bataan General Hospital and Medical Center | the Accounting Section will submit all the Disbursement and Journal Entry Vouchers every month at the time of submission of Monthly financial report except Unreleased Checks as of the date of submission. | Accounting Section | | | Fully Implemented |
| PJGMRMC- 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 | BAC and HOPSS | March 2021 | onwards | Fully Implemented |
| JBLMRH- Jose B. Lingad Memorial Regional Hospital | Reply and documents were submitted last February 8, 2021 to COA | BAC, Accounting | | 2/8/2021 | Fully Implemented |
| MMWGH- Mariveles Mental Wellness and General Hospital | To require the concern accounting staffs to timely submit all financial documents and report for each month and the Financial transaction vouchers enumerated in Annex A. | ACCOUNTING | March 2021 | ONWARDS | Fully Implemented |
| TGH- Talavera General Hospital | Direct the Inventory Count Committee to submit Report on the Physical count of Property, Plant and Equipment | Materials Management Unit | February 2021 | March 2021 | Fully Implemented |
| CHD4A- Calabarzon Center for Health Development | Two Permanent employees were hired and assigned to Accounting and Cashier Sections. Further, one additional staff/employee will be hired to complement the staffing requirement. Management commented that due to pandemic situation submission of reports were delayed because employees were allowed to report for work on a skeletal schedule. This is in addition to increase of volume of transactions pertaining to expenditures in relation to COVID-19 | Accounting | January | December | Fully Implemented |
| BMC- Batangas Medical Center | Management agreed on the recommendations and submitted the Report on Obligations and Disbursements for COVID-19 initiatives as of May 31, 2020 to the DBM Regional Office IV-A on February 5, 2021 through email. | Budget Officer | Feb. 2021 | present | Fully Implemented |

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| CHD4B- Mimaropa Center for Health Development | Submission of required documents to the Office of the Auditor | Accounting | January 2021 | May 2021 | Fully Implemented |
| CSGH- Culion Sanitarium and General Hospital | The CSGH has not received any findings from our Resident Auditor regarding delayed or non-submission of financial report and delay in the submission of transaction documents. | Accounting | Not applicable | Not applicable | Not Applicable |
| OP- Ospital ng Palawan | No AOM received for CY 2020, certification from resident COA State Auditor sent thru email | | | | Not Applicable |
| CHD5- Bicol Center for Health Development | Submit all the transaction documents and financial reports | Accounting | Jan 2021 | May 2021 | Fully Implemented |
| BMC- Bicol Medical Center | The Medicine Consignment Committee will comply and abide with COA circular 2009-001 | Pharmacy/Medicine Consignment Committee | June 2021 | onwards | Fully Implemented |
| BRTTH- Bicol Regional Training and Teaching Hospital | To submit all the DV and reports to COA | Accounting | March 2021 | December 2021 | Fully Implemented |
| BRGHGMC- Bicol Region General Hospital and Geriatric Medical Center | As in the COA Recommendation, include in the financial statement close process the regular preparation of the reports with the year 2021 as a transition period | Accounting | May 2021 | December 2021 | Fully Implemented |

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| CHD6- Western Visayas Center for Health Development | <p>1. The required documents (RPCI and RSMI) will be submitted by the Supply Officer the soonest possible time to the Office of the Resident Auditor.</p> <p>2. a. Supply and Logistics/Warehousing Management Office Staff (SLWMO) consistently informs/notifies the COA Office of deliveries, especially those amounting above Php500,000.00 via phone call and email. A logbook is maintained for record purposes.</p> <p>b. COA and Field Implementation Cluster (FHIC) were furnished copies of request for schedule of delivery submitted by the Supplier/Contractor. FHIC then informs the concerned field offices (PDOHO) through email of the schedule of delivery as reference of inspection of delivery.</p> <p>Reiterate the issued Memorandum to Field personnel on the strict compliance on the inspection.</p> <p>c. Management directed all the concerned personnel to strictly observe the timeline (24hrs) in the submission of IARs to the auditor inspite of the constraint brought about by the COVID-19 pandemic such as:</p> <ul style="list-style-type: none"> -Limited personnel present due to work arrangement and the observance of minimum protocol of health standards. -Travel restrictions (Provincial/City Border restrictions), poor internet connection and irregular schedule of transportation services. -Voluminous activities focused on the receipt and distribution of COVID-19 items in response to COVID-19 pandemic. | Supply Office | January 2021 | | Ongoing |
| DJSMCE- Don Jose Monfort Medical Center Extension Hospital | Submit to the NDRRMC thru the OCD List of Donation received copy furnished the Office of the Auditor | Supply Section/Accounting | March 2021 | December 2021 | Fully Implemented |
| WVMC- Western Visayas Medical Center | Submit to Office of the Civil Defense Report on Donations. | Supply Section/Accounting | March 2021 | December 2021 | Fully Implemented |
| WVS- Western Visayas Sanitarium | Prepare and submit CY 2020 financial reports | Accounting | January 2021 | May 2021 | Fully Implemented |

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| TDH- Talisay District Hospital (Cebu South Medical Center) | <p>We requested for a printout of our bank transactions for the month, but according to Landbank this is not yet the official bank statement. The printout may be helpful but some documents are not yet available like the scanned copy of the paid checks, Debit and Credit Memos which we may need in order to verify our reconciliation.</p> <p>We have already started the process of enrolling our bank accounts to Landbank's online facility for easier access to bank transactions and easier access to Electronic Bank Statements to ensure timely Bank Reconciliation.</p> | Accounting | January 2021 | December 2021 | Fully Implemented |
| CHD8- Eastern Visayas Center for Health Development | To submit accounts on or before the 10th day of the following month | Accounting, Cashier | Jan 2021 | Dec 2021 | Fully Implemented |
| EVRMC- Eastern Visayas Regional Medical Center | To submit financial report to COA | Accounting Section | Jan 2021 | March 2021 | Fully Implemented |

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| SCRH- Schistosomiasis Control and Research Hospital | To hire additional accounting staff to augment manpower at the accounting section. Pending request, we require the accounting to fast track the preparation and submission of reports to COA to meet the prescribed deadlines. | Accounting section | May 2021 | Dec 2021 | Fully Implemented |
| CHD9- Zamboanga Peninsula Center for Health Development | Submit perfected contracts and purchase orders to COA. | MA. VIC-VIC L. CAMONAGAY / MSD-Supply | January 2021 | December 2021 | Fully Implemented |
| ZCMC- Zamboanga City Medical Center | Instructed the HRMO to comply COA's recommendation. | HRMO | Jan. 2021 | August 2021 | Fully Implemented |
| MCS- Mindanao Central Sanitarium | Render overtime to submit the required reports. Hire one (1) additional personnel to help utilize e-NGAS. | Accounting Unit/ Management | February 1, 2021 | April 30, 2021 | Fully Implemented |
| CHD10- Northern Mindanao Center for Health Development | To continuously request the Bank for the required Bank Statements. To personally request from the Bank the required Bank Statements . | Accounting Section | January 2021 | December 2021 | Ongoing |
| NMMC- Northern Mindanao Medical Center | To require all reporting units to submit reports on or before the 5th day of the following month to give ample time for the Accounting to consolidate and integrate all adjusting entries to the Financial Statements. | Accounting Office | January 2021 | December 2021 | Ongoing |
| APMC- Amai Pakpak Medical Center | The responsible officers were mandated to ensure timely submission of financial reports to COA Resident Auditor | Accounting Office and Cashiering Office | January 2021 | December 2021 | Fully Implemented |
| CHD12- Soccsksargen Center for Health Development | 1. Instruct the accountant and budget officer to immediately submit the required report. 2. Issue memorandum to the concerned personnel as to deadlines of submission of required reports. | Accounting Unit & Budget Unit | January 2021 | March 2021 | Fully Implemented |

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| RITM- Research Institute for Tropical Medicine | To exert all efforts possible to comply with reportorial requirements of COA and all other Agencies concerned. | Accounting & Budget | June 2021 | June 2021 | Fully Implemented |
| DJFMH- Dr. Jose Fabella Memorial Hospital | The Accountant ensures timely submission of Liquidation Reports within the prescribed period of liquidation by maintaining the monitoring of Cash Advances. | Accounting Department | May, 2021 | | Fully Implemented |
| NCMH- National Center for Mental Health | Identify and collect all necessary supporting documents and submit the same to COA | Procurement Section/Material Management Section | April 2021 | December 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 within the prescribed deadline. | Accounting and Procurement Department | 2021 | 2021 | Fully Implemented |
| SLH- San Lazaro Hospital | <p>Management acknowledges the said findings. To address the delays in financial reporting, a shift from manual bookkeeping to Electronic New Government Accounting System (eNGAS) is necessary. The Accounting Department is currently completing the required templates for the initial database to be encoded in the system.</p> <p>Further, the Department of Health has provided support to San Lazaro Hospital (SLH) through the release of sub-allotments for the hiring of eNGAS encoders since 2019. Just recently, SLH was selected by the DOH as one of the hospitals piloted for the implementation of the linkage between the iHOMIS and eNGAS. This is embodied in the letter of Dr. Enrique Tayag, Director IV, DOH Knowledge Management and Information Technology Service dated January 22, 2021. This assistance will fully actualize the conversion of the accounting system from manual to automated. We are positive that this partnership with DOH will bear fruit for a more effective and efficient accounting system, beneficial to both parties.</p> <p>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.</p> | Accounting Department | 2021 | 2021 | Fully Implemented |
| BOQ- Bureau of Quarantine | | Accounting Section | January 2021 | December 2021 | Fully Implemented |
| FDA- Food and Drug Administration | GSD to revise process of notifications to COA | | | | Fully Implemented |

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| TRC Bataan | The management: 1.Instructed the Accounting Section to expedite the coordination with other sections in order to complete the submission of prior year transactions. 2.Reiterated the compliance with the deadline set by COA Circular No 2009-06 on the submission of financial reports and supporting documents within the first 10 days of the ensuing month. 3.The Accounting Section will be monitoring unsubmitted vouchers on a monthly basis. 4.Ordered all concerned employees and sections to timely submit all financial documents and reports for its subsequent submission to your office. | Accounting Section | January 2021 | September 2021 | Fully Implemented |
| TRC Tagaytay | The Accounting Section will coordinate with DOH CHD IV-A for the implementation of eNGAS in order to cope with demands of voluminous accounting transaction and for the timely submissions of reports | Accounting Section | as soon as possible | as soon as possible | Fully Implemented |
| TRC Cagayan De Oro | Strict monitoring of the periodic submission of reports and corresponding attachment within the prescribed period and directs the personnel concerned regarding this matter. Strengthen the operation of preventive and monitoring controls to ensure timely submission. | Human Resource Section, Cashiering Section, Accounting Section, Supply Section | March 2021 | December 2021 | Fully Implemented |
| TRC MALINAO | To monitor submission of the reports. Accounting to submit the Disbursement Voucher to COA immediately. Other concerned section to submit the required reports. | Accounting Section/Cash Operation Section | March 2021 | March 2021 | Fully Implemented |
| TRC Dulag | Submission for audit on the prescribed period of the pertinent financial statements, reports, records and schedules | Accounting Section, Cash Operation Section and Supply Section | April 2021 | December 2021 | Fully Implemented |
| TRC Pototan | All recommendations are gratefully noted. Rest assured that Management Will Compel the Inventory Committee to complete the physical count of PPE and prepare complete, accurate RPCPPE in accordance with the prescribed format, require the Supply Officer to expedite the identification of PPE and Require the Accountant and Property Officer to fast track the updating of the Ledger Cards and Property Cards, respectively, and to reconcile their records immediately. | Supply Officer Designate | January 2021 | December 2021 | Ongoing |
| TRC CARAGA | The management instructed the BAC Secretariat to immediately submit to COA the identified lacking documents. | BAC Chairman and BAC Secretariat | March 2020 | March 2020 | Fully Implemented |

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| | | | CO - Central Office | The SOH will issue a Memorandum directing all the concerned offices to comply with the submission of required documents to COA in compliance with existing policies. | AFMT AS-GSD | | September 30, 2021 | Fully Implemented |
| CAAR CY 2020 par.262-268 | Non-submission of lists of on-going government PPAs The failure of four OUs to submit necessary information on on-going PPAs precluded the prompt verification on the validity and propriety of information, implementation publicity and their efficient scheduling of inspection, validation and monitoring. | We recommended and the SOH agreed to: a. remind the OUs to cause the submission of lists of all ongoing PPAs and those to be implemented during the year to the Audit Teams at the beginning of the year; b. direct concerned officials/employees of the OUs to inform the COA Auditors within ten (10) days after the award of the infrastructure projects or before the start of the program activity that the appropriate project signboards and/or public notices are already posted; and c. instruct the OUs to, henceforth, observe strictly the provisions of COA Circular No. 2013-004 dated January 30, 2013. | LPGHSTC- Las Piñas General Hospital and Satellite Trauma Center | The management will instruct the concerned hospital personnel to comply with the audit recommendation and coordinate with the Office of Senator Villar for documents on the support undertaken on the Molecular Laboratory. | Engineering and Maintenance & Materials and HOPPS | March 2021 | Dec 2021 | Fully Implemented |
| | | | BMC- Batangas Medical Center | Management submitted on February 8, 2021, the Report on Programs/Projects/Activities (PPAs) for CY 2021 on the following area: a) Family Medicine and Traditional Complementary Alternative Medicine (TCAM); b) Health Emergency Management Bureau (HEMB); c) Toxicology Unit; d) Wellness, Gender and Development; d) Professional, Educational, Training and Research Unit (PETRO); e) Department of Oncology; and f) Engineering and Maintenance Facilities. | <ul style="list-style-type: none"> • CAO • FM/TCAM • HEMB • Toxicology Unit • Wellness/GAD • PETRO • Dept.of Oncology • EFM | Jan 2021 | present | Fully Implemented |
| | | | CHD12- Soccsksargen Center for Health Development | 1.The Procurement Unit requires that all Purchase Requests (PR) should pass through the Budget and Accounting Sections for the issuance of CAF before the PRs will be processed. The Procurement Unit and its staff are strictly reminded to adhere to the requirement that before any contracts will be made, all winning bidders are required to post Performance Bond subject to Section 39 and 54.5 of the RA 9184 and its IRR and GPPB Circular 04-2020. Although this has been the standard operating procedure for the Procurement Unit. | BAC & Procurement Unit | January 2021 | December 2021 | Fully Implemented |
| | | | CHD 13- Caraga Center for Health Development | The Management thru the Regional Unified Management Team to strictly comply Regional Engineer to provide complete data of every HFEP project implemented and to include in their monthly reports the pertinent data such as Date started, No of extensions/suspension (if any), Target completion date/revised/actual date of completion, percentage of physical accomplishment, appropriation, allocation, disbursement, source of fund, mode of implementation, name of contractor. | HFEP unit | | March 2021 | Fully Implemented |

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| CAAR CY 2020 par.269-274 | <p>Incomplete submission of documentary requirements - ₱45,849,113,881.05</p> <p>Governmental transactions in the total amount of ₱45,849,113,881.05 were not supported with complete documentary requirements contrary to law and regulations, and casted doubts on the validity, regularity and propriety of transactions.</p> | <p>We recommended and the SOH agreed to direct the CO and OUs, in writing, to:</p> <p>a. submit complete documentary support on all transactions in compliance with the law and existing regulations; and</p> <p>b. strictly comply with the requirement of stamping "PAID" all DVs and their supporting documents after payment.</p> | TMC- Tondo Medical Center | <p>In our commitment to comply, the Hospital has already submitted the Certification of Travel Completed (CTCs) of the six out of seven (6 of 7) personnel cited in the Audit Observation Memorandum. The last CTC will be complied upon communication with the concerned personnel who is currently in fellowship training.</p> <p>However, we would like to respectfully emphasize that the CTC is a supporting document in the liquidation of CA for travel to establish that the CA was really used for its intended purpose. Thus, the Accounting Section did not require the submission of the CTC since the payment of daily traveling expenses was not through Cash Advance but through reimbursement.</p> <p>In the meantime, rest assured that the recommendation shall be noted for future liquidation of cash advances for travel, as previously and continuously regulated.</p> <p>Furthermore, the Hospital believes that a Certificate of Appearance to a personnel's destination of activity is more than enough proof to establish its purpose.</p> | Accountant IV | May 2021 | June 2021 | Fully Implemented |
| | | | R1MC- Region 1 Medical Center | Submit all required documents to COA office | BAC | January 2021 | July 2021 | Fully Implemented |
| | | | CSGH- Cullion Sanitarium and General Hospital | Instruct HRMO and Accounting unit to ensure that payroll for all contract of service personnel had attached accomplishment reports and DTR's | HRMO, Accounting | February 2021 | June 2021 | Fully Implemented |
| | | | TRC MALINAO | Submit all required documents to COA office | COS, Accounting | February 2021 | March 2021 | Fully Implemented |
| | | | CHD1- Ilocos Center for Health Development | To submit supporting documents in compliance with existing regulations | Accounting Section | 01/01/2021 | 12/31/2021 | Fully Implemented |
| | | | NCH- National Children's Hospital | Submitted the Report of Donations last April 22, 2021 | | April 2021 | April 2021 | Fully Implemented |
| | | | TRC Ilocos Region | To provide the needed documents to COA. | Accounting Section | As soon as possible | As soon as possible | Fully Implemented |
| | | | SIGH- Southern Isabela General Hospital (Southern Isabela Medical Center) | Conformed on the Audit Recommendation | Human Resource Unit | Apr-1 | May 2021 | Fully Implemented |
| | | | TRC Tagaytay | The Accounting section and procurement Section will check all of the transactions with lacking documentary Requirements and will immediately submit the same to the COA RO4A. | Accounting Section and Procurement Section | As soon as possible | As soon as possible | Fully Implemented |

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| SCRH- Schistosomiasis Control and Research Hospital | The accountant is directed to ensure adherence to COA circular 2012-001 relative to documentary requirements of every transaction processed. | Accountant | As soon as possible | As soon as possible | Fully Implemented |
| EVRMC- Eastern Visayas Regional Medical Center | 1.To request suppliers to comply all the needed documentary support 2.To require processor of DV to scrutinize the completeness of the attachments | BAC/Procurement Accounting Staff | Jan 2021 | Dec 2021 | Fully Implemented |
| LGH- Labuan General Hospital | The Accounting Unit in coordination with procurement office will strictly check that all supporting documents of DV are attached prior to release of payment | Accounting Unit and Procurement Unit | May 2021 | Dec 2021 | Ongoing |
| BasGH- Basilan General Hospital | | | May 2021 | December 2021 | Fully Implemented |
| DJRMH- Dr. Jose Rizal Memorial Hospital | To strictly comply with the existing laws and regulations. | Engineering Section, Accounting, Cashier Section | April 2021 | Present | Fully Implemented |
| MRH- Margosatubig Regional Hospital | 1. To Require posting of warranty security for recently completed projects. 2. To attach checklist of documentary requirements to DVs | HFMS, Accounting | April 2021 | Present | Fully Implemented |
| MCS- Mindanao Central Sanitarium | Review ALL attached documents if duly stamped. Assign additional personnel to stamp "PAID" all disbursement vouchers and its supporting documents. | Management, Accounting Unit, Disbursing Officer | April 1, 2021 | Onwards | Fully Implemented |
| CHD 13- Caraga Center for Health Development | I) Incomplete submission of Documentary Requirements The Management has directed the BAC Sec to promptly submit the complete documents to COA. II) Documents with incomplete details The Management has instructed Supply Section to completely fill in the data required in inventory forms as prescribed by GAM, Volume II, thereby establishing the validity and reliability of inventory account balances. | I) BAC Sec II) Supply Section | I) August 2021 II) January 2021 | I) September 2021 II) Onwards | Ongoing |

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| CHD6- Western Visayas Center for Health Development | Transactions will be processed and paid when they become Due and Demandable. | Accounting and Supply Sections | January 2021 | December 2021 | Ongoing |
| WVS- Western Visayas Sanitarium | Accountant to submit immediately the JEVs and supporting documents of Accounts Payable for Fund Clusters 01 and 05 as well as assure necessary adjustments | Accountant | January 2021 | June 2021 | Fully Implemented |
| DJFMH- Dr. Jose Fabella Memorial Hospital | Certification of No Unliquidated Cash Advance is issued before the grant of new cash advance effective May 2021. | Accounting Department | May, 2021 | | Fully Implemented |
| SLRGH- San Lorenzo Ruiz General Hospital | Certification from the Accountant that the previous cash advances have been liquidated and accounted for in the books shall be attached to the disbursement vouchers of succeeding cash advances | Accounting Section | May 2021 | June 2021 | Fully Implemented |
| RMC- Rizal Medical Center | Submit all the 26 unsubmitted DVs | Accounting Department | 2021 | 2021 | Fully Implemented |
| TRC II | Management to: 1.) Issue Office Orders for the designation of Mr. Carlos Santos as Special Disbursing Officer and Mr. Jan Perry Canapi as Petty Cash Custodian with specific duties and responsibilities and maximum accountability; 2.) Direct the Petty Cash Custodian to strictly adhere with the provisions of the Revised Guidelines and Documentary Requirements for Common Government Transactions and Government Accounting Manual and acquaint themselves with the current rules and regulations governing petty cash fund; 3.) Direct the Accounting Section to monitor and see to it that all claims and/or disbursements under PCF should be supported with complete documentation as prescribed. | Accounting Section and Petty Cash Custodian | August 2020 | Onwards | Fully Implemented |
| CHD3- Central Luzon Center for Health Development | BAC submitted the necessary documents and hired additional JO timely submit procurement contracts | BAC and Procurement | | | Fully Implemented |
| BGHMC- Baguio General Hospital and Medical Center | Submit to COA all required documents for SRA and AHDP | HRMO | 2021 | 2021 | Fully Implemented |
| R2TMC- Region II Trauma and Medical Center | | | | | Fully Implemented |

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| JBLMRH- Jose B. Lingad Memorial Regional Hospital | Reply and documents were submitted last February 8, 2021 to COA | Accounting, BAC | | 2/8/2021 | Fully Implemented |
| DJSMMCE- Don Jose Monfort Medical Center Extension Hospital | For SRA and Hazard pay, submit all necessary and supporting documents to COA Auditor | Accounting, HRMO | January 2021 | February 2021 | Fully Implemented |
| WVMC- Western Visayas Medical Center | This is about SRA and AHDP released to WVMC health workers and COA wanted management to submit the list of personnel involved in the response to COVID 19 even if the list of personnel is also the personnel listed on the Payroll. To comply with the audit recommendation, management will list down all the employees given SRA and AHDP as per listed on the payroll and submit such list to COA thru a memorandum. | MCC/HR/Accounting | April 2021 | September 2021 | Fully Implemented |
| 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 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, 202. 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. | Procurement | July | December | Fully Implemented |
| DRMC- Davao Regional Medical Center | To submit the required valid receipts as evidence of payment received | Accounting and Cash Operations Unit | January 2021 | September 2021 | Fully Implemented |
| CO - Central Office | *The SOH will issue a Memorandum to the OUs reminding them to submit the lists and comply to the audit recommendations. | | | 30 September 2021 | Fully Implemented |

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| JRRMMC- Jose R. Reyes Memorial Medical Center | Require the BAC to explain in writing the acceptance of the un-notarized and non-compliance OSS from the supplier for the amount of P175,000 for the procurement of five (5) units Laryngoscope | PMD and BAC Chair | March 2, 2021 | | Fully Implemented |
| NCMH- National Center for Mental Health | Identify and collect all necessary supporting documents and submit the same to COA | Procurement Section/Material Management Section | April 2021 | December 2021 | Fully Implemented |
| NCR- Metro Manila Center for Health Development | To submit all lacking documentary requirements to COA. | BAC, Accounting and Supply | January 2021 | December 2021 | Ongoing |
| BatGH- Batanes General Hospital | Direct the Supply unit to submit the required documents to COA and for future transactions, to abide and observe guidelines prescribed in the procurement | BAC, Accounting and Supply | January 2021 | February 2021 | Fully Implemented |
| PJGMRMC- 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 |
| 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 |
| DEDVMH- Don Emilio Del Valle Memorial Hospital | The concerned officials, will only affix our signatures only after 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 will also be issued to all procurement activities, not only to those that have been conducted through Public Bidding. | Concerned Signatories / Management / BAC / Procurement / End-users | 02/11/2021 | 12/31/2021 | Fully Implemented |
| GCGMMC- Gov. Celestino Gallares Memorial Medical Center | To double check the completeness of supporting documents before affixing signature. | Accounting Section | February 15, 2021 | Onwards | Fully Implemented |

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| ZCMC- Zamboanga City Medical Center | a) We have been complying with the applicable laws and regulations like but not limited to RA 9184 and FDA Circular 2020-001; 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. | a) Procurement Section and BAC; b) HRMO and Accounting Section | a) March 2021 b) January 2021 | a) March 2021 b) December 2021 | Fully Implemented |
| SPMC- Southern Philippines Medical Center | All the lacking documents from the suppliers were already submitted to the resident COA. | Procurement Section | 08/02/2021 | 08/18/2021 | Fully Implemented |
| CS- Cotabato Sanitarium | Documents were already submitted to COA | BAC/ Procurement | February 10, 2021 | preset | Fully Implemented |
| EAMC- East Avenue Medical Center | To submit all necessary documents required to the COA | Accounting/HR | March 2021 | December 31, 2021 | Fully Implemented |
| RITM- Research Institute for Tropical Medicine | To submit all necessary documents required to the COA | Accounting/ Procurement | June 2021 | August 2021 | Fully Implemented |
| BOQ- Bureau of Quarantine | The management will comply with the COA recommendations. | Head of BOQ Iloilo Station | Jan 2021 | Dec 2021 | Fully Implemented |
| BGHMC- Bataan General Hospital and Medical Center | The Accounting Section submit the voucher included in the AOM and will submit the succeeding Voucher on time | Accounting Section | 2021 | 2021 | Fully Implemented |
| MMWGH- Mariveles Mental Wellness and General Hospital | To require the concern accounting staffs to timely submit all financial documents and report for each month and the Financial transaction vouchers enumerated in Annex A. | ACCOUNTING | March 2021 | ONWARDS | Fully Implemented |
| BRTTH- Bicol Regional Training and Teaching Hospital | To require the concerned sections to submit the documents being required by COA | Accounting/ Supply/ Procurement | March 2021 | December 2021 | Fully Implemented |
| CHD5- Bicol Center for Health Development | Provide and submit the needed documents to COA | Accounting | March 2021 | May 2021 | Fully Implemented |
| CHD11- Davao Center for Health Development | Submit the lacking documents such as IDs, signed ADHOC Certification to COA | MAIP In Charge | 01/26/2021 | 04/30/2021 | Fully Implemented |
| SLH- San Lazaro Hospital | Submit noted deficiencies in the documentary requirements for SRA, COVID Hazard and AHDP. | Human Resource and Accounting Section | January 2021 | April 2021 | Fully Implemented |
| POC- Philippine Orthopedic Center | Submit the needed documents required by COA | Human Resource and Accounting Section | | | Fully Implemented |
| FDA- Food and Drug Administration | | | | | Fully Implemented |
| VMH - Valenzuela Medical Hospital | | Management | February, 2021 | April 2021 | Fully Implemented |

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| CRH- Caraga Regional Hospital | The Hospital determined units that are considered EREID units of the hospital and who has been directly catering covid patients. | HRMO | March 2021 | present | Fully Implemented |
| ARMMC- Amang Rodriguez Memorial Medical Center | Submit to COA regarding the needed supporting documents. | Accountant | February 2021 | February 2021 | Fully Implemented |
| DJNRMH- Dr. Jose N. Rodriguez Memorial Hospital | To submit the required documentary support as required by the Office of our resident auditor | HRMO | January 2021 | June 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 |
| TRC Bicutan | Reconciling items for adjustment in June closing. Target to adjust remaining reconciling items this Q3. | Accounting/COA | June 2021 | September 2021 | Fully Implemented |
| MMMMC- Mariano Marcos Memorial Medical Center | a. Submit the noted reports complete with supporting documents within 30 CD from receipt of this AOM b. Submit the required reports on or before the deadline set. | Accounting Section / Cash Operations Section | January 2021 | December 2021 | Ongoing |

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| | | | CVMC- Cagayan Valley Medical Center | To strictly adhere with the rules and regulations governing procurement. | Accounting Section Cash Operations Section | March 2021 and onwards | | Fully Implemented |
| | | | CLMMRH- Corazon Locsin Montelibano Memorial Regional Hospital | CLMMRH will fast-track the submission of the "paid" disbursement vouchers for the year. | Accounting Section Cash Operations Section | March 2021 | December 2021 | Fully Implemented |
| | | | CHD10- Northern Mindanao Center for Health Development | a. 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 | June 1, 2021 | June 30, 2021 | Fully Implemented |
| CAAR CY 2020 par.276-282 | Non-provision of storeroom for safekeeping of records The COA Offices in EV-CHD and TRC Dulag, Leyte were not provided with adequate storeroom facility for safekeeping of records contrary to law and regulation, and thus, exposed such records to risks of loss and damage. | We recommended and the SOH direct the concerned OUs' Management to prioritize the provision of adequate storage facility through allocation of sufficient budgetary requirements thereof. | CHD8- Eastern Visayas Center for Health Development | | | | | Ongoing |
| | | | TRC DULAG | 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. | April 2021 | December 2021 | Fully Implemented |
| CAAR CY 2020 par. 283-293 | Unauthorized removal of records from COA storage facility The confidentiality of public records under COA custody in RMC was compromised due to removal from the designated storage area without authority, contrary to existing law and regulation. | We recommended and the SOH agreed to: a. direct the Legal Service to conduct a thorough investigation on the incident that happened and impose sanctions to responsible officials/employees when warranted; and b. remind the RMC Management to henceforth, refrain from the unauthorized transfer of records under COA custody and secure proper authority/commission when the need to transfer the | RMC- Rizal Medical Center | The Management will direct the concerned office to properly coordinate similar matters in the future. | Engineering and Facilities Management Department | 2021 | 2021 | Fully Implemented |
| | | | | | | | | |
| CAAR CY 2020 par. 294-300 | Reporting on Disaster Risk Reduction and Management (DRRM) Funds and Donations Received The compliance with the requirements on | We recommended and the SOH agreed to direct concerned offices of the CO and OUs to strictly comply with the provisions of COA Circular Nos. 004, 002 and 003, 000, and integrate the same in | APMC- Amai Pakpak Medical Center | The respective head of the supply and the accounting office were mandated to submit the reports on the receipt and utilization of cash & in kind donation. | Supply Office and Accounting Office | March 2021 | December 2021 | Fully Implemented |

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| <p>The non-compliance with the requirements on reporting and publication of receipts and utilization of DRRM funds as well as cash and in-kind donations as required by pertinent law, rules and regulations runs counter to the government's thrust towards transparency and accountability.</p> | <p>2014-002 and 2020-009 and integrate the same in an internal DOH policy/issuance.</p> | <p>JRRMMC- Jose R. Reyes Memorial Medical Center</p> | <p>HEMC to submit to the Audit Team all (i) acknowledgment receipts/deed of donations/MOA, (ii) proof of receipt and distribution to the beneficiaries of all donations in-kind immediately and thereafter for the succeeding submission of Quarterly Summary/List of Donations Received and Balances and (iii) inventory of remaining inventory items as at year end totalling to P29,482,268.64; b) Accounting Department to disclose in the Notes to FS all donations in-kind (i) inventories-quantity of received, issued and balance of donated items per category such as medical supplies, drugs and medicines, food supplies and others; and (ii) for PPEs - receipt of donated PPE/disposal/transfer and c. Henceforth, strictly comply with COA Circulars 2014-002 and 2020-009</p> | <p>HEMC, MMD, FMO II and Chief Accountant</p> | <p>March 12, 2021</p> | <p>February 14, 2022</p> | <p>Ongoing</p> |
| | | <p>NCH- National Children's Hospital</p> | <p>To consider adoption of projects and provision of budgets for activities within the framework of PYDP that will address health concerns.</p> | <p>DRRM Manager</p> | <p>January 2021</p> | <p>January 2021</p> | <p>Fully Implemented</p> |
| | | <p>SLH- San Lazaro Hospital</p> | <p>Reports of donations were prepared and submitted to OCD. However, upon coordination of MMD with COA, COA stated that the format is not according to the format under COA Circular 2020-009. The management will direct the MMD to prepared the report with the required format and submit it to the proper office.</p> | <p>Material Management Department</p> | <p>August 2021</p> | <p>December 2021</p> | <p>Fully Implemented</p> |
| | | <p>TMC- Tondo Medical Center</p> | <p>•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 and to the Office of the Civil Defense. •Completion of the receipt of donations will be included in the 3rd quarter report.</p> | <p>Accountant IV SAO, Materials Management Section</p> | <p>July 2021</p> | <p>December 2021</p> | <p>Fully Implemented</p> |
| | | <p>CO - Central Office</p> | | <p>AFMT HEMB</p> | | | <p>Fully implemented</p> |

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| CAAR CY 2020 par.301-310 | Uninsured properties with the GSIS - ₱ 34,869,776,746.18 Despite the mandatory requirement to insure all government properties with the General Insurance Fund (GIF) of the Government Service Insurance System (GSIS) pursuant to existing laws, rules and regulations, properties owned by the DOH with total cost of ₱34,869,776,746.18 remained not insured with the GSIS GIF, exposing the government to unnecessary risk of not being indemnified for any damage or loss due to any fortuitous events such as fire, earthquake, typhoon and/or flood. | We recommended and the SOH agreed to require the CO and OUs to: a. facilitate the provision of insurance coverage of the identified insurable properties by allotting additional funds for the required cost of premiums to ensure indemnification of the equivalent value thereof in case of eventuality that may occur; b. monitor and ensure the continuity of insurance coverage of all insurable assets/properties; c. formulate and issue internal policy/controls incorporating the relevant provisions of laws and regulations and directing concerned officials/employees to comply fully with those mandatory provisions; d. ensure the timely submission of PIF and GIF to the GSIS, and to the Auditors not later than April 30 of each year; and e. henceforth, comply fully with the Property Insurance law and applicable regulations. | MMMMC- Mariano Marcos Memorial Medical Center | This was already fully implemented based on our COA Management Letter dated March 25, 2021 | | | | Fully Implemented |
| | | | CHD3- Central Luzon Center for Health Development | The agency already insured the agency's properties to GSIS | GSS | | | Fully Implemented |
| | | | JBLMRH- Jose B. Lingad Memorial Regional Hospital | The Dental bus was already registered with LTO and insured with GSIS last March 5, 2021. | Engineering Unit | | 12/31/2021 | Ongoing |
| | | | MHARSMC- Mayor Hilarion A. Ramiro Sr. Medical Center | To update PPE in Supply and Accounting records. | Accounting and SUppl Unit | January 2021 | August 2021 | Fully Implemented |
| | | | APMC- Amai Pakpak Medical Center | Direct the MMO to submit list of insurable assets and to subject this assets for insurance to GSIS | MMO, Accounting Office | March 2021 | August 2021 | Fully Implemented |
| | | | SLH- San Lazaro Hospital | The Management will direct the Materials Management Department to identify insurable properties and secure the necessary insurance. | Material Management Department | May 2021 | December 2021 | Fully Implemented |
| | | | CO - Central Office | a) Proof of insurance (GSIS Policy) of Properties and assets submitted to COA b) Submission of mandated proof of insurance (Property Inventory Form/PIF) for submission by the end of August 2021. | AFMT AS-GSD | August 2021 | September 2021 | Fully Implemented |
| | Association of Southeast Asian Nations (ASEAN) Funds for FYs 2016 and 2017 | * no recommendation | | | | | | |
| | Typhoon Yolanda Funds | * no recommendation | | | | | | |
| | Marawi Crisis Funds | * no recommendation | | | | | | |
| CAAR CY 2020 par. 315-321 | Gender and Development (GAD) Program Several OUs failed to submit their GAD reports and various other lapses/deficiencies were noted, thus, casted doubts as to whether the DOH was able to fully promote GAD and attain the intent and purpose of legislation to address gender issues within their mandate. | We recommended and the SOH agreed to direct the OUs to: a. promptly submit to their respective Audit Teams the GPB as well as GAD AR within the prescribed period pursuant to COA Circular No. 2014-001; b. ensure that GAD planned activities are undertaken in the ensuing years; c. orient and capacitate agency personnel involved in GAD planning and budgeting through relevant trainings; and d. establish/institutionalize the GAD database to include gender statistics and sex-disaggregated data that have been submitted to the prescribed | LPGHSTC- Las Piñas General Hospital and Satellite Trauma Center | The concerned office to submit the required GPB to COA | HOPPS | February 2021 | February 2021 | Fully Implemented |
| | | | SLRGH- San Lorenzo Ruiz General Hospital | The hospital will continue to promote and participate in GAD activities, with a goal of achieving a 5% attribution on its accomplishments. | GAD Focal Person | May 2021 | June 2021 | Fully Implemented |
| | | | VMH - Valenzuela Medical Hospital | | GAD Committee/Budget | 2021 | 2021 | Fully Implemented |
| | | | CDH- Conner District Hospital | Implementation of GAD activities and to adopt to the new normal. | GAD Committee/Budget | April 2021 | December 2021 | Fully Implemented |

data that have been systematically produced or gathered as inputs or bases for planning, budgeting, programming, and policy formulation.

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| FNLGHTC- Far North Luzon General Hospital & Training Center | 1. The GAD Committee shall ensure full implementation of GAD activities; 2. The gender statistics and sex-disaggregated data shall be established in compliance to the requirement of the PCW | GAD Chairman/SAO | January 1, 2021 | 5/31/2021 & 3rd qtr 2021 | Fully Implemented |
| MMMMC- Mariano Marcos Memorial Medical Center | GAD Focal Point System to undergo a more in depth seminar on GAD | GAD Focal Point Person / Planning Committee | Jan-21 | Dec-21 | Ongoing |
| R1MC- Region 1 Medical Center | Request of a copy of the endorse R1MC GPB 2020. | GAD Office | February 2021 | March 2021 | Fully Implemented |
| CHD3- Central Luzon Center for Health Development | The GAD focal point person complies with the recommendations of COA | GAD focal point person | | | Fully Implemented |
| JBLMRH- Jose B. Lingad Memorial Regional Hospital | Reply and documents were submitted last March 3, 2021 to COA | GAD Chairman and members | | 3/3/2021 | Fully Implemented |

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| CSGH- Culion Sanitarium and General Hospital | no AOM on received on this | | | | Not Applicable |
| OP- Ospital ng Palawan | Establishment and maintenance of GAD Institutionalized Data Base of Sex Disaggregated Data. | GFPS | Jan | Dec 2021 | Ongoing |
| BRTTH- Bicol Regional Training and Teaching Hospital | To coordinate with the GAD Focal Person of the Hospital and discuss the submission of the reports as soon as possible. And to update the Hospitals composition of the GAD COmmittee through issuance of an Hospital Personnel Order. | Dr. Maria F. Marcelo, GAD Focal Person | September 2021 | September 30, 2021 | Fully Implemented |
| CHD6- Western Visayas Center for Health Development | <ul style="list-style-type: none"> • Submission of the 2020 GAD Accomplishment to COA as soon as possible • Designation of the GAD Regional Focal Person and GFPS Secretariat to facilitate the timely submission of the GAD Plan and Accomplishment Report to COA in compliance to Item V of COA Circular 2014-001 | GAD Committee | January 2021 | December 2021 | Fully Implemented |

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| DJSMMCE- Don Jose Monfort Medical Center Extension Hospital | GAD Committee to ensure that all Gender and Development (GAD) programs and activities are implemented and complied in accordance with R.A 11465. | GAD Focal Person/Program Coordinators | January 2021 | December 2021 | Fully Implemented |
| WVS- Western Visayas Sanitarium | Include learning and development plans in the 2021 GAD Plan and Budget (GPB) | GFPS TWG Secretariat | January 2021 | June 2021 | Fully Implemented |
| ZCMC- Zamboanga City Medical Center | The Management through the GAD Committee will continue to scout resource speaker/s endorsed by PCW as soon as COVID-19 pandemic is over to capacitate the GFPS in the overall implementation of GAD programs in the hospital. | GFPS | January 2021 | December 2021 | Fully Implemented |
| MCS- Mindanao Central Sanitarium | Submit the needed reports to concerned agencies. | GAD Focal Person | April 1, 2021 | April 30, 2021 | Fully Implemented |
| MRH- Margosatubig Regional Hospital | Submitted copy of GAD Plan and Budget (GPB) and Accomplishment Reports to COA | GAD Focal Person | March 2021 | March 2021 | Fully Implemented |
| BasGH- Basilan General Hospital | Submit copy of the GAD Plan and Budget and Accomplishment Report to COA | GAD Focal Person | September 2021 | September 2021 | Fully Implemented |
| CHD10- Northern Mindanao Center for Health Development | This AOM is just a reiteration. | | | | Not Applicable |
| NMMC- Northern Mindanao Medical Center | Program Managers/Coordinators to set a reasonable target of gender responsive activities. | GAD Focal Person/Program Managers | January 2021 | December 2021 | Fully Implemented |
| APMC- Amai Pakpak Medical Center | Report of GAD Accomplishment was mandated to be done on a quarterly basis as a means of monitoring GAD Accomplishment | GAD Focal Person | February 2021 | June 2021 | Fully Implemented |
| CRMC- Cotabato Regional and Medical Center | The GAD focal person promptly submits the GAD Plans to our respective Audit Team it is just that due to the rising number of COVID cases in our area planned trainings and activities are always cancelled. This hinders the achievement of objectives fully. | GAD Focal Person | | | Ongoing |
| ASTMMC- Adela Serra Ty Memorial Medical Center | Continue to implement gender mainstreaming and seek assistance from DOH Regional Office for the use of the HGDG tool in the formulation of the GAD Plan and Budget (GPB) and in the evaluation of the GAD Accomplishment Report (GAD AR). | ASTMMC GAD Focal Point Person | March 2019 | Dec 2019 | Ongoing |

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| CRH- Caraga Regional Hospital | GAD Accomplishment Report should be prepared timely. | GAD Focal Person | | | Ongoing |
| RITM- Research Institute for Tropical Medicine | | | | | Fully Implemented |
| DJFMH- Dr. Jose Fabella Memorial Hospital | The Management had already instructed the GFPS-TWG on the prescribed deadline of the submission of GPB and GAD AR to the Auditing | GAD Focal Person | March 2021 | March 2021 | Fully Implemented |
| NCMH- National Center for Mental Health | NCMH did not receive an AOM regarding the matter. Nonetheless, point persons were informed regarding the observation of COA. They have agreed to comply with the recommendation given. | GAD Focal Person | March 2021 | March 2021 | Fully Implemented |
| POC- Philippine Orthopedic Center | Strengthen Focal Point System thru capacity building in order to achieve Gender Mainstreaming in the hospital. | GAD- FOCAL POINT SYSTEM/TECHNICAL WORKING GROUP | January , 2021 | December 2021 | Ongoing |
| QMMC- Quirino Memorial Medical Center | Some of the projects were put on hold to provide funds for COVID response. | GAD Committee | January, 2021 | June, 2021 | Fully Implemented |
| SLH- San Lazaro Hospital | SLH will prepare separate plans, programs and projects for senior citizens and PWDs and incorporate it to hospital activities. We will also furnish COA copies of the GAD Plan and Budget as well as its corresponding GAD Accomplishment Reports. | Public Health Office | January 2021 | December 2021 | Fully Implemented |
| FDA- Food and Drug Administration | | | | | Fully Implemented |
| TRC Dagupan | To provide GAD Accomplishment Report with indication of the actual costs spent on the specific GAD Activity implemented. To submit GAD Plan and Budget not only at the Regional and National Office but also to COA. | GAD Execom | As soon as possible | As soon as possible | Fully Implemented |
| TRC Bataan | No AOM for 2020 | | | | Not Applicable |
| TRC Tagaytay | TTRC GFPB will Ensure that GAD planned activities will be undertaken | GFPB | January 2021 | present | Fully Implemented |
| TRC Cagayan De Oro | Agree to the recommendation provided to ensure GAD planning is undertaken, promptly submit reports and orient and capacitate agency personnel involved in GAD. | GAD Chairperson, GAD Members, Budget Officer, Execom | January 2021 | March 2021 | Fully Implemented |
| TRC MALINAO | NO AOM for 2020 | | | | Not Applicable |

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| CAAR CY 2020 par.322-331 | Senior Citizens (SCs) and Persons with Disability (PWDs) The DOH generally complied with Section 32 of the General Provisions of the FY 2020 GAA intended to address the concerns of SCs and PWDs, however, some lapses/deficiencies were observed in some OUs which affected the full attainment of the purpose of said legislation. | We recommended and the SOH agreed to direct all its OUs to fully comply with the requirements in the GAA of FY 2020 to allocate funds and formulate programs, projects and activities that address the concerns of SCs and PWDs insofar as it relates to their mandated functions and ensure that GAD Plan is integrated and mainstreamed in its program/projects/activities to address gender issues and gender responsive governance in compliance with the provisions of Sec. 31 of the GAA for FY 2020 and Section 3.4 of PCW-NEDA-DBM Joint Circular 2012-01. | VMH - Valenzuela Medical Hospital | The Geriatric Clinic will prepare separate Program and plan for Senior Citizen and Person With Disability (PWD) for the forthcoming year. | Geriatric Clinic | 2021 | 2021 | Fully Implemented |
| | | | CHD6- Western Visayas Center for Health Development | Revision of matrix plan for PWD and Senior Citizen's basing on updated program directives to reflect specific measurable indicators validating effectiveness of PPAs | SC and PWD Focal Person | January 2021 | December 2021 | Fully Implemented |
| | | | WVS- Western Visayas Sanitarium | Formulate Project/Activity Design for implementation of programs directly and adequately address the more pressing concerns of Senior Citizens and PWDs especially during this pandemic | Senior Citizen and PWD Chairperson | January 2021 | May 2021 | Fully Implemented |
| | | | CHD8- Eastern Visayas Center for Health Development | Allocated funds for implementation of programs/projects/activities for Senior Citizens and PWDs | SC and PWD Focal Person | January 2021 | December 2021 | Fully Implemented |
| | | | CHD9- Zamboanga Peninsula Center for Health Development | Allocate the funds for SCs and PWDs and formulate programs and activities as required per GAA | DR. CHERYL SARMIENTO / LHSD | January 2021 | December 2021 | Fully Implemented |
| | | | MRH- Margosatubig Regional Hospital | Complied with COA Recommendations | MSW and GFPP | Sept 2021 | Dec 2021 | Ongoing |
| | | | CRH- Caraga Regional Hospital | Programs and plans for Senior Citizens, Persons with disability will be integrated in the GAD plan | GAD Focal Person | January 2021 | onwards | Ongoing |
| | | | NCMH- National Center for Mental Health | NCMH did not receive an AOM regarding the matter. Nonetheless, point persons were informed regarding the observation. NCMH have a provision for the 20% discount given to every PWDs availing of the services by the center. Ramps are also in place for the accessibility of the buildings of the center. | GAD Focal Person | January 2021 | onwards | Fully Implemented |
| | | | POC- Philippine Orthopedic Center | The Geriatric Committee under Employees Health clinic prepares program & plan for Senior Citizen and Person With Disability (PWD) . | Senior and PWD Committee | 2020 | December 2021 | Ongoing |

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| SLH- San Lazaro Hospital | SLH will prepare separate plans, programs and projects for senior citizens and PWDs and incorporate it to hospital activities | Public Health Office | January 2021 | December 2021 | Fully Implemented |
| FDA- Food and Drug Administration | | | | | Fully Implemented |
| TRC Cebu City | To allocate funds and formulate programs, projects and activities that address the concerns of SCs and PWDs in compliance with GAA of the current year. | Budget Section, SAO, COH | Aug 1, 2021 | Dec 31, 2021 | Ongoing |
| TRC DULAG | NO AOM for 2020 | | | | Not Applicable |
| TRC POTOTAN | We recommend that management formulate plans, programs and projects for senior citizens and persons with disability and implement the same to enhance their mobility, safety, as well as, economic and social well-being pursuant to Section 33 of R.A 10651 and Section 40 of R.A.7277. | CHPO/ENGINEER | 3/23/2016 | 3/23/2017 | Fully Implemented |
| TRC CARAGA | Adherence to DOH DM No. 2020-0430 that GAD Budget may not necessarily reach 5% of its total budget allocation. | SWO III | March 2021 | March 2021 | Fully Implemented |

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| CAAR CY 2020 par. 332-335 | Programs and projects related to youth development | We recommended and the SOH agreed to direct the OUs to fully comply with the required allocation of funds for youth development projects and activities within the framework of the Philippine Youth Development Plan (2017-2022). | SLRGH- San Lorenzo Ruiz General Hospital | The hospital will strictly adhere to the provisions of the GAA. | Public Health Committee | May 2021 | December 2021 | Ongoing |
| | | | CHD2- Cagayan Valley Center for Health Development | *Per records no AOM received. On the other hand, per ML of COA, we were compliant to the provisions on Youth Development | *Per records no AOM received. On the other hand, per ML of COA, we were compliant to the provisions on Youth Development | *Per records no AOM received. On the other hand, per ML of COA, we were compliant to the provisions on Youth Development | *Per records no AOM received. On the other hand, per ML of COA, we were compliant to the provisions on Youth Development | Not Applicable |
| | | | BasGH- Basilan General Hospital | Ensure implementation of activities related to YDP before the end of the time frame allotted. | HEPO/GAD Focal Person | September 2021 | December 2021 | Fully Implemented |
| | | | DJRMH- Dr. Jose Rizal Memorial Hospital | *per hospital records, we did not received AOM regarding this matter. Per HEPO Accomplishment Report as of December 2020, a Youth Development activity was conducted via Webex entitled "Staying Mental Healthy in the New Normal Usap Pang Kabataan in Observance of the Linggo ng Kabataan 2020" last December 17,2020. | HEPO/GAD Focal Person | January 2021 | December 2021 | Fully Implemented |
| | | | ASTMMC- Adela Serra Ty Memorial Medical Center | Programs related to youth Development and Persons with Disability will be integrated in the GAD plan | GAD Focal Person | January 2021 | Onwards | Fully Implemented |
| | | | CRH- Caraga Regional Hospital | Programs and plans for related to youth development will be integrated in the GAD plan | GAD Focal Person | January 2021 | onwards | Ongoing |
| | | | NCH- National Children's Hospital | Programs and projects on youth development are included in WFP of Health Education and Promotion since 2019 | | | December 2021 | Fully Implemented |
| | | | POC- Philippine Orthopedic Center | Formulate plan & activities to maximize the holistic participation of youth in nation-building as responsible and proactive citizens. | Youth Development Committee | January 2021 | December 2021 | Ongoing |

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| | | | SLH- San Lazaro Hospital | SLH will prepare separate plans, programs and projects for the youth and incorporate it to hospital activities | Public Health Office | January 2021 | December 2021 | Fully Implemented |
| CAAR CY 2020 par.336-338 | Compliance with tax laws and on proper deduction/remittance of GSIS, Pag-IBIG and PhilHealth premiums | We recommended and the SOH agreed to: a. issue a memorandum calling the attention of concerned CO offices and heads of concerned OUs and requiring them to submit explanations, conduct investigations and immediate reconciliation/adjustment of affected accounts, when warranted; and b. direct the OUs to: i. religiously remit the mandatory deductions withheld and applicable government's share within the prescribed period to avoid the imposition of penalties; ii. for the OU Accountants to trace and verify the over-remittances/negative balances and adjust accordingly; and iii. for the OU Accountants to analyze, gather necessary supporting documents, reconcile the current/prior year's unremitted balances, and effect the necessary adjustments/refunds on the affected account/s to arrive at the correct and reliable balances of the subject mandatory accounts. | SLRGH- San Lorenzo Ruiz General Hospital | For the Due to GSIS account, the Accounting Section has established subsidiary ledgers, which are updated and monitored on a monthly basis. Books were already maintained for previous years, the earliest of which is 2017. The amount of 682,666.94 pertains to the beginning balance that is unreconciled. On the other hand, the balance of P1,290 was deducted to payroll of an employee, resigned from SLRWH last June 2018. However, due to the failure of the employee to submit documents, his last salary was processed only in October of 2018 thereby inadvertently causing his remittance to be overlooked. HRMS is currently coordinating with GSIS for the immediate remittance of such. The amount of P6,191.15 was over deduction from payroll (GSIS consoloan) last June 2019 and this excess will be applied to the renewed loan of the employee. The HRMS had retrieved copies of payroll of previous years, from 2011 to 2016 and Accounting Section had also found some copies of GSIS remittances. We will ensure to exert extra effort to find all the necessary previous year's documents that will suffice to support and correct the accounting records with regard to the remaining balances. The Accounting Section will ensure coordination with GSIS personnel as for the validation of balances in the accounting records to correct the wrong posting made in the previous years and will remit immediately if there is any unremitted amount found. Rest assured that SLRGH personnel's deductions were remitted on a regular and timely basis in an accurate/exact amount, and that the Accounting and HR Sections are coordinating if differences were found during payroll processing. | Accounting Section, Human Resource Management Section | May 2021 | December 2021 | Ongoing |

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| VMH - Valenzuela Medical Hospital | The Accounting Section is coordinating with the HRMO to ensure that all deductions made in the salary is properly remitted. | HRMO and Accounting Section | 2021 | 2021 | Fully Implemented |
| CAR- Cordillera Center for Health Development | Reconciliation of GSIS, HDMF, and PHIC is on process | HRMD and Accounting | 2021 | 2021 | Ongoing |
| BGHMC- Baguio General Hospital and Medical Center | To reconcile and remit correct amount and/or adjust affected accounts | HRMO and Accounting Section | 2021 | 2021 | Ongoing |
| CDH- Conner District Hospital | | | | | Not Applicable |
| FNLGHTC- Far North Luzon General Hospital & Training Center | To reconcile and remit correct amount and/or adjust affected accounts | Accounting and Cashier | January 2021 | | Fully Implemented |
| CHD3- Central Luzon Center for Health Development | The Accounting Unit reconciled its records to GSIS and remit the correct amount | Accounting | | | Fully Implemented |
| JBLMRH- Jose B. Lingad Memorial Regional Hospital | All Petty Cash Custodians were informed and compliance with tax laws are now properly observed. | Petty Cash Custodians, Accounting Unit | | 2/8/2021 | Fully Implemented |
| MMWGH- Mariveles Mental Wellness and General Hospital | a) To instruct the accountant to record the unrecorded revenues due from PHIC. b) To ensure timely submission of Monthly Philhealth Claims Receivables Report to Accounting Unit pertaining to hospital fees on COVID 19 cases claimable from Philhealth Insurance Corporation. | ACCOUNTING AND BILLING | March 2021 | ONWARDS | Fully Implemented |
| CHD4A- Calabarzon Center for Health Development | Management commented that they are coordinating with DOH Central Office on the timely release of salaries for their personnel; as well as the prompt remittances to GSIS, Pag-IBIG and Philhealth to avoid any inconveniences in the future. They added that they sent letter to DOH Secretary Duque seeking assistance to resolve the matter with the philhealth. Lastly, Management assured that they will strictly adhere to the provisions of RA No. 8291, Section 19(b) of the Revised Implementing Rules and Regulations of RA No. 7875 and Section 3, Rule VII of the IRR of RA No/ 9679. They wrote a letter to appeal to Philhealth so many times but no appeal. | HRMO | July | December | Fully Implemented |

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| BMC- Batangas Medical Center | The HRMO has coordinated with the Accounting Office for the reconciliation deduction/remittance of GSIS, Pag-IBIG, and PhilHealth premiums | HRMO | Jul. 2021 | present | Ongoing |
| CHD4B- Mimaropa Center for Health Development | Will exhaust all means to validate and substantiate the details of the inter-agency payable, reconcile the unremitted amount, and remit overdue accounts to the concerned government agencies immediately and will prepare appropriate adjusting journal entries as warranted, to reflect accurate balances of accounts in the books as well as in the Financial Statements, where appropriate. | Human Resource Unit, Accounting | January 2021 | December 2021 | Ongoing |
| CSGH- Culion Sanitarium and General Hospital | Direct the Accounting unit and HRMO to review and analyze records to verify the existence of unremitted balances, effect the necessary adjustments and make payments for any unremitted balance | HRMO, Accounting unit | March 2021 | December 2021 | Ongoing |
| OP- Ospital ng Palawan | Unreconciled balances for reconciliation | Accounting, HRMS | | | Fully Implemented |
| CHD5- Bicol Center for Health Development | Reconcile and remit government shares and premiums deducted to concerned personnel | Accounting/Cashier | March 2021 | Present | Ongoing |
| BMC- Bicol Medical Center | Non-withholding of compensation taxes on the One-time Covid-19 SRA paid to public health workers. The amount 834,327.95 is the tax consequence of the one-time SRA granted in the amount of 4,313,997.22. Amount of SRA received was already included in the taxable income annualized for the year 2021, corresponding withholding tax were deducted and remitted accordingly. | Accounting | June 2021 | August 2021 | Fully Implemented |
| BRTTH- Bicol Regional Training and Teaching Hospital | To reconcile the balances of the Due to GSIS/PAG IBIG and PHIC | Accounting | March 2021 | December 2021 | Ongoing |

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| CLMMRH- Corazon Locsin Montelibano Memorial Regional Hospital | 1. Review thoroughly the GSIS monthly deductions and remittance. 2. Exert extra effort to locate the supporting documents to establish the remaining balance of Due to GSIS Account. | Accounting | June 2021 | December 2021 | Ongoing |
| CHD8- Eastern Visayas Center for Health Development | 1. To comply with the requirement to remit in accordance with the actual disbursements made during the month. 2. To analyze and reconcile the current and prior year's balance of Due to BIR and effect the necessary adjustments accordingly. | Accounting | Jan 2021 | Dec 2021 | Fully Implemented |
| EVRMC- Eastern Visayas Regional Medical Center | 1. Remind Cash Section to daily submit the RADA and RCI to Accounting Section 2. Prepare reconciliation on the float balance on the Due to BIR Account and make the necessary adjustments | 1.FMO 2.Accounting Personnel | 1.October 2020 2.October 2020 | 1.October 2020 2.December 2020 | Ongoing |
| SCRH- Schistosomiasis Control and Research Hospital | The accountant is directed to comply relevant tax laws for every financial transaction. | Accounting | As soon as possible | As soon as possible | Fully Implemented |
| CHD9- Zamboanga Peninsula Center for Health Development | Remit the mandatory deductions to the appropriate repository offices. Prepare reconciliation of accounts for each subsidiary ledger | SOTERO AL C. DELA ROSA / HRMO IRIS A. SANSON / MSD-Accounting | January 2021 | December 2021 | Ongoing |

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| MCS- Mindanao Central Sanitarium | Prepare and submit schedule of tax computation for the adjustment of tax withheld for the project Completion OPD Building. Adjust excess tax withheld when processing current transaction/s Comply with the audit recommendations. (GSIS, Pag-Ibig Memorandum) | Accounting HRMO | 2/1/2021 oCTOBER 1, 2021 | 3/31/2021 Onwards | Fully Implemented |
| MRH- Margosatubig Regional Hospital | To properly monitor premiums for timely remittance. To adjust the books for errors in recording GSIS-RLIP deduction. | Accounting, HRMO | January 2021 | June 30, 2021 | Fully Implemented |
| BasGH- Basilan General Hospital | a) Accounting Section together with HRM Office to work together in the validation of under remittance and excess deductions; all under remittances to be remitted whereas excess withheld shall be refunded to personnel. | Accounting and HRM Office | January 2021 | December 31, 2021 | Fully Implemented |
| DJRMH- Dr. Jose Rizal Memorial Hospital | For the accountant to identify the composition of the Due to BIR account. | Accountant | April 2019 | Present | Ongoing |
| LGH- Labuan General Hospital | The Accounting Unit will reconcile the under remittance of tax and verify with HRMO the remittances of GSIS premiums, PHIC premiums and PAG IBIG premiums | Accountant and HRMO | January 2021 | December 2021 | Ongoing |
| CHD12- Soccskargen Center for Health Development | To remit the deductions within the prescribed period as soon as payment have been made. | Accounting | January 2021 | June 2021 | Fully Implemented |
| CHD 13- Caraga Center for Health Development | The Accountant shall promptly review and reconcile the balances and make the necessary adjustments and immediately remit the mandatory deductions if there's any. | Accounting | January 2021 | Onwards | Ongoing |
| ASTMMC- Adela Serra Ty Memorial Medical Center | Make necessary adjustments on identified discrepancies based on the reconciliation made and request COA for write-offs of dormant unreconciled amounts of prior years. | Accounting and HRMU | January 2021 | December 2021 | Fully Implemented |
| RITM- Research Institute for Tropical Medicine | Reconcilie and remit all applicable remittances | Accounting/HR | January 2021 | Onwards | Fully Implemented |

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| JRRMMC- Jose R. Reyes Memorial Medical Center | The FMO II assigned staff to monitor that all withheld deductions from employees on a particular month shall be included in the remittances immediately in the succeeding month. Any discrepancy shall be properly supported and shall immediately be refunded if cannot be remitted. | FMO II and Chief Accountant | June 30, 2021 | December 31, 2021 | Ongoing |
| DJFMH- Dr. Jose Fabella Memorial Hospital | Accounting team is researching on the supporting documents to be attached on the adjustments of unrecorded set-up of Due to BIR balances. Discrepancy in the withheld tax for professional fees of the physicians during the implementation of TRAIN Law will be refunded. The negative balances is in the Due to GSIS and Due to PhilHealth are already coordinated to HRMD (Payroll Unit). | Accounting Department | June, 2021 | December, 2021 | Ongoing |
| NCH- National Children's Hospital | To continue with the reconciliation of records with GSIS and make the necessary actions needed | HR and Accounting | 7/1/2021 | 12/31/2021 | Ongoing |
| RMC- Rizal Medical Center | The Management will direct the concerned offices to reconcile previous balances of the accounts and remit/prepare adjustments if warranted. | Accounting Department and HR Department | 2021 | 2022 | Ongoing |

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| SLH- San Lazaro Hospital | <p>: We acknowledge the observations as stated in the AOM and the Finance Service through the Accounting Department commits to implement the recommendations provided. The Accounting Department is currently reviewing all inter-agency transactions recorded in our books. Upon their initial review, they have identified that the discrepancies noted arise primarily from posting errors. A journal entry voucher will be prepared to correct the affected accounts. The Accounting Department will continue to trace and verify the balances of these accounts. Furthermore, they will review the posting made in the books to prevent such errors in future transactions.</p> <p>The HUMAN RESOURCE MANAGEMENT DEPARTMENT also commits to coordinate with the concerned government agencies in cases where an over- or under-remittances have occurred. Inter-agency payables represent the mandatory contributions deducted from the employees' compensation and proper and prompt remittance of these are being prioritized by concerned departments. Accounting Department and the Human Resource Management Department (HRMD) are closely coordinating to ensure that a clear policy on the submission of GSIS, Philhealth and PAG-IBIG numbers of new employees will be duly observed. Likewise, promoted personnel should be reported to GSIS to avoid discrepancies in premium computations.</p> | HRMD and Accounting Department | May 2021 | December 2021 | Fully Implemented |
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| | | | TMC- Tondo Medical Center | <ul style="list-style-type: none"> Remittances were previously delayed, however the remittances for PhilHealth and Pag-IBIG contributions was already cleared and reconciled fully. Based on the reconciliations done in CY 2018, adjusting entries were also made. | Accountant IV SAO, HRMO | July 2021 | December 2021 | Ongoing |
| | | | BOQ- Bureau of Quarantine | | HR AND ACCOUNTING ADMIN/ACCTG | 1-1-21 | 12/31/2021 | Ongoing |
| | | | FDA- Food and Drug Administration | | | | | Ongoing |
| | | | TRC Camarines Sur | Taxes were withheld in the month/s following the receipt of Covid-19 Hazard Pay. Taxes for all benefits for the month given to personnel are being deducted from the monthly salaries on a lump sum basis. Strict monitoring of all the salaries and benefits received per month. The following actions were undertaken: (a) re-orientation and updates of CSCTRC Contract of Service regarding Revenue Memorandum 51-2018 (b) strict monitoring of all the revenue receipts and deductions of each Contract of Service personnel (c) submitted the duly accomplished service contracts, DTRs and accomplishment reports subjected for audit (d) reminded HRMO to attach the accomplished DTRs and ARs in monthly payrolls | Accounting Unit | May 2021 | Present | Fully Implemented |
| | | | TRC MALINAO | Conduct reconciliation off the abnormal balances. Identify errors and prepare adjustment, if necessary | HRMS, Accounting | May 2021 | December 2021 | Ongoing |
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| CAAR CY 2020 par. 339 | Hiring of Job Order (JO)/Contractual/Consultants/HRH personnel | * no recommendation | | | | | | |

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| CAAR CY 2020 par. 340-344 | <p>Enforcement and Settlement of Suspensions, Disallowances and Charges</p> <p>The non-compliance with laws, rules and regulations resulted in audit disallowances and suspensions of various transactions in the aggregate amount of ₱8,801,030,021.45 as at December 31, 2020. Excluded in this amount are those issued prior to the issuance of the 2009 Rules and Regulations on the Settlement of Accounts (RRSA).</p> | <p>We recommended and the SOH agreed to issue a memorandum, reminding concerned heads of OUs to immediately cause the settlement of audit disallowances and charges that have attained finality, and compliance with the requirements of audit suspensions issued, under their respective agencies and to require:</p> <p>a. the Accountants to ensure that disallowances with issued Notices of Finality of Decision (NFDs) pursuant to the RRSA are properly recorded in the books of accounts, and the settlement of all suspensions, disallowances and charges are continuously monitored;</p> <p>b. those persons liable with NDs and NCs that are final and executory to settle, in full, the amount due from them and/or direct the concerned offices to ensure strict compliance with COA Resolution 2017-021 relative to the rules and regulation in the settlement of disallowance; and</p> <p>c. the officials concerned to comply with laws, rules and regulations to avoid audit suspensions, disallowances and charges.</p> | SOH | The SOH to issue a Memorandum to the concerned offices to comply with the audit recommendation | | | | Ongoing |
| 2019 AUDIT OBSERVATIONS | | | | | | | | |
| CAAR CY 2019 pages 123- 125 | Challenges in Health Facilities Enhancement Program (HFEP) Implementation | b) Require the KMITS to submit evidence on the functionality, reliability and usefulness of the HFEP Tracking System; | CENTRAL OFFICE (KMITS) | There are system generated reports which can serve as basis in assessing the functionality of the system namely: 1. Infrastructure and equipment reports per year 2. List of Infrastructure Projects by Region/Province/ City/Municipality per year 3. List of Equipment Projects by Region/Province/ City/Municipality per year 4. Report on data encoded per year 5. Dashboards for Infrastructure and Equipment Reports per year by Region 6. Dashboards for Infrastructure and Equipment for data encoded by year 7. Mapping of Status of Projects | KMITS | | 2019 | Fully Implemented |
| CAAR CY 2019 pages 140-144 | Ineffective implementation of iHOMIS | <p>Direct the: Health Facility Development Bureau (HFDB) and Knowledge Management and Information Technology Services (KMITS) to:</p> <p>a) formulate and implement a policy i. formulate and implement a policy that (i) requires the installation and use of the iHOMIS in all government hospitals nationwide; (ii) prohibits the use of other vendor-supplied EMRs; (iii) will provide assistance to hospitals in the installation and use of the iHOMIS;</p> | CENTRAL OFFICE (HFDB, KMITS) | For items i,ii, iv, a draft Administrative Order is being finalized and targeted to be issued 4Qtr2021 For Item iii, an approved Joint Administrative Order has been issued to provide assistance to hospitals without a hospital information system (MC 2021-0019) | KMITS-SSED (in coordination with HFDB) | | | Ongoing |

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| | | and (iv) will fast track the improvement/ upgrading of the iHOMIS. Concerned 15 Hospitals which availed the vendor supplied EMRs to: b. provide justification on the necessity to procure hospital information system from outside supplier instead of availing the free program/application of the DOH iHOMIS; c. plan judiciously and meticulously the procurement of information system to avoid replication and proliferation of disparate systems and/or non integration of reporting system to DOH; d. use the e-NGAS and e Budget provided by the DOH as well as the other features of iHOMIS; and DRMC to: e. justify the delayed completion of hospital information system purchased from Bizbox and impose liquidated damages from the time delay was incurred. | APMC- Amai Pakpak Medical Center | Instructed the IT Office to coordinate with the DOH KMITS for possible implementation of the iHOMIS Module 3 | | August 2021 | December 2021 | Ongoing |
| | | | ITRMC- Ilocos Training and Regional Medical Center | 1. Request DOH KMITS to start the implementation of iHOMIS Module 3 which includes the inventory system of hospitals. 2. Inform the DOH KMITS of the issues and concerns of the hospital so that they could create appropriate and updated programs suitable to the needs of the hospitals. | IHOMP | 10/1/2020 | 12/31/2020 | Ongoing |
| | | | DRMC- Davao Regional Medical Center | A.) Review the contract and effect necessary actions, if any. B.) Check with the project provider/supplier with the terms and conditions of the contract. C.) Review the terms of the contract | 1. Chief of Clinics, in his capacity as designated project manager; 2. Financial and Management Officer II; 3. Accountant IV; 4. Budget Officer; 5. IHOMP Head and its Personnel. | April 2020 | December 2020 | Fully Implemented |
| CY 2018 AUDIT OBSERVATION | | | | | | | | |
| CAAR CY 2018 Pages 196- 209 | Inefficient, uneconomical and ineffective management on the Letters of Credit (LC) - ₱34,277.994 million | Central Office: a. as to why the contracts/POs as enumerated remained undelivered/ unperformed as of June 30, 2018; b. Recover the mobilization fee, if feasible, through the surety bonds (callable on demand) issued by the contractor in favor of the DOH since the contractor failed to perform/complete the contract agreement within the specified time. | CO - Central Office | Future action/s depend on the Supreme Court decision | | | | Ongoing |

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| CAAR CY 2018 Pages 283- 288 | Utilization of Yolanda Funds by DOH CO and CSGH - ₱42.517 million | Management of the concerned DOH CHDs/Hospitals/TRCs agreed to require their Accounting Division to: a. Coordinate with the Accountant of implementing agency and reconcile the remaining balance of the fund transfers and use the validated fund utilization reports as basis of recognizing liquidations in the books; b. Submit the documents as proof of delivery and transfer to Accounting Division for recording of the transfer of the procured medical equipment; c. Explain why the delivery and transfer of equipment were not supported with complete documentation as proof of existence and completeness of transfer to the intended recipients; and d. Coordinate and reconcile with the property section their respective accounting and property records to establish the correctness of the records of Property Equipment for Distribution in the books of accounts. | CENTRAL OFFICE (LMD,HEMB,ACCOUNTING) | -SCMS conducted a meeting with the Regional Supply Officers and Program Coordinators last September 9, 2021, SCMS requested the Supply Officers of CHD Western Visayas and Eastern Visayas to assist in checking their records regarding Typhoon Yolanda SCMS issued two(2) Memoranda for CHD Western Visayas and Eastern Visayas to provide assistance in checking their records with the Invoice Receipt for PProperty (IRP) re: Medical Equipment procured in CY 2013 in response to Typhoon Yolanda. | SOH LMD LMD LMD | | | Ongoing |
| CY 2017 AUDIT OBSERVATION | | | | | | | | |
| CY 2017 CAAR pages 140- 145 | Non-completion of Infrastructure Project for Dr. Jose Fabella Memorial Hospital within the time extension for completion | a) Collect from the contractor payment for liquidated damages for failing to satisfactorily complete the work within the specified time; b) Consider the termination of the Contract on with the defaulting contractor for possible completion of the project by other competent Contractor following the requirements; c) Avail all the legal remedies to recover damages and initiate the blacklisting of the Contractor | CENTRAL OFFICE - HFEP | To finish, utilize and make operational the Jose Fabella Hospital | HFEP-MO Architects and Engineers | January 25, 2022 | Feb 25, 2022 | Fully Implemented |

| REASON FOR PARTIAL / DELAY/ NON-IMPLEMENTATION, IF APPLICABLE | ACTION TAKEN / ACTION TO BE TAKEN | | | STATUS OF IMPLEMENTATION |
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| | | Region | | |
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| | The 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. (Annex A) | NCR | CO | Fully Implemented |
| | Verification with previous financial reports and schedules as well as with its supporting documents is currently being conducted to properly reclassify/adjust the affected accounts. Further, review and reconciliation among concerned units are now being done to appropriately address the unreconciled balances. | NCR | CHD-MM | Ongoing |
| | Adjustments taken-up in agency books of accounts | NCR | DJNRMH | Fully Implemented |
| | The Accounting Division made necessary adjustment to reflect the correct balances of the affected accounts. The concerned Accounting Section has been aware already of the correct entry when taking up expenditures in accordance with the Government Accounting Manual. | NCR | LPGHST C | Fully Implemented |
| | The erroneous recording of the Merchandise Inventory were already adjusted in the books of the hospital. | NCR | SLRGH | Fully Implemented |
| | Correcting entry was made per JEV 01-2021-05-272. | NCR | VMH | Fully Implemented |
| | To immediately recognize the adjusting entries related to Donations-In-Kind after receipt of the clarification from COA. | CAR | CHD- CAR | Fully Implemented |

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| | Adjusted thru JEV Nos. 2021-03-000561, 2021-03-000613, and 2021-03-000614 | CAR | BaguioG HMC | Fully Implemented |
| | For Errors & Omissions, adjusting entries were already been made for these. | CAR | CDH | Fully Implemented |
| | Necessary adjustments were prepared after reconciliation | CAR | LHMRH | Fully Implemented |
| | Adjusted journal entries and reflected in February 2021 financial reports per JEV#05-2021-02-J00044 | CAR | FNLGHT C | Fully Implemented |
| | The Accounting Section has already retrieved the inventory records and will continue to account for the deficiencies and effect the necessary adjustment for fair presentation in the financial statements | 1 | CHD1 | Ongoing |
| | Reconciliation of PHIC Accounts Receivable is still ongoing. Also, adjusting entries have already been effected on PPE and Inventory accounts. A constant and regular coordination between the units concerned is also being implemented. | 1 | MMMMC | Ongoing |
| | R1MC is continuously coordinating with the PhilHealth Regional Office regarding status of our past-due claims to hasten collection. A follow-up letter has been sent and was received by the PhilHealth Regional Office last February 1, 2021. This letter has been responded by PHIC and reconciliation and review of concerned accounts has been done. An assessment on the status of all past due accounts has been conducted to determine its collectability and an Allowance for Impairment Loss Account has been provided at year-end to fairly present our accounts receivable at net realizable value in the financial statements to comply with Section 10, Chapter 7, Volume 1 of GAM for NGAs. | 1 | R1MC | Fully Implemented |
| Multiple accounts were involved and pertains to previous transactions and some were beginning balances in the Subsidiary Ledgers | Started the account analysis of receivables already. | 2 | CHD2 | Ongoing |

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| ongoing review of status of prior year claims with PHIC RSM | Continuous coordination with Philhealth region 2 and also requested for a focal person with PRO2 regarding the reconciliation. Ongoing reconciliation between agency records for prior year claims and Philhealth thru the RSM on philhealth website. Also develop a system to monitor all transmitted claims including agency claim status and iHOMIS claims status through our IT to immediately identify unreconciled claims for our 2021 claims onwards. And as recommended, necessary journal entries upon receipt of RTH, denied and refiled claims is already fully implemented. | 2 |
| Ongoing reconciliation of accounts | The Accounting Section agreed with the COA recommendation to analyze and reconcile the unadjusted closed accounts, to coordinate with the Cash Operations Section and exert earnest effort to determine the details of the three dormant and unconfirmed bank accounts and effect the necessary adjustments in the agency books upon verification. Thus, journal entries has already been prepared in the agency books for the period January and February 2021 for those adjustments initially identified including stale checks. Furthermore, one closed account namely "Medical Professional Fees" has been adjusted in the agency books on March 2021. P489,840.59 out of the the P1,132,659.44 unconfirmed bank accounts has been adjusted on August 2021. | 2 |
| | | 2 |
| | IRM Liquidation reports were already received, reconciled and made the necessary adjustments in the books as of 17 August 2021. | 2 |
| | On going verification of unreconciled beginning balances and necessary adjustments on liquidations had been made. The agency also requested for write off on dormant accounts. | 3 |

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| BatanesG H | Ongoing |
| CVMC | Ongoing |
| SIMC | Fully Implemented |
| R2TMC | Fully Implemented |
| CHD3 | Ongoing |

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| | Ongoing coordination with Philhealth Region 3 for the implementation of the system. Target completion date is until December 2022. | 3 | BataanG HMC | Ongoing |
| | 1. Adjustments of identified accounts were reflected under JEV no. 2021-02-0235, 2021-02-0486 and 2021-02-0495 dated February 26, 2021 2. Schedule of invitation to bid for sale of unserviceable office and hospital equipment and other materials was set. 3. Variances noted were the result of adjustments made after the physical count and inventories on hand in the different cost centers. The latter were reverted back to expense account at the beginning of the year as per JEV No. 2021-01-00101 and 2021-02-0430. While the remaining three items were classified correctly. 4. Adjustments of identified accounts with negative balances were reflected under JEV Nos. 2021-01-0182, 2021-02-0204, and 2021-02-0277 | 3 | DPJGMR MC | Fully Implemented |
| | Documents were already validated by COA last June 20, 2021 | 3 | JBLMRH | Fully Implemented |
| | a) Recorded the due from PHIC amounting to ₱3,588,872.75 and recorded the hospital fees on COVID 19 cases claimable from PHIC on a monthly basis. b) Submits on time the Monthly Philhealth Claims Receivables Report to Accounting Unit pertaining to hospital fees on COVID 19 cases claimable from Philhealth Insurance Corporation. | 3 | MMWGH | Fully Implemented |
| | Reconciliation Report submitted to Materials Management Unit and necessary adjustments in the Physical count already reflected in 2021 Physical Count Repot. | 3 | Talavera GH | Fully Implemented |

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| | <p>1.) Recording of JEVs for the issuances of June to December 2019 has been completed and the same is to be submitted to the COA this January 2022.</p> <p>2.) The required additional manpower to be assigned in the Accounting Section assumed office by now.</p> | 4A | CHD4A | Fully Implemented |
| | The Accounting unit was still in the process of recording all issuances in each inventory account. | 4B | CHD4B | Ongoing |
| | Validation was done already | 4B | CSGH | Fully Implemented |
| | <p>Action taken: Recorded the P34,400 performance security as per Journal Entry Voucher (JEV) No. 2021-01-000102. Posted the P3,585,190 philhealth reimbursement as per JEV Nos. 2021-01-00971 and 2021-00-000647. Recorded the P2,598,526.00 philhealth reimbursement for professional fees as per JEV No. 2021-01-00629.</p> <p>Action Taken. Submitted the list of unreleased check payments as of year-end per bank account. (LBP-HI & PVB Hospital Income) to Accounting and COA.</p> <p>Action to be taken: Review and update policies/procedures in the submission of reports.</p> <p>Action Taken: Cancelled subject stale check and submitted the DV and its supporting documents to the Accounting Sections.</p> <p>Accounting Section recorded the cancellation of subject stale check (JEV No. 2021-02-001150).</p> <p>Action to be taken: Review and update/prepare policies/procedures on stale checks.</p> | 4B | ONP | Fully Implemented |
| | Recorded the P34,400 performance security as per Journal Entry Voucher (JEV) No. 2021-01-000102. | 5 | CHD5 | Fully Implemented |

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| <p>Digital Inventory System was created and encoding of the issued PPE is being conducted.</p> <p>Schedule PPE count will be made right after the records were updated.</p> | <p>Posted the P 3,585,190.00 Philhealth reimbursement as per JEV Nos. 2021-01-000971 and 2021-00-000647.</p> | 5 |
| <p>We are currently reconciling with Philhealth Region V. As of the moment we have reconciled all the transactions for year 2021. We commit to reconcile the remaining years (2018-2020) this February 2022.</p> | <p>Recorded the P2,598,526.00 Philhealth reimbursement for professional fees as per JEV No. 2021-01-000629.</p> | 5 |
| <p>Tracing of prior year unreconciled transaction is a challenge</p> | <p>50% of the accounts were reconciled as of July 31, 2021 80% of the accounts were reconciled as of December 31, 2021</p> | 5 |

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| BicoIMC | Ongoing |
| BRTTH | Ongoing |
| BRGHGM C | Ongoing |

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| <p>1.a Most of the remaining accounts don't have documents to support the write-off. b. No liquidation received.</p> | <p>1.a A letter was sent to Philippine Statistics Authority to request for copies of death certificate of the deceased. We were denied of the request stating certain conditions in their reply letter. b. Will continue to send demand letter. c. An entry was made in the amount of P629,545.59, reclassifying the receivables accounts. d. All cash advances to officers and employees issued in the current year are liquidated on time with the Accounting office regularly reminding accountable officers to liquidate before it became due. 2.a. On-going reconciliation of various accounts. b. Only the amount of P250,000.00 was liquidated. Awaiting submission of Liquidation of funds received from Central Office. 3. JEV will be prepared to reclassify ICT Accounts to Intangible Assets in the amount of P17,540 to recognize amortization instead of depreciation, and to recognize the unserviceable properties of P53,901.50.</p> | <p>6</p> | <p>CHD6</p> <p>Ongoing</p> |
| <p>We have already traced the "For Reconciliation" items based on available soft-copy of General Ledgers for years 2012 and 2013; however, the documents that are necessary to verify and support the validity of the items are not available. We find it hard to reconcile prior year's unreconciled balances due to the lack of supporting documents on hand.</p> | <p>The completed infrastructure assets and their corresponding depreciation expense recorded in March 2021 are already reflected in the First Quarter 2021 Financial Statements submitted b. Fully Implemented Related adjustments to Construction in Progress Account has been made.</p> | <p>6</p> | <p>CLMMRH</p> <p>Fully Implemented</p> |

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| | Reclassified the affected accounts and strictly comply with the provision of GAM | 6 | DJMMCE H | Fully Implemented |
| | The Fund Transfer from CHD 6 of P 2M and the P1.5M stale checks were already recorded. | 6 | WVMC | Fully Implemented |
| | | 6 | WVS | Fully Implemented |
| | <i>Submitted Analysis of Payables with the corresponding reference # for the adjusting entries</i> | 7 | CHD7 | Fully Implemented |
| | Accountant has sent out notices to the various payees whose checks have become stale to facilitate the cancellation or replacement thereof. Necessary Journal Entry Vouchers have been prepared to recognize the cancellation of stale checks issued in the current year and in the prior years and the corresponding amounts have been restored to the cash in bank account. Coordination with the cashier section have been harnessed to closely monitor the cancellation of checks which were deemed paid upon issuance. | 7 | DEDVMH | Fully Implemented |
| | Sold some of the unserviceable properties with OR No. 0669158 amounting to PhP 17,500.00 while the remaining unserviceable properties are disposed by destruction. Accounting Section prepared the Journal Entry Voucher with JEV No. 2021-12-015 and 2021-12-009 on the derecognized unserviceable properties. Conducted opening of sealed bids from different interested bidders facilitated by Disposal and Appraisal Committee. (September 28, 2021) Submitted the following documents to COA last September 2, 2021 : Letter Request for Inspection, Waste Material Report, Disposal Program with Bidding Schedule and Photographs of the unserviceable properties. The updated Inventory and Inspection Report of Unserviceable Property (IIRUP) was already submitted to COA last April 29, 2021. | 7 | ECS | Fully Implemented |
| | NO AOM ISSUED - not included in the CAAR 2020 | 7 | GCGMM C | Not Applicable |
| Unknown bank credits were already traced | Adjustments already reflected in the books | 7 | SAMCH | Fully Implemented |
| | | | | |
| | Adjustments already taken up in the books last April 2021 | 7 | VSMCC | Fully Implemented |

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| | <p>1. Reconciled all cash accounts from CY 2013 to CY 2021 and adjustments were made in the books. Bank Reconciliation Reports were, likewise, reconstructed and submitted to COA (please see attached Annex A) Bank Statement from prior years were already requested in one (1) trust account pending the update of authorized signatories.</p> <p>2. Fully implemented per COA Validated AAPSI as of September 17, 2021 (please see attached Annex B).</p> <p>3. Constantly coordinating with the MMS and ICTU for the updating and reconciliation of prior year's records. Inventory and PPE systems ongoing development and implementation.</p> <p>4. Inventory Committee to conduct Physical Count Coordinated with CO to furnish PTRs and other SDs (e.g. invoice, DODs) for the motor vehicles allocated to our office with no records.</p> <p>5. Adjusted erroneous entry in Payable account per AOM No. 2020-03 (2019) (please see attached JEV No. 20-03-014) (Annex C)</p> <p>6. No AOMs on the other accounts.</p> | 8 | CHD8 | Ongoing |
| <p>2. Committee members needs to be capacitated by attending a training on Appraisal and Disposal</p> <p>3. Committee members needs to be capacitated by attending a training on Appraisal and Disposal</p> <p>4. Committee members needs to be capacitated by attending a training on Appraisal and Disposal</p> <p>5. Committee members needs to be capacitated by attending a training on Appraisal and Disposal</p> | <p>IIRUP submitted (see attached file)</p> <p>The committee has requested to attend a training on Appraisal and Disposal Training on June 15-17, 2021 via Virtual Platform, and to be conducted by the Association of Government Internal Auditors, Inc. Pending approval from the head of agency.</p> | 8 | EVRMC | Ongoing |

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| <p>c) The entries will be prepared as one time adjustment at the year end closing of accounting books.</p> | <p>a.1. Procedures on the conduct of periodic reconciliation of records for inventories have been established as seen in the attached WI (ZCMC-WI-MM-08: Reconciliation of Inventory of Goods and ZCMC-WI-MM-09:Reconciliation of Inventory of Property, Plant and Equipment) in Annex 24;</p> <p>a.2. Copies of the Property Acknowledgement Receipts (PARs) of the 21 items identified in Table 5 and 6 of ML CY2020 have been forwarded by MMS to Accounting Section last March 30, 2021. However, of that 21 items, only 14 have costings. Transmittal of PAR were forwarded to COA last August 18, 2021 labeled as Annex 25.</p> <p>Moreover, the costings of the remaining 7 items for verification have been determined by MMS, subsequently forwarded to Accounting Section to enable recording in the books of the hospital on December 22, 2021 (5 items donated by the Save the Children) and on December 23, 2021 (2 items donated by Philippine Center for Entrepreneurship). Transmittal is attached in Annex 28;</p> <p>a.3. Journal Entry Vouchers for the 9 items (Table 5) were attached in our AAPSI as of August 18, 2021 and submitted to COA's office on the same day labeled as Annex 26.</p> <p>Moreover, journal entries for the remaining 12 items (Table 6-Donated items) were prepared: JEVs 2021-09-000607, 2021-12-000687, 2021-12-000686, 2021-12-000683, 2021-09-000608, and 2021-12-000685 in Annex 26-A.</p> <p>b) Entries can be found in JEV-2021-03-000612, JEV-2021-03-000684, JEV-2021-06-002376, JEV-2021-06-001984,</p> | <p>9</p> <p>ZCMC</p> | <p>Ongoing</p> |
| | <p>The supply/property officer has been instructed to prepare the Inventory and Inspection Report for Unserviceable Property of the said amount totaling P320,232.00. The accountant will also affect the necessary adjustments for the impairment and drop the said property from the books.</p> | <p>9</p> <p>SS</p> | <p>Fully Implemented</p> |
| | <p>We already effect the necessary adjusting entries per Journal Entry Voucher no. 2021-05-346A dated May 19, 2021</p> | <p>9</p> <p>MCS</p> | <p>Fully Implemented</p> |
| | <p>JEV# 01-2021-01-0034 and 0039 to correct PPE account</p> | <p>9</p> <p>MRH</p> | <p>Fully Implemented</p> |
| | <p>Adjustments have already been made and reflected in the restated FS for 2020</p> | <p>9</p> <p>BasilanG H</p> | <p>Fully Implemented</p> |

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| | <p>The physical count of the inventory of PPEs is already reconciled with the accounting book of records of PPE in compliance with COA Circular 2020-006</p> <p>The accounting section has already corrected the necessary entries for the recognition of the said PPE items on December 2021.</p> | 9 | DJRMH | Fully Implemented |
| | A committee was created to address the AOM | 9 | LGH | Ongoing |
| <p>The FMO II said that the aging of receivables is automatically generated in the ENGAs is not being manually updated. The incorrect balance is due to system error which is still unresolved by the COA-ASDOSO. Proof of queries to COA was submitted for their information.</p> | | 10 | CHD10 | Ongoing |
| <p>The Medical, dental and Laboratory Supplies Inventory as of December 31, 2020 is already reconciled and adjustment was done last March 2021. However, for the other inventory accounts, reconciliation is still on going.</p> | <p>Units concerned to speed up the reconciliation by rendering overtime work, if possible</p> | 10 | NMMC | Ongoing |
| On-going reconciliation | Physical count already conducted for PPE and Supplies | 10 | MHARSM C | Fully Implemented |
| | | | | |
| | <p>JEV#2021-01-000222 dated January 29, 2021 was prepared to recognize the adjustments</p> <p>An email was sent to COA ASDOSO on March 4, 2021. The email was forwarded to Ms. Michelle Gagarra of Technical Division. In return, she attached a script to be executed by Accounting Staff to update the chart of accounts. As of March 12, 2021, the said script was successfully executed and updates on chart of accounts are now incorporated in the ENGAS</p> | 11 | CHD11 | Fully Implemented |

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| | Adjustment were done. | 11 | SPMC | Fully Implemented |
| N/A | Reverted the accounts payable to accumulated surplus/deficit account the claims that are not valid. | 11 | DRMC | Fully Implemented |
| The IT unit is currently developing an inventory system for purchases and issuances of PPE. The development of the system will entail plenty of time because it will involve not only the accounting & supply unit but also some functions of Procurement unit specifically in the preparation of POs. The Accounting and Supply units reconciliation is still ongoing due to large quantity of inventory items | 1. A journal entry voucher taking up the necessary adjustment of misclassified inventory items was already taken up in March, 2021` trial balance. | 12 | CHD 12 | Ongoing |
| | The Accounting Department already made the appropriate journal entries for the following: - Record the unpaid medical equipment - Recognize the liability for the unliquidated amount of assistance and made the adjusting entries to correct the Accumulated surplus account -Recognize the insurance expense of CRMC properties and made the adjusting entries to correct the Accumulated surplus account. | 12 | CRMC | Fully Implemented |
| | Chief of Admin secured copy of the MOA and submitted to COA | 12 | CS | Fully Implemented |

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| | <p>a) The Accountant already made the appropriate adjusting entries for the unreconciled inventory and PPE accounts. Also, the designated staff will closely monitor the inventory and PPE accounts to ensure that inventory and PPE transactions are recorded accurately and reliably.</p> <p>b) Starting 2021, the Supply Division sends through e-mail the inventory release documents daily so as to timely record the issuances of inventories. And upon submission by the Supply Division of the monthly RSMI and PPE issuances to the Accounting Division, the monthly reports will be reconciled with the daily issuances recorded before forwarding the monthly reports to COA.</p> | 13 | CHD 13 | Ongoing |
| Cashier Unit effected the necessary adjustments in the January 2021 CkADADRec. Also, monthly reconciliation of the CkADADRec and Subsidiary Ledger on Cash in Bank Accounts is observed. | Cashier Unit effected the necessary adjustments in the January 2021 CkADADRec. Also, monthly reconciliation of the CkADADRec and Subsidiary Ledger on Cash in Bank Accounts is observed. | | ASTMMC | Fully Implemented |
| | Suggested adjusting entries were effected. | 13 | CRH | Fully Implemented |
| Ongoing reconciliation on various accounts. | Reconciliation and effect adjusting entries. | NCR | RITM | Ongoing |
| | Necessary adjusting entries were already reaccounted in the books. | NCR | EAMC | Fully Implemented |
| | Assigned a specific personnel to do the tracing back of the account | NCR | ARMMC | Fully Implemented |

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| <p>The Accounting Department already started adjusting entries and monitoring of the outstanding receivables and promised to finish this by December 31, 2021</p> | <p>On-going the monitoring and adjusting of entries by the Accounting Department. The FMO II submit and formulate clear procedures in the billing and collection of affiliation fees. Memo was issued to FMO II, Chief Accountant, Head of Billing, Head of Disbursing to submit responses to the AOM No. 2021-08(2020). Response of the management to the said AOM was submitted and received by the COA last May 7, 2021 with the following comments: a. The FMO II said that the Accounting Department already coordinated with Billing Section and requested a report/summary of uncollected affiliation bills as of December 31, 2020 to adjust the records accordingly b. The Chief Accountant promised to comply with the recommendation and to adjust the books accordingly c. The FMO II said the aging of receivables is automatically generated in the ENGAs and is not being manually updated. The incorrect balance is due to system error which is still unresolved by the COA ASDOSO. Proof of queries provided to COA. d. The FMO II said they will comply with the recommendation. The Accounting Department will also regularly monitor the balances if tallied with Billing Sections as they were advised to maintain ledger per school and not only per Statement of Account. Further, the FMO II said all affiliated schools were billed and issued SOA by the Billing Section and no payment will be received without corresponding SOA. All collected and with issued receipt affiliation fees contain details such as area of rotation, period covered for the training and corresponding bill number. The bill number is reflected in the Daily Report Collection and Monthly Report of Affiliation which will be submitted to the Accounting Department for booking.</p> | <p>NCR</p> | <p>JRRMMC Ongoing</p> |
| | <p>The Accounting Department in collaboration with Materials Management Department designate a point person to reconcile and identify all the discrepancies in the inventory balance.</p> | <p>NCR</p> | <p>DJFMH Ongoing</p> |
| <p>As of writing of this reply, reconciliation of the said reports and corresponding adjustment/s to the books are still in process.</p> | <p>Reconciliation of reports and to effect the necessary adjustments to the books</p> | <p>NCR</p> | <p>NCMH Ongoing</p> |
| | <p>Adjustments were already made and recorded in March 2020 transactions under the JEV Nos. 01-2020-03-090, 05-2020-03-091 & 06-2020-03-092 amounting P195,700.00, 733,197.98 and 284,275.51, respectively</p> | <p>NCR</p> | <p>NCH Fully Implemented</p> |

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| First time to prepare subsidiary ledgers in accordance with the GAM template; turn over of employees doing the work has been high resulting to more difficult reconciliation of the previous years. | Preparation of Subsidiary ledgers for all Payable accounts are already on going. | NCR | POC | Ongoing |
| Ongoing validation of prior year data and events. | Reconciliation per account and war implementation. | NCR | QMMC | Ongoing |
| | Adjusting entries were made per JEV No. 21-03-0001464 amounting to P1,758,000.00 for the unrecorded credit memos identified in payment for Visual Inspection Acetic Acid Training and BRM (BEMONC). Follow up Letters has already been sent to LBP. Bank Reconciliation FY 2020 for all accounts were submitted to COA. As of 31 December 2021, the Management has been enrolled to the WeAccess Program of LBP to have real time reconciliation of the bank accounts starting January 2022. | NCR | RMC | Fully Implemented |
| Errors in posting of entries | Already adjusted these as per Journal Entry Voucher (JEV) No. 07-20-09-173 and JEV No. 05-20-11-437, 05-20-12-466, 05-20-12-475. | NCR | SLH | Fully Implemented |
| Complied | <p>Upon confirmation with the DOH-CO Accountant, the transfer of NTCA to Tondo Medical Center is recorded in their books as a debit to Subsidy from National Government. Thus, for consistency, the Hospital follows the treatment of our Head Agency.</p> <p>May there be an instruction from the DOH-CO to change such practices with the guidance of the Commission of Audit, the Hospital is more than willing to conform, by virtue of an order.</p> <p>As we see it, the General Accounting Manual (GAM), though a general reference or guide may not, without any intervention, replace/ amend/ modify/ revoke all written rules in so far as the guidelines in the recording of issuance/receipt of transfer of cash allocation is concerned.</p> <p>Your encouragement is highly appreciated by the Hospital and will be complied with, as deemed necessary.</p> | NCR | TMC | Fully Implemented |

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| | <p>The Accounting Section to coordinate with the Supply Section for the delivery receipt and other pertinent documents submitted by PS-DBM for proper recording in the books of accounts.</p> <p>All final and executory disallowances as well as settlements were recorded in the books.</p> <p>The Accounting Section to send demand letters to the former employees for the settlement of their balances.</p> <p>The Accounting Section to evaluate dormant receivables if qualified to request for write-off to the Resident Auditor.</p> <p>The Accounting Section to ensure timely recording of RSMI in the books of accounts and to have a regular reconciliation with the Supply Section.</p> <p>The Accounting Section to closely coordinate with the Supply Section for in-depth analysis of unreconciled balances and prepare appropriate adjusting entries.</p> <p>There is an on-going reconciliation between the Accounting and Supply Section particularly Communication equipment and other PPE accounts.</p> | NCR | BOQ | Ongoing |
| | Adjusting entries were already made | NCR | FDA | Fully Implemented |
| | Prepared and approved adjusting entry. | 13 | TRC Agusan Del Sur | Fully Implemented |
| | traced, analyzed and evaluated the nature and causes of discrepancies and adjusted the books of accounts; Communicated other discrepancies for reconciliation to the servicing bank regarding their nature and causes; identified the composition of Payables Account | 5 | TRC Camarines Sur | Fully Implemented |
| | Reconciled the balances of the inventory accounts in the FS and RPCI. Adjusted/corrected the beginning balances of the Cash, Receivables, Inventory and PPE accounts in the books of accounts. | 7 | TRC Cebu City | Fully Implemented |
| | The amount under audit is not overpayment of salaries but an adjustment to Due to GSIS account which has been discussed and explained in the COA exit conference held last March 9, 2021. These adjustments are already being deducted from subsistence allowance of the concerned employees starting April 2021. | 1 | TRC Dagupan | Fully Implemented |

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| | <p>The actions we have taken/ will be taking are as follows:</p> <p>a) (i) The Materials Management Section(MMS) has already submitted the RSMIs to Accounting Section for recording. (ii) The MMS will be providing documents to the Accounting Section once they were able to renew Inventory Custodian SLips (ICs)</p> <p>b) The Inventory Committee had already been instructed to submit the RPCI to the Accounting Section on an earlier deadline, however, for the physical count as of June 30, 2021, they were not able to do so due to the lockdown of the center as stated on the letter sent to the COA Auditors.</p> <p>c) The Accounting Section had already been instructed to effect necessary changes once documents had already been submitted and verified</p> <p>d) The agency had already been observing the two-month volume requirement in the procurement of supplies, also, 85% of the slow moving items had already been duly issued and the rest will be issued until JAnuary 2022.</p> <p>e) The MMS had already provided the details for every inventory item to the Accounting Section such as the No. of Days to Consume and the Reorder Point</p> <p>f) The MMS had already prepared the Inventory Aging Report last December 2021</p> <p>g) All unserviceable properties will be located and traced by the Property Officer and effect the submission of the IIRUP to the Accounting Section until March 2022</p> <p>h)The Property Cards and PPE Ledger Cards had already been reconciled as of December 31, 2021</p> <p>i) The management had been closely coordinating with the DENR-Community Environment and Natural Resources Office at Dinalupihan, Bataan regarding the titling status of the land where the agency is located. Clarifications as to whether the land is a part of Mt. Samat is still being made by the DENR-CENRO. The parcel will be reprojected in order to ascertain its status. After such, necessary communications with concerned agencies and CENRO will be made.</p> | 3 | <p>TRC Bataan</p> <p>Ongoing</p> |
| | <p>Accounting Section Immediately submitted to the COA all the BRS for the Year 2020 and now in the process of preparing all the BRS for 2021</p> | 4A | <p>TRC Tagaytay</p> <p>Fully Implemented</p> |

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| A new Inventory Committee will be assigned to conduct proper inventory of the PPE. | Updating of Property and Ledger Cards ongoing. | 6 | TRC POTOTAN | Ongoing |
| | <p>a. Journal entries has been made for the reclassification of liabilities arising from obligations other than receipt of goods or services on account in the normal course of trade and business;</p> <p>b. Correcting entries has been made on the erroneous reversion and payment of obligations and already fairly reflect the correct amount of outstanding claims against the agency;</p> <p>c. Accounting Section conducted a thorough search on the accounting files and records for the years 2016 to 2018 and properly identified the items labelled as "Beginning balance".</p> | 2 | TRC Isabela | Fully Implemented |
| | Regularly reconciled the records of Accounting Section and Supply Unit to resolve the discrepancies of timing difference and recognition criteria, and strictly followed the recognition criteria of Inventories to ensure the reliability and accuracy of inventory records. Please also note in the General Journal JEV No. RA-19-01-008 the necessary adjusting entries for the rounding-off factor difference. | 10 | TRC Cagayan De Oro | Fully Implemented |
| | Retrieved records to reconcile the account. | 5 | TRC MALINAO | Fully Implemented |
| | Monthly reconciliation between Accounting and MMS | NCR | TRC Bicutan | Fully Implemented |

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| | The 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. | NCR | CO | Fully implemented |
| | The Bank Reconciliation Statement for CIB - LCSA has been submitted to the Commission on Audit. | NCR | CHD-MM | Fully Implemented |
| | The necessary adjustments in the books were already reflected to correct the balance of Cash-Collecting Officer as of June 2021. | NCR | POC | Fully Implemented |
| | Submit the all the Bank Reconciliation Statements for all Accounts | NCR | RITM | Fully Implemented |
| | Bank Reconciliation Statements for all existing accounts of this agency were prepared and transmitted to COA monthly. Latest BRS submitted was for the month of July 2021 | 2 | BatanesG H | Fully Implemented |
| | Reconciled all cash accounts from CY 2013 to CY 2021 and adjustments were made in the books. Bank Reconciliation Reports were, likewise, reconstructed and submitted to COA (please see attached Annex A). Bank Statements from prior years were already requested in one (1) trust account pending the update of authorized signatories. | 8 | CHD8 | Ongoing |
| | Monthly Bank Reconciliation Statements from January to December 2021 for all accounts have been submitted to BGH COA. These also cover the unaccounted discrepancies from Year 2020. | 9 | BasilanG H | Fully Implemented |
| | Worksheet and reconciliation report done and created adjusting entries for Cash - Collecting Officers account. | 11 | DRMC | Fully Implemented |
| | The 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. (Annex A) | NCR | CO | Fully implemented |
| | Various LGUs have submitted the required fund utilization reports. | NCR | CHD-MM | Fully Implemented |
| | Accounting Section and Billing Section has been coordinating to reconcile PHIC receivables | NCR | SLRGH | Fully Implemented |

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| The old documents were already lost and the patient's address needs to be retrieve as basis in sending demand letter. | The VMC management conducted meeting with the concerned personnel to prioritize retrieval of patient address thru the Hospital Operation Management Information System (HOMIS) and send demand letter as requirement for request for write-off per COA Circular No. 2016-005. | NCR | VMH Ongoing |
| | Reconciliation is still on going with the PHIC Regional Office.List of Accounts Receivable have been sent to PHIC Regional Office last January 31, 2022. Also, sending of demand letters for the promissory notes is ongoing. Year 2014-2021 - 100% final demand letters to patients with dormant accounts Year 2013 and below - 57% first demand letters to patients | 1 | MMMMC Ongoing |
| | On going verification of unreconciled beginning balances and necessary adjustments on settlements had been made. The agency will continue to issue demand letters. | 3 | CHD3 Ongoing |
| | retain the provision for doubtful accounts | 3 | DPJGMR MC Fully Implemented |
| The Accountant to review related guidelines | Record necessary adjustments. | 3 | Talavera GH Ongoing |

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| | <p>a. HFEP equipment purchased were recorded in the Property and equipment for distribution account and are not included in the list of PPE of the office.</p> <p>b. On going reconciliation of PPE accounts by supply and accounting section.</p> <p>c. A reconciliation meeting with central office will be conducted on July 2021 and the issue will be raised.</p> <p>d. On going reconciliation and verification of account balances prior to reclassification to proper PPE accounts.</p> <p>e. JEV will be prepared to reclassify ICT accounts to intangible assets in the amount of P17,540 to recognize amortization instead of depreciation, and to recognize the unserviceable properties P53,901.50</p> | 6 | CHD6 | Ongoing |
| | <p>a. Fully Implemented. Collection efforts have been strengthen by assigning one Administrative Officer under the Cash Operations Section to facilitate the collection of patients' promissory notes. More so, collection letters has already been sent to the makers and guarantors of the promissory note.</p> <p>b. Fully Implemented. Journal Entry Voucher (JEV) No. 2021-05-000742 to reclassify receivable to proper accounts was posted and a copy was submitted to COA Resident Auditor on May 5, 2021</p> | 6 | CLMMRH | Fully Implemented |
| No available/Non Maintenance of schedule pertaining to Prior Years | On Going Reconciliation | 6 | DJMMCE H | Ongoing |
| | | 6 | WVS | Ongoing |
| | Visits to respective accounting office of the LGUs alongside the demand letters has been made whenever possible. As of March 31, 2021, 67% has already been liquidated for fund transfers to LGUs while 53% for fund transfers to NGAs in 2014 and below. | 7 | CHD7 | Ongoing |
| | Follow the guidelines on the preparation of Aging of Receivables. | 7 | CSMC | Fully Implemented |

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| | Submitted a request for write-off dormant accounts to COA | 7 | VSMC | Ongoing |
| | <p>1. Adjustments were made to write off long outstanding account (please see attached JEV No. 20-10-009) (Annex D).</p> <p>2. Requested for another Authority to Write-off dormant receivables on October 21, 2021 (please see attached Annex E)</p> <p>3. Demand Letters were sent to LGUs and accountable officer (please see transmittal to COA dated October 14, 2021) (Annex F)</p> | 8 | CHD8 | Fully Implemented |
| | <p>1. Conducted SWOT analysis last January 21, 2021 (see attached minutes of the meeting)</p> <p>2. Conducted meetings: latest meeting May 12, 2021 (see attached documentation of the activity)</p> <p>3. Conducted target setting and disseminated agreed and approved targets per processor (see attached approved policy)</p> <p>4. Conducted orientation/small group discussion to Admitting Unit staff last 3/11/2021 (see attached documentation of the said activity) Reported to DBP-DCI causes of RTH due to Medix system problems</p> <p>5. Dialogue to Philhealth Regional Office VIII was conducted last April 21, 2021 (see attached documentation of the said activity) Email sent to concerned MHOs (see attached printout)</p> | 8 | EVRMC | Fully Implemented |
| | Conducted Financial Monitoring on August 2021 and prepared JEV for the liquidation reports submitted by the concerned LGUs. | 9 | CHD9 | Fully Implemented |

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| Awaiting response from Philhealth and ongoing reconciliation | <p>a.1. It was found that most of the claims for these particular years were underpaid and no payments at all. We have yet to send another follow up from the time the Legal Officer made the same and as we continue to abide by the instructions sent to us by PhilHealth ; that only those found in the Reconciliation Summary Module are subjected to their on-going reconciliation.</p> <p>However, we will continuously ask for legal assistance re- sending this manually separate from the years found in the portal and or that which we are complying online.</p> <p>a.2. Two personnel were assigned/hired to conduct and complete the reconciliation of accounts receivables from PHIC for claims filed in CY 2015 to the present year with Contract of Services covering the period from July 1, 2021 to December 31, 2021 or until such time that their services are needed and depends on the availability of funds. The Contract of Services were forwarded to the audit team on September 3, 2021.</p> <p>b.1. The FDA health physics conducted the performance testing on the GE Revolution ACT CTScan x-ray machine last November 9-10, 2021 here in ZCMC. In the attached test report in Annex 15, it shows that the said equipment passed the performance testing.</p> <p>b.2. As we have mentioned in our previous AAPS, we have had requested PTR from PS-DBM in our letter dated March 10, 2021, however, in their response via email dated May 11, 2021, that per their understanding, the PTR is not necessary since the item was directly delivered to us and we were the one funded the purchased of that item. This was also discussed during our meeting with COA Auditors last August 31, 2021.</p> <p>As agreed, in lieu of the PTR (which PS-DBM will not issue), a certification was requested from the supplier acknowledging ZCMC as the sole owner of the equipment and other provisions favorable to ZCMC like the warranty and preventive maintenance. Please see the following documents in Annex 16-A:</p> | 9 ZCMC | Ongoing |
| | <p>Conducted the Consultative Meeting with LGU Finance Officers last June 18, 2021 via webex with the following agreements.</p> <ol style="list-style-type: none"> 1. Email scanned FUR provided that it is signed and stamped received by COA LGU. 2. To provide status of FUR on a Semi-annual status thru LIPH meetings. 3. To utilize AOP remaining funds on leadership and governance. 4. For LGU to hire/designated personnel to track the AOP Utilization. 5. Set deadline as to submission of FUR for the previously downloaded funds on December 31, 2021. | 10 CHD10 | Fully Implemented |

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| | <p>The Accountant already submitted to COA the reconciliation for the fund transfers made which were not yet received by the recipient by the time of their audit confirmation.</p> <p>To enhance control mechanisms in the liquidation of fund transfers, the Management assigned a staff to closely monitor the unliquidated fund transfers. Also, as soon as the situation normalizes, the staff assigned shall be visiting LGUs with unliquidated fund balances to continuously follow up liquidation reports and coordinate with LGU staff for possible reconciliation of records whenever necessary. Also, quarterly Statement of Unliquidated Funds shall be sent to the implementing agencies and constant coordination shall also be made for any discrepancies noted.</p> <p>A certificate of no unliquidated funds shall be attached to DV's of succeeding fund transfers to implementing agencies as control mechanism in the grant of fund transfers.</p> | 13 | CHD 13 | Ongoing |
| | <p>Various adjustments to the account is effected. Demand letters are continuously being sent. Reconciliation is ongoing.</p> | NCR | RITM | Ongoing |
| <p>With ongoing reconciliation with the Materials Management Section on the deliveries made by PS-DBM for various advances</p> | <p>Identified adjusting entries were already recorded in the books. Ongoing reconciliation and retrieval of pertinent documents to support the various long outstanding receivable</p> | NCR | EAMC | Ongoing |

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| Fully Implemented | Already assigned an AO who will continue to exert effort in tracing back the and validate prior years' transactions. | NCR | ARMMC | Ongoing |
| Ongoing | Ongoing monitoring of the Accountant of the work being done. | | | |
| Ongoing | Ongoing monitoring to ensure that SLs are updated to be submitted to COA by year end. Accountant and Head of PHIC to set a regular date for the reconciliation of accounts | | | |
| Ongoing | Partial result of the reconciliation already recorded through JEV # 05-21-03-074C dated March 31, 2021 | | | |
| | Per verification made, the noted transactions which were referred to, as unrecorded, have corresponding posted Journal Entry Vouchers. Hence, there were no unrecorded IRM reimbursement. Further, adjusting entries were already made with regard to the erroneous charging of the same amount of Hospital Fees to Professional Fees. All JEVs which serve as proof, were already forwarded to COA as part of comments when the AOM was issued. JEV 2020-12-001588, 2020-12-004321, JEV 2021-01-000034, 2021-01-000035, 2021-01-000014 and 2021-01-000015 | NCR | JRRMMC | Fully Implemented |
| | We have requested list of denied, RTH and in-process claims from PHIC and reconcile them with our records. Reconciliation of Accounts Receivable with PHIC is still ongoing. As of December 31, 2021, only 2016 was provided by PHIC with names of patients. We are still awaiting prior year lists from PHIC. | NCR | NCH | Ongoing |
| Additional evaluation are needed for those receivables that are more than years ago. | Necessary reconciliations are being done, some accounts that needs to be written off were already taken up in the books but in the process of reconciliation. It was noted that additional checking and evaluation of receivables are needed since some of these receivables are more than years ago. | NCR | POC | Partially Implemented |

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| No submission of DR by GSD to Accounting | Accounting will effect adjusting entries upon receipt of DR by GSD | NCR | FDA | Partially Implemented |
| | Issuance of quarterly demand letter to the client. Exhausted various means to communicate with the client to increase collections. Conducted reconciliation of receivable accounts. | 5 | TRC MALINAO | Fully Implemented |
| | a. Necessary evaluation of long standing accounts have been made to determine validity of claims. A letter of request for write off of our dormant receivable accounts in the amount of P131, 521.08 was respectfully submitted to DOH COA RO8 last January 10, 2022. b. A Revised Policy on Collection and Settlement of dormant accounts to include allowance for impairment on accounts receivable was issued thru DOH TRC Memo No. 233, s.2021 dated September 29, 2021. | 8 | TRC Dulag | Fully Implemented |
| | 1st Notice of Demand Letters sent. Billing Officer on the process of reconciling records with the Accountant. | 13 | TRC Surigao City | Fully Implemented |
| | Payment were partitioned on a 50/50 basis, which pays for the reduction of the receivable and for cash payment, respectively. | 11 | NSC-Min | Ongoing |
| | The 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. (Annex A) Additional staff were hired by FMS to assist in the reconciliation of inventory/PPE accounts starting September 2021. | NCR | CO | Fully implemented |
| | The hospital's records are currently being adjusted and updated in order to report it by fund clusters. | NCR | SLRGH | Ongoing |
| On going establishment of ledger cards. | On going hiring of additional personnel for the Accounting Unit. On going establishment of Supply Unit (Newly separated from th Supply & Procurement Unit now Procurement Unit) of their reports, SC.. | CAR | CDH | Ongoing |

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| COVID-19 Pandemic | The hospital Inventory Committee was not able to conduct physical count of inventories due to restrictions and safety protocols brought about by the COVID-19 pandemic. Nevertheless, this year, the MMO and the Inventory Committee had already devised a way to ascertain the existence of these inventories in coordination with the section/department head handling these inventories. The Inventory Committee was able to conduct two (2) physical counts this year (July and December 2021). | 1 |
| There were members of the Inventory Committee and staff of the Supply Office who were exposed at the time the Inventory Count were scheduled | Already set an another date for the Inventory Count for the 1st Semester of 2021 | 2 |
| | The Accounting unit already wrote to the management to conduct the semi annual inventory count. Reconciliation and adjustments will be done only after the result of the inventory count. | 4B |

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| ITRMC | Fully Implemented |
| CHD2 | Ongoing |
| CHD4B | Ongoing |

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| <p>Action Taken:</p> <p>-Conducted Physical Inventory of Supplies and Materials last January 22, 2021 in coordination with the MMS.</p> <p>-Consolidation of supplies and materials conducted is on-going to reconcile with the property and accounting records.</p> <p>Action to be taken:</p> <p>-Finalize/formulate the guidelines in conducting the physical count of supplies and materials to be implemented by the Inventory Committee upon approval of the Medical Center Chief of the hospital.</p> <p>Actions taken:</p> <ul style="list-style-type: none"> - Partially reconciled the identified deficiencies per result of Inventory (inventory of transferred/ allocated commodities from DOH) <p>Actions to be taken:</p> <ul style="list-style-type: none"> - Continue and finish the conduct of Physical Count of Inventory - Submit RPCI of initial count of inventory - Schedule a one-on-one reconciliation with accounting <p>Actions Taken:</p> <p>-90% of stocks on hand are provided with updated stock cards</p> <p>-On-time recording of stock card entries for every receipt and withdrawal of stocks</p> <p>-Deletion of old inventory from Palmira which were verified to be fully consumed (2018-2019) and are encoded only for system/ module trial</p> | 4B | ONP | Partially Implemented |
| To finish the physical count conducted by the Inventory Committee | 6 | DJMMCE H | Ongoing |
| The Physical count was conducted but report submitted was 5 days after the deadline of January 31, 2021 | 10 | CHD10 | Fully Implemented |
| Assigned additional accounting staff to handle the reconciliation of inventories per Accounting records, MMS records and Inventory Committee records. | NCR | QMMC | Partially Implemented |

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| | The Inventory Committee was able to conduct physical count of inventories as of 6.30.21 and RPCI was submitted to COA Auditor on 7.31.21. The Accounting unit has already maintained SLCs on all inventory items which were updated as of June 30, 2021. Likewise the MMS unit has also maintained and updated the SCs on all inventory items. | 7 | TRC Cebu City | Fully Implemented |
| | The 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 the accounts are reconciled and adjustments are made if warranted. | NCR | CO | Fully implemented |
| | Review and reconciliation among concerned units are now being done to appropriately address the unreconciled balances and will effect necessary adjustments as soon as the process has been completed. | NCR | CHD-MM | Ongoing |
| No documents were secured from the office of Senator Villar regarding the support undertaken on the Molecular Laboratory | The offic of the good Senator Villar manifested theior intention to donate the cost of constructio of MOlecular Laboratory. Necessary JEV was drawn to record the accurate accounts. Necessary journal entries to correct the affected accounts were drawn. | NCR | LPGHST C | Fully Implemented |
| Records of Accounting Section have been updated as of June 2021. RPCPPE for the year 2021 will be reported by fund cluster. | Accounting Section, Inventory Committee, Materials Management Section were instructed to facilitate proper reconciliation and proper maintenance of PPELCs, property cards, and submission of RCPPE. | NCR | SLRGH | Ongoing |
| | For the CY 2020, the Accounting Section in coordination with the Material Management Section and Inventory Committee reconciled the PPE per booked with the physical count. | NCR | VMH | Fully Implemented |
| Memorandum will be issued to concerned Program Coordinators to submit PTRs or List of Recipients | LMS and Accounting Sections are working in looking for previous records of Waste Materials Reports since most of the items were already past the life span. Program Coordinator to provide documents evidencing transfer of some medical equipment. | CAR | CHD- CAR | Partially Implemented |
| | Reported the disposed mortuary freezer to the current years RPCPPE; adjust the CIP account. Derecognize all PPE reported in the IIRUP | CAR | BaguioG HMC | Fully Implemented |
| | Erroneous recording of 45 units Android tablets have been adjusted to its proper account as evidenced by JEV 2020-01-000857 dated January 3, 2020.The office will continue to reconcile the deficiencies and effect the necessary adjustment for fair presentation in the financial statements. | 1 | CHD1 | Partially Implemented |

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| | The Inventory Committee (IC) conducted the year-end inventory-taking of Property, Plant & Equipment (PPE) last October 11-29, 2021 in compliance to COA Circular No. 2020-006 dated January 31, 2020 "One-time Cleansing of PPE Accounts" to reflect the true balance of PPE of MMMHMC. | 1 | MMMMC | Ongoing |
| COVID-19 Pandemic | The hospital Inventory Committee was not able to conduct physical count of property, plant and equipment due to the COVID-19 pandemic which caused threat to the health and lives of all hospital employees, especially the ITRMC personnel who will be conducting the count. Nevertheless, this year, the Inventory Committee was able to conduct actual physical count, in coordination with the section/department heads. | 1 | ITRMC | Fully Implemented |
| Ongoing reconciliation of accounts | The Accounting Section agreed with COA recommendation to set a time frame for the immediate reconciliation between the RPCPPE and Accounting records as at December 31, 2020 and install measures to maintain the balances reconciled. Hence, the Accounting Section has already prepared journal entries in the agency books on February 2020 and January 2021 for those identified reconciling items and submitted the journal entry vouchers to COA office. Thus, we have designated two Accounting staff to regularly monitor and reconcile PPE accounts with the Materials and Management Section and effect the necessary adjustments upon verification. Additional journal entries has also been effected in the agency books for the month of May 2021 for those unrecorded receipt of donated PPE for CY 2020. | 2 | CVMC | Partially Implemented |
| | | 2 | SIMC | Fully Implemented |
| | Done reconciling the balances and our GSS Head is preparing the resolution schedule for disposal | 3 | CHD3 | Ongoing |
| | 93% of PPE items in the PPELC were already reconciled to the Masterlist of Property Card submitted by Property and Supply Section. | 3 | BataanG HMC | Ongoing |
| COVID-19 Pandemic | Waiting for the finalization of the report of the Inventory Committee | 3 | JBLMRH | Ongoing |

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| | <p>Reconciliation Report submitted to Materials Management Unit and necessary adjustments in the Physical count already reflected in 2021 Physical Count Repot.</p> | 3 | <p>Talavera GH</p> <p>Fully Implemented</p> |
| | <p>a. Action taken: - Reviewed the subsidiary ledger of Construction in Progress account and verify if the projects were completed, fully paid and accepted by ONP. - Prepared analysis and adjusting journal entry to record the transfer of completed project particularly Watcher's Pavilion as per JEV No. 2021-01-000484 amounting to Php 4,835,476.46. - Prepared analysis and adjusting journal entry to record the transfer of completed project for 3-Storey Communicable Disease Building (Phase 4) per JEV No. 2021-04-00-1093 and Communicable Disease Building Phase 1 Foundation per JEV No. 2021-04-00-1090.</p> <p>b. (Partially Implemented)</p> <p>Action taken: Conducted meeting with Engineering Section Head.</p> <p>Action to be taken: Draft letter with Engineering Section requesting to copy furnished the Accounting Section for every issuance of the certificate of acceptance and certificate of completion to the contractor, to ensure the real time recording in the book.</p> <p>c. Action taken: -Prepared analysis and posted the adjustment of unrecorded depreciation expense of Watcher's Pavilion as per JEV No. 2021-01-000484 and JEV No. 2021-09-001307 -Use the Government Accounting Manual (GAM) as basis in determining the estimated useful life and residual value of completed projects.</p> <p>d. Actions Taken: Reviewed the Inspection and Acceptance Report and prepared adjusting</p> | 4B | <p>ONP</p> <p>Fully Implemented</p> |

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| Lack of necessary documents forwarded to Accounting Section to support transfers of PPE | Exert all efforts to secure documents that will aid in the reconciliation and in the derecognition from the books PPEs already donated/transferred. | 5 |
| | Reconciliation of accounts is done. | 5 |
| N/A | Reconciliation of accounts is done. | 5 |
| | HFEP equipment purchased were recorded in the Property and Equipment for Distribution Account and are not included in the list of PPE of the office. Conduct of monthly reconciliation between the Supply and Accounting Sections. On-going reconciliation and verification of account balances prior to reclassification to proper PPE accounts | 6 |

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| CHD5 | Ongoing |
| BRTTH | Fully Implemented |
| BRGHGM C | Fully Implemented |
| CHD6 | Ongoing |

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| | <p>1. Revised/Updated PPELC as of December 31, 2020 to reflect the following changes: -Remove from the list the CSSD as it is reported under CIP-Buildings account as of December 31, 2020; -Remove from the list the We Heal As One Dormitory as it is not owned by the Agency and is not recorded in the books of accounts; -Rename the Medical Isolation Building in the eNGAS as reflected in PPELC to Housekeeping Building (formerly Linen and Laundry Building).</p> <p>2. JEV No. 2021-04-000748 dated April 30, 2021 to transfer/reclassify/rename in the eNGAS the Medical Isolation Building to Housekeeping Building (formerly Linen and Laundry Building). The said building is currently being used by the Housekeeping Section and therefore it will also be reclassified from the Hospitals and Health Centers account to Buildings account under the Property Plant and Equipment.</p> <p>3.PPELC of Medical Isolation Building as of April 30, 2021; and</p> <p>4. PPELC of Housekeeping Building (formerly Linen and Laundry Building) as of April 30, 2021.</p> | 6 | CLMMRH Fully Implemented |
| | Conducted Physical Count of PPE's ,to reconcile PC's to PLC's the variaces identified | 6 | DJMMCE H Fully Implemented |
| | Report on the Physical Count was submitted to COA. A new staff was hired just this May 2021 to handle the reconciliation of PPE and reconciliation is almost finished. Variance were already identified and adjustments were proposed. | 6 | WVMC Fully Implemented |
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| | <p>1. CTRC has been meeting every Monday since March 8, 2021 2. Internal Rules had been adopted per Committee Memorandum Order No. 20, s. 2021 dated March 01, 2021 3. CTRC has submitted to the HOPE its Resolutions recommending several unfinished projects for termination 4. Recommended the hiring of additional Enginners. 5. Already included member Secretariat to CTRC.</p> | 7 | CHD7 | Fully Implemented |
| | <p>Sold some of the unserviceable properties with OR No. 0669158 amounting to PhP 17,500.00 while the remaining unserviceable properties are disposed by destruction. Accounting Section prepared the Journal Entry Voucher with JEV No. 2021-12-015 and 2021-12-009 on the derecognized unserviceable properties. Conducted opening of sealed bids from different interested bidders facilitated by Disposal and Appraisal Committee. (September 28, 2021) Submitted the following documents to COA last September 2, 2021 : Letter Request for Inspection, Waste Material Report, Disposal Program with Bidding Schedule and Photographs of the unserviceable properties. The updated Inventory and Inspection Report of Unserviceable Property (IIRUP) was already submitted to COA last April 29, 2021.</p> | 7 | ECS | Fully Implemented |
| | <p>Materials Management Section personnel has conducted physical count of inventories periodically and this is our reference in preparing inventory reports.</p> | 7 | CSMC | Fully Implemented |
| | <p>Necessary adjustments were made and taken up in the books</p> | 7 | VSMMC | Fully Implemented |
| | <p>Constantly coordinating with the MMS and ICTU for the updating and reconciliation of prior year's records. Inventory and PPE systems ongoing development and implementation. Inventory Committee to conduct Physical Count. Coordinated with CO Accounting to furnish PTRs and other SDs (e.g. invoice, DODs) for the motor vehicle allocated to our office with no records.</p> | 8 | CHD8 | Ongoing |

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| | Team members were already identified. These are Ramuel Rex Urbano, Accounting office Staff, and Sir Legardo Pulma Jr. and Raymundo Lanza, both from the Materials Management Department. | 8 |
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| On-going reconciliation | Conduct of Physical Count has been scheduled. Items that were found and not found shall be listed accordingly for the preparation of necessary adjusting entries. | 9 |
| | <p>a.1. Property cards for the 193 PPE items were prepared as seen in Annex 21.</p> <p>a.2. All pertinent documents of the projects that are completed and accepted have already been forwarded to MMS as per work instruction process (ZCMC-WI-EFM-13). Copy of the WI was forwarded to COA office last August 18, 2021.</p> <p>Also, we have attached in Annex 22-A copies of transmittal for the documents forwarded by EFM to MMS.</p> <p>a.3. Property cards for Land, Land Improvements and Buildings and Other Structures were prepared as seen in Annex 23.</p> | 9 |
| d.Reconciliation of items found during physical count still ongoing. | d.Form an Inventory team to focus on Audit Recommendations. | 9 |

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| EVRMC | Fully Implemented |
| SCRH | Not Applicable |
| CHD9 | Partially Implemented |
| ZCMC | Fully Implemented |
| LGH | Partially Implemented |

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| There are PPE accounts that were already reconciled, like the Hospital and Health Center Account. It is already reconciled per MMS and Accounting records. However, there are some PPE accounts that needs further scrutiny. Some reconciling items are already identified and will be adjusted in the year end reports. | Units concerned to speed up and to come up a target schedule and to render overtime work, if possible. | 10 | NMMC | Partially Implemented |
| Reconciliation of items found during physical count still ongoing | Physical count already conducted for PPE and Supplies | 10 | MHARSM C | Fully Implemented |
| Supporting documentary requirements are still compiled for completion. | Documentary requirement for the change of plate is still consolidated for submission to LTO once the documents are complete. APMC Memorandum 006-C series of 2022 was issued to the Motorpool Supervisor. | 10 | APMC | Ongoing |
| | A revised RPCPPE was submitted to COA on March 18, 2021 and reconciliation for FY 2021 shall commence on January 10, 2022. | 11 | CHD11 | Fully Implemented |
| | 1. A journal entry voucher taking up the necessary adjustment of misclassified inventory items was already taken up in March, 2021`trial balance. 2. The supply officer was already instructed to properly indicate on the face of the DV whether the PPE purchased is for distribution of for office use . | 12 | CHD 12 | Fully Implemented |
| | -The status of still to locate equipment already been updated -The Material and Supplies Department assures that the PAR and PC are maintained and reconciled with the Accounting Department records. -The Department had already assigned personnel specifically to update the records and documents. -Established list of names of accountable officers of the still to locate equipment submitted to COA Office | 12 | CRMC | Fully Implemented |

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| N/A | Conducted inventory for PPE last April 5-9, 2021 . The RPCPPE submitted last September 10, 2021 | 12 | CS | Fully Implemented |
| | The Accountant coordinates with the HFEP Section as to the status of the Projects and made the necessary adjustments. Also, the list of terminated projects is included in the Notes to FS for CY 2021 to ensure full understanding of the balances presented on the face of the FS. | 13 | CHD 13 | Fully Implemented |
| Ongoing reconciliation of both records | Coordination between Accounting Unit and MMO to reconcile the said differences. | 13 | ASTMMC | Partially Implemented |
| | Due to the physical limitations set forth by the pandemic the MMD has set out a plan to conduct the physical counting of PPEs throughout the year. Various adjustments were made for some accounts. | NCR | RITM | Partially Implemented |
| | The Management already submitted a letter of explanation dated May 14, 2021 to COA Audit Team. | NCR | DJFMH | Ongoing |
| | | NCR | NCMH | Fully Implemented |
| Turn over of those working on it. | Reconciliation is still on going, coordination with the respective concerned departments has been set. | NCR | POC | Partially Implemented |
| | Assigned accounting staff have already validated some of the noted items per AOM. JEV will be prepared upon receipt of complete documents from MMS, Inventory Committee and Disposal Committee. | NCR | QMMC | Ongoing |

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| Ongoing reconciliation for PPE accounts 2016 and below | A letter informing MMD regarding reclassification was sent. Coordination meeting was conducted last April 27, 2021 with the concerned departments and staff and committed to reconcile PPE inventories from FY 2018 to FY 2020 by end of December 2021. As of to date, PPE for the period 2017-2021 has already been reconciled. Adjustments were made per JEV nos. 21-04-0001967; 21-01-0000284; and 21-01-0000285. Reclassifications were made per JEV No. 2021-05-2034 dated 5/3/2021, 2021-11-5104 & 5106 dtd. 11/10/21. PPELC in prescribed format was already been used by Accounting Department. | NCR | RMC | Partially Implemented |
| | For the Land and Other Land Improvements it is already included in the RPCPPE, the Materials and Management Department coordinated with the Accounting Department and provided necessary documents for the inclusion of the PPE account in the said report. | NCR | SLH | Fully Implemented |
| Ongoing compliance | <ul style="list-style-type: none"> The Accounting Section identified ₱61,244,432.73 Hospitals & Health Centers recorded in PPELC and forwarded the same to the Materials Management Section for inclusion to 2021 RPCPPE. The Accounting also prepared the following JEV Nos. to drop equipment listed in the IIRUP totaling ₱2,286,953.16: JEV No. 2021-07-001859 – 1,843,533.16 JEV No. 2021-07-001768 – 56,000.00 JEV No. 2021-07-001765 – 387,420.00 TOTAL ADJUSTMENT TO DATE - ₱63,531,385.89 | NCR | TMC | Partially Implemented |
| ongoing reconciliation | Continuous review/verification of the records for the reconciliation of PPELC and GL | NCR | FDA | Partially Implemented |

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| | <p>The management had taken/ will be taking the following actions:</p> <p>(a) All unserviceable properties will be located and traced by the Property Officer and effect the submission of the IIRUP to the Accounting Section until March 31, 2022</p> <p>(b) The Property and PPE Ledger Cards had already been reconciled as of December 31, 2021</p> <p>(c) The management had been closely coordinating with the DENR-Community Environment and Natural Resources Office at Dinalupihan, Bataan regarding the titling status of the land where the agency is located. Clarifications as to whether the land is a part of Mt. Samat is still being made by the DENR-CENRO. The parcel will be reprojected in order to ascertain its status. After such, necessary communications with concerned agencies and CENRO will be made.</p> | 3 | TRC Bataan | Partially Implemented |
| A new Inventory Committee will be assigned to conduct proper inventory of the PPE. | Updating of Property and Ledger Cards ongoing. | 6 | TRC POTOTAN | Ongoing |
| | Reclassification and adjustments were done. | 11 | NSC-Min | Fully Implemented |
| | The 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. | NCR | CO | Fully implemented |

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| | Verification and reconciliation with previous financial reports and schedules as well as with its supporting documents is currently being conducted to double check and properly adjust the affected accounts. | NCR | CHD-MM | Ongoing |
| | Corrections amounting to 224,499.65 were already made this August 2021. The remaining 839,310.87 are still for reconciliation. | NCR | SLRGH | Ongoing |
| | Balance already reconciled. The balances that appear in the books is supported with the Schedule of Accounts Payable that support the balance appearing therein. | 1 | CHD1 | Fully Implemented |
| Prior year balances are still being reconciled through the receipt of Disbursement Vouchers with attached supporting documents for payment processing. | Moving forward, effective CY 2021, recognition of A/P will be made at the end of the year only for easier and more accurate presentation of the said account. This is in compliance with one of the audit recommendations in the prior year contained in 2018 Management Letter. One (1) accounting staff was already assigned to focus and monitor on the recording of Accounts Payable | 1 | MMMMC | Partially Implemented |
| Multiple accounts were involved and pertains to previous transactions and some were beginning balances in the Subsidiary Ledgers | Started the account analysis of the payables already. | 2 | CHD2 | Partially Implemented |
| Ongoing reconciliation of accounts | The Accounting Section agreed to exert its earnest efforts to identify and reconcile the "Unreconciled Balance" in the Subsidiary Ledger for Guaranty/Security Deposits Payable account that was set-up in the eNGAS during its recovery in 2011 after its pilot implementation in 2008. The section will also analyze and determine the reason for the abnormal debit balances. We already coordinated with Billing and Claims Unit to review transactions from deposits made by patients paid upon discharge to ensure submission of necessary documents for processing of claims from PhilHealth that are outstanding for more than three years. Thus, the necessary adjusting entries will be drawn resulting from the analysis of all outstanding Guaranty/Security Deposits Payable. Furthermore, we already started reconciliation of the said account and adjusting entry has been made in the agency books. The Accounting Section continuously exert its earnest effort to identify those reconciling items and effect the necessary adjustments once verified. The abnormal debit balances in the subsidiary ledger in the amount of P91,908.06 has been adjusted in the agency books as of August 31, 2021. | 2 | CVMC | Partially Implemented |
| | Adjustments of identified accounts were reflected under JEV Nos. 2021-02-0424 and 2021-02-0430. While the remaining three items were classified correctly. | 3 | DPJGMR MC | Fully Implemented |

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| | Necessary adjusting entries were already done. The supplier already paid the cost of overpayment. | 4B | CSGH | Fully Implemented |
| | <p>a.</p> <p>Action taken:</p> <ul style="list-style-type: none"> - Conduct regular review and analysis of Accounts Payables Account. • Ensure that all accounts payables are recorded accordingly. <p>b. (Partially Implemented)</p> <p>Action taken:</p> <ul style="list-style-type: none"> - Prepared adjusting journal entries to correct the subsidiary ledgers of Accounts Payable with negative balances, to wit: <ul style="list-style-type: none"> ☐ JEV No. 2021-01-000147; ☐ JEV No. 2021-01-000177; ☐ JEV No. 2021-01-000154; ☐ JEV No. 2021-01-000035; ☐ JEV No. 2021-01-000273. ☐ JEV No. 2021-01-000274. ☐ JEV No. 2021-01-000840. ☐ JEV No. 2021-01-000842. ☐ JEV No. 2021-01-000846. ☐ JEV No. 2021-01-000812. ☐ JEV No. 2021-01-000195. <p>c.</p> <p>Action to be taken:</p> <ul style="list-style-type: none"> -Continue the reconciliation of subsidiary ledgers with negative balances and review the supporting documents of prior years' transactions in order to prepare the necessary adjusting journal entries. (Target Date: 2nd Quarter of 2022) <p>Action taken:</p> <ul style="list-style-type: none"> -Regular update and review of Inspection and Acceptance Monitoring Tool. -Weekly submission of complete and Duly signed IAR by sequential order -Created and utilized IAR Monitoring and Control | 4B | ONP | Fully Implemented |
| | | 5 | CHD5 | Fully Implemented |
| Timing in the recognition of the deliveries | <p>Ongoing clean up of negative and unreconciled balances of SLs for payable accounts</p> <p>Shall be reconciled and necessary adjustments shall be made before closing of the books.</p> | 5 | BicoIMC | Ongoing |

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| Broad coverage and lack of manpower | We hired a job order personnel to assist in the reconciliation of the account. | 5 | BRTTH | Ongoing |
| | FURs are being submitted regularly to CHD 6. | 6 | WVMC | Fully Implemented |
| | | 6 | WVS | Fully Implemented |
| | As IAR are timely forwarded to accounting, deliveries are also promptly recorded as well as its accounts. | 13 | CRH | Fully Implemented |
| | Assigned a specific personnel to do the tracing back of the account | NCR | ARMMC | Fully Implemented |
| | The Subsidiary Ledger keeper and Bookkeeper was designated by the Chief Accountant to research the cause of the negative balance for the account Due to BIR, Due to GSIS, Due to PhilHealth for the necessary adjustment. | NCR | DJFMH | Ongoing |
| Turn over of those working on it. | Payables are updated based on the SRDD reports monthly. But the reconciliation of the previous years' SRDD and payables are still on going. | NCR | POC | Partially Implemented |
| | An adjusting entry was prepared to take up the liability | NCR | FDA | Fully Implemented |
| | a. Journal entries has been made for the reclassification of liabilities arising from obligations other than receipt of goods or services on account in the normal course of trade and business; b. Correcting entries has been made on the erroneous reversion and payment of obligations and already fairly reflect the correct amount of outstanding claims against the agency; c. Accounting Section conducted a thorough search on the accounting files and records for the years 2016 to 2018 and properly identified the items labelled as "Beginning balance". | 2 | TRC Isabela | Fully Implemented |
| | Accounting Section requested for access on the FAR report of the Budget Section. Conducts reconciliation and implements regular monitoring and reconciliation of reports with budget section. Continued implementation in CY 2021 | 5 | TRC MALINAO | Fully Implemented |

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| | <p>The 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.</p> | NCR | CO | Fully implemented |
| | <p>Adequate disclosures in the Notes to the FS will be provided effective CY 2021 submission of FS.</p> <p>The standard format of the Notes to FS for consolidation will be strictly required from the OUs to ensure that the Notes provide additional information not presented on the face of the FS, but relevant to full understanding of any of them and that such information be adequate to afford users thereof sufficient basis for making effective decisions and informed judgements.</p> | NCR | CO | Fully implemented |
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| <p>Coordination is made to the Operating Units to ensure that COA observations are addressed and documentary requirements submitted within the deadline.</p> | | | <p>CO</p> <p>Fully Implemented</p> |
| | <p>The hospital was able to procure already the needed consumables for the equipment. An Ophthalmologist was kikewise hired by the hospital to conduct operation procedures using the machine.</p> | <p>NCR</p> | <p>LPGHST C</p> <p>Fully Implemented</p> |
| <p>Cancer Center, Administrative Building and Dormitory had been converted as temporary facilities to increase the accommodation of COVID-19 patients.</p> | <p>Has coordinated with CO HFEP, needed equipment had been delivered and has imposed liquidated damages on concerned contractors. Project Monitoring Team is closely monitoring ongoing projects.</p> | <p>1</p> | <p>R1MC</p> <p>Fully Implemented</p> |

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| <p>Unavailability of site especially those projects that are congressional insertions; low accomplishment rate by LGU/PLGU since funds are downloaded based on the actual accomplishment; delayed downloading of fund due to slow preparation of required documents and MOA; and contractors abandoning sites due to the existence of NPAs and in areas that are not already accessible for hauling materials</p> | <p>Sites that have no available space were already reverted; Communication were sent out reminding agencies with issues in the implementation; Reminders were sent to agencies to fast track preparation of documents for downloading; Sites that were abandoned were given agreements to complete project</p> | 5 |
| | <p>The CT Scan Machine was properly installed, calibrated and the personnel in charge to operate the machine were given trainings.</p> | 5 |

CHD5

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BRTTH

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| | <p>For Undelivered Equipment: The remaining undelivered equipment in the amount of Php 2,773,255.00 was not yet delivered by the supplier despite various follow-ups. Thus, a Show Cause Order shall be issued for Termination of Contract. <i>For Unutilized Equipment:</i> As per Inventory, 100% of equipment were already installed by the technical personnel of the suppliers and these were already functional and utilized as of February 2021. <i>For Delayed Implementation of the Projects:</i> Identified projects with defects were already corrected by contractors through the DPWH and already turned-over and accepted by LGUs. For projects implemented by LGUs and CHD the punchlists, deficiencies were also rectified by the contractor. The LGU has already identified available lot for the transfer of site of the proposed new facility located in hazardous or no build zone area and implementation were currently completed. Deployed additional Engineers in the province with identified deficiencies and most number of projects to intensify the conduct of monitoring. Conducted regular meetings and workshops with respective implementing units to resolve issues and concerns for the delayed projects and identified defects. Conducted virtual coordination meeting with the respective Congressional District Representatives in Western Visayas and LGUs to harmonize all their project proposal in the LIPH to avoid duplication, unavailability of Lot in Geographically hazardous site location. LGUs already submitted to WV-CHD the proof of Ownership of the Lot for construction of BHS.</p> | 6 | CHD6 | Ongoing |
| <p>-Although renovation of the mother and child building is currently halted due to the use of the 2nd floor thereof for COVID 18 patients and the use of the ground floor as OPD area, the management has already started to take steps particularly that involving the OPD area to once again start the improvement of the said building.</p> | <p>-CLMMRH has sent the letter request to Sec Duque, dated July 1, 2021. We were then informed that this request was forwarded to DOH region 6 for recommendation. We are currently waiting for the response of the said request which can help in the continuance of the renovation of the mother and child</p> <p>-A copy of the detailed breakdown of contract cost including the detailed breakdown estimates and/or unit costs analysis/derivation for each work item expressed in volume/area/lump sum/lot was already submitted to COA on March 2, 2021 along with the copies of bidding documents of the winning bidder.</p> <p>-Variation orders for the project has not exceeded 10%; hence, additional performance security is not needed.</p> <p>-The Management will facilitate the submission of the documents not yet submitted as required in the AOM.</p> | 6 | CLMMRH | Partially Implemented |

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| | <p>The delay of transfer from the old OR/DR Complex to the new complex was due to non completion of ground floor of new complex. The management fast tracked the contractor to complete necessary work items for the transfer of the Department to the new area and to commensurate the remaining works to be done on the old OR/DR since it is attached as the new NICU,HRPU and portion of the labor room for the DR complex. As of March 2021, the OR/DR Department transferred to the new complex and operational since. As to the remaining works, for 3 weeks , it was done by the contractor.</p> | 6 | DJMMCE H | Fully Implemented |
| | | | WVMC | Fully Implemented |
| <p>-Projects recommended to complete the remaining works are still on progress</p> <p>-Turn-over of Job Order Personnel</p> <p>-Difficulty in monitoring the projects due to COVID 19 Restrictions and Quarantine Protocols</p> <p>-Delay in implementation due to peace and order conditions</p> <p>-Upon Verification, there is a need to adjust the scope of works to suit actual site conditions thru a Variation Order</p> | <p>-Conducted proceedings of all projects endorsed for termination thru CTRC</p> <p>-Conducted site verification thru Infra Unit</p> <p>-Prepared resolution recommending the issuance of final termination thru CTRC</p> <p>-Hired Technical Personnel to augment project implementation</p> | 7 | CHD7 | Ongoing |
| | <p>All equipment were already delivered to the recipient facilities as of July 12, 2021</p> | 8 | CHD8 | Fully Implemented |

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| | <p>1. Monitoring report submitted to CAO (See attached report)</p> <p>2. Demand letters sent to suppliers of medical equipment without Preventive Maintenance Service</p> <p>3. Attached are copies of POs received by the Biomedical Section</p> <p>4. Monitoring report submitted to CAO (See attached report)</p> <p>5. Area of assignment is ready and Biplane Cardiac Catheterization Laboratory System is also installed and ready for use. (See attached pictures of the Cathlab Inauguration)</p> <p>6. LTO was already obtained and a copy was submitted to your office last March 25, 2021.</p> <p>7. Monitoring tool submitted to CAO</p> | 8 | EVRMC Fully Implemented |
| The scheduled date for the conduct of periodic maintenance was delayed due to the pandemic travel restriction. | The preventive maintenance and calibration to the equipment were already conducted. | 8 | SCRH Fully Implemented |
| | <p>1. Coordination meeting was already conducted.</p> <p>2. Performance Security was extended.</p> <p>3. Health Facilities were also completed.</p> | 10 | CHD10 Fully Implemented |

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| | <p>The projects in question are the being monitored closely by the HFEP engineers in charge. As of todote, the 5-storey DOH ROXI building is 89% complete.The management suspended the 80% ceiling/cap on progress billing which was purposely made to exert pressure on the contractor to hasten its implementation. As a consequence, the contractor was paid based on progress or work accomplished. With the approved realigned budget for transformer, the building will be energized, thus, the elevator, air condition units and others will be tested and commissioned by a third party. This is part of the BERDE requirement for certification of the building. A continuous communication with the contractor is in placed to put pressure and/or come up with other option like take over contract undertaken thru administration as the last recourse and eventually, terminate the contract and blacklist the contractor. As of the Sub-National Blood Center - the project is now around 75% accomplished; the project is on progress and still behind schedule based on the Contractor's catch-up plan at around -3.5%. Regular bi-monthly meeting had been scheduled; series of meeting;s were conducted with the following salient agreements: a) expedite material approval for remaining architectural finishes and MEFPS trade works for early procurement and availability of construction materials. b) Contractor has assigned a Mindanao-based Project Manager to closely monitor, coordinate with trade contractors and give technical assistance to the Project Engineers.</p> | 11 | CHD11 Partially Implemented |
| | <p>Close coordination with the personnel from HFEP-MO is always been taken by the HFEP -CHD-SOCCSKSARGEN Region and preparation of the DAED, POW and Estimate were already prepared by in-house HFEP-CHD SOCCSKSARGEN in coordination with the recipient LGU</p> | 12 | CHD 12 Fully Implemented |

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| | <p>a) For DPWH implemented projects with insufficient funds to complete the project- 9 projects included in the COA Annual Audit Report implemented by DPWH with insufficient funds to complete the project has already funds for completion as evidenced in the released 2022 NEP HFEP.</p> <p>b) For completed and turned-over health facilities which were reported to be non-functional and unutilized:</p> <p>1) New construction of BHS- Bilay (It is the new Construction of Bilay Polyclinic total of 13M) – To date, this is already functional. The DOH-CHD Caraga has augmented manpower by assigning a Rural Health Physician-DTTB. LGU Butuan provided the rest of the staff for the polyclinic.</p> <p>2) Brgy. Luna Polyclinic Surigao City amounting to 13M is already completed, turned over and utilized last July 2021. Additional funds for completion were provided by LGU.</p> <p>3) For Bailan BHS, Sta. Monica- already functional. DOH- CHD CARAGA assigned a nurse through the nurse deployment program (NDP)</p> <p>4) Lapinigan BHS San Francisco (also a birthing facility) - It already has a manpower and is functioning only as BHS. It cannot be utilize as birthing facility since the LGU cannot provide additional midwife to man the birthing 24 hours.</p> <p>5) Cagwait Maternal Resource Center, Cagwait Surigao del sur- It is already completed last year 2020 through LGU funding allocation. It is now functional and utilized by LGU</p> <p>6) Madrid RHU-Facility is already completed and utilized since 2019 through the funds allocated by LGU.</p> <p>7) For non-functional STP's with ECC issue (Sta. Monica Hospital, Pilar District Hospital and Socorro District Hospital)- Caraga CHD will follow up the LGU to fast track their ECC application and to remind them of their counterpart to provide manpower for the maintenance and operation of STP. DOH CHD will also coordinate with DENR as to the ECC application of the LGU and whatever we can do to assist them in their compliance.</p> <p>8) For Bislig District Hospital STP utilized and Issue on electrical load- Bislig Hospital allocated funding for the rehabilitation of STP and installation of the 3-phase transformer. LGU already has contacted</p> | 13 | CHD 13 | Fully Implemented |
| | <p>As of December 15, 2021 all projects has been completed and functional except of the following:</p> <p>a.) Design & Build for the Five (5) Storey Hospital Building (Phase 2) – 37.84% (% of completion)</p> <p>b.) Proposed Two(2)-Storey Nurse and Guest Dormitory Building – 95.15% (% of completion)</p> <p>c.) Construction of Two-Storey Dietary Building w/ Covered Walk & Slope Protection – 86.11% (% of completion)</p> | 13 | ASTMMC | Fully Implemented |

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| | As of March 31, 2021, most of the equipment was delivered except for those equipment that were waived by the supplier and for contract take-over. | 13 | CRH | Fully Implemented |
| <p>(i.) completed & functional; (ii.) Lot donation has been approved. Processing of documents for titling on the registry of deeds on going; (iii.) illegal settlers gradually vacated the vicinity; (iv) completed; (v.) constant monitoring of two remaining on-going projects to fast track the completion. All other project was already completed and functional. (vi.) procurement for current infra project conducted short of award.</p> | <p>constant monitoring of two remaining on-going projects to fast track the completion. All other project was already completed and functional. (vi.) procurement for current infra project conducted short of award.</p> | 6 | TRC POTOTA N | Partially Implemented |

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| | <p>These expiring medicines have been fast-tracked and some of them were already consumed before they expired. To date, the amount has been narrowed down to Php155,429.03, with only one item expiring this month which, we hope, will be consumed before the month ends. Other items in the audit observations will be expiring in a few more months and still have ample time to be dispensed.</p> <p>More items from the DOH donations have already been consumed.</p> |
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R1MC

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| | Strict monitoring on the expiration dates of medicines; strict coordination of pharmacy unit with the medical unit regarding available medicines especially nearly expired medicines. | 2 | BatanesG H | Fully Implemented |
| c.)Ongoing Construction of the Two storey Supply and Storage Building (Phase I) | The Property & Supply Section continuously provides the end user of the Aging of Supplies Report for monitoring of stocks on hand. Please see attached Aging with received of End-user. All recommendation are fully implemented except for the construction of Warehouse. | 3 | BataanG HMC | Partially Implemented |
| | Coordinated with the suppliers for possible replacement of near expiry and donation to other facilities | 4A | Batangas MC | Fully Implemented |
| | - Utilization of concerned medical supplies, office supplies and housekeeping supplies. - Deliveries of slow-moving supplies are on a staggered basis while those idle medical supplies and IV fluids, with nearly expiration, were being transferred to in need health agencies. - PRs for overstocked items were put on hold until such stocks fell below the required minimum stock level. | 4B | ONP | Fully Implemented |
| | Close monitoring of level of stock and observing the First in First Out/First Expiry First Out to avoid expiry | 6 | DJMMCE H | Fully Implemented |

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| | <p>Under GAA 2020, it states that the agency may purchase goods more than the 2 month requirement if it satisfies the conditions such as if end users anticipate increase in costs and shortage of supplies. In the case of the Pharmacy, they procure their annual requirement because unit costs of drugs and medicines is lower if the quantities bid are bigger compared to buying in smaller quantities. Also, drugs and medicines are sometimes becomes out of stock thus it would be best if the Pharmacy bids its annual requirement. Also, there are instances that even if there is a winning bidder but that winning bidder could not deliver because of stock outs.</p> <p>The near expiry drugs were either consumed already, some were for replacement of new drugs and medicines of equal quantity, and other were pulled out for issuance of credit memo.</p> <p>Expired Rabies Vaccine was pulled out and with Credit Memo from supplier. Amount of expired Rabies vaccine was deducted from supplier claims already. Another drug that expired is Remifentanyl, this drug was already pulled out by Philpharmawealth and awaiting for their replacement.</p> <p>The Pharmacy reviewed the contract agreements with suppliers and the</p> | 6 |
| | <p>The near expiry drugs were either consumed already, some were for replacement of new drugs and medicines of equal quantity, and other were pulled out for issuance of credit memo.</p> | |
| | <p>Expired Rabies Vaccine was pulled out and with Credit Memo from supplier. Amount of expired Rabies vaccine was deducted from supplier claims already. Another drug that expired is Remifentanyl, this drug was already pulled out by Philpharmawealth and awaiting for their replacement.</p> | |
| | <p>The Pharmacy reviewed the contract agreements with suppliers and the near expired drugs and near expiry drugs were either returned to suppliers for credit memo issuance or replacement.</p> | |
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| WVMC | Fully Implemented |
| WVMC | Fully Implemented |
| WVMC | Fully Implemented |
| WVMC | Fully Implemented |
| WVS | Fully Implemented |

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| | <p>Implemented the monthly monitoring and reporting on the expiry dates of all medicines in the shelves and stockroom are assigned to each pharmacist; strictly implemented the 18 month prior to expire policy on acceptance of deliveries of medicines; expired medicines were negotiated to concerned suppliers for returns or replacement of stock; fully coordinated one pharmacist with HIV-AIDS Core Team (HACT) on the status updates and availability of medicines they are handling and ask recommendations and actions for expiring medicines; established communication with DOH regarding their shipment of donated medicines. Called Dr. Baton (HIV Regional Coordinator of the DOH-Regional Office for proper allocation of of medicines and inform them on the near expiry medicines. Submitted justification on the reasons of why the donated medicines got expired.</p> | 7 | GCGMM C | Fully Implemented |
| | <p>TD Dose – 745 units was re allocated to PHO Lanao del Norte.</p> | 10 | CHD10 | Fully Implemented |
| | <p>Some items were fully utilized prior expiry date. Medicines not fully utilized were already replaced by drug companies/suppliers with unexpired ones.</p> | 10 | NMMC | Fully Implemented |
| | <p>Distributed to intended recipients</p> | 11 | CHD11 | Fully Implemented |
| | | NCR | RMC | Fully Implemented |
| | <p>85% of these inventories had already been issued by the MMS. The remaining balance will be issued this JAnuary 2022</p> | 3 | TRC Bataan | Ongoing |

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| | | NCR | CO | Fully Implemented |
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| | The management directed the Philhealth and Claims Section to follow-up the request letter dated June 16, 2021 to PHIC Office for reconsideration on RTH and Denied Medicare Claims. | NCR | VMH | Partially Implemented |
| | | 3 | BataanG HMC | Fully Implemented |

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| Pending inquiry with Philhealth | We have sent a formal inquiry with Philhealth Regional Office clarifying the interpretation of Section 47F of Rule VIII of IRR 7875 as amended by RA 9241 barring us from recovering from members the denied claims. This is in connection with the recommendation of COA in drafting demand letters to concerned members. |
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| Batangas MC | Partially Implemented |
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| | <p>1. Conducted SWOT analysis last January 21, 2021 (see attached minutes of the meeting)</p> <p>2. Conducted meetings: latest meeting May 12, 2021 (see attached documentation of the activity)</p> <p>3. Conducted target setting and disseminated agreed and approved targets per processor (see attached approved policy)</p> <p>4. Conducted orientation/small group discussion to Admitting Unit staff last 3/11/2021 (see attached documentation of the said activity) Reported to DBP-DCI causes of RTH due to Medix system problems</p> <p>5. Dialogue to Philhealth Regional Office VIII was conducted last April 21, 2021 (see attached documentation of the said activity) Email sent to concerned MHOs (see attached printout)</p> | 8 | EVRMC Fully Implemented |
| | <p>a. The 31,564,550.00 is the aggregate amount from 2014-2020 with the following breakdown: 2014 – 0.80% 2015 – 1.80% 2016 – 11.40% 2017 – 19.7% 2018 – 30% 2019 – 32.80% 2020 – 4.9%</p> <p>b. Conducted a round table discussion with PhilHealth XII officials to address issues/concerns re: Claims reimbursement</p> <p>c. Assigned personnel to check completeness and correctness of data prior to submission to PHIC</p> | 12 | CRMC Fully Implemented |

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| | <p>For RTH and denied claims, there's continuous submission of documents relative to RTH and appeals are made for denied claims. □ Strict implementation of complete requirements for Philhealth eligibility upon verification at the Window D and OPD Counter as well as completion of all documents for claims processing and ensuring complete signatures are affixed by concerned personnel prior to electronic transmittal.</p> <p>□ Cautious verification and selection of ICD10/RVS Code by the Biller-On-Duty prior to discharge of patient based on the code provided by the HIMD and final diagnosis given by the Attending Physician.</p> <p>□ Real time monitoring of all claims status thru google spreadsheet that can be accessed by authorized personnel for tracking, updating and encoding using Reconciliation Summary Module (RSM) powered by the PHIC Portal.</p> <p>□ Double checking and thorough review of submitted claims documents/attachments for completeness and veracity of all data done by the Billing and Claims Supervisors, moreover, a quick validation by the eClaims Processor is being done prior to transmittal of claims.</p> <p>□ Constant follow-up/return of documents for correction/completion of details and signatories of the concerned Department (HIMD for specific medical health records and Medical Social Service Department for Point of Service (POS) enrolled patients).</p> | NCR | SLH | Fully Implemented |
| | Report on Physical Count on PPE as of December 31, 2020 has been submitted to the Commission on Audit. | NCR | CHD-MM | Fully Implemented |
| | The Procurement Department had submitted to COA the updated list of POs with the corresponding dates as received by the supplier. | NCR | LPGHST C | Fully Implemented |

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| | <p>a. The inventory committee is planning to conduct additional inventory taking other than the scheduled year-end PPE inventory taking (tentative October 2021)</p> <p>b. Audit findings on PPEs not presented/not found during physical count were either found or condemned and supporting documents were already submitted to Accounting and COA last June 2021.</p> <p>c. It was confirmed that some of the PPEs can no longer be repaired and thus were recommended for condemnation while some were already repaired</p> <p>d. All equipments were initially issued with PAR and was attached to the Disbursement voucher as supporting documents. As per the Property Officer the required renewal of PAR every 3 yrs is 90% complete Evidence/Documents will be submitted once completed. While the remaining PPEs were not yet due for renewal.</p> | NCR | SLRGH | Ongoing |
| Implementation of the COA Circular on the One-Time Cleansing will be in 2022 after the finalization of the Inventory Report as of December 31, 2021. | LMS and Accounting Sections are working in looking for previous records of Waste Materials Reports since most of the items were already past the life span. Program Coordinator to provide documents evidencing transfer of some medical equipment. | CAR | CHD-CAR | Partially Implemented |
| 2D Echo- need to procure video recorder. For MOA with a Cardiologist and operator of the machine | Some of the Equipment were already been issued to the requesting unit. | CAR | CDH | Ongoing |
| | The due date for the submission of the monthly RSMI to the Accounting Office which is every 5th of the following month is now being conformed by the Supply Officer | CAR | FNLGHT C | Fully Implemented |
| | Erroneous recording of 45 units Android tablets have been adjusted to its proper account as evidenced by JEV 2020-01-000857 dated January 3, 2020. The Inventory Committee is conducting annual PPE count. Hence, the Office will continue to reconcile the deficiencies and effect the necessary adjustment for fair presentation in the financial statements. | 1 | CHD1 | Partially Implemented |
| | The Inventory Committee (IC) conducted the year-end inventory-taking of Property, Plant & Equipment (PPE) last October 11-29, 2021 in compliance to COA Circular No. 2020-006 dated January 31, 2020 "One-time Cleansing of PPE Accounts" to reflect the true balance of PPE of MMMHMC. | 1 | MMMMC | Ongoing |

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| COVID-19 Pandemic | The hospital Inventory Committee was not able to conduct physical count of property, plant and equipment due to the COVID-19 pandemic which caused threat to the health and lives of all hospital employees, especially the ITRMC personnel who will be conducting the count. Nevertheless, this year, the MMO and the Inventory Committee had already conducted actual physical count, in coordination with the section/department heads. | 1 |
| | The agency has improved its process in encoding the IARs and PARs and has designated responsible personnel for its full implementation | 1 |
| | Done reconciling the balances and our GSS Head is preparing the resolution schedule for disposal | 3 |
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| COVID-19 Pandemic | Waiting for the finalization of the report of the Inventory Committee | 3 |

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| ITRMC | Fully Implemented |
| R1MC | Fully Implemented |
| CHD3 | Ongoing |
| BataanG HMC | Fully Implemented |
| JBLMRH | Ongoing |

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| | <p>a. 4B</p> <p>Action Taken:</p> <ul style="list-style-type: none"> -Conducted Physical Inventory of Supplies and Materials last January 22, 2021 in coordination with the MMS. -Consolidation of supplies and materials conducted is on-going to reconcile with the property and accounting records. <p>Action to be taken:</p> <ul style="list-style-type: none"> -Finalize/formulate the guidelines in conducting the physical count of supplies and materials to be implemented by the Inventory Committee upon approval of the Medical Center Chief of the hospital. <p>b.</p> <p>Actions taken:</p> <ul style="list-style-type: none"> -Partially reconciled the identified deficiencies per result of Inventory (inventory of transferred/ allocated commodities from DOH) <p>Actions to be taken:</p> <ul style="list-style-type: none"> -Continue and finish the conduct of Physical Count of Inventory -Submit RPCI of initial count of inventory -Schedule a one-on-one reconciliation with accounting <p>c.</p> <p>Actions Taken:</p> <ul style="list-style-type: none"> -90% of stocks on hand are provided with updated stock cards -On-time recording of stock card entries for every receipt and withdrawal of stocks -Deletion of old inventory from Palmira which were verified to be fully | ONP | Partially Implemented |
| | Conduct Annual Physical Count . Update and reconcile PPELC's and PC's. 6 | DJMMCE H | Fully Implemented |
| RPCPPE was submitted after COA has finished Management Letter. The inventory committee could not easily complete the physical count of PPE because of lockdowns in several areas in the hospital due to COVID 19 infection. | Report on Physical Count on PPE as of December 31, 2021 was submitted to COA on March 22, 2021. 6 | WVMC | Fully Implemented |

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| | | 6 | WVS | Fully Implemented |
| | Sold some of the unserviceable properties with OR No. 0669158 amounting to PhP 17,500.00 while the remaining unserviceable properties are disposed by destruction. Accounting Section prepared the Journal Entry Voucher with JEV No. 2021-12-015 and 2021-12-009 on the derecognized unserviceable properties. Conducted opening of sealed bids from different interested bidders facilitated by Disposal and Appraisal Committee. (September 28, 2021) Submitted the following documents to COA last September 2, 2021 : Letter Request for Inspection, Waste Material Report, Disposal Program with Bidding Schedule and Photographs of the unserviceable properties. The updated Inventory and Inspection Report of Unserviceable Property (IIRUP) was already submitted to COA last April 29, 2021. | 7 | ECS | Fully Implemented |
| | Reconciliation was conducted by Property and Supply Office/Materials Management Section and Accounting. The balances in the Financial Statements are now reconciled with the RPCPPE. | 7 | CSMC | Fully Implemented |
| | Team members were already identified. These are Ramuel Rex Urbano, Accounting office Staff, and Sir Legardo Pulma Jr. and Raymundo Lanza, both from the Materials Management Department. | 8 | EVRMC | Fully Implemented |
| | | 8 | SCRH | Not Applicable |
| | The physical count of the inventory of PPEs is already reconciled with the accounting book of records of PPE in compliance with COA Circular 2020-006 The accounting section has already corrected the necessary entries for the recognition of the said PPE items on December 2021. | 9 | DJRMH | Fully Implemented |
| | The supply Officer will strictly follow the provision on Section 70 of PD 1445 | 9 | LGH | Fully Implemented |
| Reconciliation of items found during physical count still ongoing | Physical count already conducted for PPE and Supplies | 10 | MHARSM C | Fully Implemented |

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| | PRPCI for 2020 was submitted to the COA Resident Auditor on March 2021. Coordinated to the Inventory Committee to conduct regular physical count and monitoring of PPE. | 10 | APMC | Fully Implemented |
| | <p>Non-disposal of unserviceable property The disposal process has already been conducted awaiting for report from the Material and Supply Management Department so that the Accounting Department to properly record it in the books.</p> <p>Unaccounted/non-existing PPE -The status of still to locate equipment already been updated -The Material and Supplies Department assures that the PAR and PC are maintained and reconciled with the Accounting Department records. -The Department had already assigned personnel specifically to update the records and documents. -Established list of names of accountable officers of the still to locate equipment submitted to COA Office</p> | 12 | CRMC | Partially Implemented |
| N/A | Conducted inventory for PPE last April 5-9, 2021 . The RPCPPE submitted last September 10, 2021 | 12 | CS | Ongoing |
| Reconciliation of the results of the count with PPE Ledger still on going. Due to inconsistent item description used by inventory committee and Accounting Unit, reconciliation is challenging. In addition, no dedicated personnel can focus on reconciliation because of limited accounting personnel. | The Accountant will immediately submit all necessary journal entry vouchers relative to the reconciliations made. | | | |

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| | <p>i) a)For DPWH implemented projects with insufficient funds to complete the project- 9 projects included in the COA Annual Audit Report implemented by DPWH with insufficient funds to complete the project has already funds for completion as evidenced in the released 2022 NEP HFEP. b)For completed and turned-over health facilities which were reported to be non-functional and unutilized:</p> <p>1)New construction of BHS- Bilay (It is the new Construction of Bilay Polyclinic total of 13M) – To date, this is already functional. The DOH-CHD Caraga has augmented manpower by assigning a Rural Health Physician-DTTB. LGU Butuan provided the rest of the staff for the polyclinic. 2)Brgy. Luna Polyclinic Surigao City amounting to 13M is already completed, turned over and utilized last July 2021. Additional funds for completion were provided by LGU. 3)For Bailan BHS, Sta. Monica- already functional. DOH- CHD CARAGA assigned a nurse through the nurse deployment program (NDP) 4)Lapinigan BHS San Francisco (also a birthing facility) - It already has a manpower and is functioning only as BHS. It cannot be utilize as birthing facility since the LGU cannot provide additional midwife to man the birthing 24 hours. 5)Cagwait Maternal Resource Center, Cagwait Surigao del sur- It is already completed last year 2020 through LGU funding allocation. It is now functional and utilized by LGU 6)Madrid RHU-Facility is already completed and utilized since 2019 through the funds allocated by LGU. 7)For non-functional STP's with ECC issue (Sta. Monica Hospital, Pilar District Hospital and Socorro District Hospital)- Caraga CHD will follow up the LGU to fast track their ECC application and to remind them of their counterpart to provide manpower for the maintenance and operation of STP. DOH CHD will also coordinate with DENR as to the ECC application of the LGU and whatever we can do to assist them in ther compliance. 8)For Bislig District Hospital STP unutilized and Issue on electrical load-Bislig Hospital allocated funding for the rehabilitation of STP and</p> | 13 | CHD 13 | Fully Implemented |
| The disposal committee is still conducting the inspection of the condition of the unserviceable properties. | In the next conduct of the annual physical count all unserviceable under the account Property, Plant and Equipment (PPE) will not be included in the RCPPE. Instead it will be reported in the IIRUP. Also, orientation of Disposal Committee was already conducted. | 13 | ASTMMC | Partially Implemented |
| | The Management already submitted a letter of explanation dated May 14, 2021 to COA Audit Team. | NCR | DJFMH | Ongoing |

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| <p>The new PPE/Inventory Committee is formed only this January 2022. Such was the case because of the COVID-19 protocols and guidelines put into place. The supposed to be 1st meeting of the said committee was pushed back to February 2022 because of the Alert Level 3 placed on NCR during January 2023.</p> | <p>Convene and agree on an approach on how to address and comply with the rules and regulations pertaining to PPEs and Inventories.</p> | <p>NCR</p> | <p>NCMH</p> | <p>Ongoing</p> |
| | <p>Physical count has been done on time but since some accounts are still under reconciliation, the inventory, payable recording is still under review and necessary adjustments are being made based on discrepancies noted.</p> | <p>NCR</p> | <p>POC</p> | <p>Partially Implemented</p> |
| | <p>Inventory Committee was already created to monitor the periodic conduct of physical count. As for the other deficiencies, assigned accounting staff have already validated some of the noted items per AOM. JEV will be prepared upon receipt of complete documents from MMS, Inventory Committee and Disposal Committee.</p> | <p>NCR</p> | <p>QMMC</p> | <p>Ongoing</p> |
| <p>Target are expected to be completed by Q1 of 2022 (preparation of year end inventories)</p> <p>Recommendation to hire or augment staff has been considered but is currently not possible due to budget constraints and not enough workplace capacity suitable for the work arrangements due to COVID-19 pandemic. Hiring may be considered for CY 2022.</p> <p>Targets are expected to be completed by Q1 of 2022 (preparation of year end inventories).</p> | <p>DPO for PPE Inventory has been created together with FMS (DPO No. 2021-3090)</p> <p>AS-GSD already submitted RPCPPE and PARs for CY2020 and submitted letter of explanation to COA</p> <p>DPO No. 2021-3090 has been created for clear cut procedures of physical count considering the requirements of health protocols.</p> <p>Submission of Inventory reports to be expected on or before January 31, 2022.</p> <p>AS-GSD already submitted RPCPPE on per Asset type.</p> <p>Submission of Inventory reports to be expected on or before January 31, 2022.</p> | <p>NCR</p> | <p>CO</p> | <p>Partially Implemented</p> |

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| | <p>The Collection Officers were ordered to deposit all hospital collections and are now compliant with the order. However, a change fund amounting to P1,000.00 for every collection is being maintained.</p> | CAR | <p>FNLGHT C</p> <p>Fully Implemented</p> |
| n/a | <p>The Financial and Management Officer II is not an official signatory of checks as per attached hospital special order. Moreover, the FMO affixes her initial on all checks issued as recommending approval to the Medical Center Chief II because the management sees that the FMO II is in the best position to act as endorser of checks as this is in line with her duties and responsibilities to oversee the operations of the Finance Division being the head.</p> <p>Nevertheless, the management of the Ilocos Training and Regional Medical Center shall, henceforth, designate an officer or employee other than the Head of the Finance Division, who shall act as the endorser or recommending approval on the checks by way of affixing his/her signature before the head of the agency in order to strictly comply with the internal control concepts and policies.</p> | 1 | <p>ITRMC</p> <p>Fully Implemented</p> |
| | <p>Ongoing Construction of the Two storey Supply and Storage Building (Phase I)</p> | 3 | <p>BataanG HMC</p> <p>Ongoing</p> |

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| 2. Inadequate storage facilities resulting to frequent transfer of stocks from one temporary location to another. | <p>1. Prepared supplemental WFP and PPMP. Submitted PR for warehouse construction, awaiting schedule for public bidding. EFMS to prepare scope of works. Procurement to schedule bidding.</p> <p>2. Drafted layout plan for approval. Submitted PR for additional steel racks and pallets. Fully implemented the FIFO/FEFO method. Partial arrangement and sorting of stocks according to movement and category. To conduct bidding.</p> | 4B | ONP | Partially Implemented |
| | The agency have already arranged trips to LBP-Talibon at least twice a week to avoid exposing our funds from loss through theft and misappropriation. On the other hand, with regard to the safekeeping of our Accountable Forms, the existing cabinets/drawers have been enclosed with covers and locks to prevent possible loss or improper disposition thereof. | 7 | DEDVMH | Fully Implemented |
| | The AFMT issued a memorandum to concerned offices dated 12 July 2021 directing them to ensure the completion of PAPs within the period to make certain the full utilization of the budget and address the perennial factors that hampers implementation. | NCR | CO | Fully Implemented |
| | Obligations are being monitored to ensure implementation of various projects, activities and programs. | NCR | CHD-MM | Fully Implemented |
| | We have obligated 99.99% of our Regular Allotment | NCR | DJNRMH | Fully Implemented |
| | Notice of Awards and POs were already issued for successful bidding | NCR | LPGHST C | Fully Implemented |
| | with prebid August 24, 2021 | NCR | SLRGH | Ongoing |
| | Unobligated balance of Php1.973M for MOOE were fully utilized as of June 30, 2021 for the procurement of drugs, medical,, dental and laboratory supply | NCR | VMH | Fully Implemented |
| due to Covid-19 limited hiring of personnel and procurement activities were affected. | Procurement already done. Remaining unobligated for MOOE is only 597K. | NCR | TRC Bicutan | Fully Implemented |

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| 2&3) Implementation ongoing | 2&3) Full Monitoring of the unobligated balances through - Monthly Budget Utilization Review meetings, twice a week Incident Command System meetings | NCR | RITM | Fully Implemented |
| | As of to date, Conap Funds were almost 100% obligated | NCR | EAMC | Fully Implemented |
| | The accountant is already requesting for the NTCAs once received. Ongoing procurement being done by the BAC | NCR | ARMMC | Fully Implemented |
| Difficult in hiring and fast turnover of resignation especially for nurses positions | For CY 2020: Unutilized allotment for BA 1 was already reverted since validity of obligation was until Dec. 21, 2020 only while unobligated allotment for BA 2 was already utilized as of 6/30/21 (extended until Dec. 31, 2021); for CY 2019 BA 2 funds was already utilized for payment of HW's benefits. as of June 30, 2021 | NCR | JRRMMC | Fully Implemented |
| | Proper coordination with the DOH-CO for the efficiently procurement and release of sub-allotments and cash allocations are being done by the management. | NCR | DJFMH | Ongoing |
| | Fully obligated as of December 31, 2021. | NCR | NCMH | Fully Implemented |
| Training on research was only made available this August while the approval to use the balance on infra was received last June 28, 2021. MOA with contractor is currently on going. | Trainings on research was done this September 2021 including perpetual statistical subscription. As of December 2021, only 300.68 was unobligated. | NCR | NCH | Fully Implemented |
| | | NCR | POC | Fully Implemented |
| | 1) Follow Up with Program Managers. | NCR | QMMC | Partially Implemented |

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| | As of December 31, 2021, out of the P16.7M unobligated allotment, 5,904,105.88 utilized/completed, and 10,766,514 lapsed. The Management will continue monitoring the accomplishment of the projects for the effective and efficient utilization of funds. | NCR | RMC | Fully Implemented |
| | The report is as December 31, 2020, there were negative SAA issued by DOH. The rest of the funds were utilized until June 30, 2021 (as extended). | NCR | SLH | Fully Implemented |
| Complied. | <ul style="list-style-type: none"> The reasons/explanations and the plan of action regarding the unutilized funds has been given to the Resident Auditor. Rest assured that the audit recommendations will be taken into consideration and shall be for continuous compliance. The Budget Section thru the Financial Management Office submitted an Updated Status of the COVID-19 Funds as of June 30, 2021 to the COA Resident Auditor's Office, indicating an obligation status of 99% and disbursement status of 31%. We will continuously exercise due diligence in the management of government funds. | NCR | TMC | Fully Implemented |
| N/A | The validity of the unutilized fund in FY2020 was extended until Dec. 31, 2021. With this, the Bureau utilized 99.99% | NCR | BOQ | Fully Implemented |
| | Continuous review and improvement of fiscal planning and monitoring of the utilization of FDA Centers and Offices | NCR | FDA | Fully Implemented |
| | All funds that continued in 2021 were re-planned and utilized in 2021 | CAR | CHD-CAR | Fully Implemented |
| | 1. MAIP Funds under FY 2020 GAA- fully utilized 2. P32,791,432.00 - Negative SAA was issued by DOH-Central Office on Feb 23, 2021. | CAR | BaguioG HMC | Fully Implemented |
| | ##### | CAR | CDH | Fully Implemented |
| | 100% utilization rate of fund as of 12/31/2021 | CAR | LHMRH | Fully Implemented |
| | The 2020 unobligated allotments amounting to 297,500, which is the balance from the bid amount of our infra projects, were not fully utilized due to the expiration of the validity of the said allotment. | CAR | FNLGHT C | Fully Implemented |

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| | All unobligated balances were already obligated as of December 31, 2021 | 1 | CHD1 | Fully Implemented |
| | Fully utilized | 1 | MMMMC | Fully Implemented |
| n/a | The unobligated allotments were reverted back to DOH CO | 1 | ITRMC | Fully Implemented |
| | All unutilized balances has been used for obligations in the current year (2021) | 1 | R1MC | Fully Implemented |
| | All unutilized balances were obligated in the following year (2021) | 1 | TRC Dagupan | Fully Implemented |
| | Constant follow-up/ monitoring to the concerned implementing unit | 2 | CHD2 | Fully Implemented |
| | CONAP from MAIP were already fully obligated and disbursed. Excess sub-allotted funds were taken up thru negative SAA. Close coordination with the concerned units adn DOH-central Office regarding balances of funds and its implementation. | 2 | BatanesG H | Fully Implemented |
| N/A | To prioritized the utilization of of Continuing Appropriations Fund in CY 2021. As of December 31, 2021, we have obligated 99.62% of Continuing Appropriations Funds. | 2 | CVMC | Fully Implemented |
| | Continuous Coordination with the Concerned Units | 2 | SIMC | Fully Implemented |
| n/a | Submitted justification letter to explain the adjustments that resulted in negative allotment. Unutilized Allotment for CO-Other Structures was already obligated as of May 6, 2021 amounting to 24,390,802.45 | 2 | R2TMC | Fully Implemented |
| Limitations of hiring process due to covid pandemic | PS- hiring of unfilled positions is on-going with the adoption of online tools and platforms to expedite our hiring process MOOE-biddings are conducted and awarded this 2021 | 2 | TRC Isabela | Fully Implemented |
| | The CONAP funds of this agency has 95% utilization as of December 31, 2021. The management see to it that all funds are being utilized. | 3 | CHD3 | Fully Implemented |

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| | All the Funds downloaded for 2021 were fully utilized as of December 31, 2021 | 3 | BataanG HMC | Fully Implemented |
| | obligated/utilized as of APRIL 30, 2021. | 3 | DPJGMR MC | Fully Implemented |
| Manuals on palliative is still subject for approval on finalization of central office as of June 30, 2021 hence fully utilization is not possible | Informed the coordinators to follow-up the finalization of manuals in order to fully utilize the sub allotment | 3 | JBLMRH | Partially Implemented |
| | Medical Social Service were already informed to prioritize the Continuing Appropriations and only 28% were unutilized as of July 2021. | 3 | Talavera GH | Ongoing |
| Limitations of hiring process due to covid pandemic | PS-The hiring process is ongoing and we are using online platforms for publishing of vacancies, examination and interview to fill up the vacant positions expeditiously inspite of the pandemic | 3 | TRC Bataan | Ongoing |
| | To date, all continuing appropriations are obligated and utilized accordingly. | 4A | CHD4A | Fully Implemented |
| NA | <ul style="list-style-type: none"> • Negative SAA already received from DOH Central Office - Budget Division • Medical Equipment were procured charged against the Bayanihan II Fund as COVID-19 response | 4A | Batangas MC | Fully Implemented |
| Limitations of hiring process due to covid pandemic | Ongoing Hiring Process & Procurement activities | 4A | TRC Tagaytay | Ongoing |
| | Sub-allotments were fully obligated and utilized | 4B | CHD4B | Fully Implemented |
| NA | Negative SAA was issued, PS savings was obligated in 2021. | 4B | CSGH | Fully Implemented |
| | CONAP Fund fully obligated | 4B | ONP | Fully Implemented |

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| Late downloading of SAA from CO. Procurement process was somehow delayed because of the constraint in conducting face to face procurement activities brought about by pandemic. | Savings from HFEP were already transferred to Retained Hospitals. As of July, 2021, 71% of the 2020 ConAp has been utilized. | 5 | CHD5 | Fully Implemented |
| | Fast track re-bidding of Capital Outlay and utilized sub-allotment received where validity was extended until June 30, 2021, and was later extended until December 31, 2021. All projects have been utilized. Balances were savings from procurement. | 5 | BicoIMC | Fully Implemented |
| N/A | NO AOM as confirmed by the Audit team Leader of the Hospital. | 5 | BRTTH | Not Applicable |
| N/A | | 5 | BRGHGM C | Fully Implemented |
| | | 5 | TRC Camarines Sur | Fully Implemented |
| | Expedite Procurement Process and strict compliance to WFPs | 5 | TRC MALINAO | Fully Implemented |
| | | 6 | CHD6 | Ongoing |
| | 1. CLMMRH has a utilization rate of 96.69% in FY2020. 2. FY 2020 CONAP pertaining to MAIP Funds were fully utilized in FY2021. 86.77% CONAP utilization in FY 2021. | 6 | CLMMRH | Fully Implemented |
| | Fully obligated as of June 2021 | 6 | DJMMCE H | Fully Implemented |

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| | Closely monitored the status of related project, programs and activities to ensure 100% obligations. | 6 | WVMC | Fully Implemented |
| | Obligations and disbursements are monitored to ensure implementation and achievement of related project, activity and programs | 6 | WVS | Fully Implemented |
| | PS - hiring of unfilled position is on going MOOE - procurement activities is on going. | 6 | TRC POTOTA N | Ongoing |
| | Tracking of funds through the conduct of a Monthly Performance Budget Utilization Review (PBUR) and presentation of the SAOB by Program with breakdown per Source of Fund such as the GAA (for both current and continuing appropriation) in its specific P/A/P and the specific SAA (for both current and continuing appropriation); The Program Coordinators/Section Heads who have activities with savings shall prepare a Request for Realignment and PR within 7 working days from the conduct of the PBUR. The new activities shall be conducted on the dates scheduled in the approved Request for Realignment; & Continually monitor and review the updates of the creation of financial management system/program linking of the different processes. | 7 | CHD7 | Fully Implemented |
| | | 7 | DEDVMH | Fully Implemented |
| | Some of the funds are already utilized except for QRF fund. The downloaded QRF Fund were in excess of our requirement and this amount was already reverted last June 30,2021. | 7 | ECS | Fully Implemented |
| | Obligated the remaining CO last Dec. 2021 | 7 | GCGMM C | Fully Implemented |

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| PS - NONE (Already implemented) | PS - remaining unobligated balance was utilized through terminal leave and other personnel benefits. | 7 |
| MOOE - NONE (Already implemented) | MOOE - Requested for the withdrawal of unutilized SAA that has no expected further obligations. The CO already issued SAA for the said withdrawal last April 2021. | |
| CO - NONE (Already implemented) | CO - Closely monitored the status of the project. The BA II Infra project was 100% completed last March 2021. | |
| | Formed a team internally to manage and track all HFEP Projects (Equipment and Infra Projects) Negative SAA issued early January 2021. | 7 |
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| | Some positions are now filled-up. Procurement Section is no longer limited in doing their operations. Program and medical services have resumed normal operations with established COVID-19 response protocols. These amounts were already obligated as of reporting date. | 7 |
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| | The contract awarded for infrastructure project was already obligated and paid as of December 31, 2021 to the extent of 97.57 percent based on actual project stage of completion. Anu undisbursed obligation pertaining to uncompleted portion will be charged to hospital income considering the automatic reversion of unpaid obligation.. | 8 |
| | 100% utilization of the sub-allotted fund (MOOE SAA#20-11-2820) amounting to P1,000,000 ending December 31, 2021 per submitted SAOB. | 8 |

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| SAMCH | Fully Implemented |
| CSMC | Fully Implemented |
| VSMC | Fully Implemented |
| TRC Cebu City | Fully Implemented |
| TRC ARGAO | Fully Implemented |
| CHD8 | Fully Implemented |
| EVRMC | Fully Implemented |
| SCRH | Fully Implemented |
| TRC Dulag | Fully Implemented |

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| Failure of bids especially for drugs and medicines which prices were based on DPRI. Other remaining funds were already considered as savings from the different procurement activities. | As of July 31, 2021, 42% were already obligated out of the CY 2020 CONAP funds. CHD 9 will allocate the remaining funds for COVID response. | 9 | CHD9 | Partially Implemented |
| | 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 and labeled as Annex 52. 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%. Please refer to Annex 52-A. | 9 | ZCMC | Fully Implemented |
| | MAIP funds were fully utilized from January - July 2021. | 9 | SS | Fully Implemented |
| NA | Fast tract Procurement Process. | 9 | MCS | Fully Implemented |
| | Re-biddded the equipments not awarded last 2020 | 9 | MRH | Ongoing |
| | BGH had 99.98% utilization of its allotted GAA for 2020, NO AOM RECEIVED REGARDING THIS MATTER | 9 | BasilanG H | Not Applicable |
| | As of December 31, 2021 DJRMH had 99.22% UTILIZATION RATE and 95.93% DISBURSEMENT RATE. With Remaining Balance of 435,772.01 (CAPITAL OUTLAY) which represents savings from fully implemented PAP's | 9 | DJRMH | Fully Implemented |
| | Different units will coordinate to fast track the utilization of funds. | 9 | LGH | Ongoing |
| | | 10 | CHD10 | Fully Implemented |

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| | | 10 | NMMC | Ongoing |
| 2020 Unobligated Allotments pertains to excess balances after necessary payables were made. Excess MOOE are accumulated balances from various Sub Allotments and excess Capital Outlay are excess balances after procurement. Meanwhile, the 2019 excess MOOE and CO came from SAA 2020-12-0635 that were given to us last December 22, 2020 exactly three (3) working days before it will expire. | Coordinate end-users and program implementer in the utilization of funds. | 10 | MHARSM C | Fully Implemented |
| | Allocated Budget was fully utilized | 10 | APMC | Fully Implemented |
| | Utilized PS and MOOE allotment as part of continuing appropriation. For CO, approved authority in the used of savings to purchased ambulance. Procurement process for the purchase of ambulance is already awarded. | 10 | TRC Cagayan De Oro | Fully Implemented |
| Implementation is still on process | Wrote a letter to Usec Vega for the early downloading of funds. Fast track procurement process. | 11 | CHD11 | Partially Implemented |
| | SAOB report submitted showed no remaining unutilized balance pertaining to the 2020 sub-allotment. | 11 | SPMC | Fully Implemented |
| | Full utilization of allotment is done. | 11 | DRMC | Fully Implemented |
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| Not applicable | | 12 | CHD 12 | Ongoing |
| | | 12 | CRMC | Ongoing |
| Not Applicable | n/a | 12 | CS | Fully Implemented |
| n/a | n/a | 12 | TRC Alabel | Fully Implemented |
| |) Fast track the procurement process and liquidation of previous fund transfers; 2) expedite the hiring process; 3) constant monitoring on the programs/projects/activities and to include in their activities the physical and budget utilization review; 4) make representation to Central Office for the Centrally Managed Fund; 5) Proper coordination with the Budget Unit and focal person at DOH-CO on release of sub-allotments, to ensure efficient implementation of programs and disbursements of allocated budgets; 6) prepare plans and targets which is achievable w/in the current year; 7) GAA 2020 fully obligated on August 2021 and 8) most remaining CY 2020 funds except MAIP, HFEP, ICT were utilized for 2 months extension hiring for vaccinators and DSOs/PHAs. | 13 | CHD 13 | Fully Implemented |
| | Payment was already made to the purchase of medical equipment at the Radiology Department. Also, The agency is already practicing partial payments for partially delivered and duly accepted goods. | 13 | ASTMMC | Fully Implemented |
| | GAA 2020 and Conap 2019 are fully obligated | 13 | CRH | Fully Implemented |
| | Procurement Office conducted re-orientation among end users with regards to the procurement process especially before making Purchase Requests. The management called the DOH – Central Office regarding the excessive allocation intended for the Health workers benefits. With this, Central Office issued negative SAA for all the unused allotment chargeable to fund under RA 11494. | 13 | TRC Surigao City | Fully Implemented |

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| | Fully Implemented. A. Approved HEMB Expanded Staffing Proposal as of Q4 2021. Ongoing: Fast-tracking the process of hiring 3 new plantilla positions and 3 other vacant positions. B. Re-aligned WFP 2022. C. Program Action Plans being monitored. |

NCR

CO

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| Ongoing |

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| | The hospital will strictly adhere to the provisions of the GAA. | NCR | SLRGH | Ongoing |
| | 35.54 % was utilized for procurement of equipment and upgarding of hospital facilities FY 2021. | CAR | CDH | Fully Implemented |
| | The Management programmed the procurement activities for the purchase of various medical equipment. Some equipment are for Award, On-going Post Qualification Evaluation, for Re-Bid for the 1st batch of equipment (categorized as Group A) while the next (2nd) batch (categorized as Group B) has also started the procurement activity. | 1 | MMMMC | Fully Implemented |
| In response to COVID 19 pandemic and BAYanihan to Heal as one Act , all purchase of equipment focus on funds downloaded by Central Office. Delay on the delivery of Equipments due to some restrictions. | All procured equipments scheduled for delivery on the 3rd Quarter and Fourth Quarter of the Year 2021 was already deived and paid. | 6 | DJMMCE H | Fully Implemented |
| | PHIC income was utilized for purchase of equipment amounting to P 43, 527, 080.40, which if considered, would result to utilization of income for purchase of equipments above the 25% threshold. We would like to ask for your favorable consideration from COA that the disbursements out of Philhealth Bank Account used for purchase of equipment be a part of the total amount of income Utilization for Purchase of Equipment in CY 2020. CAA 2020 provides that Philhealth income may be used for improvement | 6 | WVMC | Fully Implemented |

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| | 25% of the projected internally generated fund was set aside in the 2021 Operational Budget | 6 | WVS | Fully Implemented |
| | Instructed EFM and PMT to submit periodic progress reports; Required MIS to closely coordinate with EFP and PMT for timely posting of reports; and Instructed BAC to monitor compliance | 1 | R1MC | Fully Implemented |
| | Employees with valid claims had already been identified, the remaining balance will be deposited to BTr and a MANCOM resolution was prepared for the closure of the account | 4B | CSGH | Fully Implemented |
| | <p>a. Action taken: •Submitted complete list of personnel with unclaimed salaries and benefits (47 personnel with unclaimed benefits amounting to PhP 235,773.02) to Accounting Section last January 11.</p> <p>•Reviewed and updated policies/procedures in the Disbursement of funds (MDS Fund for Salaries and Other Benefits).</p> <p>b. (Partially Implemented)</p> <p>Action Taken: Closure of savings account under LBP No. 0461-1763-30 has been processed last September 2.</p> <p>Action to be taken: -Send the notice to employees entitled to claim personnel salaries and benefit. (Target date: on or before February 28,2022) -Prepare disbursement voucher for the outstanding balance of unclaimed personnel salaries and benefits and remit it to the Bureau of the Treasury.</p> <p>c. Action taken: Opened ONP's current account for payroll fund with Land Bank of the</p> | 4B | ONP | Fully Implemented |
| The MSO shall review its record and shall refund or submit liquidation for the remainder. | Partial refund amounting to P 949,554.94 per OR#1490948 dated 6/8/2021 | 5 | BicoIMC | Partially Implemented |
| | All qualified patients were given assistance based on set guidelines. Excess of charges and/or bills on top of other government subsidies are also catered | 6 | WVS | Fully Implemented |

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| b. Fully Implemented | Management submitted the Comments to COA dated February 10, 2021 to address the AOM. | 9 | LGH | Fully Implemented |
| | Prioritize settlement of obligations before entering into new procurement contracts. | 13 | CRH | Fully Implemented |
| | The Honoraria of BAC & TWG Members were paid after the completion of Public Bidding to ensure that any excess collection of Bid Docs for 2021 will be deposited at the end of the year. | 3 | BataanG HMC | Fully Implemented |
| | a) Under Hospital Memorandum No. 2021-017 "All concerned are hereby advised to ensure the processing of BAC Members' Honoraria within one (1) month after each successful bidding process in order to prevent the idling state of BAC / Procurement funds. a) Procurement unit accomplished a semestral procurement plan of the various office supplies and equipment necessary in the conduct of BAC activities in the production of bidding documents. | 3 | MMWGH | Fully Implemented |
| | Remaining collections was already remitted to the BTr and necessary adjusting entries were done. | 4B | CSGH | Fully Implemented |
| | | 6 | WVS | Partially Implemented |
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| | Necessary documents were prepared to facilitate the remittance of funds to be returned to the National Treasury. | 13 | CHD 13 | Fully Implemented |
| | Already remitted the interest income earned from different banks to Bureau of Treasury and agreed to remit the interest earned, quarterly | 9 | MRH | Fully Implemented |
| | Collections were properly remitted to SAGF account in BTr | NCR | FDA | Fully Implemented |

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| | P2,800.00 Deposited to BTr | 6 | TRC POTOTA N | Fully Implemented |
| | Various liquidation reports have been submitted by the Accountable Officers. | NCR | CHD-MM | Partially Implemented |
| | Certification coming from Philippine Airlines (PAL) was already submitted to COA in lieu of the boarding pass Necessary attachments were submitted to COA dated June 10, 2021. The Accounting Section will strictly adhere to the pertinent provisions of COA Circular 2012-001. | NCR | SLRGH | Fully Implemented |
| | Cash Section to coordinate with Accounting Section with the bonded personnel's total amount of Cash Advance for the previous year, as basis for the computation of premium for bond renewal. | CAR | CHD- CAR | Fully Implemented |
| | Submitted letter response to COA | CAR | BaguioG HMC | Fully Implemented |
| | The cash advances amounting to P10, 677,807.06 were already liquidated. The Accountant will see to it that previous cash advances were liquidated prior to granting of new Cash Advances | 1 | CHD1 | Fully Implemented |
| | Employees concerned had already liquidated their Cash Advances and paid the unexpended cash advance | 4B | CSGH | Fully Implemented |
| | Required documents were complied and submitted | 5 | CHD5 | Fully Implemented |
| | Out of the Php 648,851.59, we requested and was granted to write-off the amount of Php 29,306.00 which was recorded under JEV no. 2021-02-000697 dated Feb. 28, 2021. The balance of Php 619,545.59 and 10,000.00 was reclassified to Other Receivables, as these are all employees not connected or no longer connected with the Agency, under JEV No. 2021-02-000701 dated Feb. 28, 2021. | 6 | CHD6 | Fully Implemented |
| | Employees concerned had already liquidated their Cash Advances and return the unexpended cash advance | 8 | CHD8 | Fully Implemented |
| | Issued Office Order to concerned personnel. Submitted the necessary documents on April 21, 2021 | 9 | MCS | Fully Implemented |
| | Sanctions have been applied to concerned personnel; payback of all unliquidated Cash Advances shall be completed by September 2021 | 9 | BasilanG H | Fully Implemented |

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| | The Accounting Office received the complete liquidation of the cash advances of Mr. Ibrahem M. Ampa and Mr. Saipoden M. Laguindab on February 4, 2021. | 10 | APMC | Fully Implemented |
| | Fully liquidated cash advances. | 11 | DRMC | Fully Implemented |
| Some SDOs failed to liquidate due to delayed disbursement of cash advances. The reason for the delayed disbursement is due to large amount of cash advances released which is intended for personnel of different LGUs. The SDO failed to fully liquidate the entire amount due to ongoing reconciliation of the amount granted. | <p>1. Issuance of Notice to Liquidate.</p> <p>2. Most of the SDO's were able to submit liquidation reports with attached supporting documents.</p> <p>1. Issuance of Notice to Liquidate and Demand Letter</p> <p>2. The SDO was able to partially liquidate cash advances granted to her.</p> | 12 | CHD 12 | Fully Implemented |
| | <p>-Notices regarding unliquidated travelling expenses were given and received by the personnel for compliance</p> <p>-One of the employee with unliquidated travel allowance already refunded the amount due</p> <p>-The remaining unliquidated amount has already been deducted to the salary of the concerned personnel</p> | 12 | CRMC | Fully Implemented |
| | 1) A certificate of No Unliquidated Cash Advances is attached to Disbursement Vouchers of succeeding CAs to employees as control mechanism in the grant of CAs. | 13 | CHD 13 | Ongoing |
| | Starting May, 2021, the Chief Accountant required that said Certification be attached in all Cash Advances vouchers. | NCR | DJFMH | Fully Implemented |
| | | NCR | QMMC | Fully Implemented |
| | All required documents were submitted. | NCR | RMC | Fully Implemented |

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| | <p>(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</p> <p>(ii) A Petty Cash Fund had already been established for Petty Operating Expenses with Mr. Jaime P. Robles as the Custodian.</p> | 3 | TRC Bataan Partially Implemented |
| | <p>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.</p> <p>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.</p> | 2 | TRC Isabela Fully Implemented |
| | Accountable officers liquidated their cash advances amounting to P137,000; | 6 | TRC POTOTA N Fully Implemented |

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| | <p>a. - FMS-AD already coordinated with PAD for the last known address of the previous officers and employees where to send the final demand letter to settle/liquidate their outstanding balances;</p> <ul style="list-style-type: none"> - Sent final demand letter to those employees with last known address; - Coordinated with LS the procedures and steps in filing of small claims case to those former officials employees who received the demand letter but no response/action made. | NCR | CO | Fully Implemented |
| | <p>The management submitted letter of justification/reconsideration dated March 23, 2021 to the COA office on the use of PCF for meal allowances and transportation provided to employees during pandemic.</p> | NCR | VMH | Fully Implemented |
| | <p>Adjusted two Petty Cash Fund</p> | CAR | BaguioG HMC | Fully Implemented |
| | <p>>Attached duly accomplished and approved Petty Cash Vouchers. > To attached Official Receipt > To require canvass from at least three suppliers.</p> | CAR | CDH | Fully Implemented |

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| | <p>To strictly comply with the provisions of Section 35 of GAM, the management has taken the ff actions: 1. Increased the PCFs to P600,000 and P150,000 respectively; 2. Advised PCF Custodians and Finance Division to improve the processing of PCF Replenishments; 3. Advised PCF Custodians to observe regular replenishment of their PCF; 4. Advised PCF Custodians to strictly monitor/check their records daily.</p> <p>The management has directed the personnel concerned to stop splitting purchases into several transactions to strictly comply with Section 54.1 of the 2016 Revised IRR of RA 9184 and expenses exceeding P15,000 will be paid directly to the supplier through checks to be consistent with the provisions of Section 35.a of GAM for NGAs.</p> | 1 | R1MC | Fully Implemented |
| | The Petty Cash Fund Custodian observed replenishments of the PCF when disbursement reached at least 75% or as the needs require to ensure sufficient cash balance to cover emergency purchases of unavailable drugs and medicines and institute measures to reduce if not totally eliminate delay in the submission and processing of replenishments. | 2 | CVMC | Fully Implemented |
| | COA recommendations are strictly implemented | 3 | CHD3 | Fully Implemented |
| | Reply and documents were already validated by COA last June 20, 2021 | 3 | JBLMRH | Fully Implemented |
| | Shortage of 499.15 has been resolved. Observed safekeeping of petty cash box; on the Petty Cash Custodian have access to it. | 7 | SAMCH | Fully Implemented |
| | Issued DOH EV CHD Authority No. 012 and 013 s. 2021. | 8 | CHD8 | Fully Implemented |
| | Management issued Hospital Order No. 71 dated April 12, 2021 directing the Petty Cash Fund Custodians to strictly follow the provisions for PCF in GAM 1 Volume I and II | 9 | LGH | Fully Implemented |
| | Strictly comply COA's requirements | NCR | FDA | Fully Implemented |

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| | <p>a. The Petty Cash custodian strictly limits the use of petty cash fund to those mentioned in the COA Circular No. 97-002 and effect payment of goods and services through check payable of ADA to the suppliers, particularly on the mentioned regular transactions in the AOM No. 2020-007, unless it is impractical to do so;</p> <p>b. Petty Cash Custodian To strictly adheres with the provision of the Revised Guidelines and Documentary Requirements for Common Government Transactions and Government Accounting Manual and acquaint themselves with the current rules and regulations governing petty cash fund.</p> <p>c. Accounting section strictly monitors the completeness and accuracy of documents and claims under the Petty Cash Fund.</p> | 2 | TRC Isabela | Fully Implemented |
| | <p>Justifications/explanations have been submitted to COA on various dates.</p> <p>In addition, requiring of warranty security for transactions that require such is currently being observed.</p> <p>Also, all necessary documentary requirements have been submitted to the Commission on Audit.</p> | NCR | CHD-MM | Fully Implemented |
| | <p>The project is nearly completion already and the cost of mobilization previously released to contractor was retained accordingly in the progress billings.</p> | NCR | LPGHST C | Fully Implemented |
| | <p>The Accounting Section revised the checklists for payment of government transactions to include documentary requirements under R.A. 9184 and its 2016 IRR.</p> <p>Attached to the management comment the copies of the Mayor's Permits and OSS for the three (3) suppliers mentioned in the AOM.</p> <p>To require 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)</p> | CAR | CHD- CAR | Fully Implemented |
| | <p>BAC resort to negotiated procurement to fast track the procurement process.</p> | CAR | CDH | Fully Implemented |
| | <p>Strict adherence to RA 9184 provision.</p> | CAR | LHMRH | Fully Implemented |
| | <p>The BAC assured the management to strictly conform with the procedures in RA 9184 and promised to be careful with the dates especially, in case of postponement</p> | CAR | FNLGHT C | Fully Implemented |

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| | 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. | 1 | CHD1 | Fully Implemented |
| | <p>The TWG maintains utmost good faith to ensure completeness and transparency. The recommendation of the TWG is necessary in the declaration of the bidder as responsive.</p> <p>The recommendations were greatly appreciated by the BAC. And the committee observed the regular procedure of bidding process and considered the compliance and completeness of document as submitted.</p> <p>In the succeeding biddings, Engr. Rowena Gappi is no longer participating nor representing any bidders/contractors.</p> <p>The BAC is exerting efforts to evaluate the relationship of the bidder's representatives to the owners.</p> <p>The BAC verifies any of the deficiencies to be due to the contractor's fault or negligence, the agency shall disqualify the contractor from the award.</p> | 1 | MMMMC | Fully Implemented |
| | Reply and documents were submitted on February 2 and February 15, 2021 | 1 | ITRMC | Fully Implemented |
| | The management has ordered the concerned personnel to strictly comply with the requirements of RA 9184. | 1 | R1MC | Fully Implemented |
| | Procurement documents were submitted to COA | 3 | CHD3 | Fully Implemented |
| | | 3 | BataanG HMC | Fully Implemented |
| | Reply and documents were already validated by COA last June 20, 2021 | 3 | JBLMRH | Fully Implemented |
| | <p>a) MMU accomplished the Supplier Performance Assessment of our various suppliers.</p> <p>b) Sent letters of appreciation to suppliers who delivered on time and letters of warning to those with delayed deliveries.</p> | 3 | MMWGH | Fully Implemented |
| | <p>Over-recoupment of mobilization fee was already added to the final claim of contractor, pending payment</p> <p>The accounting section already implemented deduction of 7% withholding taxes on mobilization fee, and mobilization fees previously paid without withholding taxes will be recouped on subsequent progress billings of contractors.</p> | 5 | BicoIMC | Fully Implemented |

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| | Strict compliance to RA 9184 and its Revised IRR. Mode of procurement is properly recommended by BAC and duly approved by the HOPE. After two failed biddings, alternative mode of procurement was resorted to complying with the requirements in Annex "H" of the 2016 Rev. IRR of RA 9184. | 6 | CHD6 | Fully Implemented |
| | Waiting for final decision of PS DBM on the Status of Funds transferred to them as well as the fund obligated under PS DBM. The PS DBM has requested for a meeting with DBM Bureau B to clarify the issue about the fund availability. | 6 | WVMC | Fully Implemented |
| | | 6 | WVS | 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 were conducted through Public Bidding and other alternative modes of procurement that were being allotted with budget through Bayanihan Funds. | 7 | DEDVMH | Fully Implemented |
| | "Submitted explanation on the reasons for acceptance of advance delivery. Ordering Agreement is being implemented in all bidding categories. " | 7 | GCGMM C | Fully Implemented |
| | The Management undertakes to ensure the submission of all infrastructure contracts and attachments within the prescribed timeline. | 7 | CSMC | Fully Implemented |
| | | 7 | VSMC | Fully Implemented |
| | 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. Please see in Annex 55, the sample form (ZCMC-F-PROC-35A) entitled "Detailed Descriptions of PPEs to be procured" which will be attached in the PO. | 9 | ZCMC | Fully Implemented |

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| | Management issued MCS Memorandum No. 76 s. 2020, MCS Memorandum No. 101-A s., 2020. Complied with the necessary documents. BAC established a Matrix on Period of Actions On Procurement of Goods and Services (Public Bidding) For the Procurement of Goods And Services Consulting and Infrastructure Projects (FM-BAC-19 Rev. 0 August 25, 2020) (FM-BAC-20 Rev. 0 August 25, 2020) (FM-BAC-21 Rev. 0 August 25, 2020) | 9 | MCS | Fully Implemented |
| | Deducted from future claims of supplier the amount of retention money under withheld. | 9 | MRH | Fully Implemented |
| | Copies of documents submitted by suppliers to be forwarded to COA for the resolution of this observation | 9 | BasilanG H | Fully Implemented |
| | 1. The cited suppliers already submitted the required revised OSS forms on February 2, 2021; 2. As per COA recommendation, compliance of appropriate procurement | 9 | DJRMH | Fully Implemented |
| NA | Justification was transmitted to COA and received last April 27, 2021. Unfortunately, CHD NM and COA have different interpretations. This office stands on the understanding that contracts are still valid based on the documents submitted. | 10 | CHD10 | Not Applicable |
| | | 11 | SPMC | Fully Implemented |
| | 1. In order to properly monitor and fast tract, the budget section , starting this year 2021, is implementing online consolidation of reports by using google sheet wherein the different program managers can access and monitor funds of programs assigned to them. With the said online reporting , program managers is kept updated with regards to program implementation and utilization of funds and immediate intervention is being done in case of low utilization of funds. 2. The Budget officer is constantly communicating with Central office budget personnel regarding early release of SAA in order for the office to | 12 | CHD 12 | Fully Implemented |

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| | I) In order not to recur the delay in the procurement process, the BAC and other concerned officials ensure compliance to the detailed procurement process as well as the provisions and requirements set by RA 9184 and its IRR. II)The BAC Secretariat in-charge, submitted the lacking documents to COA. | 13 | CHD 13 | Ongoing |
| | Certification that management exerted efforts to secure most advantageous price to the government to be submitted to follow. | 13 | ASTMMC | Partially Implemented |
| | Purchase request are strictly attached with CAF starting January 2021 and onwards. | 13 | CRH | Fully Implemented |
| | 1) A Contract Management Section was established to monitor and implement contracts. 2) An orientation for end-users & TWG members & other related units/departments was conducted to increase the efficiency and compliance of the procurement process. 3) 2 additional signatories were assigned to help improve the turnover time of PO/DVs processing. | NCR | RITM | Fully Implemented |
| | Responses and documentation provided to COA. Also, market research and evaluation of IPCC is made for the needs for the air purifier as part of the help/protection for patients and employees as well. We have submitted also the email dated May 25, 2021 from the Vice President of Novaerus APAC, Mr, Paolo Angelo Nicolas stating that it has come to their attention that their ex-distributor for the non-medical sector in the Philippines, Alpha Sigma has been posting as Novaerus Philippines in Facebook. | NCR | JRRMMC | Fully Implemented |
| | Finalized the contract to comply with the observation of COA. Said document was forwarded to COA. | NCR | NCMH | 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. | NCR | RMC | Fully Implemented |
| | Submitted letter reply to COA | NCR | FDA | Fully Implemented |

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| | In compliance with the recommendation last February 5, 2021 by the COA Auditors, the management had already been implementing the necessary sanctions and penalties to suppliers who failed to deliver within the prescribed period. Out of the 1,519,271.50 undelivered goods as of December 2020, 86.14% or a total of 1,308,849.50 had already been delivered. The remaining amount had been cancelled due to the failure of the supplier to deliver on the set deadline. | 3 | TRC Bataan | Fully Implemented |
| | 1. Management disseminated and reiterated to all the end-users to avoid resorting to reimbursements for payments of their respective expenses particularly on the items identified on AOM No. 2021-004 in the absence of any unforeseen contingency. 2. Procurement section adheres and will strictly implement the provisions of Government Procurement Plan Act of the RA 9184 and its IRR and ensures that all procurement will be meticulously planned to warrant the most advantageous price for the government is obtained. | 2 | TRC Isabela | Fully Implemented |
| | Submitted the necessary documents to the resident auditor. | 5 | TRC MALINAO | Fully Implemented |
| | Department Memorandum No. 2021-0399 dated September 23, 2021 was issued by the SOH to address these audit recommendations a. 1. Complied. Written explanation/justification on the noted non-compliance received by COA on July 16, 2021. No further action as of date 2. DO routed for review of concerned offices. Follow-up. Finalize. Disseminate. b. c. The FMS, thru the Accounting Division, process claims/disbursement vouchers strictly in accordance with government accounting and auditing rules and regulations. | NCR | CO | Ongoing |
| | The Procurement Officer noted the deficiencies and committed to follow the SRPs provided in the DM for future purchases | CAR | FNLGHT C | Fully Implemented |
| | The management has ordered the members of the Consignment Committee to return the received honoraria; BAC has submitted the required documents to COA; The HRH salaries has been recomputed and | 1 | R1MC | Fully Implemented |
| | | 2 | CHD2 | Fully Implemented |

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| | 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. | 2 | CVMC | Fully Implemented |
| n/a | Submitted justification letter for each employee's compliance to the requirements set forth in the AO's and existing rules and regulations. Proof of evidences were also submitted for validation of COA. | 2 | R2TMC | Fully Implemented |
| | COA recommendations were strictly implemented | 3 | CHD3 | Fully Implemented |
| | Monthly salary deduction of all employees concerned has been implemented and compliance thereto has been submitted to the COA. | 4A | CHD4A | Fully Implemented |
| | The Human Resource already provided a satisfactory explanation and was submitted to the Office of the Auditor last February 5, 2021 as response to the AOM No. 2021-02(20). | 4B | CHD4B | Fully Implemented |
| request for reconsideration denied | The Management will appeal to the Commission on the issued disallowance. | 4B | CSGH | Partially Implemented |

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| | <p>a. 4B</p> <p>Actions taken:</p> <ul style="list-style-type: none"> •Review of MCR of requesting unit/ office during submission of PR •Considered stocks on hand in the computation of stocks for procurement •Identification of common supplies requested/ procured •Estimated lead times from PR submission to order delivery or request for succeeding deliveries •Maximum stock level= stocks for 1 year consumption (based on the computed ave. monthly consumption and prev. year's consumption) •Minimum Stock level= stocks for 3 months consumption including buffer •Re-order point= stocks below the computed 3-month consumption or withdrawal/ issuance/ utilization of buffer stocks. <p>b.</p> <p>Actions taken:</p> <ul style="list-style-type: none"> •Review and clearance of PRs and APP Supplemental •Ensure that end-users shall only hold stocks/inventory of not more than the computed 2-months consumption. •Created supplies and materials request form to be filled-out by the requisitioner for every request and issuance of stocks. •The form requires data including remaining stocks on-hand, quantity to be requested and annual consumption (prior year) •MMS computes the average monthly consumption based on the annual consumption and only issues supplies good for 2 months use <p>c.</p> <p>Actions Taken:</p> <p>Update:</p> <ul style="list-style-type: none"> •Conducted meeting with unit in charged together with accounting head and MMS head. •All Purchase requests received checked if validated by MMS. | ONP | Fully Implemented |
| N/A | Submitted the necessary documents to the resident auditor. This was resolved as confirmed with the auditors. 5 | BRGHGM C | Fully Implemented |

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| <p>Upon detailed review, the various meetings and activities covered in the audit report shows that they were conducted through face to face and not virtually as cited in the audit observation. The use of virtual meeting platform was not yet fully institutionalized at the DOH WV-CHD during that period. The conducted activities were considered essential and needed in the implementation of the agency's objectives and mission since they include activities for COVID-19 Response, implementation of the Universal Health Care (UHC), Public Health Program, maintenance of ISO-QMS and for the continuing education of the staff through committee meetings. Press conferences during the onset of COVID-19 were conducted face to face with the various media practitioners and other stakeholders at the DOH WV-CHD Conference Rooms. Catering was provided to participants since the activities entails the conduct of lecture, discussion, workshops, writeshop, dissemination of guidelines and policies including advisories on public health implementation. Procurement for the provision of the catering services was undertaken through public bidding as part of the agency's early procurement activities in December 2019. Whereas, procurement through alternative mode were undertaken on those activities for COVID-19 response, for UHC and public health program related. In respect to the audit recommendation, the Office acknowledges the need to establish rules and/or guideline in order to avoid IUUEU expenditures to prevent possible disallowance in audit. Thus a regional guideline was issued under Regional Order No. 04 s. 2021 dated March 23, 2021 , "Guidelines on the Provision of Catering Services/Food & Venue for various activities of DOH WV CHD".</p> | 6 | CHD6 | Fully Implemented |
| <p>Hiring of Procurement Consultant was stopped.</p> | 6 | WVMC | Fully Implemented |
| <p>Submitted the necessary documents to the resident auditor.</p> | 6 | WVS | Fully Implemented |
| <p>Submitted justification to COA on February 1, 2021 with attachments pertinent to the granting of SRA.</p> | 7 | CHD7 | Fully Implemented |
| <p>Submitted explanation on the reasons for acceptance of advance delivery. Ordering Agreement is being implemented in all bidding categories.</p> | 7 | GCGMM C | Fully Implemented |
| <p></p> | 7 | VSMC | Fully Implemented |
| <p>AOM still under appeal to COA</p> | 9 | BasilanG H | Fully Implemented |

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| | Information dissemination for the disallowance of athletic allowance was made to the respective employees and they agreed to corresponding deductions that were made on their Year-End Bonus in 2021. | 10 | CHD10 | Fully Implemented |
| | Justification submitted. | 11 | DRMC | Fully Implemented |
| | The Management issued Department Memorandum 2020-0470 and Hospital Memorandum No. 50-A dated 12/1/2020 in support for the payment of Job Order personnel under quarantine. | NCR | DJFMH | Fully Implemented |
| | The provision of food and incidental allowances to frontline and essential employees who were present during the implementation of ECQ and MECQ from March 17 - May 31, 2020 is pursuant to CSC Memorandum Circular No. 10 s. 2020 dated May 7, 2020 and DO NO. 2020-0170 dtd. April 6, 2020. Allowances was provided instead of meals due to employees were assigned to different locations and there was a difficulty on purchasing or providing foods/meals for all employees and distribution to their areas of assignment. Also, there are no transportation and housing quarters available for employees. Moreso, the rate of food and incidental allowances given to frontline and essential employees under Skeletal Workforce was in accordance to EO No. 77 dated March 15,2019 and DOH DO No. 2019-0225 dated July 10, 2019. | NCR | BOQ | Fully Implemented |
| | Legal and reasonable justification was already submitted to the COA Auditor on March 17, 2021. Accounting and HR section has now strictly implemented the rules, regulations, and policies in the granting of magna carta benefits to its employees. | 7 | TRC Cebu City | Fully Implemented |
| Salary deduction already started effective August 2021 | Hazard pay & Subsistence allowance overpayment to employees were already been determined and computed. Guidelines for the repayment terms was provided by COA Region IV-A last July 2021. deduction for the employees who were determined to receive the overpayment will start on August 30th payroll | 4A | TRC Tagaytay | Partially 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. 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 | 2 | TRC Isabela | Fully Implemented |
| | Reviews the payrolls and effect the refund/payment for those employees who are found to not be entitled, and to supply the missing Daily Time Records (DTRs). Management is already directing the strict compliance of guidelines and requirements of circulars in future similar payments. | 10 | TRC Cagayan De Oro | Fully Implemented |

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| | <p>Releasing of SRA and Active Hazard Pay is with legal basis DBM Budget Circular 2020-2 dated April 7, 2020 and DBM-DOH Joint Circular no,1 dated November 25, 2020.</p> <p>Official are eligible as per magna carta.</p> <p>Payments of allowances and benefits are granted to qualified employees and in accordance with the laws, rules and regulations as per Magna Carta.</p> <p>Management, henceforth, complied, strictly with the guidelines on the payment of benefits to Agency's personnel.</p> <p>Management, henceforth, complied, strictly with the guidelines on the payment of benefits to Agency's personnel.</p> <p>Stop the payment of water and electricity allowance to its officials and employees who are involve administrative work only; (SAO)</p> <p>Payments of allowances and benefits are granted to the qualified employees and in accordance with the laws, rules and regulations set by the proper authorities.</p> | 6 | <p>TRC POTOTA N</p> <p>Fully Implemented</p> |
| Salary deduction is still on-going until all obligations from disallowances will be paid. | Salary deduction is still on-going until all obligations from disallowances will be paid. | 11 | <p>NSC-Min</p> <p>Ongoing</p> |
| | AFMT issued a memorandum dated 12 July 2021 directing IAS to audit the concerned offices with noted deficiencies and submit a report to the SOH which will determine the necessity of pursuing any legal actions against erring officials/employees. | NCR | <p>CO</p> <p>Fully implemented</p> |

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| | Construction already resumed. | 7 | CSMC | Fully Implemented |
| | The required reports/documents have been submitted to COA on various dates. | NCR | CHD-MM | Fully Implemented |
| | Submitted the required documents on or before the deadlines | NCR | DJNRMH | Fully Implemented |
| | The hospital is already enrolled in LBP-WeAccess for prompt preparation of Bank REconciliation Statements. Necessary JEVS were likewise drawn to effect adjustments. | NCR | LPGHST C | Fully Implemented |
| | Copies of Purchase Orders and contracts are being furnished the Audit Team. To ensure that the Audit Team is furnished all copies of contracts with supporting documents within five (5) working days from execution for all modes of procurement. | CAR | CHD- CAR | Fully Implemented |

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| Waiting for the approval of LBP for the eMDS | Applied for eMDS & For application of WeAccess | CAR | CDH | Partially Implemented |
| Some Paid DVs prior to CY 2019 Since we were only able to finalize the FS 2020 towards end of February 2021, acted upon several AOMs by March and the reassignments were only effective April 2021 | Requested approval from COA for the Accounting and Cash Operations Staff to revisit all the previously transmitted paid DVs to further validate the transmittal list showing lacking paid DVs. This is due to the sampling made on paid DVs actually submitted to COA but the transmittal list says otherwise. To request a schedule again from the COA to visit their storage room. Listed below were the financial reports submitted without delay: -Liquidation Reports -Quarterly Aging of Cash Advance -FAR No. 5 -BAR No. 3 -Monthly Report of Cancelled Official Receipts Paid DVs for the month of February 2021 were submitted third week of April. With regards to trial balances and supporting schedules for the month of January, these are expected to be submitted by April 27, 2021. The succeeding months are targeted to be submitted as follows until such time that we can finally meet the deadline of 10th of the following month: February - May 15 March - May 30 April - June 15 May - June 30 June - July 10 Moving forward, the Financial Management Service together with the Accounting Section is already in coordination with the Office for Strategy Management on the possible breakthrough to address the issue. | 1 | MMMMC | Partially Implemented |
| n/a | All the 50 lacking DVs were already submitted to COA. It is to be noted that there were delays in the issuance of official receipts by the suppliers due to the travel restrictions brought about by COVID-19 pandemic. | 1 | ITRMC | Fully Implemented |
| | Bank Reconciliation Statements for all existing accounts of this agency were prepared and transmitted to COA monthly. Latest BRS submitted was for the month of July 2021 | 2 | BatanesG H | Fully Implemented |
| | The Engineering Office actually submitted the required documents pertaining to DV# 2020-08-0619 & 2020-10-0971. For improvement, the accounting unit is strictly implemented that incomplete documents means no processing of vouchers. | 2 | SIMC | Fully Implemented |

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| | Procurement documents were submitted to COA | 3 | CHD3 | Fully Implemented |
| | | 3 | BataanG HMC | Fully Implemented |
| | Submitted documents were received by COA February 10, 2021 | 3 | DPJGMR MC | Fully Implemented |
| | Reply and documents were already validated by COA last June 20, 2021 | 3 | JBLMRH | Fully Implemented |
| | Submitted all financial transaction vouchers enumerated in Annex A. | 3 | MMWGH | Fully Implemented |
| | Report on Physical Count submitted February 2021 | 3 | Talavera GH | Fully Implemented |
| The reports, DVs, FS were still not submitted within the prescribed period due to lack of manpower and voluminous transactions. Also. The year-end Financial Statements remained not submitted as of this writing. This was discussed on pages 2-3 paragraphs 4-14 and pages 12-14, paragraphs 41-48 of the report. | Submitted documents were received by COA February 14, 2021 | 4A | CHD4A | Fully Implemented |
| | <ul style="list-style-type: none"> The Budget Officer have submitted monthly reports as per DOH Department Memorandum Order No. 2020-0681 under IV 1.B - The Fund Utilization Report (FUR) shall be recorded in the Monthly Statement of Allotment and Obligation and Balance to be submitted to the Financial and Management Service on or before every 10th day of the following month. The fund shall be fully obligated by Dec. 31, 2021. The Report on Obligations and Disbursements for COVID-19 initiatives as of May 31, 2020 was sent via email to the DBM Regional Office IV-A on February 5, 2021. | 4A | Batangas MC | Fully Implemented |

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| | The Disbursement Vouchers for December 2020 were submitted to the Office of the Auditor last May 10, 2021. The transmittal was stamped received dated June 03, 2021. All DVs for the month of November 2020 were submitted to the Office of the Auditor last January 12, 2021. Bank Reconciliation Statements Covering July 2020 to December 2020 were submitted to the Office of the Auditor last February 23, 2021. | 4B | CHD4B | Fully Implemented |
| | The Budget Office and Accounting Unit had submitted financial reports and other transaction documents on time. | 4B | CSGH | Not Applicable |
| | No AOM received for CY 2020, certification from resident COA State Auditor sent thru email | 4B | ONP | Not Applicable |
| | Financial reports and all disbursement vouchers for 2020 were already transmitted to the Commission on Audit as of May 10,2021. | 5 | CHD5 | Fully Implemented |
| | As per Pharmacy Section Head, the documents were already submitted to COA | 5 | BicoIMC | Fully Implemented |
| | Financial reports and disbursement vouchers were already submitted to COA | 5 | BRTTH | Fully Implemented |
| | Regular financial reports are being submitted to the COA having 2021 as a transition period | 5 | BRGHGM C | Fully Implemented |

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| | 1. RPCI submitted to COA on May 11, 2021. | 6 |
| | Summary/List of Donation received,distributed and balances with acknowledgement receipt by the beneficiaries were already submitted to the NDRRMC thru the OCD,copy furnished the Office of the Auditor | 6 |
| | CY 2020 Report on Donations were already submitted to OCD thru email copy furnished COA auditor. | 6 |
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| CHD6 | Ongoing |
| DJMMCE H | Fully Implemented |
| WVMC | Fully Implemented |
| WVS | Fully Implemented |

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| <p>Our WeAccess application is still on process. There is stills delays in the availability of the bank statements from Landbank. But we asked Landbank to provide us screenshot of our bank transactions after every end of month to facilitate preparation of bank reconciliation to submit ontime to COA.</p> | <p>We will follow up on our WeAccess processing. For the mean time we will make use of the screen shot provided by Landbank in order for us to submit bank reconciliation to COA.</p> | 7 | CSMC | Fully Implemented |
| | <p>Financial Reports CY 2020 were submitted to COA on Feb. 26, 2021</p> | 8 | CHD8 | Fully Implemented |
| | <p>Financial Report for 2020 was submitted to COA last March 12, 2021</p> | 8 | EVRMC | Fully Implemented |

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| | Pending hiring of additional staff, the accountant in charged conduct overtime to prepare monthly accounting reports. | 8 | SCRH | Fully Implemented |
| | The Supply Unit is already transmitting all copies of purchase orders to the Office of the Auditor. | 9 | CHD9 | Fully Implemented |
| | The required report specified in the circular has been submitted to DBM copy furnished the COA Office on a monthly basis. Attached in Annex 51 are the reports duly received by the aforementioned regulatory agencies. Moreover, starting CY 2022, we will submit the said report on a semestral and annual basis. This has been discussed during meeting with COA Auditors last August 31, 2021. | 9 | ZCMC | Fully Implemented |
| | Issued Office Order to concerned personnel. Submitted the Financial Statements on March 31 and April 16, 2021. Hired additional personnel last March 8, 2021. | 9 | MCS | Fully Implemented |
| | We already made letter requests to the Bank for the requested Bank Statements but the Bank is still delayed in providing the BAnk Statements. | 10 | CHD10 | Ongoing |
| Some personnel who are incharge in the submission of the reports needed in the preparation of the FS were either quarantined/isolated thus, delaying the preparation of the adjusting journal entries and which affected the submission of the FS. | Coordinate with reporting units and to observe the statutory deadline in the submission of their reports. | 10 | NMMC | Partially Implemented |
| | Daily, Monthly & Quarterly submission of reportorial requirement were incorporated in the IPCR and SPCR of staff. Submission of reports were done as timely as much as possible. Though there were delays still but the reason of not submitting on or before the set deadline was that the deadline falls on a weekend or on a holiday. | 10 | APMC | Fully Implemented |
| | 1. The required reports were already submitted to the office of the auditor. 2. A memorandum was already issued to concerned personnel regarding deadlines of submission of reports. | 12 | CHD 12 | Fully Implemented |

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| | Submitted as of June 2021 | NCR | RITM | Fully Implemented |
| | The Accounting Department submitted Liquidation Report on or before the prescribed deadline of COA | NCR | DJFMH | Fully Implemented |
| | Submitted all the supporting documents to COA last June 2021 | NCR | NCMH | Fully Implemented |
| | | NCR | RMC | Fully Implemented |
| | The Accounting department prepared a catch up plan and has set deadlines for the submission of reports from other departments. Submitted reports to COA already. | NCR | SLH | Fully Implemented |
| | CY 2020 transaction records, BRSs and financial reports with their supporting documents and schedules were already submitted to the Resident Auditor. | NCR | BOQ | Fully Implemented |
| | Memorandum was issued to concerned Unit Heads on the compliance to report submission. Review and improvement of submission process to COA pertaining to documentary requirement and corresponding timelines | NCR | FDA | Fully Implemented |

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| | The Accounting Section had already submitted all vouchers stated in the aforementioned AOM | 3 | TRC Bataan | Fully Implemented |
| KMITS Central is scheduling the onsite configuration of MS SQL in order to proceed with the eNGAS installation | All 2020FS, DVs and other Accounting mandatory reports were already submitted to COA. Coordinated with DOH CHD IV-A for the implementation of eNGAS. | 4A | TRC Tagaytay | Fully Implemented |
| | Strictly monitoring the periodic submission of reports and corresponding attachment within the prescribed period and directs the personnel concerned regarding this matter. Strengthened the operation of preventive and monitoring controls to ensure timely submission. | 10 | TRC Cagayan De Oro | Fully Implemented |
| | Submitted DVs to COA, Submitted the required reports. Coordinate with Bank for timely receipt of the Bank Statement. Submitted Financial Reports as of July 2021 on time (before 10th of August) | 5 | TRC MALINAO | Fully Implemented |
| | All 2020 paid voucher, accounts and reports have been submitted last March 12, 2021 to DOH COA RO8. | 8 | TRC Dulag | Fully Implemented |
| Updating of Property and Ledger Cards ongoing. A new Inventory Committee will be assigned to conduct proper inventory of the PPE. | Submitted Summary/list of Donations Received, Distributed and Balances and submit to the NDRRMC | 6 | TRC POTOTA N | Ongoing |
| | The BAC Secretariat had already submitted the lacking documents | 13 | TRC Agusan Del Sur | Fully Implemented |

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| | <p>Department MEMorandum No. 2021-0399 dated September 23, 2021 was issued by the SOH to address these audit recommendations.</p> <p>AS-GSD already submitted RPCPPE and PARs for CY2020 and submitted letter of explanation to COA (Late Submission)</p> | NCR | CO | Fully Implemented |
| | <p>The office of the good Senator Villar manifested already their intention to donate the cost of construcion of Molecular Laboratory to the hospital.</p> <p>Necessary journal entries to correct the affected accounts were drawn.</p> | NCR | LPGHST C | Fully Implemented |
| | <ul style="list-style-type: none"> The Chief Administrative Office has issued a letter dated Dec. 14, 2020 reminding concerned units/dept. to submit list of all ongoing and implemented government programs/projects/activities at the beginning of the following year. The Programs/Projects/Activities (PPA) for the CY 2021 was submitted to the Commission on Audit and was received on Feb. 8, 2021. | 4A | Batangas MC | Fully Implemented |
| | PRs with no CAF are being returned to end-users | 12 | CHD 12 | Fully Implemented |
| | | 13 | CHD 13 | Fully Implemented |

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| Complied. | As a compliance, the Hospital has already completed the submission of the all the Seven (7) personnel cited in the Audit Observation Memorandum. | NCR | TMC | Fully Implemented |
| | Required documents had already been submitted to COA Office. | 1 | R1MC | Fully Implemented |
| | Lacking documents to support the payroll were already submitted to the resident auditor. | 4B | CSGH | Fully Implemented |
| | Submitted all the required documents to our resident auditor | 5 | TRC MALINAO | Fully Implemented |
| | Lacking documents to support transactions were already submitted to COA. The office will strictly comply with all necessary supporting documents in compliance to existing regulations | 1 | CHD1 | Fully Implemented |
| | | NCR | NCH | Fully Implemented |
| | Copies of CENRR as required for these transactions were submitted to COA last March 16, 2021 | 1 | TRC Dagupan | Fully Implemented |
| On the process of Updating Leave Service Record | Updating of leave Service Record of Employees from year 2018 Entry Date below. (from Entry Date to present). | 2 | SIMC | Fully Implemented |
| Lacking documents were already collated and already submitted to COA | The Accounting and procurement Section are on the process of gathering and completing all the lacking documentary requirements. | 4A | TRC Tagaytay | Fully Implemented |

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| | The lacking document were already submitted to COA. | 8 | SCRH | Fully Implemented |
| | 1.All suppliers has complied with the requirements. Copies of OSS were submitted to your office last March 25, 2021. 2.Attachment of DV is now being fully scrutinized. | 8 | EVRMC | Fully Implemented |
| Implemented | The Accounting and Procurement requested the suppliers to submit the lacking documents | 9 | LGH | Partially Implemented |
| | Lacking documents submitted to COA | 9 | BasilanG H | Fully Implemented |
| | 1. Starting April 2021, all payments for infrastructure projects are duly supported with the appropriate documents. 2. A copy of COA Circular 2012-01 was already furnished to Engineering Section for proper guidance. 3.The Engineering Section already requires the contractor to post warranty security upon request of final payments. | 9 | DJRMH | Fully Implemented |
| | Warranty Security for recently completed projects were posted. Checklist was adopted. | 9 | MRH | Fully Implemented |
| | DVs and ALL supporting documents stamped paid. Issued office for this purpose. | 9 | MCS | Fully Implemented |
| | I)The BAC Secretariat in-charge, gradually submitted the lacking documents required on contracts for infrastructureprojects. A of today, only 6 contracts are for submission to COA. II) The Supply Section has implemented an electronic inventory system wherein they will fill in the data required in inventory release forms as prescribed by GAM. Also, the Supply Section reviews the forms as to the completeness of signatories. | 13 | CHD 13 | Ongoing |

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| As these are Not Yet Due and Demandable, deliveries are not yet complete and Inspection and Acceptance Reports as well as Invoices/ Billing Statements are not yet available. Transactions are processed and paid when they become Due and Demandable. | Supporting documents have been submitted and out of the Php 635M, Php 315M remains unpaid as of August 31, 2021 which consists of fund transfers in tranches, HFEP Infra & Equipment including ambulance and the CHD Building (Php 12.4M) | 6 | CHD6 | Ongoing |
| | | 6 | WVS | Fully Implemented |
| | Starting May, 2021, the Chief Accountant required that said Certification be attached in all Cash Advances vouchers. | NCR | DJFMH | Fully Implemented |
| | Necessary attachments were submitted to COA dated June 10, 2021. The Accounting Section will strictly adhere to the pertinent provisions of COA Circular 2012-001. | NCR | SLRGH | Fully Implemented |
| | Submitted | NCR | RMC | Fully Implemented |
| | Office Order was issued for the designation of Accountable officers and Petty Cash Custodian and Accounting Section strictly adheres and monitors proper documentation on all claims and/or disbursements. | 2 | TRC ISABELA | Fully Implemented |
| | Procurement documents were submitted to COA | 3 | CHD3 | Fully Implemented |
| | Submitted to COA all required documents | CAR | BaguioG HMC | Fully Implemented |
| n/a | Notifications were sent to concerned suppliers to submit the lacking requirements and forwarded such documents to COA . Accounting personnel were also made aware of the requirements and strives in double checking the supporting documents attached to the vouchers. | 2 | R2TMC | Fully Implemented |

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| | Reply and documents were submitted last February 8, 2021 to COA | 3 | JBLMRH | Fully Implemented |
| | Submitted to COA the list of personnel entitled to SRA and Hazard pay | 6 | DJMMCE H | Fully Implemented |
| | Submitted to COA the required document last August 17, 2021. | 6 | WVMC | 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 | 4A | CHD4A | Fully Implemented |
| Steward Medical Pharmaceuticals did not accomplish their accountables forms at BIR | Supplier on the submission of complete ORs. | 11 | DRMC | Fully Implemented |
| | Department Memorandum No. 2021-00399 dated September 23, 2021 was issued by the SOH to address these audit recommendations. | NCR | CO | Fully Implemented |

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| | Complied with the submission of updated notarized OSS of Medicotek Inc. and explanation of the Chairman of HBAC-A2. We would like to mentioned that based on GPPB Resolution No. 05-2020 provides "in the case of negotiated procurement through emergency cases under Section 53.2 of the 2016 IRR of RA 9184, Procuring Entities are allowed to accept: (i) an expired Business or Mayors Permit with OR of renewal application subject to submission of the business or mayor's permit after award of contract and (ii) an unnotarized Omnibus Sworn Statement, subject to compliance therewith after award of contract. Further, GPPB Resolution No. 06-2020 further states: "The OSS shall be submitted at any time before award of contract. An unnotarized OSS may be accepted by the PE subject to compliance therewith after award of contract but before payment". | NCR | JRRMMC | Fully Implemented |
| | Submitted all the supporting documents to COA last June 2021 | NCR | NCMH | Fully Implemented |
| | All the lacking documentary requirements pertaining to procurement, cash advance, COVID-19 Hazard Pay and Special Risk Allowance have been submitted to COA. With respect to the lacking document in support for the grant of sickness compensation, the Evaluation Reports have been submitted while the submission of DOLE application form is currently in coordination with the concerned claimants and DOLE. | NCR | CHD-MM | Partially Implemented |
| | Required documents were already submitted to COA dated February 8, 2021 | 2 | BatanesG H | Fully Implemented |
| | Submitted documents were received by COA February 10, 2021 | 3 | DPJGMR MC | Fully Implemented |
| | Documents submitted February 23, 2021 | 3 | Talavera GH | 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 were conducted through Public Bidding and other alternative modes of procurement that were being allotted with budget through Bayanihan Funds. | 7 | DEDVMH | Fully Implemented |
| | Thoroughly reviewed attachments in certifying completeness of supporting documents. | 7 | GCGMM C | Fully Implemented |

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| | a) The remaining copies of CPRs to include the CPR for the forehead thermal scanner have been submitted to COA. Please see the printout copies of emails in Annex 56 as well as the CPR for the Pulse Oximeter. b) ZCMC has submitted justifications on the payment of SRA last August 6 and 27, 2021. Transmittal letters are attached in Annex 73-A. | 9 | ZCMC | Fully Implemented |
| | Last document lacking already received by COA on August 18, 2021. | 11 | SPMC | Fully Implemented |
| | all documents were submitted and received by COA last 02/10/2021 | 12 | CS | Fully Implemented |
| | All documents required were already submitted to the COA resident Auditor | NCR | EAMC | Fully Implemented |
| | All documents required were already submitted. | NCR | RITM | Fully Implemented |
| | Cash receipts registry and Report of Accountability for Accountable Forms were properly filled out and had submitted to the Regional Audit Team the original and duplicate copies of cancelled ORs together with the CRReg. | NCR | BOQ | Fully Implemented |
| | | 3 | BataanG HMC | Fully Implemented |
| N/A | Submitted all financial transaction vouchers enumerated in Annex A. | 3 | MMWGH | Fully Implemented |
| | Submitted the PAR and IAR to COA | 5 | BRTTH | Fully Implemented |
| | Submitted as of May 2021 | 5 | CHD5 | Fully Implemented |
| | Documents were submitted and received by COA | 11 | CHD11 | Fully Implemented |
| | On April 19, 2021 the Human Resource Management Department has already submitted to the resident auditor the required (a) Authority to Report to Work; (b) Justification; (c) Accomplishment Report; and (d) Copy of DTR related to the payment of COVID-19 Hazard Pay; AHDP and SR April 19, 2021 | NCR | SLH | Fully Implemented |
| | Documents were submitted and received by COA | NCR | POC | Fully Implemented |
| | Letter reply submitted to COA | NCR | FDA | Fully Implemented |
| | Submitted justification and explanation on the amount paid for SRA and AHDP to COA on February 5, 2021, and submission of daily / weekly accomplishment reports covering the period of ECQ and MECQ | NCR | VMH | Fully Implemented |

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| | Hospital have submitted to the resident auditor on March 25, 2021 its legal and reasonable justification on the payment of COVID-19 SRA, AHDP together with the supporting documents required such as Daily Time Record (DTR) and schedule of assignment of the personnel | 13 | CRH | Fully Implemented |
| | The agency already replied the AOM and already submitted to the resident Auditor last Feb 4, 2021 the justification regarding the granting of SRA to employees and officials. | NCR | ARMMC | Fully Implemented |
| | Submitted the required documents of March 30, 2021 | NCR | DJNRMH | Fully Implemented |
| Some units have not submitted said document requirement | Follow Up with those units that have not submitted | NCR | QMMC | Partially Implemented |
| | Adjusted in December closing. | NCR | TRC Bicutan | Fully Implemented |
| Some Paid DVs prior to CY 2019 Since we were only able to finalize the FS 2020 towards end of February 2021, acted upon several AOMs by March and the reassignments were only effective April 2021 | Requested approval from COA for the Accounting and Cash Operations Staff to revisit all the previously transmitted paid DVs to further validate the transmittal list showing lacking paid DVs. This is due to the sampling made on paid DVs actually submitted to COA but the transmittal list says otherwise. To request a schedule again from the COA to visit their storage room. Listed below were the financial reports submitted without delay: -Liquidation Reports -Quarterly Aging of Cash Advance -FAR No. 5 -BAR No. 3 -Monthly Report of Cancelled Official Receipts Paid DVs for the month of February 2021 were submitted third week of April. With regards to trial balances and supporting schedules for the month of January, these are expected to be submitted by April 27, 2021. The succeeding months are targeted to be submitted as follows until such time that we can finally meet the deadline of 10th of the following month: February - May 15 March - May 30 April - June 15 May - June 30 June - July 10 Moving forward, the Financial Management Service together with the Accounting Section is already in coordination with the Office for Strategy Management on the possible breakthrough to address the issue. | 1 | MMMMC | Ongoing |

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| | 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. | 2 | CVMC | Fully Implemented |
| | Submitted the January 2020 to December 2020 vouchers to COA. | 6 | CLMMRH | Fully Implemented |
| | 1.Management in its reply of the AOM already made justifications as to the absence of its approval on the claims. 2.The Ad Hoc Committee ensures that the approved box will be checked for approved claims. | 10 | CHD10 | Fully Implemented |
| | Inclusion in the CY 2023 Tier 2 budget proposal | 8 | CHD8 | Ongoing |
| | Provided the additional COA storeroom for safekeeping of records.. | 8 | TRC Dulag | Fully Implemented |
| | As for future transfers of files/records, all will be in written communication and secured storage will be provided. | NCR | RMC | Fully Implemented |
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| | Report of received donation and corresponding utilization already forwarded to COA on a quarterly basis. | 10 | APMC | Fully Implemented |

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| <p>This will be reflected in the notes to FS for year end report of 2021 which is due for submission on February 14, 2022 as promised by Chief Accountant to comply.</p> | <p>Status report and all the requested documents provided by HEMC office dated August 13, 2021 to COA . All the required documents were provided to COA as Annex H in response to AAPSI 2020 (COVID-19 ML) of this M.C. The FMO II and Chief Accountant promised to comply by February 14, 2022. Moving forwards, all information pertaining to donations in kind as required by COA Circulars will be disclosed accordingly in the Notes to Financial Statements.</p> | <p>NCR</p> | <p>JRRMMC</p> | <p>Ongoing</p> |
| | <p>The revised Manual for Disaster Risk Reduction Management (DRRM) was already released last January 2021 which includes the construction of all buildings in NCH as part of the DRRM funds.</p> | <p>NCR</p> | <p>NCH</p> | <p>Fully Implemented</p> |
| | <p>The report were revised using correct format. MMD have submitted said report to COA and OCD.</p> | <p>NCR</p> | <p>SLH</p> | <p>Fully Implemented</p> |
| <p>Continuous compliance</p> | <p>•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 and to the Office of the Civil Defense.</p> <p>•Completion of the receipt of donations will be included in the 3rd quarter report.</p> | <p>NCR</p> | <p>TMC</p> | <p>Fully Implemented</p> |
| | <p>-Department Memorandum No. 2021-0399 dated September 23, 2021 was issued by the SOH to address these audit recommendations</p> <p>HEMB has established the following monitoring systems for Logistics Management:</p> <ol style="list-style-type: none"> Timely conduct of Monthly Inventory of logistics in the warehouse Compilation of logistics allocated to Centers for Health Development and Hospitals for the month. Regular monthly monitoring of logistics mobilized Come up with the list of fast moving commodities for the past three years based on the experiences on the previous disasters in order to come up with a much better Work and Financial Plan (WFP) and Project Procurement Management Plan (PPMP) Close coordination with the Supply Chain Management Service in the conduct of Physical Count Inventory. | <p>NCR</p> | <p>CO</p> | <p>Fully implemented</p> |

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| | | 1 | MMMMC | Fully Implemented |
| | | 3 | CHD3 | Fully Implemented |
| As per the Engineering Unit, the registration of the closed van is still pending. The Unit is waiting for the original documents from the donor. | A follow-up to the donor was made by the Engineering Unit to secure the vehicle's papers needed for registration. | 3 | JBLMRH | Ongoing |
| | Adjusting entries and updating of PPE records were already made in the Supply and Accounting books with supporting documents. PPEs noted in the AOM were already included in GSIS insurance for this year | 10 | MHARSM C | Fully Implemented |
| | Property insurance for vehicle were already secured to which the agency paid 91,402.24 as premium. Property insurance for Buildings were also secured to which the agency paid the amount of 4.3M as premium. | 10 | APMC | Fully Implemented |
| | The Materials Management Department has taken steps to identify the uninsured properties. Once the inventory and listing has been finalized, the agency will secure the necessary insurance. | NCR | SLH | Fully Implemented |
| | Department Memorandum No. 2021-0399 dated September 23, 2021 was issued by the SOH to address these audit recommendations. Proof of insurance (Property Inventory Form/PIF) already submitted to COA. | NCR | CO | Fully Implemented |
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| | | NCR | LPGHST C | Fully Implemented |
| | The hospital will continuously support and involve in GAD Activities and will continue to achieve of no less than 5% attribution on its accomplishments. | NCR | SLRGH | Fully Implemented |
| | GAD Committee prepared 2021 GAD Plan and Budgeting (GPB) based on DOH template responsive to gender issues and in the context of the agency's mandate. | NCR | VMH | Fully Implemented |
| | Explore new platform to implement activities in the GAD plan. All activities for 2021 were implemented as per GAD committee. | CAR | CDH | Fully Implemented |

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| | 1. Trainings as planned were already attended by some employees & GAD members; 2. A hospital memorandum was issued on May 17, 2021 re Preparation of reports with sex disaggregated for strict compliance of concerned personnel | CAR | FNLGHT C | Fully Implemented |
| Management submitted its reply to the findings last March 24, 2021. In its rejoinder dated April 20, 2021, the COA acknowledged the Management efforts in complying with the requirements of PCW-NEDA-DBM Joint Circular No. 2012-01. However, it is the view of the COA that in order to attain full compliance with the said guidelines, the GFPS must be fully capacitated, thus, advised Management to direct the GFPS to attend a variety of seminars on GAD offered by the Philippine Commission on Women in order to strengthen and institutionalize the GFPS pursuant to PCW Memorandum Circular No. 2011-01 dated October 21, 2011. | Moving forward, the GAD Committee adheres to the provision of the circular to allocate at least 5% of the total Budget for FY 2021 through submission of Annual Gender and Development (GAD) Plan and Budget to the GAD Region I office. Furthermore, the committee exerted its effort to implement the activities for this year's plan despite of the pandemic and we are currently monitoring the implementation of its activities. Stated further, we are in constant communication with the Resident COA Auditors to seek advice and guidance. To devise better plans in order to maximize the utilization of the GAD budget, the GAD Focal Point System attended webinars last November 5, 18, 19, 2020. This is to capacitate the members regarding gender and development like creation of sex disaggregated data in the institution, gender analysis using tools such as Harmonized GAD Guidelines (HGDG) and Enhanced Gender Mainstreaming Evaluation Framework (GMEF) and mainstreaming to address gender issues. Further, in 2021 the members also attended free webinars with the following topics: (a) Gender Analysis and Tools last August 24, 2021; (b) Gender Sensitivity Orientation last September 1, 2021; (c) Gender Fair Communication and Language last September 8, 2021; and (d) GAD Legal Mandates last September 15, 2021. Further, the GAD committee requests to the management for approval regarding the consultancy services that aims to achieve the following deliverables: (a) policy recommendation; (b) policy and program analysis to mainstream GAD; (c) Technical coaching on the development, management, and monitoring of GAD Plan and Budget; (d) technical opinions on PCW and COA findings; and (e) Competency-building for GFPS. Thus, this 2021 the committee conducts monthly meetings through webex to discuss the monitoring of accomplishments for various activities like Human Milk Bank Orientation and Workshop last February 24, 2021; Kangaroo Mother Care (KMC), advocacy lectures at the OPD during 53rd Foundation Anniversary and diagnostics; and the support to the roll-out of COVID-19 vaccination. | 1 | MMMMC | Partially Implemented |
| | <u>A request for a copy of the endorsed R1MC GPB 2020 was sent to pfpmed@PCW.gov.ph dated February 19, 2021. The advice of the senior PCW GAD specialist was to forward their request to the DOH GAD secretariat. R1MC's 2020 GPB was consolidated along with other DOH RH, TRCs, CHDs, and CO in the submitted DOH 2020GPB through GMMS.</u> | 1 | R1MC | Fully Implemented |
| | | 3 | CHD3 | Fully Implemented |
| | Submitted documents already validated by COA last June 20, 2021 | 3 | JBLMRH | Fully Implemented |

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| | | 4B | CSGH | Not Applicable |
| | <p>a. Conducted Gender and Development Mainstreaming Workshop on October 28-30, 2019, with Alvin Cloyd Dakis as resource speaker (HPO No. 538, s. 2019)</p> <p>b. Conducted reecho of GAD Mainstreaming Workshop and Orientation on the Institutionalization of Sex-Disaggregated Data on November 21, 2019 (HPO No. 612, s. 2019)</p> <p>c. GFPS convened with program coordinators in revising the GPB 2020 on June 10, 2020. GFPS to include in WFP 2021 training on institutionalized SDD road-mapping.</p> <p>☐ONPs Gender Consultant maintained that the training for the road-mapping of institutionalized SDD is highly technical and would be difficult to conduct via digital/ online media platform.</p> <p>☐GFPS would try to secure the Gender Consultant's availability to physically conduct the said training in Q1 of 2021 if the health crisis situation improves and permits, but to no avail</p> <p>d. HOMIS and PALMIRA was identified as a system used in ONP that can generate the Sex and Age Disaggregated Data</p> <p>☐other source of SADD data were the log books of special areas</p> <p>e. Issued HMO 225 s. 2020 to the GFPS member directing them to utilize the two systems and generate the SADD report, with analysis and action plan</p> <p>f. Conducted meeting with GFPS last Nov. 4, 2020 orienting them with their assigned area of SADD reporting, the template of report to be used, and dates of submission (stating Q4 of 2020)</p> | 4B | ONP | Partially Implemented |
| | Submitted reports and issued Hospital Order. | 5 | BRTTH | Fully Implemented |
| | Submitted to COA the 2020 GAD Accomplishment Report on February 24, 2021. Agency GAD Plan 2021 submitted to COA on July 26, 2021. | 6 | CHD6 | Fully Implemented |

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| | The agency allocated the amount of 21,505,2208.90 or 7.79 percent of the total appropriations for Gender and Development programs and activities., with some GAD activities/activities not fully met the target due to COVID 19 pandemic | 6 | DJMMCE H | Fully Implemented |
| To amend this, | | 6 | WVS | Fully Implemented |
| | | | | |
| | GAD capacity development programs for the GFPS members have been integrated in the PETRO's regular Learning and Development Plan starting CY 2022. Please refer to Annex P-6. | 9 | ZCMC | Fully Implemented |
| | Issued office order to concerned personnel. Submitted the reports to COA, Chief of Hospital, GFPS and Regional Office. | 9 | MCS | Fully Implemented |
| | Already submitted to COA copy of Hospital's GAD Plan and Budget and Accomplishment Reports | 9 | MRH | Fully Implemented |
| | BGH GAD Focal Person submitted copy to Resident ATL for compliance | 9 | BasilanG H | Fully Implemented |
| | | 10 | CHD10 | Not Applicable |
| | To re-adjust the GAD plans and programs for the year owing to the happening of COVID-19 pandemic which limits face to face interactions with patients. | 10 | NMMC | Fully Implemented |
| | Already submitted to COA the GAD Accomplishment for the year 2020 | 10 | APMC | Fully Implemented |
| | The GAD focal person to promptly submitted the GAD Plans to our respective Audit Team it is just that due to the rising number of COVID cases in our area planned trainings and activities are always cancelled. This hinders the achievement of objectives fully. | 12 | CRMC | Partially Implemented |
| Still awaiting for the Regional Office availability for the technical assistance on the use of the HGDG Tool which is not prioritized because of the Pandemic. | | 13 | ASTMMC | Partially Implemented |

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| Still waiting for the PCW endorsed AR | The Hospital has already its Accomplishment Report submitted to PCW but still waiting for the endorsed copy coming from the PCW | 13 | CRH | Partially Implemented |
| | No AOM for 2020 | NCR | RITM | Fully Implemented |
| | The Accounting Department will monitor the timely submission of GPB and GAD AR of the GFPS-TWG to the resident auditor on the prescribed time. | NCR | DJFMH | Fully Implemented |
| | NCMH did not receive an AOM regarding the matter. Nonetheless, point persons were informed regarding the observation of COA. They have agreed to comply with the recommendation given. | NCR | NCMH | Fully Implemented |
| | Strict Monitoring to ensure plan implementation | NCR | POC | Ongoing |
| | | NCR | QMMC | Fully Implemented |
| | GAD programs are currently being implemented by the Public Health Office. Programs on Senior Citizens, PWDs, and Youth for 2021 and the corresponding accomplishment reports were formulated and approved based on GAA provision. | NCR | SLH | Fully Implemented |
| | The Committee had a meeting and come up with plans to be implemented this year for the SC and DAB | NCR | FDA | Fully Implemented |
| n/a | The submitted report was the actual cost spent for every GAD activity implemented; however the heading as indicated therein was overlooked. Nonetheless, final and corrected GAD AR was already submitted to COA. GAD GPB has been submitted before the indicated due date to Regional Office and a copy was also provided at COA. | 1 | TRC Dagupan | Fully Implemented |
| | | 3 | TRC Bataan | Not Applicable |
| Our center implemented all GAD activities that were scheduled for CY2021 | | 4A | TRC Tagaytay | Fully Implemented |
| | Agrees to the recommendation provided. GAD planning is undertaken, promptly submitted reports and trained agency personnel involved in GAD. | 10 | TRC Cagayan De Oro | Fully Implemented |
| | | 5 | TRC MALINAO | Not Applicable |

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| | For 2021, Geriatric clinic will prepare separate program / plan for Senior Citizens and Persons with Disability. | NCR | VMH | Fully Implemented |
| | 2021 WFP for PWDs and SC were submitted to COA on July 26, 2021. Accomplishment Report of PWDs was submitted to COA on February 8, 2021. | 6 | CHD6 | Fully Implemented |
| | | 6 | WVS | Fully Implemented |
| | Funds are allocated annually, but there had been a moratorium of activities on 2020 because of the pandemic. P/A/Ps are being implemented this 2021. | 8 | CHD8 | Fully Implemented |
| | Procured drugs and medicines intended for senior citizens and healthy aging. | 9 | CHD9 | Fully Implemented |
| Free services were charged to MAIP and Malasakit Fund; First 2 PR of the items, no bidder quoted and third time PR was made but the winning bidder did not deliver the items. | Having a meeting with the MSW to give free assistance to Senior Citizen and PWD (Outpatient) since In-Patient were made to avail the Malasakit and MAIP Services; Re-PR of materials for refurbishing and enhancement of facility for Senior Citizen and PWD. | 9 | MRH | Ongoing |
| n/a | Integrated in the GAD but due to the pandemic, were set aside. | 13 | CRH | Ongoing |
| | NCMH did not receive an AOM regarding the matter. Nonetheless, point persons were informed regarding the observation. NCMH have a provision for the 20% discount given to every PWDs availing of the services by the center. Ramps are also in place for the accessibility of the buildings of the center. | NCR | NCMH | Fully Implemented |
| | Accomplishment Report on Programs related to Senior Citizens (SCs) and Persons with Disability, as well as the Quantified Free Service (QFS) for CY 2020 has been submitted. | NCR | POC | Ongoing |

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| | <p>The following activities were conducted in 2020 in collaboration with our geriatricians:</p> <p>a) Submitted to RERU research entitled: Profile of Geriatric Patients Admitted in SLH using Comprehensive Geriatric Assessment. b) Submitted to DOH Program Plan on: San Lazaro Infectious Geriatric Center, A Hospital within a Hospital.</p> <p>c) Attended DOH Specialty Center Development Planning Activity via Zoom by Health System Development and Management Support Division of HFDB.</p> <p>d) Construction of Multi-Purpose Geriatrics Building on its Phase II ongoing.</p> <p>e) All senior citizens admitted in SLH both for COVID and non-COVID cases charged to Philhealth.</p> <p>f) Pneumococcal and flu vaccines were given among our healthcare workers and senior citizens.</p> <p>In addition, we conducted an online activity in celebration of "Elderly Filipino Week" last October 2020 which aim to advocate improvement of the overall health of the older population through increased physical activity, better nutrition, and support healthy behaviors especially during this time of pandemic. This activity was posted on our Facebook page with the following link: https://www.facebook.com/pablik.helt.5/posts/658621165038416</p> <p>Programs on Senior Citizens, PWDs, and Youth for 2021 and the corresponding accomplishment reports were formulated and approved based on GAA provision.</p> | NCR | SLH | Fully Implemented |
| | The FDA SC/PWD Committee conducted consultation meeting with concerned employees. Related Programs, Activities and Projects (PAPs) were identified for implementation | NCR | FDA | Fully Implemented |
| | To be included in the recent revision of the Center's WFP for CY 2021. | 7 | TRC Cebu City | Ongoing |
| | | 8 | TRC Dulag | Not Applicable |
| Fully Implemented | ramps and handrails in the have been installed | 6 | TRC POTOTAN | Fully Implemented |
| | GFPS member and planning officer of the TRC attended GPB Orientation and updates on the WFP encoding platform. | 13 | TRC Agusan Del Sur | Fully Implemented |

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| | The Public Health Committee are already planning on how to include programs specifically pertaining to the National Youth Commission next year. | NCR | SLRGH | Ongoing |
| *Per records no AOM received. On the other hand, per ML of COA, we were compliant to the provisions on Youth Development | *Per records no AOM received. On the other hand, per ML of COA, we were compliant to the provisions on Youth Development | 2 | CHD2 | Not Applicable |
| Due to the COVID 19 Pandemic, management opted to postpone implementation of YDP. | Management to ensure implementation of at least one YDP Activity within the Philippine YDP Framework (2017-2022). | 9 | BasilanG H | Fully Implemented |
| | Youth Development was conducted last 2020. This 2021, an activity will be conducted for the youth either via online or face to face or both if feasible in collaboration with HEPO/GAD and Pedia Department. | 9 | DJRMH | Fully Implemented |
| | Programs related to Youth Development and Perssons with Disability have not been implemented during the year 2020 as resources of the hospital were focused on the programs and activities for health emergency response to COVID-19 pandemic. | 13 | ASTMMC | Fully Implemented |
| n/a | Integrated in the GAD but due to the pandemic, were set aside. | 13 | CRH | Ongoing |
| | | NCR | NCH | Fully Implemented |
| | Youth Development Committee was created under Hospital Order No. 202 - 014 dated 21 January 2021, but due to Covid-19 Pandemic the intended programs such as sports and cultural activities did not materialized. For the succeeding years, the hospital will make sure to strengthen & capacitate the committee members and ensure strict program implementation. | NCR | POC | Ongoing |

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| | <p>: For the youth development and PWDs, "Sign Language Training" was conducted last March 2021 so that our healthcare workers will learn the different terms and its definitions in relation to sign language and gain basic skills in communicating with patients/guardians who have hearing and/or speaking impairment.</p> <p>Lastly, we will conduct "Paint Your Love on the Wall Part III" on December 2021 in collaboration with Talking Hands, a non-profit organization committed to empowering the deaf youth and their families. Programs on Senior Citizens, PWDs, and Youth for 2021 and the corresponding accomplishment reports were formulated and approved based on GAA provision</p> | NCR | SLH | Fully Implemented |
| | <p>As of today, the Agency is exerting greater efforts to retrieve supporting documents as basis for reconciliation of prior years' unreconciled balances.</p> | NCR | SLRGH | Ongoing |

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| | For the year 2020, the Accounting Section in coordination with the HRMO remitted/refunded the remaining balances per book. | NCR | VMH | Fully Implemented |
| Ongoing reconciliation | HRMO is conducting on on-going reconciliation with the Accounting Records | CAR | CHD-CAR | Partially Implemented |
| ongoing reconciliation, other employees have no ID yet | PHIC- already reconciled GSIS and HDMF- ongoing BIR- 2020 and 2019 correct remittances- adjustments in the books were already done | CAR | BaguioG HMC | Partially Implemented |
| | | CAR | CDH | Not Applicable |
| | Remittances were already remitted to concerned agency as of January 2021 | CAR | FNLGHT C | Fully Implemented |
| | Remittances were already remitted to concerned agency | 3 | CHD3 | Fully Implemented |
| | Documents and recommendations were submitted, observed and validated by COA last June 20, 2021. | 3 | JBLMRH | Fully Implemented |
| N/A | a) Recorded the due from PHIC amounting to ₱3,588,872.75 and recorded the hospital fees on COVID 19 cases claimable from PHIC on a monthly basis. b) Submits on time the Monthly Philhealth Claims Receivables Report to Accounting Unit pertaining to hospital fees on COVID 19 cases claimable from Philhealth Insurance Corporation. | 3 | MMWGH | Fully Implemented |
| | Copies of letters to address and avoid the repeat of such findings were submitted to the COA on March 24,2021. | 4A | CHD4A | Fully Implemented |

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| <ul style="list-style-type: none"> • 100% complied for deduction/remittances of PAG-IBIG and Philhealth premiums • ongoing reconciliation and validation of data with 75% accomplishment for GSIS deduction/remittance | The HRMO is conducting an on-going reconciliation for the remaining deduction/remittance of GSIS with the Accounting Office. | 4A | Batangas MC | Partially Implemented |
| Skeletal workforce arrangement | The Accounting has already found out the variances for verification of the HR unit. Some of the variances were already reconciled and remitted. Some of the adjustments were already encoded to the eNGAS and we are still waiting for some adjustments from HR unit. | 4B | CHD4B | Partially Implemented |
| | Accounting unit paid balances to GSIS in Oct.2021, but CSGH record did not tallied with that of the GSIS. Refund of balances which are not accepted by the GSIS sytem to concerned employees. PHIC and HDMF balances will also be refunded to retired employees. Adjusting entries on the books of accounts were made to adjust GSIS, PHIC & HDMF balance. | 4B | CSGH | Partially Implemented |
| | Balances reconciled | 4B | ONP | Fully Implemented |
| Non-remittance of GSIS premiums and contributions is due to the delay in the issuance of the Business Partner Number of GSIS. A consultative meeting with GSIS was held in May 28 to seek assistance in resolving the issue | Philhealth and Pag-ibig premiums were remitted as of July 2021 | 5 | CHD5 | Partially Implemented |
| | Amount of SRA received was already included in the taxable income annualized for the year 2021, corresponding withholding tax were deducted and remitted accordingly. | 5 | BicolMC | Fully Implemented |
| Lack of manpower to reconcile accounts. | Hired additional manpower to facilitate the reconciliation of accounts. | 5 | BRTTH | Partially Implemented |

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| Lack of supporting documents and inconsistencies in both of the agencies records makes reconciliation impossible. | <p>1. Fully Implemented We have communicated with GSIS-Bacolod Branch in relation to this and they have provided us a soft copy of data PREMIUM ACCOUNTS RECONCILIATION for the period January 2004 to December 2004, however we still cannot ascertain the veracity of the data and figures appearing therein. Also, the absence of complete prior year's accounting records (journal entry vouchers, ledgers, payrolls etc. prior to eNGAS implementation) makes it also difficult to reconcile the amount hence the disclosure in the financial statements.</p> <p>2. On Going</p> <p>3. Not Implemented</p> | 6 |
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| | <p>1. Complied with the requirement to remit based on the actual disbursement effective February 2021</p> <p>2. Assigned an additional personnel to make reconciliation of prior year accounts. Adjustments accounted for in the books.</p> | 8 |
| 2.Account cannot be traced since such float balance is merely a forwarded amount. | <p>1.RADAI and RCI are being submitted daily to Accounting Section</p> <p>2.Trace the float balance from other available data such as Report of Check Issued or from Check Registry of ash Section.</p> | 8 |
| | Every Financial transaction always comply relevant tax laws, regulation and rules. | 8 |
| On-going reconciliation | Remitted the remaining dues for CY 2020 in January 2021. Items for reconciliation shall be adjusted through preparation of Journal Entry Vouchers | 9 |

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| CLMMRH | Partially Implemented |
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| CHD8 | Fully Implemented |
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| EVRMC | Partially Implemented |
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| SCRH | Fully Implemented |
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| CHD9 | Partially Implemented |

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| | issued office order to concerned personnel. Submitted the schedule of tax withheld Issued office order to concerned personnel. | 9 | MCS | Fully Implemented |
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| | Remitted the PHIC balance on January 2021 and adjusted the GSIS error correspondingly in the books. | 9 | MRH | Fully Implemented |
| | Transactions with discrepancies have been validated by current accountant, refunds have been issued to those with excess premiums withheld, whereas underpayments have been deducted from employees through the payroll | 9 | BasilanG H | Fully Implemented |
| | As of July 31, 2021, unreconciled beginning balance of Due to BIR is P38,339.04. Further investigation of unreconciled balance is still ongoing. | 9 | DJRMH | Ongoing |
| Ongoing reconciliation | The unremitted withheld tax for C.Y 2020 was remitted the following month and the mandatory contributions were remitted as scheduled. The remaining balance will be reconcile and will be adjusted accordingly. | 9 | LGH | Partially Implemented |
| | Remittances were made. | 12 | CHD 12 | Fully Implemented |
| On going reconciliation; Necessary adjustments will take time considering the bulk of transactions affecting the account. | The amount of withheld tax and other government mandatory contributions as of December 31, 2020 were remitted on CY 2021 amounting to 14,300,531.81. The remaining balance will be subject for immediate reconciliation and necessary adjustments of the affected accounts will be made. | 13 | CHD 13 | Partially Implemented |
| The balance of 962.50 pesos refers to the unreconciled dormant amounts in prior years. | | 13 | ASTMMC | Fully Implemented |
| | All remittances for CY-2020 has been reconciled and remitted. | NCR | RITM | Partially Implemented |

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| The FMO II and Chief Accountant will fully implement all the recommendations by December 31, 2021 and the analysis is ongoing. | The target implementation is by December 31, 2021. The FMO II said they will continue with the analysis of remaining balance of tx and remit necessary amount. The FMO II and Chief Accountant was given a memo reiterating the previously issued dated August 18, 2021 and reminded to establish a monitoring scheme of the taxes withheld and its corresponding remittance in order to facilitate and prevent the same findings. Memorandum will be issued to FMO II to assign a point person for each identified agency and set the deadline for the necessary supporting documents and reports as required by Commission on Audit. | NCR | JRRMMC | Partially Implemented |
| | The Subsidiary Ledger keeper and Bookkeeper was designated by the Chief Accountant to research the cause of the negative balance for the account Due to BIR, Due to GSIS, Due to PhilHealth for the necessary adjustment. | NCR | DJFMH | Ongoing |
| HR still need to complete the details needed to remit the same like BP#, basic salary and birthdays of concerned personnel for the 2002-2009 as they only have records from 2010 | As of July 31, 2021, P9,399.36 has been remitted to GSIS and P17,544.76 was refunded to employees. Accounting made a reconciliation of unremitted Due to GSIS account from 2002-2016 and forwarded the list to HR for remittance amounting to P63,700.41. As of December 31, 2021, only P57,768.83 remained unaccounted. | NCR | NCH | Ongoing |
| on-going reconciliation of previous years balances and reconciliation of the employees' personal data (Agency vs. GSIS/Pag-Ibig/PHIC) | The Management directed the Accounting and HR Department to reconcile previous balances of the accounts and remit/prepare adjustments. Contributions amounting to P6,806,655.61 (75% of the 2020 unreconciled balance) has been remitted as of to date. | NCR | RMC | Partially Implemented |

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| | <p>The Accounting Department prepared some adjusting entries to correct errors in recording tax remittances. The Accounting Department has likewise identified deductions made in the payroll but was not remitted. List of unremitted contributions to GSIS , PAGIBIG and Philhealth was already forwarded to HRMD for reconciliation and appropriate action.Ongoing remittance.</p> |
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| <p>Fully Implemented</p> |
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| Ongoing compliance. | Based on the reconciliations done in CY 2018, adjusting entries were already made in BIR, Pag-IBIG, PhilHealth and GSIS. Remittances were previously delayed, however the remittances for Pag-IBIG and PhilHealth contributions were already cleared and reconciled fully. For GSIS however, the only unremitted amount is PHP15, 344.00, which after checking and finalization will be for remittance, hopefully until the end of September 2021. Per HRMO, checking of the remaining amount for GSIS reconciliation and remittance is already being processed. Proof of remittance of final report will then be provided to the Resident Auditor's office as well. Rest assured that continuous timely remittances are also being observed. Moreover, we have been provided by the TMC Resident Auditor the Revised Annex XXIII indicating the amount under Tondo Medical Center and other hospitals categorized as CY 2020 balances not remitted/ for reconciliation corrected as Year-end balances not remitted/ for reconciliation. | NCR | TMC | Partially Implemented |
| | Reconciliation of mandatory accounts is on-going. The management instructed the Accounting Section to finish the reconciliation in FY2022 and the Personnel Section to ensure that all remittances will be remitted on time | NCR | BOQ | Ongoing |
| ongoing compliance | Remittance is done on a regular basis, there is just a need to reconcile some items. | NCR | FDA | Partially Implemented |
| | Taxes were withheld in the month/s following the receipt of Covid-19 Hazard Pay. Taxes for all benefits for the month given to personnel are being deducted from the monthly salaries on a lump sum basis. Strict monitoring of all the salaries and benefits received per month. The following actions were undertaken: (a) re-orientation and updates of CSCTRC Contract of Service regarding Revenue Memorandum 51-2018 (b) strict monitoring of all the revenue receipts and deductions of each Contract of Service personnel (c) submitted the duly accomplished service contracts, DTRs and accomplishment reports subjected for audit (d) reminded HRMO to attach the accomplished DTRs and ARs in monthly payrolls | 5 | TRC Camarines Sur | Fully Implemented |
| ongoing compliance | Remitted the balance. Effect necessary adjustment. Requested to COA the documents for CY 2014-2016 unreconciled amounts. Conducted reconciliation on the abnormal balances. | 5 | TRC MALINAO | Partially Implemented |
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| | <p>- Department Memorandum No. 2021-0399 dated September 23, 2021 was issued by the SOH to address these audit recommendations.</p> <p>- Aggregate amount of audit suspensions, disallowances, and charges as of December 31, 2020 that remained unenforced or unsettled.</p> <p>- The COA reported that Php9M out of the 718.7M Notices of Disallowance are on appeal before the COA authorities.</p> <p>-A Department of Memorandum shall be issued to remind the concerned heads of the operating units to immediately cause the settlement of audit disallowances and charges that attained finality, and compliance with the requirement of issued audit suspensions.</p> | NCR | CO | Ongoing |
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| HFEP Management Office is using another tracking system | n/a | NCR | CO | Fully Implemented |
| | <p>Department Memorandum No. 2021-0399 dated September 23, 2021 was issued by the SOH to address these audit recommendations</p> <p>IHOMP Policy- DM on IHOMP released by HFDB</p> | NCR | CO | Ongoing |

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| APMC is under contract with existing provider network (SEGHIS) fo the transmission of our eclaims to PhilHealth | the IT Office was directed to communicate with DOH KMITS for the possible integration of the iHOMIS System. | 10 | APMC | Partially Implemented |
| Pending implementation of DOH KMITS | The Biomedical Engineering Section needed to systematize and automate their inventory and repair history of medical machines, however, DOH KMITS has not yet implemented the module 3 of iHOMIS which includes the inventory system. Because of the immediate need of the Engineering Section, ITRMC opted to outsource the said system which costs around 450,000.00. The purchased Biomed Engineering Database System enabled the Engineering Section to easily trace the location and status of equipment and hence, has improved the efficiency of the Section in the management of biomedical equipment. However, since the KMITS has not yet implemented the Module 3of iHOMIS which will include the inventory system, the hospital has already outsourced DBP DCI to update the system of the hospital. Currently, DBP DCI is in the process of data gathering, training of hospital personnel and cabling of connections. | 1 | ITRMC | Partially Implemented |
| | Made an appeal to COA with justification. | 11 | DRMC | Fully Implemented |
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| | Ongoing litigation; future action depends on the Supreme Court decision | NCR | CO | Ongoing |

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| | <p>Department Memorandum No. 2021-0399 dated September 23, 2021 was issued by the SOH to address these audit recommendations.</p> <p>WebEx Invitation of the Regional Supply Officers Meeting</p> <p>Memorandum for Regional Directors of CHD Western Visayas and Eastern Visayas requesting for assistance to provide Invoice Receipt for Property (IRP) relative to the procured medical equipment in response to Typhoon Yolanda.</p> | NCR | CO | | Ongoing |
| | | | | | |
| <p>The remaining works are affected by the Phase II projects</p> | <p>HFEP consulted the DOH Legal Service regarding the issuance of Notice of Liquidated Damages to the contractor on the settlement agreement and non-completion of remaining works/punchlists.</p> | NCR | CO | | Fully Implemented |

