



Republic of the Philippines
DEPARTMENT OF FINANCE
Roxas Boulevard Corner Pablo Ocampo, Sr. Street
Manila 1004

July 14, 2023

MS. MA. THERESA B. FERREROS

Officer-in-Charge – Director IV

Cluster 2 – Oversight and Public Debt Management Agencies

National Government Sector

Commission on Audit

Quezon City

Thru: **MS. CONCEPCION C. REYES**

State Auditor V and

Supervising Auditor

Commission on Audit – DOF

Dear Director Ferreros:

Pursuant to Section 97 of the General Provisions of the General Appropriations Act of FY 2022 (Republic Act No. 11639), we are submitting herewith the management comments and actions taken on the audit observations and recommendations contained in the Annual Audit Report (AAR) of the Department of Finance – Office of the Secretary for the FY 2022. Attached are the duly accomplished Agency Plan and Status of Implementation (AAPSI) required per COA Memorandum No. 2014-002 dated March 18, 2014 and its supporting documents.

The Department of Finance will comply and continue to pursue actions to implement the audit observations where COA made recommendations for management's action including those from prior years' audit observations.

We hope the foregoing satisfies your requirements.

Thank you.

Very truly yours,


LOLITA R. VERDADERO

Director IV

Central Financial Management Office



Copy furnished:

Department of Budget and Management
Speaker of the House of Representatives
President of the Senate of the Philippines
House Committee on Appropriations
Senate Committee on Finance



DEPARTMENT OF FINANCE
AGENCY ACTION PLAN AND STATUS OF IMPLEMENTATION
For the Calendar Year 2022



AGENCY ACTION PLAN AND STATUS OF IMPLEMENTATION
Audit Observations and Recommendations
For the Calendar Year 2022

Ref	Audit Observations	Audit Recommendations	Agency Action Plan				Status of Implementation	Reason for Partial/Delay/ Non-Implementation, If applicable	Action Taken/Actions To be taken
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Annual Audit Report (AAR)									
AAR 2022 Pages 54-56	1.The existence, completeness and accuracy of the balances of several assets, liabilities, equity and expense accounts were not ascertained due to discrepancies between the books and related records/reports, and non-compliance with accounting standards and other issuances, among others.								
	a. Unreconciled DOF Subsidiary ledger (SL) and Procurement Service (PS) Statement of Account (SOA) - ₱1.791 million	Management agreed to require the Chief Accountant, Accounting Division (AD) to reconcile the DOF records with the PS to identify the details of the unreconciled discrepancy of ₱1.791 million and make adjustment in the books as necessary.		<ul style="list-style-type: none">• Procurement Management Division• Accounting Division	June 2023	December 2023	Not implemented	On-going reconciliation of Accounting and PS records.	The discrepancy of P1.791 million occurred since the beginning of ENGAS. The Accounting Division is currently reviewing the Subsidiary Ledger in ENGAS to identify if there are unrecorded deliveries. Adjusting entries will be prepared if necessary.



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	b. Unrecognized expenses/assets due to non-liquidation of Cash Advances (CAs) at year-end – ₱1.524 million	Management agreed to require the Accountable Officers (AOs) and Special Disbursing Officers (SDOs) to liquidate their CAs by the year-end to enable the prompt reporting of financial transactions in the appropriate reporting period.		• Accounting Division			Implemented		The amount of unliquidated CA as of Dec. 31, 2022, is ₱953,683.14 only. The Liquidations Reports of the said CAs were actually submitted to the Accounting Division in 2022 but returned to the employees for compliance of lacking documents which resulted in the non-recording of expenses/assets in 2022. The amount of ₱626,922.30 was recorded for its liquidation in 2023 with JEV Nos. 2023-02-000801 and 2023-04-001954 while the amount of ₱326,760.84 was refunded with various official receipts. Attached in Annex A is the List of Unliquidated CAs as of Dec. 31, 2022, for reference.



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									Currently, the Accounting Division continuously sends notices to employees with outstanding cash advances due for liquidation.
	c. Unreconciled accounting and property records - ₱27.411 million	Management agreed to require the Chief Accountant and the Chief Administrative Officer, General Services Division (GSD) to analyze and reconcile their records to come up with correct balance for Other Equipment.		<ul style="list-style-type: none">General Services DivisionAccounting Division			Implemented		After recording in 2023 of various adjustments, disposals, and dropping of PPE items relating to one-time cleansing, the amount of “Other Equipment” in eNGAS was reduced to ₱485,548.00 as of July 14, 2023. On the other hand, the GSD made necessary adjustments resulting in the same amount of “Other Equipment” in their records. (Annex B)
	d. Existence of negative SL balances of Due to BIR - ₱89,711.46 and Due to Pag-IBIG - ₱19,463.86.	Management agreed to require the Chief Accountant, AD to analyze and reconcile records relative to the negative SL balances of <i>Due to BIR</i> and <i>Due to Pag-IBIG</i> ; and to effect adjustments as necessary to reflect the correct balances of		<ul style="list-style-type: none">Accounting Division		Until the error encountered in eNGAS was resolved.	Not Implemented	The negative SL balance of Due to Pag-IBIG - ₱19,463.86 was not yet adjusted due to error	A journal entry has been made to reclassify the negative balance of Due to BIR to Accumulated Surplus amounting to



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		the accounts as of the end of reporting period.						encountered upon reclassifying in eNGAS. The team has coordinated with the Central Management Information and COA for the said error.	P89,711.46 with reference number JEV-2023-05-00 2430 dated May 30, 2023 (Annex C) Further, the team coordinated with the Central Management Information Office (CMIO) on July 14, 2023 (Annex C) for the error encountered upon reclassifying the negative balance of PAG-IBIG.
AAR 2022 Pages 57-59	2. Non-remittance of dividends of P1.694 billion by 18 Government Owned and/or Controlled Corporations (GOCCs) for Dividend Years (DYs) 2019 to 2021, and non-assessment of estimated penalties for non/late remittance of dividends within the prescribed period amounting ₱31.813 million and ₱448.664 million, respectively, thereby depriving the government of the much needed fund for its operations.								



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	a. Non-remittance of dividends by 18 GOCCs in DYs 2019 to 2021 - ₱1.694 billion	Management agreed to require the Director, Corporate Affairs Group (CAG) to: (a) provide Bureau of the Treasury (BTr) the list of GOCCs with unremitted dividends for the recognition of receivables from the GOCCs in the BTr-National Government (NG) books;	Review and prepare report on the GOCC’s outstanding dividend dues to be provided on the BTr on or before June 30 and December 31 of each year.	• Corporate Affairs Group	May 2023	December 2023	Implemented		A meeting was conducted between representatives from BTr and CAG on May 16, 2023, to identify the supporting report/documents to BTr for the appropriate recording of dividends due/receivable.
		(b) issue billing statement/demand letter to the GOCCs with unremitted dividends to the BTr and furnish the BTr a copy of each billing statement/demand letter for recognition of receivables in the BTr-NG books; and					Implemented		Issued letters to 11 out of 18 GOCCs listed in COA’s Audit Observation Memorandum (AOM). Of the remaining seven (7) GOCCs, two (2) have no dividend due, while five (5) have an ongoing evaluation of the cash flows pertaining to requests for installment or dividend rate adjustment, under abolition per Governance Commission for



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									Government-Owned or -Controlled Corporations (GCG)’s list of GOCCs, and have pending clarifications with the GOCCs on the dividend due computation. Please refer to Annex D for further details.
		(c) closely monitor remittances by GOCCs to avoid accumulation of unremitted dividends.					Implemented		CAG staff is continuously updating the calculation of dividends due in the individual GOCC worksheets and in the consolidated dividend excel database. CAG also coordinates with GOCCs and BTr the actual dividend remittances.
	b. Non-assessment of penalties for non-remittance and/or late remittances of dividends by GOCCs for DYs 2019-2021	Management agreed to direct the Director, CAG to: (a) assess penalty as necessary and bill the GOCCs of the penalty due;					Implemented		Letter to COA dated April 24, 2023 (Annex E), as relayed during the Exit



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		(b) furnish the BTr a copy of the bill for penalty for recognition of the receivables in the BTr-NG books and monitoring of collections; and (c) monitor collections of the penalty.							Conference between the DOF and COA, stated that the enforcement of compliance on dividend payment is already addressed under the GCG's guidelines for eligibility of granting performance-based bonus (PBB). The DOF is issuing certification of compliance of the GOCCs to dividend law and other applicable laws. As a penalty, non-compliance of GOCCs to dividend payments may not entitle the GOCC for PBB. Further, collection of dividends is pursued by constantly reminding the GOCCs, and in meritorious cases, recommend a flexible payment (e.g., installment or



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									staggered payment and downward rate adjustment.)
AAR 2022 Pages 60-63	3. Outdated fees and charges imposed on tax exemption applications under DOF Department Order No. 54-2000 dated December 13, 2000 had not enabled the recovery of the cost of services rendered thereby straining the government’s resources and precluding the sharing with the end-users of the cost of providing such services.	<p>Management agreed to facilitate the creation of a Committee to conduct careful study and evaluation of fees and charges in the processing of tax exemption applications and consider to:</p> <p>(a) increase the existing rates of filing fees imposed on tax exemption applications processed under the Mabuhay Lane;</p> <p>(b) impose filing fees on tax exemption applications processed under the Customs and Tariff Division (CTD) as necessary; and</p> <p>(c) impose new fees and charges as necessary.</p>	Gradual increase of existing rates and possible expansion of coverage.	<ul style="list-style-type: none">• Revenue Office• DOF Revision of Fees Committee	June 2023	2nd Quarter of 2024	Implemented		<p>Reconstituted the DOF Revision of Fees Committee pursuant to Department Order 013.2023 signed by the Secretary on March 07, 2023, as shown in Annex F.</p> <p>The DOF Revision of Fees Committee convened on June 07, 2023, and outlined the proposal's possible socio-economic implications.</p> <p>The Revenue Office will also conduct a series of public forums/hearing to discuss these possible socio-economic implications.</p>



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AAR 2022 Pages 63-65	4. Deficiencies in the grant and utilization of CAs, and refund of unutilized CAs to officers, employees and SDOs did not facilitate timely recognition and reporting disbursements and exposed public funds to the risks of loss and/or misuse and non-indemnification thereon in case of loss and/or misuse. a. Excessive CAs granted to AOs	Management agreed to: (a) require the SDOs to prepare a detailed estimate of expenses for programs/activities to be undertaken to support the grant of CAs; and (b) refrain from granting more than one CA for the same purpose to avoid excessive CAs and tying up the funds with SDOs which poses risk of loss or misuse of funds.		<ul style="list-style-type: none">Accounting DivisionHRMDDOfficials granting the amount of cash advances to SDOs			Implemented 		



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									the Asian Development Bank (ADB) Board of Governors (BOG) and the challenging timeline. The Management takes note of the recommendation provided by COA for the succeeding events that the DOF will be organizing.
	b. Non-refund of excess/unutilized CAs - ₱1.225 million and non-liquidation of b. CAs within the prescribed period - P3.751 million	Management agreed to: (a) require the concerned AOs to liquidate their CAs within the prescribed period and refund any excess CAs for timely recognition in the books and reporting of the financial transactions and to minimize the risk of loss or misuse; and (b) require the Chief Accountant, AD to monitor CAs not liquidated within the prescribed period and demand the immediate liquidation from the AOs concerned.		<ul style="list-style-type: none">Accounting Division Accounting Division			Implemented <		



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	Net unremitted withholding taxes of ₱0.823 million and PhilHealth premiums of ₱168,891.83.	<p>Management agreed to require the Chief Accountant to:</p> <p>(a) analyze the outstanding balances of Due to BIR and Due to PhilHealth to establish whether the balances are for refund to concerned officials/employees, for remittance to BIR and PhilHealth, or for adjustments in the books; and</p> <p>(b) immediately refund/remit/adjust as necessary once established.</p>		<ul style="list-style-type: none">Accounting Division	July 2023	Dec. 2023	Not Implemented	On-going reconciliation	<p>The balance of the account Due to BIR is being analyzed and to date, it was determined that a total amount of P576,902.48 is due for remittance. The same was remitted in the months of May and June with Tax Remittance Advice (TRA) numbers 0060332023852546, 0060332023852555, 0060332023866882, and 0060332023866865.</p> <p>Further, the Due to BIR - Compensation was remitted in the amount of P374,211.24 for the month of April with TRA number 0060332023852312.</p> <p>Please refer to Annex H.</p> <p>As to the balance of Due to PhilHealth, it</p>



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									<div>- Leo Allan Halcon, ₱547,383.92 (full payment) with OR No. 5546450 dated July 22, 2021</div> <div>- Heherson Marayag, ₱434,947.37 (partial) with OR No. 5546886 dated October 26, 2022. Mr. Marayag has a remaining balance of ₱191,109.64.</div> <div>3. These scholars have started their refund through salary deduction:</div> <div>- Rommel Rojas, from May 02, 2022 to August 2027</div> <div>- Teresa Mendoza, from May 02, 2022 to August 2027</div> <div>- Angelica Sarmiento, from</div>



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									December 02, 2022 to November 2025 - Rommel Rivero, from November 02, 2021 to October 2026 - Nadine Atilano, from February 01, 2023 to January 2026 4. The HRMDD will coordinate with Mr. Marayag on the arrangements for the refund of his balance.
AAR 2021 Pages 64-65	Non-conduct of the physical count of inventories by a duly created Inventory Committee and observed by the required witness had not ensured an independent verification of the accountabilities of the Agency’s inventory custodians, and the non-/delayed submission of the Report on Physical Count of Inventories (RPCI) had not enabled the timely verification of the balances of the <i>Office Supplies Inventory, Drugs and Medicines Inventory and</i>	Management agreed to submit the RPCI to the Audit Team on July 31 and January 31 of each year for the first and second semesters, respectively.		<ul style="list-style-type: none">General Services DivisionHRMDD – Medical and Dental Clinic (HRMDD-MDC)			Implemented		The GSD has conducted a physical count of inventories for CY 2022: as of June 30, 2022, on July 07 – 08, 2022, pursuant to DPO No. 241.2022 and as of December 31, 2022, on January 12 – 13, 2023 as per DPO No. 007.2023. Moreover, for CY 2023, the GSD and



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	Medical, Dental and Laboratory Supplies Inventory.								HRMDD-MDC conducted the physical count of inventories as of June 30, 2023, on July 07, 2023. Please see the mentioned documents in Annex J. Further, the GSD and HRMDD-MDC commit to conduct a physical count of inventories as of June 30 and December 31 and accomplish the RPCI on or before July 31 and January 31 of each year.
AAR 2021 Pages 70-71	Unremitted Government Service Insurance System (GSIS) employee contributions and loan amortizations deducted from salaries of DOF personnel totaling ₱1.078 million for verification may result in the incurrence of additional interests and/or, penalties and surcharges, or may affect availment of employee benefits, among others.	Management agreed to require the Chief Accountant to: (a) determine whether the accumulated balance of ₱1.078 million is due for remittance to the GSIS and immediately remit any amount due to the GSIS; (b) continue to reconcile records with the GSIS; and		• Accounting Division	July 2023	Dec. 2023	Not Implemented	On-going reconciliation	After the team verified the several JEVs and continuous reconciliation, a balance of P202,274.21 is still subject for a refund or remittance of premiums to several officials and employees. The



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		(c) refund the premium contributions and loan amortizations which have been erroneously deducted from the compensations of concerned officials and employees.							Accounting Division will monitor the complete refund or adjustment of loan amortization and remittance of premium to GSIS.
AAR 2019 Pages 49-51	Unreconciled discrepancy of ₱303.305 million between the balances of various Property Plant and Equipment (PPE) accounts and the Report on Physical Count of Property, Plant and Equipment (RPCPPE) had not facilitated the determination of the existence and accuracy of the Property, Plant and Equipment (PPE) balances totaling ₱2.055 billion.	Management to direct the Chief Accountant and Chairperson, Inventory Committee to reconcile the PPE book and RPCPPE balances and effect the necessary adjustments.		<ul style="list-style-type: none">General Services DivisionAccounting Division	June 2023	December 2023	Not implemented	On-going reconciliation of Accounting and GSD records.	<p>Due to various disposals and adjustments made from 2020-2022, the discrepancy of PPE book and RPCPPE was reduced to ₱28.841 million.</p> <p>The Management formed an inventory committee to conduct physical inventory of PPE for the one-time cleansing of PPE account balances with DPO No. 276-2022 dated 07/19/2022. The Commission on Audit granted the request of dropping unaccounted properties as per COA Decision No. 2023-001 dated 01/30/2023.</p>



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									<p>A total amount of ₱28.429 million were dropped with the following Journal Entry Vouchers (Annex K):</p> <p>1. 2023-02-000002 (Fund 07308602)</p> <p>2. 2023-02-000009 (Fund 04104167)</p> <p>3. 2023-02-000746 (Fund 01102101)</p> <p>4. 2023-02-000825 (Fund 01101101)</p> <p>Currently, the Accounting Division and GSD are reconciling their records. Also, various unserviceable properties were disposed thru donation, auction and destruction. Adjusting entries will be prepared, if necessary.</p>



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AAR 2018 Pages 60-62	Deficiencies were noted in the keeping of records and reports by the Property Division.	Management agreed to require the Inventory Committee to report in the RPCPPE the 233 PPE items aggregating ₱19.725 million to their appropriate PPE accounts.		<ul style="list-style-type: none">General Services Division			Implemented		<p>As of Dec. 31, 2022, only 27 PPE items are misclassified or ₱2.647 million in Property Records (RPCPPE) and 21 PPE items or ₱2.169 million in Accounting Records (PPELC). These items were already reclassified in their proper account in 2023.</p> <p>In property Records (RPCPPE) -all 27 items were reclassified from “Other Equipment” to “Office Equipment”. This will be reflected in the RPCPPE as of December 31, 2023.</p> <p>Accounting Records (PPELC) - Adjusting entries were prepared (Annex L) with JEV Nos. 2023-06-000027, 2023-06-002766 and 2023-06-002771 for the reclassification of</p>



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									various PPEs from “Other Equipment” to “Office Equipment” account with the amount of P439,184.88, P556,102.64, and P179,230.00 respectively. PPEs amounting to P994,498.43 were already dropped in eNGAS due to the One-Time Cleansing of PPE.

Agency sign-off:


DANIELLE MARIE S. RIEZA-CULANGEN
Assistant Secretary and Officer-in-Charge
Policy Development and Management Services Group