

31 July 2018

THE COMMISSION ON AUDIT

Bases Conversion and Development Authority
2/F Bonifacio Technology Center
Global City, Taguig

Attention: **LOURDES G. BENITEZ**
Supervising Auditor

BRENDA B. VIOLA
Audit Team Leader

Subject: **Agency Action Plan and Status of Implementation for CY2017**

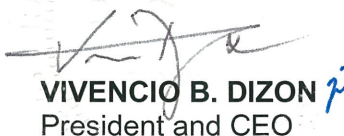
Dear Auditors Benitez and Chan:

May we respectfully transmit, for your reference, the **Agency Action Plan and Status of Implementation** matrix indicating BCDA's action plan, status of compliance on various recommendations and future action plans to be undertaken by BCDA in response to issued Audit Observation Memoranda for CY 2017.

We hope that you find everything in order.

Thank you.

Very truly yours,


VIVENCIO B. DIZON
President and CEO



OFFICE OF THE SUPERVISING AUDITOR
Bases Conversion and Development Authority

Received by: Jessica Mein
Date / Time: AUG 3, 2018 2:40 pm



AGENCY ACTION PLAN AND STATUS OF IMPLEMENTATION
Matrix of CY2017 Audit Observations and Recommendations
31 July 2018



Received by: *Quen Mae Jessica Melin*
 Date: *Aug 3, 2018 2:40pm*

Reference	Audit Observation	COA Audit Recommendations/ Actions to be Undertaken by BCDA	Agency Action Plan		Status	Reason for Partial / Delay / Non-Implementation, if applicable	Action Taken / To Be taken	
			Action Plan	Personnel/ Dept Responsible				
CY2017 AOM No. 2018-01 dated January 2018	AFP has no share from revenues derived from operations in camps other than Metro Manila camps.	BCDA to draft and propose a legislation for presidential / congressional action to authorize the entitlement of the AFP to share from revenues derived from the sale, lease, joint venture and transactions other than sale, involving other military camps aside from Metro Manila camps.	<ul style="list-style-type: none"> BCDA to propose amendments to the existing charter to include grant to AFP of a share from revenues derived from sale, lease, joint venture and transactions other than sale involving military camps. BCDA to work on the legislative campaign for the amendment of BCDA Charter. 	OP				Through the amendment of BCDA charter, the Management also proposes not only to fund the AFP modernization program, but also to remit fund to the AFP for military pension and retirement fund.
CY2017 AOM No. 2018-02 dated January 2018	Framework & Landing Agreements involving 3 projects in the amount of P2.6 billion were not reviewed &	The Framework and Landing Party Agreements are beyond BCDA's mandate. BCDA & DICT to submit the three components of the	DICT is reworking on NEDA	SCTEX-PMO (Ms. Eresmas)				

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CY2017 AOM No. 2018-03 05 dated January 2018.	approved by NEDA ICC.	BCDA to clarify the following: 1. Rates/tariffs applicable at FBDC-owned areas 2. BWWC's compliance to the water and sewage rates. 3. Accountability of BWWC in case of non-implementation of agreed rates/tariff.	certification to reflect the increased project cost. The updated & joint DICT / BCDA certificate will be sent to NEDA by 15 July 2018.	OEVP			Per NEDA, the project cost is equated to the investment cost of the Php1,335B that BCDA is putting in to build the infrastructure project. The O & M cost is not part of the investment cost. NEDA ICC Forms 1-6 do not apply since the project costs below the <u>Php2.5B NEDA ICC threshold for project review.</u>		N/A

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	<p>2. MOA did not disclose why BCDA agreed to share in capitalized interest/losses- non-cash amounting to P25.5 million.</p>						<p>BVWC, BCDA would have been the one to bear all the infrastructure expenses since the water & sewer system is a public utility wherein capital expenditure on such utilities are normally shouldered by the Govt.</p>		N/A
	<p>3. BCDA allowed the free use of the lot to which the sewage plant was located & same lot was used as collateral to BWC.</p>						<p>2. To reduce water rates in BGC pursuant to MOA, FBDC & BCDA are liable to infrastructure cost & related capitalized interest/losses in their respective areas. BCDA accounts for 25% of the total area of BGC.</p> <p>3. BCDA used the STP lot as collateral to its obligation amounting to PhP184 million. The STP lot shall fully extinguish BCDA's obligation to BWC in</p>		

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	<p>4. BCDA did not consider the FMV of land assigned to BWC for the settlement of BCDA's share in the capitalized interest & losses--non-cash of P25.5 million.</p> <p>5. BWC was provided the privilege of a secured business opportunity at</p>					<p>case of non-settlement.</p> <p>Use of the STP lot is not for free. BWC maintains and preserves the lot in exchange for the use of the property. To date, BCDA has been relieved of PhP89 million worth of MOOE on the property.</p> <p>4. The FMV & Assigned Value of the lot is not comparable since the former refers to the average price of buildable /commercial areas while the latter is a utility lot, a far inferior area, therefore, no loss is to be accounted on the part of BCDA.</p> <p>5. Government is more than reciprocated by way of infrastructure investments in common facilities.</p>		N/A	

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				From	To			
	BGC without charge. 6. BCDA derecognized the infra asset in the books of account. What is the basis of declaring the P184 million assets as impaired?							
	7. Is the provision under Section 9.1 of the MOA not undertaken or is it not doable in the first place?							
						6. Infra assets were de-recognized in BCDA's books since it did not meet the criteria prescribed under PAS 16. Moreover, the infra assets were not used in the normal course of BCDA's operation. Cost of the infra assets is part of BCDA's contribution to the infra expenses for the water & sewer, thus, it is more appropriately recognized as an expense rather as an asset.		N/A
						7. Physical & actual turnover of the asset is not doable being common facilities meant to service both FBDC & BCDA areas.		

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	8. BCDA's interest was not maximized in the MOA. BCDA did not consider the value of the asset/privileges being parted with.						8. Any gain/savings is not applicable nor realizable since the area is a utility lot. CAPEX and O&M expenses continues and increases as BGC grows, hence, BCDA's interest was maximized under MOA in terms of foregone expenses on O&M / capital expenditure on the STP lot.		N/A
	9. MOA is silent how long shall BWC enjoy the free use of the 23,126 sqms STP lot.						9. As to the 23,126 sqms STP lot, this will be as long as BWC remains the water & sewage services provider of BGC; and as long as the capital deficits are being sustained by BWC.		
	10. The rates/tariffs for water & sewage services as provided under Section 8 is applicable to						10. Same water rates/tariffs are applicable in both FBDC & BCDA areas.		

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CY2017 AOM No. 2018-04 05 dated January 2018.	The donated land to the City of Taguig subsequently leased out beyond the purpose of the donation resulted in AFP's share in the BCDA-owned areas only.	COA recommendations: 1. Representatives from BCDA, AFP and City of Taguig to discuss amicably their differences and		OP			1. BCDA and the City of Taguig convened on 07 February 2018 for the continuation of the Judicial	BCDA and the City of Taguig to explore the possibility of amicable settlement of the Taguig Civic Center issue and discuss the likelihood of
								N/A

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	disposition of BCDA assets.	resolve what is fair for the AFP. 2. Adhere to Section 1(d)(1) of RA 7917 to primarily finance the self-reliance & modernization program of the AFP.			Dispute Resolution (JDR) of the case for injunction filed by the City of Taguig. The JDR Court has already granted the dismissal of the Injunction Case upon motion of the City of Taguig.		remittance of share to the AFP. BCDA to report to COA the update on the negotiation with the City of Taguig.
					2. The act of conveyance resulted to the transfer of ownership of the TCC to the City of Taguig, thereby removing it from the list of properties that could be disposed by BCDA where the AFP is entitled to its rightful share. The proceeds derived from the TCC is not subject to distribution to government agencies.		N/A

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CY2017 AOM No. 2018-05 04 dated April 2018.	<p>1. Non-observance of applicable DPWH Department Order in the preparation of Approved Budget on the following contracts:</p> <ul style="list-style-type: none"> • Access Dirt Roads within CGC bidded out on 30 July 2015. <p>2. BCDA did not use the standard form of contract, a departure from Section 6 of the Revised IRR of RA 9184.</p>	<p>COA recommendations/actions to be undertaken:</p> <ul style="list-style-type: none"> • ABCs prepared earlier for a certain project that was offered for bid later should be adjusted to current prices considering the prevailing DPWH DO at the time of bidding. • For the Access Dirt Roads within CGC which was bidded out on 30 July 2015, BCDA should have applied DPWH DO dated 2-18-2015 instead of DPWH DO No. 72 of CY2012 resulting to an overstatement in ABC of P5.913 million. • For construction of the remaining 	<p>1. BCDA to observe and adopt latest DPWH Department Order in the preparation of ABC for its succeeding biddings.</p> <p>2. BCDA to strictly observe the standard form of contract prospectively.</p>	PMD c/o Jovito Sunga				N/A

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CY2017 AOM No. 2018-06 dated April 2018. 04	The real estate inventory (Newport Units) account balance amounting to P=130,960 million does not tally with the reference value of remaining units based on SAPMID's inventory. Said inventory is not	<p>Infrastructure works inside BGC bidded out on 19 September 2013, BCDA adopted DPWH DO No. 57 (Series of 2002), thereby increasing the ABC. BCDA should have adopted DPWH DO No. 72 (Series of 2012).</p> <ul style="list-style-type: none"> BCDA Management to identify what measures will be considered to avoid recurrence of the aforesaid violations. <p>COA recommendations: 1. Authorize SAPMID to make representations with Megaworld, if allowed under JVA, to fix the more advantageous contract price for BCDA's units at</p>	Accomplished.	SAPMID FMSD	01 April 2018	30 April 2018	<ul style="list-style-type: none"> Records of FMSD and SAPMID are already reconciled. FMSD has already included the final adjustments on inventory for CY2017 Financial Statements. 	N/A





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CY2017 AOM No. 2018-07 07 dated May 2018.	Non-observance of Section 32.2.1 of the Revised Implementing Rules and Regulations of RA 9184 in the bidding	presented at lower of cost and net realizable value. 25% higher than the reference value or more. 2. SAPMD to include the appropriate value in the inventory reports; and, after validation/review, submit the same to FMSD. 3. FMSD to (a) record sales and other related transactions on a timely basis, (b) to comply with PAS 2 in recording the inventories at lower of cost and NRV, (c) to effect adjusting entries to correct the balances of affected accounts as of 31 December 2017.	BCDA to strictly observe the IRR of RA 9184.	BAC for Infrastructure				N/A
			BCDA to observe the provisions of the Revised IRR of RA 9184 to avoid recurrence of violating Section 32.2.1 (a).					N/A

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CY2017 AOM No. 2018-08 22 dated May 2018	of the Construction of BCDA Remaining Infrastructure Works inside BGC (Package 2 Project)	1. BCDA to affirm its ownership of lands with specific Transfer Certificate of Titles (TCTs) and Management to take appropriate actions on titling of land in BCDA's name to attest legal ownership 2. BCDA to safeguard TCTs. Management to account TCTs with an area of 809,019 sqms valued at PhP583 million. 3. Record land accurately at appropriate amounts in the books of accounts. > LADD and FMSD to reconcile records.	LADD to prepare a detailed response on AOM.	LADD FMSD	Issued titles for the following areas: > Wallace Area – 145 has. > Villamor Air Base – 10.66 has.	There are cases which hinder the immediate transfer of titles, such as: a. Property is covered by Cert of Ancestral Domain Titles (CADT) (CALT) b. Properties are covered by Certificate of Ancestral Land Title (CALT) c. Properties are covered by spurious titles within NCC and Sapang Bato d. Properties are subject of Special Patent Application pending in various offices	LADD to undertake the following: • To meet with COA and regularly report updates on the titling activity (eg. Navy Village & etc). • To brief COA representatives on the access of the Land Registry System. • To annotate on title any reasons or any variances versus the mother title, and account for total areas indicated in the latter.

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				From	To			
	<ul style="list-style-type: none"> • NCC (25,855,647 sqms/Php (3,297 billion)) • VAB (99,878 sqms/Php (3,297 billion)) • Camps Atienza & Melchor (21,150 sqms/Php (211,494 million)) • Poro Point (201,043.4 sqms/Php (126,595 million)) • Camp Claudio (10,000 sqms/Php (91 million)) • BTP (183,906 sqms/Php) 	<ul style="list-style-type: none"> > Management to record all land assets transferred by NG to BCDA based on appraised value as required under Section 2/EO 40. > Management to record the land assets covered by the 13 TCTs and disclose to the Notes to F/S said assets. 					<ul style="list-style-type: none"> of DENR or the OP e. Remaining lots acquired for the SCTEX project have document deficiencies: • Missing titles • No approved survey plan • Problem in the settlement of estate issues by heirs • Problem in securing DAR/LBP clearance 	Refer to page 12.

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	37.827 million) • Clark Air Base - Main Zone (451,270 sqmts/Php 24.5 million) 1.2 Other lots located in Clark of Php7.167 billion with no TCTs. • Sacobia- Lot 3 (103,925,521 sqms/Php 4.261 billion) • Lots adjacent to Sacobia (973,642 sqms/Php 39,919 million) • Sacobia- Clark EZ								Refer to page 12.

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	(5,612 has/PhP11.289 million • Sapang Bato-Lot 11 (5,606,640 sqms/PhP 2,803 billion) • Clark PA Off-Based Housing Sub-Zone Lot 13 (500,000 sqms/PhP 52 million 1.3SCTEX lots of PhP24.197 million with no TCTS. • SCTEX Deposit for Expropriation PhP16.5 million							Refer to page 12.	

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	<ul style="list-style-type: none"> • Area swapped by PA (6,725 sqms / PhP6,725.00) 2. TCTS of land assets with an area of 809,019 sqms valued at PhP583 million were not available upon inspection. 							
	<ul style="list-style-type: none"> • North Bonifacio Area (3,103 sqms/PhP) • SCTEX (474,135 sqms/PhP 87.112 million) • CGC-MacArthur Access Road 							Refer to page 12.

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	<ul style="list-style-type: none"> • (252,899 sqms/Php 82,799 million) • Lupang Katuparan (11,967 sqms of the 17,981 sqms/Php 7,182 million) • Diego Siliang Village (27,153 sqms/Php million) • PPMC TCT No. 13488 (2,010 sqms/Php 4,771 million) • SCTEX-2016 (26,389 sqms/Php 2,117 million) 							Refer to page 12.	




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	<ul style="list-style-type: none"> • SCTEX-2017 (11,046 sqms/PhP 1,618 million) • East of C5 (317 sqms/PhP. 143 million) 								Refer to page 12.
	<p>3. SCTEX land titles valued at PhP865 million per FMSD records are still not updated/ reconciled with LADD.</p> <p>4. Land assets valued at PhP1,00 per sqm / PhP1,00 per parcel of land understated the National Government's equity in the Authority, a deviation from Section 2 of ECO 40.</p>								

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CY2017 AOM No. 2018-09 22 dated May 2019	5. Thirteen TCTs are in the possession of TID but were not listed in the Schedule of land Assets, thus, may not be recorded in the books of accounts.	Management to revisit its corporate social responsibility through the implementation of GAD programs, activities and projects.	<ul style="list-style-type: none"> BCDA to implement modest but pro-active GAD projects particularly in corporate social responsibility activities with the AFP. BCDA to reconstitute the BCDA-GFPS and 	ODMD				<ul style="list-style-type: none"> Underutilization of GAD Budget are due to the following factors: <ul style="list-style-type: none"> ➢ BCDA embarked on full implementation of NCC projects as part of the "Build Build Program". 	Refer to page 12.
	6. Incomplete accounting of Road Lot 9 (3,513 sqms) and TCT No. 134813 (66,951 sqms).								

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CY2017 AOM No. 2018-10 25 dated May 2018	ASEAN Projects in the aggregate amount of PHP861.771 million were not audited due to non-submission of pertinent documents.	BCDA to submit the supporting documents pursuant to COA Circular No. 2009-001 arranged as follows: <ul style="list-style-type: none"> • Folder No. 1 - Contract with complete attachments • Folder No. 2 - Bidding Documents 	finalize the GAD Policy within the year.	RMOSD			<ul style="list-style-type: none"> ➤ The GAD Centrale has been put on hold due to change in CIAC's administrative & corporate direction. ➤ BCDCA's transition to organization restructuring since 2016 (Modified structure still pending for approval with GCG). 	Completed on 28 June 2018 . BCDA has already submitted the supporting documents following the prescribed format per COA Circular No. 2009-001 as follows:


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CY2017 AOM No. 2018-11 dated May 2018	Vacation and sick leave credits were monetized without considering Sections 22 and 23 of the Omnibus Rules on Leave, Rule XVI of the Omnibus Rules on Leave, Rule XVI of the Omnibus Rules Implementing Book V of Executive Order No. 292.	Management to observe the provisions of Sections 22 and 23 of the Omnibus Rules on Leave, Rule XVI of the Omnibus Rules Implementing Book V of Executive Order No. 292 in the grant of monetization of leave credits.						
CY2017 AOM No. 2018-12 dated May 2018	Lack of validation controls & non-observance of control measures as provided in the Business Agreement	COA recommendations: • Conduct periodic audit of MINTC's books & records	SAPMID					BCDA to attach the Cost Benefit Analysis of FA versus the generated revenue on its formal response to COA.

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	<p>between MNTC and BCDA may render concession fees to doubtful as to accuracy & completeness:</p> <p>1. Management may have inadvertently overlooked the audit of MNTC's books & records, systems & procedures.</p> <p>2. The excel format of revenue reports submitted by MNTC to BCDA may not be a precise copy of the system-</p>	<p>and systems & procedures.</p> <ul style="list-style-type: none"> Require MNTC to provide system-generated reports on traffic & revenues or back-up file of concession fees, both paper & electronic trail. Adopt a standard validation procedure for concession fees & committed maintenance works. Adhere to the applicable provisions of the Business Agreement. 						
					<p>1. MNTC provides BCDA the monthly traffic & revenue reports, & accidents & maintenance works at SCTEX.</p> <p>Said reports can be cross-checked against MNTC's audited FS.</p> <p>BCDA has access to MNTC's system to validate said reports.</p> <p>2. Since BCDA has direct access to MNTC's system, all reports can be validated/cross-checked.</p>			<p>BCDA to submit to COA the details in the processing of Financial Assistance to Informal settlers</p>


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	generated monthly traffic.								
	3. The overpayment of concession fees amounting to P5.256 million, as claimed by MNTC took one year to be adjusted.					3. Due to the NLEX-SCTEX Integration System, error was not detected immediately since the SCTEX toll collection system was undergoing a system transition at that time.			
	4. No documents to show that the Status Reports submitted by MNTC were subsequently reviewed by BCDA.					4. Documents submitted by MNTC are being reviewed through the conduct of the following control activities at SCTEX: > Site visits & inspection (planned & unplanned) > Periodic coordination meetings with MNTC > Monitoring/ review of performance by			

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CY2017 AOM No. 2018-13 dated May 28 2018	COA observations: 1. Disbursements or liquidations of cash advances on foreign travels by officials/ employees totaling P7 million are not supported with reports on the benefits derived from each travel. 2. Foreign Travel Orders (FTO) authorizing project employees to travel to Seoul, Korea, incurring expenses of P136,929.24, do not conform with Section 5 of Memorandum Circular No. 35	COA recommended the following: • Reports to be attached to the liquidation / journal vouchers. • BCDA to observe/conform to Memorandum Circular No. 35 of the Office of the President. • BCDA to refrain from funding foreign travel expenses of persons other than BCDA officials and employees.	1. BCDA to require the submission of the "Accomplishment Reports" as part of the liquidation of cash advance for travel to the Accounting Department. 2. BCDA to respond highlighting the commitments and benefits of the foreign travels of BCDA officers and staff. BCDA to closely	OP			BCDA in coordination with the TRB		

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CY2017 AOM No. 2018-14 31 dated May 2018	of the Office of the President.		observe Memorandum Circular No. 35 of the Office of the President.	OEVP LSD FMSD				
	3. There is no basis in charging the foreign travel expenses amounting to P416,626.25 of persons other than BCDA personnel to BCDA funds, except maybe in highly meritorious circumstances.	BCDA to consider the interest on the shortfall of P5.4 billion, confirm to COA if the retail units bought at a discount from BG companies are part of the inventory of FBDC as of 31 December 2017 and clarify whether or not there was a	3. BCDA to seek OP approval when sponsoring travels of non-BCDA personnel.					
	1. The Business Resolution Agreement (BRA) among BCDA, FBDC and BG executed on 22 December 2017 did not consider the interest charges on the		Interest may not have been due since in the case of NCB, FBDC even advanced P2.2 billion as payment for the property & the net proceeds will only be due upon completion					

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	P5.4 billion shortfall.	conflict of interest on the part of FBDC for selling the Central City lots and NCBD lots to its newly created facilities.	of the project under the SIA. For FBDC lots, the shortfall was paid to BCDA when ordinarily, the amount should have been retained by FBDC for reinvestment or dividend payment to its shareholder.					
	2. BCDA to confirm the recognition in the books of accounts of FBDC of the retail units bought back at a discount of P3.9 billion comprising of 27,020 gross leasable areas, from which BCDA has a 45% share once		BCDA requested FBDC for confirmation of the recognition in the book of accounts of FBDC of the retail units comprising 27,020 gross leasable areas bought back at a discount of P3.9 billion.			FBDC acknowledged the request of BCDA and commit to give its recognition in its books of account.		

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	<p>3. The receipt of P5.4 billion taken up as "Other Income" in the books of accounts need to be disclosed in the notes to financial statements as to its nature as described in the BRA, including emphasis on the discount of P3.9 billion.</p> <p>4. There is a need to clarify whether or not there was conflict of interest on the part of FBDC for selling the Central City Lots and NCBD lots to its newly created facilities.</p>		<p>It is clear that there was a conflict of interest on the part of FBDC for selling the Central City/NCBD lots to BG companies. We think this is the reason why the latter agreed for the settlement of shortfall to BCDA.</p>				<p>Disclosure related to these transactions has been included in the Notes to 2017 F/S.</p> <p>A committee was created composed of the EVP, CFO and SAPMD Head tasked to review / monitor transactions and all related-party transactions regardless of amount, before</p>

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CY2017 AOM No. 2018-15 dated 2018	Hiring of consultants from 2016-2017 may have exceeded what is necessary: 1. The contracting of individual consultants on	Management to review its hiring policy for individual consultants, formulate guidelines on hiring, define what is highly technical considering expertise /skills, pool of consultants,	1. BCDA to implement the necessary improvements in policies and processes with regard to the application of tax rates for	ODMD / OP			1. Each consultant hired by BCDA provides a service specific to a	Due to pending BCDA re-organization (modified structure & 50% increase in plantilla items) with the GCG, as well as the limitations set by the CSC rules on	BCDA ceased the engagement of a number of consultants at the start of CY 2018 since the projects they are involved in have already been completed/finished.
			Nonetheless, the present Board has put in place a system to prevent the repeat of the incident by creating a committee (composed of the EVP, CFO & SAPMD Head) to a regular weekly / bi-monthly coordination meeting with FBDC for monitoring and review of major transactions & related-party transactions prior to approval of the FBDC Board.					FBDC Board approval.	

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	<p>the basis of their proven expertise, experience and capability was not attested in audit.</p> <p>2. A number of scope of works for highly technical consultants are not highly technical in nature.</p> <p>3. The scope of works is overlapping, indicating duplication of functions.</p>	<p>apply consistently whether to pay contract amounts at gross or net of tax and submit relevant documents.</p>	<p>consultancy contracts.</p> <p>2. BCDA to downsize the remaining pool of consultants, if warranted.</p>			<p>particular project/purpose which are primarily confidential/highly sensitive information to assist the P/CEO on policy matters.</p> <p>2. Refer to Item No. 1</p> <p>3. Even though the individual contracts appear duplicated, in actuality, the consultants are each assigned to different sectors that comprise the wide range and breadth of BCDA operations.</p>	<p>hiring of staff, the Management resorted to hiring of individual consultants in a number of specialized fields.</p> <p>The sheer volume of work involved in the BIG TICKET projects under the "Build Build Build" Infrastructure program of the administration has made this practice necessary in the INTERIM. Downsizing to follow once projects are already completed / finished.</p>	<p>BCDAs effort will continue to be put forth in reviewing the current contracts of "confidential" individual consultants.</p>

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	4. The accomplishment of consultants to handle primarily confidential works were not evaluated as to necessity because details were omitted due to confidentiality of matters.								
	5. Accomplishment on traffic operation or management are not services to be considered as highly, repetitive monthly.						4. Refer to Item No. 1		
	6. The scope of works of a hired retired General is redundant or can be performed by the Brigadier General						5. Refer to Item No. 1		
							6. The former Chief of Staff of the AFP was hired as a consultant to perform tasks at the operational level, taking advantage of his stature both as a former top ranking		

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	designated as BCDA Board Adviser for military affairs by the DND. 7. The lawyer consultant may have rendered tasks as private counsel that require the written conformity & acquiescence of the GCC & written consent of COA before being hired.						official & BCDA director. He was instrumental in breaking the impasse on the relocation of PAF facilities. He has also paved the way in resolving long standing issues involving the Training & Doctrine Command facilities. 7. The role was merely coordinative and strictly limited to the monitoring of developments concerning issues at hand to ensure that these are reported directly & most expeditiously to the P/CEO. The events involving court-related activities were merely COINCIDENTAL.		




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CY2017 AOM No. 2018-16 06 dated June 2018	8. The tax rates on consultancy contract amount are not consistently applied. 9. A number of contracts, DVs, JVs & supporting documents on individual consultants were not yet submitted for audit.		BCDA to observe COA's recommendation in relation to the development, operation and management of the New Clark City.				8. BCDA to implement measures, policies and guidelines on the matter. 9. Related DVs / JVs were already submitted for audit.		N/A






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	similar industry in the global arena.							

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