



**BASES CONVERSION AND DEVELOPMENT AUTHORITY**

**AGENCY ACTION PLAN and STATUS of IMPLEMENTATION**  
**Audit Observations and Recommendations**  
**For CY 2021 and Prior Years**  
**As of 30 November 2022**

Ref	Audit Observations	Audit Recommendations	Agency Action Plan				Status of Implementation	Reasons for Partial/Delay/Non-Implementation, if applicable	Action taken/ Action to be taken
			Action Plan	Person/D ept. Responsible	Target Implementation Date				
					From	To			
CY 2021 AAR, Observation No. 1	The valuation of the balance of Merchandise Inventory – Heritage Park account as of December 31, 2021 totaling P308,344 million could not be ascertained due to non-submission of documents to support the conversion cost used in the recognition of the initial cost of inventories which is not in accordance with Paragraph 15 of Philippine Accounting Standard (PAS) 1.	a. Submit to the Audit Team all pertinent documents relative to the initial cost of the Merchandise Inventory-Heritage Park; and	BCDA to submit all pertinent documents relative to the initial cost of the Merchandise Inventory Heritage Park in accordance with Sections 39 and 111 of PO No. 1445, PAS 1 and 2.	OEVP/ACD	06/30/2022	06/30/22	Implemented	Completed on the July 31, 2022 AAPSI report (See Annex J).	
		b. Apprise the Audit Team on the queries embodied in AQM No. 2021-01 (2021) dated November 23, 2021 such as:	BCDA to submit the IASO Audit Report/working papers on the audit of HP funds	ACD		06/30/22	Implemented		Completed on the July 31, 2022 AAPSI report (See Annex J).
		<ul style="list-style-type: none"> <li>The status on the retrieval and submission of pertinent documents relative to the initial recognition of the HPICs; and</li> <li>The Disposition Plan for the 4,923 unsold HPICs.</li> </ul>	BCDA to dispose of the remaining 4,923 HPICs starting 2022.	BDD		Q4, 2022	Implemented		Completed on the September 31, 2022 AAPSI report (See Annex K).
CY 2021 AAR, Observation No. 2	The balance of BCDA Input tax amounting to P119,379 million as of December 31, 2021 could not be ascertained due to the variance of P43,150 million between the balance reported in the Value-Added Tax (VAT) Return (BIR Form 2550Q) and the balance per books of accounts.	Expedite the reconciliation of the balances of Input tax between BIR VAT Returns and accounting records; and prepare the necessary adjusting entries, if warranted.	BCDA to expedite the reconciliation of the balances of Input VAT between BIR VAT Returns and accounting records and prepare the necessary adjusting entries, if warranted.	ACD	6/30/2022	9/30/2022	Implemented	Completed on the September 31, 2022 AAPSI report (See Annex K).	
CY 2021 AAR, Observation No. 3	Various purchases of goods, services and progress billings for infrastructure projects of BCDA as of December 31, 2021 totaling P31,870 million were still in the Goods Receipt/Invoice Receipt (GR/IR) temporary account and not reclassified/closed into their proper payable account, thereby, casting	Require the PPMD and ACD to properly maintain and reconcile their records to ensure that transactions in the GR/IR account are closed/reclassified in their proper liability accounts; and prepare the necessary adjusting journal entries, if warranted.	Procurement and Property Management Department (PPMD) and Accounting and Controllership Department (ACD) to establish a mechanism for the reconciliation of the records in order to verify the transactions in the GR/IR account and close/reclassify	PPMD and ACD	06/30/22	12/31/2022	Implemented	The remaining balance as of September 30, 2022, was validated and adjusted in the books of accounts.(Annex A)	

  

**OFFICE OF THE SUPERVISING AUDITOR**  
 Bases Conversion and Development Authority  
 Received by: M. [Signature]  
 Date: 12-16-22 Time: 3:38 PM

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	doubt on the valuation of the Payable accounts.		balances of the said account in their proper liability accounts and prepare the necessary adjusting journal entries						
CY 2021 AAR, Observation No. 4	The accuracy and reliability of the balance of receivable from the Department of Health (DOH) as of December 31, 2021 amounting to P19.329 million could not be ascertained due to non-confirmation of the said amount by DOH and non-submission to the Audit Team of documents to support the P19.329 million receivable such as breakdown of amounts for the reimbursement of meals and accommodation provided for the medical personnel.	<p>a. Coordinate with DOH in reconciling the P19.329 million receivable balance due from them and enforce the collection; and</p> <p>b. Submit to the Audit Team the computation to support the amount paid per transaction relative to the expenses incurred in the operation and maintenance of temporary quarantine facilities and provide additional supporting documents such as the receipts of costs for each medical personnel.</p>	<p>BCDA to exert effort for the collection of Php19,239 million receivable from DOH.</p> <p>BCDA to submit computations to support the amount paid per transaction relative to the expenses incurred in the operation and maintenance of temporary quarantine facilities and provide additional supporting documents.</p>	PPMD/CSG	06/30/22	Q4, 2022	Implemented	Completed on the September 31, 2022 AAPSI report (See Annex K).	
				PPMD	4/28/22	6/30/22	Implemented	Completed on the July 31, 2022 AAPSI report (See Annex J).	
CY 2021 AAR, Observation No. 5	Payables amounting to P18.323 million which have been outstanding for two years or more were still not reverted to Retained earnings resulting in the understatement of Equity and overstatement of Liability accounts by the same amount.	<p>a. Evaluate and analyze all recorded payables which remained outstanding and dormant for two years or more and submit the result of analysis and the corresponding supporting documents to the Audit Team for verification; and</p> <p>b. Prepare the necessary adjusting entries to revert the dormant payables to Retained earnings, if warranted, in accordance with PAS 1.</p>	BCDA to validate the remaining Php18.323 million outstanding payables and submit the result of analysis and supporting documents to the Audit Team for verification.	ACD	06/30/22	12/31/2022	Implemented	The remaining balance as of September 30, 2022, was validated and adjusted in the books of accounts.(Annex A)	
CY 2021 AAR, Observation No. 6	The completeness of the balance of Output tax as of December 31, 2021 could not be ascertained due to the unreconciled variance of P8.042 million between the balances of Output tax per accounting records and Value-added Tax (VAT) Returns.	Determine the cause of the variance and reconcile the amounts between the accounting records and the tax returns filed and prepare the necessary adjusting entries to correct the account balance in the books of accounts, if warranted.	BCDA to review/examine the records and validate the VAT returns in the amount of Php8.042 million to determine the cause of the variance, reconcile the amounts, and prepare necessary adjusting entries, if warranted.	ACD	6/30/22	9/30/22	Implemented	Completed on the September 31, 2022 AAPSI report (See Annex K).	
CY 2021 AAR, Observation No. 7	The verifiability of the balance of Due to Subsidiaries/Joint Venture/ Associates/ Affiliates account was not established due to a variance of P3.562 million between the balance per books of accounts and the confirmed amount.	Require the Accounting and Comptrollership Department (ACD) to reconcile records with BCDA subsidiaries/affiliates to ensure that all variances are promptly investigated, cleared and reconciled; and prepare the	BCDA to submit the documents to FBDC to support payment of the Php3.562 million unpaid dividends.	ACD	6/30/22	12/31/2022	Implemented 82%	<p>1. CDC (P237,000.00) - The discrepancy noted was already adjusted in the books of accounts of CDC last May 2022.</p> <p>2. CIAC (P2,118,671.88) - The discrepancy noted was already</p>	

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		necessary adjusting journal entries, if warranted.						adjusted in BCDA books of accounts per JV No. 082943 dated 5-31-2022 and DRADJ No. 23911 dated 10-31-2022.  3. PPMC (P646,514.92) - Reconciliation in progress as of November 2022.  4. FBDC (P560,076.78) - This was already reconciled by FBDC. (refer to Annex B).	
CY 2021 AAR, Observation No. 8	The year-end balances of Due to Government Service Insurance System (GSIS), Home Development Insurance Fund (HDMF) and Philippine Health Insurance Corporation (PHIC) showed unreconciled/unremitted mandatory contributions totaling P1.350 million which could deprive the member beneficiaries from the availment of some privileges and benefits due them.	a. Reconcile the unreconciled/unremitted mandatory contributions/ deductions with the concerned government agencies and prepare the necessary adjusting journal entries, if warranted; and  b. Henceforth, ensure that all government deductions withheld from employees are timely and fully remitted to avoid penalties that could be imposed to BCDA for non-compliance.	BCDA to reconcile the mandatory contributions / deductions with the concerned government agencies and prepare the necessary adjusting journal entries, if warranted.	ACD	6/30/22	9/30/22	Implemented	Completed on the September 31, 2022 AAPSI report (See Annex K).	
CY 2021 AAR, Observation No. 9	Advances to contractors totaling P1.084 million had been dormant in the books of accounts for more than 10 years, thus the possibility of recoupment/collection is remote, depriving BCDA of additional funds that could have been used for their operations.	Require ACD to verify and determine the validity of the dormant advances to contractors and prepare adjustments in the books of accounts, if warranted.	BCDA to determine the validity of the dormant advances to contractors and the journal vouchers shall be submitted to COA, if warranted.	ACD	06/30/22	10/31/2022	Implemented	The remaining Php100,000 was validated and adjusted in the books of accounts with Journal Voucher (JV) No. 083014 dated October 2022. (Annex C)	
CY 2021 AAR, Observation No. 10	The completeness and proper valuation of Inventories Held for Consumption and related expenses accounts totaling P3.249 million and P2.521 million, respectively, could not be established due to non-conduct of physical count of inventories and consequently, non-reconciliation of supposedly inventory results with accounting and property records.								

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	a. The Accounting and Property records were not reconciled.	a. Refrain from submitting inventory report to the Audit Team without the actual physical count of inventory conducted and henceforth, require the PMD or Inventory Committee to include the supplies and semi-expendable properties in the conduct of Annual Physical Inventory and reconcile the same with Accounting and Property records.	Procurement and Property Management Department (PPMD) to conduct a semi-annual inventory to include the supplies and semi-expendable properties and reconcile the same with Accounting within 30 days upon completion.	PPMD	6/30/22	Q4, 2022	Implemented (Every six month)	PPMD conducted an actual physical count as of June 2022 and the reconciliation is ongoing.  See Annex D for the Inventory Report.	
	b. Purchases of medical, office and other supplies totaling P0.875 million were recognized as outright expenses resulting in unreliable year-end balances of inventories and its corresponding expense accounts.	b. Recognize purchases of supplies and other items in the proper asset account and use the proper corresponding expense account upon issuance to end-user.	BCDA to ensure that purchases of supplies and other items are recognized in the proper asset account and use its corresponding expense account upon issuance to end users in accordance with COA Circular No. 2020-06	PPMD	06/30/22	8/31/22	Implemented (every six months)	The Property Division conducted the inventory of medicines, drugs, and medical supplies purchased in 2022 and completed on July 28, 2022.  JV 083161 for the adjustment in books of accounts to recognize it as Medicines and Drugs Inventory and treat the issued supplies as Expense (Annex E). This will also be applied to all new purchases of medical supplies.	
	c. The Requisition and Issue Slip (RIS) and Inventory Custodian Slip (ICS) were not properly accomplished.	c. Properly accomplish the RIS and ICS to establish accountability of properties.	BCDA to ensure that the Requisition and Issue Slip (RIS) and Inventory Custodian Slip (ICS) are properly accomplished to establish accountability of properties and prepare ICS for those semi-expendable properties already issued to end-users	PPMD	6/30/22	07/20/22	Implemented (regularly/ monthly)	Completed on the July 31, 2022 AAPSI report (See Annex J).	
	d. Incompatible duties and functions in the monitoring and custody of inventories were not segregated.	d. Implement the proper segregation of incompatible duties and functions by assigning the recording and monitoring to different individuals for check and balance by issuing a Memorandum/Office Order.	Procurement and Property Management Department (PPMD) to separate the accountable officer in charge with the monitoring and custody of the inventories	PPMD	6/30/22	6/30/22	Implemented	Completed on the July 31, 2022 AAPSI report (See Annex J).	
CY 2021 AAR, Observation No. 11	The variance of P117,969 between the balance per books of accounts and confirmed balances of Advances to Procurement Service of the Department of Budget and	Reconcile the variance of P117,969 with PS-DBM to ensure that all variances are immediately verified and cleared, and prepare the necessary adjusting journal entries, if warranted.	BCDA to reconcile with PS-DBM in order to settle the variances and the recording of the transactions.	PPMD and ACD	6/30/22	Q4, 2022	Implemented	Completed on the September 31, 2022 AAPSI report (See Annex K).	

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	considering the appraised value of the Development and Usufructuary Rights (DUR) and the PSP's equity and loan infusion in the project in the amount of P25.636 billion and P35.257 billion, respectively.								
CY 2021 AAR, Observation No. 13	The Variation Order (VO) in the construction of villas included Interior Design and Furnishings for seven villas totaling P20.169 million which could have been procured by BCDA as separate project thru public bidding in accordance with Section 10 of the Revised Implementing Rules and Regulations (RIRR) of Republic Act (RA) No. 9184. Moreso, the said inclusion is not within the general scope of the project as bid and awarded as provided under Section 1.1, Annex E of the RIRR, thus, defeating the government policy on competitiveness and transparency in procurement activities and the objective to obtain the most advantageous price for the government.	Strictly adhere to the pertinent provisions of RIRR of RA No. 9184 relative to the (a) procurement of goods through public bidding, if warranted, to get the best price and quality; and (b) issuance of variation orders within the general scope of the project as bid and awarded. Disbursement of government funds in violation of laws, rules and regulations may warrant the issuance of Notice of Disallowance to persons liable.	BCDA to strictly adhere to the pertinent provision of RA No. 9184.	SPMD	6/30/22	Recurring / present	Implemented	Completed on the July 31, 2022 AAPSI report (See Annex J).	
CY 2021 AAR, Observation No. 14	BCDA allowed the completion of the Variation Order (VO) even without the necessary approval from the Head of the Procuring Entity (HoPE) and the processing of VO exceeded the 30-day prescribed period, which are not in compliance with Sections 1.5E and 3.1 of Annex E of the RIRR of RA No. 9184.	a. Justify the delay of 167 CDs in processing of VO from preparation to the approval by the HoPE, which is beyond the 30-day prescribed period under Section 1.5 (e), Annex E of the RIRR of RA No. 9184; and	BCDA to submit justification on the delay of 167 CDs in processing of variation order from preparation to the approval by the HoPE	SPMD	6/30/22	9/30/22	Implemented	Completed on the July 31, 2022 AAPSI report (See Annex J).	
		b. Henceforth, strictly observe the provisions of Annex E of the RIRR of RA No. 9184 by adhering to the required timeframe of 30 CDs to process the variation order including its budget from preparation to the approval of HoPE.	BCDA to strictly observe the provisions of Annex "E" of the IRR of RA 9184.	SPMD	6/30/22	Recurring / present	Implemented	Completed on the July 31, 2022 AAPSI report (See Annex J).	
CY 2021 AAR, Observation No. 15	The delayed review and evaluation of the VO for the Construction of the 21-Unit ASEAN Summit Villas due to non-submission of pertinent documents to the Office of the	Submit the certified true copies of the aforementioned documentary requirements for the VO for the Construction of 21-Unit ASEAN Summit Villas and henceforth, comply with the timely submission of contracts and	BCDA to submit the certified true copies of the documents related to the approval of the variation order for the Construction of	SPMD	6/30/22	7/31/22	Implemented	Completed on the July 31, 2022 AAPSI report (See Annex J).	

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	Auditor, contravened COA Circular Nos. 2009-001 and 2012-001.	supporting documents in accordance with COA Circular Nos. 2009-001 and 2012-001.	21-Units ASEAN Summit Villas.						
CY 2021 AAR, Observation No. 16	BCDA did not assert to include in the Memorandum of Agreement (MOA) entered into with the Department of Health (DOH) and Clark Development Corporation (CDC), the full reimbursement of all expenses shouldered in the operations and maintenance of temporary quarantine facilities in New Clark City (NCC) instead of the medical manpower expenses and meals only, given that the mandate to protect, preserve or restore the health of the Filipino people, rests with DOH.	<p>a. Exert all possible options to reimburse from the DOH all expenses incurred/paid by BCDA in the operation and maintenance of temporary quarantine facilities; and</p> <p>b. Request the Department of Finance (DOF) to offset the receivable from DOH pertaining to the full reimbursement of all the payments for expenses incurred in the operations and maintenance of temporary quarantine facilities in NCC, against future dividends payable to the National Government pursuant to RA No. 7656 otherwise known as the GOCC Dividends Law.</p>	BCDA to exert all possible options to reimburse from the DOH all expenses incurred/paid by BCDA in the operation and maintenance of temporary quarantine facilities.	PPMD	9/27/22	9/30/22	Implemented	Completed on the September 31, 2022 AAPSI report (See Annex K).	
CY 2021 AAR, Observation No. 17	The receivable from DOH amounting to P19.329 million recognized in the books of accounts, which is covered under the terms and conditions of the MOA, was not yet collected by BCDA, thus depriving them of additional funds that could be used in their operations.	Continuously enforce the immediate collection of receivables from DOH.	BCDA to continuously follow-up the immediate collection of receivables from DOH.	PPMD	9/27/22	9/30/22	Implemented	<p>BCDA sent a revised billing letter and Statement of Account to DOH on September 27, 2022, to enforce the immediate collection of its receivables from DOH.</p> <p>On November 21, 2022, DOH made a partial payment amounting to P7.9M (See Annex G)</p>	
CY 2021 AAR, Observation No. 18	The reimbursement for the payment of meals for the medical personnel for the period April 1, 2021 to February 23, 2022 was not covered by the MOA.	Make a representation with DOH relative to the extension or renewal of the validity of the MOA and file for reimbursement claim for expenses for the period April 1, 2021 to February 23, 2022.	BCDA to make a representation with DOH relative to the extension or renewal of the validity of MOA and file for reimbursement claim for the period April 1, 2021 to February 23, 2022.	PPMD	4/28/22	5/6/2022	Implemented	Completed on the July 31, 2022 AAPSI report (See Annex J).	
CY 2021 AAR, Observation No. 19	The disbursement paid to Philippine International Air Terminals Corporation, Inc. (PIATCO) in the amount of P180 million for the return of the replication budget was not supported by sufficient and relevant documents to establish the validity of the claim as prescribed by COA Circular No. 2012-001.	Submit all the relevant documents related to the transaction to establish the validity of the payment made to PIATCO.	BCDA to submit all the relevant documents related to the transaction to establish the validity of the payment made to PIATCO.	ACD/LSD	6/30/22	6/30/22	Implemented	Completed on the July 31, 2022 AAPSI report (See Annex J).	



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CY 2021 AAR, Observation No. 20	The Applications for Leave of BCDA personnel were filed and approved through the enterprise resource planning system (ACUMATICA) which is not in accordance with the form prescribed by the Civil Service Commission (CSC), thereby violating the Omnibus Rules on Leave (ORL) issued by CSC.	Require HRMD to properly file and approve the leaves availed/taken by employees using the Application for Leave Form prescribed by the CSC.	BCDA to inquire with CSC through Human Resource Policies and Standards Office (HRPSO) on the acceptability of electronic forms in lieu of using print out/physical copies of leave forms.  Set a clarificatory meeting with HRPSO to request guidance on the matter.	HRMD	6/30/22	Q4, 2022	Implemented		Completed on the July 31, 2022 AAPSI report (See Annex J).
CY 2021 AAR, Observation No. 21	The accuracy and reliability of the monthly Daily Time Records (DTRs) could not be ascertained because these were not duly signed by employees nor certified correct/approved by the Department Heads which is not in accordance with Item C(1) of the CSC Memorandum Circular No. 21, s.1991.	Require the HRMD to ensure that all employees submit their monthly DTRs duly signed by them and certified correct/approved by their respective Department Heads in compliance with the ORL, as amended and CSC Memorandum Circular No. 21.	BCDA to require HRMD to ensure that all employees submit their monthly DTRs duly signed by them and certified correct/approved by their respective Department Heads in compliance with the ORL, as amended and CSC Memorandum Circular No. 21	HRMD	3/21/22	Monthly	Implemented		Completed on the July 31, 2022 AAPSI report (See Annex J).
CY 2021 AAR, Observation No. 22	The required period in filing the Application for Leave pursuant to the ORL was not strictly implemented.	Strictly adhere with required period in filing the Applications for Leave in accordance with the ORL, as amended.	BCDA to strictly adhere with required period in filing the applications for leave in accordance with the ORL.	HRMD	3/21/22	3/25/22	Implemented		Completed on the July 31, 2022 AAPSI report (See Annex J).
CY 2021 AAR, Observation No. 23	The Leave credit Cards (LCs) were forwarded to and used by the Accounting and Controllership Department (ACD) as basis in recognizing accrual of money value of earned leave credits without the necessary periodic review of the person responsible for the accuracy and correctness of the leave credit balances in the HRMD.	Establish appropriate compensating controls in monitoring the earned leave credits by ensuring that the leave cards are properly and regularly reviewed by the immediate Supervisor/Department Head.	BCDA to establish appropriate compensating controls in monitoring the earned leave credits by ensuring that the leave cards are properly and regularly reviewed by the immediate Supervisor / Department Head.	HRMD	3/21/22	3/25/22	Implemented		Completed on the July 31, 2022 AAPSI report (See Annex J).
CY 2021 AAR, Observation No. 24	Dividends Receivable from Fort Bonifacio Development Corporation (FBDC) totaling P19,003 million as of December 31, 2021 was still not collected by BCDA which could have been used in their operations.	a. Submit an update on the status of the P15,222 million deducted by FBDC from the dividend that should be remitted to BCDA which was objected to by the then President and CEO of BCDA since the reimbursement of expenses has no corresponding BCDA Board's approval; and	BCDA to Reconcile the balance of the Investment in FBDC and Dividends Receivable account per books and as confirmed by FBDC and make adjustments in the books if necessary	ACD	5/25/22	6/30/22	Implemented		Completed on the July 31, 2022 AAPSI report (See Annex J).
			BCDA to submit a written update on the status of the P15,222 million deducted	ACD	5/25/22	6/30/22	Implemented		Completed on the July 31, 2022 AAPSI report (See Annex J).

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	the projects been immediately implemented by BCDA or the funds returned to Source Agencies (SAs) for their operation or other projects.	b. Revert/return the unutilized funds as at December 31, 2021, if warranted.	BCDA to refund the unutilized fund, if there are any.	ACD	5/25/30	6/30/22	Implemented		Completed on the July 31, 2022 AAPSI report (See Annex J).
CY 2021 AAR, Observation No. 27	The lack of coordination between the Accounting and Comptrollership Department (ACD) and Procurement and Property Management Department (PPMD) and non-reconciliation of records resulted in late recording of liquidation of advances to Procurement Service of the Department of Budget and Management (PS-DBM) totaling P4.302 million in the books of accounts regarding the actual delivery of procured items from CYs 2017 to 2020.	Coordinate regularly and periodically reconcile records relative to the advances made by BCDA to PS-DBM and the actual delivery of common-use supplies and equipment from the latter.	BCDA to require the PPMD and ACD to coordinate regularly and periodically reconcile records relative to the advances made by BCDA to PS-DBM and the actual delivery of common-use supplies and equipment from the latter	PPMD and ACD	4/19/22	9/30/22	Implemented		Completed on the July 31, 2022 AAPSI report (See Annex J).
CY 2021 AAR, Observation No. 28	Audit of the construction of Clark International Airport (CIA) New Terminal Building (NTB) and the Concession Agreement on Operation and Maintenance of old/existing terminal, to attest that all requirements under the contract/ agreement were complied with, was delayed due to BCDA's failure to submit relevant documents on time, which is not in accordance with COA Circular No. 2009-001 dated February 12, 2009.	a. Submit the necessary supporting documents relative to the construction of the New Terminal Building and the operation and maintenance of Clark International Airport; and	BCDA to submit the necessary supporting documents relative to the construction of the New Terminal Building and the operation and maintenance of Clark International Airport	BDD	3/14/22	3/15/2022	Implemented		Completed on the July 31, 2022 AAPSI report (See Annex J).
		b. Revisit the existing internal control system in monitoring and custody of all records of BCDA and establish additional compensating controls, if necessary, in compliance with PD 1445.	BCDA to establish policy manual on the document process and system in monitoring and custody of all records and establish additional compensating controls, if necessary, in compliance with PO 1445	CSG/ Records Div		Q4, 2022	Implemented		Completed on the July 31, 2022 AAPSI report (See Annex J).
CY 2021 AAR, Observation No. 29	The monthly Bank Reconciliation Statement (BRS) were not prepared timely and consequently, belatedly submitted to the Audit Team despite prior year's recommendation, which is not in accordance with Section 74 of Presidential Decree (PD) No. 1445.	a. Communicate with the depository banks and request for timely submission of monthly Bank Statements; and	BCDA to write a letter to depository banks to provide a timely submission of monthly bank statements	TPFD	4/27/22	May 2022	Implemented		Completed on the July 31, 2022 AAPSI report (See Annex J).
		b. Prepare and submit the BRS on a regular and timely manner in accordance with Section 74 of PD 1445.	BCDA to prepare and submit the BRS on the 25 <sup>th</sup> day of the ensuing month in accordance with Section 74 of PO 1445	ACD	4/27/22	Monthly (25 <sup>th</sup> day of the month)	Implemented		Completed on the July 31, 2022 AAPSI report (See Annex J).
CY 2021 AAR, Observation No. 30	The gender mainstreaming of BCDA programs, activities and projects was still not accelerated due to lack	Require the BCDA GFPS to strengthen gender mainstreaming in BCDA by integrating more GAD PAPs in the annual	BCDA to require the GFPS to strengthen gender mainstreaming in BCDA by	HRMD	4/5/2022	Q4 2022	Implemented		HRMD abided by the recommendation of the Audit Team to maximize the utilization of GAD funds through the implementation



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	of implementation of its Gender and Development (GAD) Manual which resulted in minimal integration of GAD Priority Projects identified by the GAD Focal Point System (GFPS) in the GAD Plans and Budgets (GPB) of BCDA.	GPB and implement or revisit the existing BCDA GAD Manual to incorporate the identified gender issues therein in the GPB.	integrating more GAD programs, activities, and projects in our GPB.					of GAD-related programs, projects, and activities so that the set objectives are attained.	
CY 2021 AAR, Observation No. 31	The BCDA GAD Focal Point System (GFPS) was not able to comply with the review comments of PCW on the submission of the result of Harmonized Gender and Development (HGDD) test and compliance with the five percent budget allocation requirement, hence, the GPB of BCDA was not endorsed by PCW.	<p>a. Require the BCDA GFPS to ensure the endorsement of annual GPB by the PCW by complying with the five percent budget allocation requirement for GAD PAPs;</p> <p>b. Add more GAD programs/projects/activities or apply the HGDD tool for budget attribution in order to be compliant with the five percent statutory requirement on the GAD budget; and</p> <p>c. Conduct/attend trainings to capacitate the GFPS and personnel in the use of HGDD tool in assessing gender-responsiveness of the major PAPs of BCDA to attribute budget in its GAD activities.</p>	<p>BCDA to require the GFPS to ensure the endorsement of annual GPB by the PCW by complying with the five percent budget allocation requirement for GAD PAPs.</p> <p>BCDA to add more GAD projects or apply the HGDD tool for budget attribution in order to be compliant with the five percent statutory requirement on the GAD budget.</p> <p>BCDA to conduct/attend trainings to capacitate the GFPS and personnel in the use of the HGDD tool in assessing the gender-responsiveness of the major PAPs.</p>	HRMD	4/5/2022	Q4, 2022	Implemented	Completed on the July 31, 2022 AAPSI report (See Annex J).	
				HRMD	4/5/2022	Q4, 2022	Implemented	BCDA shall hold additional training programs/activities in the 4th quarter to capacitate the GFPS and other concerned personnel in the use of the HGDD tool in assessing the gender responsiveness of the major infrastructure projects of BCDA.	
				HRMD	4/5/2022	Q4, 2022	Implemented	HRMD abided by the recommendation of the Audit Team to maximize the utilization of GAD funds through the implementation of GAD-related programs, projects, and activities so that the set objectives are attained.  Capacity-building activities on the proper use of HGDD tools in assessing gender-responsiveness of the identified projects are set for 4-6 October and November 2022.	
CY 2021 AAR, Observation No. 32	The amount appropriated for GAD programs, projects and activities in CY 2021 was not fully utilized based on their GAD Accomplishment Report, leaving an unused balance of P491,067 million or 99.64 per cent of the GAD Budget at year-end, thus the objectives of the PAPs to pursue women's empowerment and gender equality were not attained.	Maximize the utilization of the GAD funds through the implementation of GAD-related programs, projects and activities in order to attain the objective for which funds were provided.	BCDA requires the GFPS to maximize the utilization of the GAD funds through the implementation of GAD-related programs, projects, and activities in order to attain the objective for which funds were provided.	HRMD	4/5/2022	Q4 2022	Implemented	Completed on the July 31, 2022 AAPSI report (See Annex J).	
CY 2021 AAR, Observation No. 33	BCDA did not create/assign a Responsibility Center for the BCDA GFPS to account, monitor and	Strictly comply with the requirement of COA Circular No. 2021-008 dated	BCDA to strictly comply with the requirement of COA Circular No. 2021-008 dated	ACD	4/5/2022	Recurring	Implemented	Completed on the July 31, 2022 AAPSI report (See Annex J).	

Ref	Audit Observations	Audit Recommendations	Agency Action Plan				Status of Implementation	Reasons for Partial/Delay/ Non-Implementation, if applicable	Action taken/ Action to be taken
			Action Plan	Person/D ept. Responsi ble	Target Implementation Date				
					From	To			
	report GAD expenses and other GAD-related financial transactions which is not in compliance with COA Circular No. 2021-008.	September 6, 2021 by creating/assigning Responsibility Center for the GFPS.	September 6, 2021, by creating/assigning a Responsibility Center for the GFPS						
CY 2020 AAR, Observation No. 11	The existing billing and collection procedures were not strictly monitored and implemented by BCDA resulting in low collection efficiency rate and accumulation of long outstanding receivables aging less than one year to more than five years in the total amount of P7.094 billion.	<p>a. Intensify the efforts in the collection of receivables by implementing strictly the billing and collection policy/procedures of the Authority; and</p> <p>b. Evaluate the long outstanding receivables and make necessary action in accordance with COA Circular No. 2016-005 dated December 19, 2016</p>	<p>BCDA to intensify the efforts in the collection of receivables by implementing strictly the billing and collection policy/procedures of the Authority</p> <p>BCDA to evaluate the long outstanding receivables and make necessary action in accordance with COA Circular No. 2016-005 dated December 19, 2016,</p>	TPFD	6/20/22	12/31/22	Implemented	Completed on the July 31, 2022 AAPI report (See Annex J)..	
				TPFD	6/20/22	12/31/22	Implemented	Completed on the July 31, 2022 AAPI report (See Annex J).	
CY 2019 AAR, Observation No. 17	Several parcels of lot were obtained through Right of Way (ROW) acquisition valued at P139.303 million. Out of the 65 parcels of lot, 53 were not covered with Transfer Certificates of Title (TCTs) in the name of BCDA despite payments made to respective lot owners.	Ensure strict compliance in the submission of required supporting documents before making any payment as stated in the procedures adopted in ROW acquisition and as required under COA Circular 2012-001.	BCDA to complete the documentation prior to payments required under COA Circular 2012-001.	LADD	6/20/22	12/31/22	Implemented 51%	<p>3 Titles already under BCDA's Name</p> <p>12 Titles are still pending in the Registry of Deeds for segregation</p> <p>11 Titles with Annotation are still with DENR for verification and approval</p> <p>Please see attached as Annex H for the internal memo from TPDF to confirm that the TCTs reported by LADD are in the custody of BCDA.</p>	
CY 2017 AAR, Observation No. 8	TCTs of land assets with an area of 809,019 sq. m. valued at P583.001 million were not available upon inspection.	Account for the TCTs of land assets with an area of 809,019 sq. m. valued at P583.001 million.	BCDA to secure the TCTs of land assets valued at P583.001 million.	LADD	6/20/22	12/31/22	Implemented 95%	<p>North Bonifacio Area (3,103 sqm) 100% Complete</p> <p>SCTEx (474,135 sqm) Asset No. 10000029- LADD informed and convinced the lot owner regarding the court decision. However, the lot owner is insisting that he is not affected by the RROW.</p> <p>Asset No. 10000075- Title is already in favor of BCDA (TCT No. 042-2021009337 Lot 1-B (227 sqm) and TCT No. 042-2021009336 Lot 1-A (897 sqm). Original Copy of Title already transmitted to TPDF last June 2022.</p> <p>Asset No. 10000106- Title is already in favor of BCDA ( TCT No. 045-2017001175).Original Copy of Title</p>	

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	report GAD expenses and other GAD-related financial transactions which is not in compliance with COA Circular No. 2021-008.	September 6, 2021 by creating/assigning Responsibility Center for the GFPS.	September 6, 2021. by creating/assigning a Responsibility Center for the GFPS						
CY 2020 AAR, Observation No. 11	The existing billing and collection procedures were not strictly monitored and implemented by BCDA resulting in low collection efficiency rate and accumulation of long outstanding receivables aging less than one year to more than five years in the total amount of P7.094 billion.	a. Intensify the efforts in the collection of receivables by implementing strictly the billing and collection policy/procedures of the Authority; and  b. Evaluate the long outstanding receivables and make necessary action in accordance with COA Circular No. 2016-005 dated December 19, 2016	BCDA to intensify the efforts in the collection of receivables by implementing strictly the billing and collection policy/procedures of the Authority  BCDA to evaluate the long outstanding receivables and make necessary action in accordance with COA Circular No. 2016-005 dated December 19, 2016.	TPFD  TPFD	6/20/22  6/20/22	12/31/22  12/31/22	Implemented  Implemented	Completed on the July 31, 2022 AAPSI report (See Annex J).  Completed on the July 31, 2022 AAPSI report (See Annex J).	
CY 2019 AAR, Observation No. 17	Several parcels of lot were obtained through Right of Way (ROW) acquisition valued at P139.303 million. Out of the 65 parcels of lot, 53 were not covered with Transfer Certificates of Title (TCTs) in the name of BCDA despite payments made to respective lot owners.	Ensure strict compliance in the submission of required supporting documents before making any payment as stated in the procedures adopted in ROW acquisition and as required under COA Circular 2012-001.	BCDA to complete the documentation prior to payments required under COA Circular 2012-001.	LADD	6/20/22	12/31/22	Implemented 51%	3 Title Already under BCDA's Name 12 Titles are still pending in the Registry of Deeds for segregation 11 Titles with Annotation are still with DENR for verification and approval  Please see attached as Annex H for the internal memo from TPDF to confirm that the TCTs reported by LADD are in the custody of BCDA.	
CY 2017 AAR, Observation No. 8	TCTs of land assets with an area of 809,019 sq. m. valued at P583.001 million were not available upon inspection.	Account for the TCTs of land assets with an area of 809,019 sq. m. valued at P583.001 million.	BCDA to secure the TCTs of land assets valued at P583.001 million.	LADD	6/20/22	12/31/22	Implemented 95%	North Bonifacio Area (3,103 sqm) 100% Complete  SCTEx (474,135 sqm) Asset No. 10000029- LADD informed and convinced the lot owner regarding the court decision. However, the lot owner is insisting that he is not affected by the RROW.  Asset No. 10000075- Title is already in favor of BCDA (TCT No. 042-2021009337 Lot 1-B (227 sqm) and TCT No. 042-2021009336 Lot 1-A (897 sqm). Original Copy of Title already transmitted to TPDF last June 2022.  Asset No. 10000106- Title is already in favor of BCDA ( TCT No. 045-2017001175).Original Copy of Title	

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					From	To			
								<p>already Transmitted to TPFD on June 08, 2022.</p> <p>Asset No. 10000132 - LADD Annotate the Sale Transaction on the Mother Title. Original Copy of Title already endorsed to TPFD for safekeeping while waiting for the approved Survey Plan issued by DENR Region 3.</p> <p>GGG-MacArthur Access Road (252,899 sqm) Title was already Transmitted to TPFD in 2017, 2018 and 2019.</p> <p>Lupang Kaluparan (11,967 sqm) * 100% Complete</p> <p>Diego Silang Village (27,153 sqm) LADD already draft a letter addressed to Registry of Deeds re: Request of Reconstitution of Title</p> <p>PPMC TCT No. 13488 (2,010 sqm) Dockets were already submitted to the Registry of Deeds for assessment. Expected release of Title in BCDA's favor by the end of the year.</p> <p>SCTEx (26,389 sqm. 100% Complete</p> <p>SCTEx (11,066 sqm) For the remaining four Assets No. 0000282, 10000291, 10000297, and 10000300.</p> <p>Asset No. 0000282- Once the survey plan was approved by DENR, the lot owner will surrender the Original Copy of Title for segregation. The expected release of Title is in the last quarter of this year.</p> <p>Asset No. 10000291- All documentary requirements have been complied with and all necessary fees have been paid. LADD already requested assistance from LSD to contact the lawyer of the lot owner.</p>	



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					From	To			
								Asset No. 10000297- LADD submitted the required documents to BIR and waiting for the release of ECAR by the end of the year.  Assets No. 0000300- Title is already in favor of BCDA; TCT No. 042-2022016698 (6,699 sqm) TCT No.042-2022016699 (110) TCT No. 042-2022016700 (111 sqm) TCT No. 042-2022016701 (578 sqm); Expected release of the New Tax Declaration will be on September 16, 2022.  East of C5 (317 sqm) TCT No. 164-2015001776 in the custody of TPFDF.  Please see attached as Annex I.	
CY 2016 AAR, Observation No. 5	Advances to BCDA Board of Directors (BOD) totaling P4,567 million remained uncollected.	Recover from the BOD the P4.567 million.	BCDA to refer the outstanding receivables to GSIS for collection.	TPFD	6/20/22	12/31/22	Implemented 86%	Php3.935 receivable was collected from GSIS.  The collection of the outstanding balance of Php632,311.20 is ongoing.	

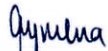
Prepared by:



DEAN S. MONTALBAN  
VP- ACD

Date


Recommending Approval



HEDDA Y. RULONA  
SVP and CFO

Date

Approved by:

+  12-15-2022  
AILEEN AN. R. ZOSA  
President and CEO

Date