

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,

Red

OFFICE OF THE SUPERVISING AUDITOR
Bases Conversion and Development Authority

Received by: Jescica Mein

Date / Time: Aug 3, 2018 2:40 pm

VIVENCIO B. DIZON 7

President and CEO



Financial Management Services Department



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AGENCY ACTION PLAN AND STATUS OF IMPLEMENTATION

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Aug 3, 2018 2:40pm

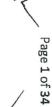
Matrix of CY2017 Audit Observations and Recommendations 31 July 2018

district of the second						nents of		
					DICT is	BCDA & DICT to	æ	į
						.o	of si	₹
						Agreements are beyond BCDA's	Agreements involving 3	2018-02 dated 05
			20054505490225052605	SCTEX-PMO (Ms. Eresmas)		The Framework and Landing Party	Framework & Landing	CY2017 AOM No.
	The same of the sa	and the state of t			Charter.	the access of the first access that the second to the seco		
					amendment of			
					the			
					BCDA to work on the			
					camps.			
					military			
					other than sale	Manila camps.		
					transactions	aside from Metro		
retirement fund.					joint venture	than sale, involving		
					g	transactions other		
	~~~~				Õ	e, lease,		
program, but also to					share from	revenues derived from		_
modernization						to share from	camps.	
fund the AFP					gra	titlement of the	Metro Manila	2018
_					charter to	to authorize the	eg. Eg.	2
Management also					to the existing	congressional action	operations in	dated 01
					propose	2	reve	2018-01 NO.
_				OP	BCDA to	BCDA to draft and	has	17
	if applicable		From To	Responsible		BCDA		
Be taken	Implementation.	Status	Date	Dept	Action Plan	Actions to be	Observation	Kererence
Action Taken / To	Partial / Delay /		Target	Personnel/		Recommendations/	Audit	,
	Reason for		7	Agency Action Plan	Ąç	COA Audit		
		The second secon		of the same of the	The second state of the second			









		COA Audit	Ag	Agency Action Plan			Reason for	
Reference	Audit Observation	Recommendations/ Actions to be Undertaken by BCDA	Action Plan	Personnel/ Dept Responsible	Target Implementation Date From To	Status	Partial / Delay / Non- Implementation, if applicable	Action Taken / To Be taken
	approved by NEDA ICC.	project with an aggregate project cost of PhP2.588 billion to	certification to reflect the increased			Per NEDA, the project cost is equated to the investment cost or the		
		ICC for review & decision.	project cost. The updated & joint DICT / BCDA			Php1.335B that BCDA is putting in to build the infrastructure		
		ō	certificate will be sent to NEDA by			project. The O & M cost is not part of the		
		review No. 125 dated	15 July 2018.			investment cost.		
		3-13-2017 wherein DICT should be the				do not apply since the		
		one to engage/deal				the PhP2.5B NEDA		
						project review.	······································	
7	- 1	BCDA to clarify the		OEVP		1.BCDA's		
AOM No.	֧֝֞֝֟֝֞֝֟֝֝֟֝֟֝֟֝֟֝֟֝֟֝֟֝֟֝֟֝֟֝֟֝֟֝֟֝֟֝֝֟֝֝	1 Batos #ssiffs				contribution to the		Z
dated 05	water & sewage	applicable at				BGC's water and		
January	system in BGC	FBDC-owned				er system are		
2010.	disadvantageou	2. BVWC's				developer cost on		
	s to the					the part of BCDA.		
	9					₹		
		BVWC in case of				FBDC, BCDA &		
		non- implementation of						
	144.2	the agreed rates/tariff.			Walter Landson			

		COA Audit	Aq	Agency Action Plan	<b>7</b>		Reason for	
Reference	Audit Observation	Recommendations/ Actions to be Undertaken by BCDA	Action Plan	Personnel/ Dept Responsible	Target Implementation Date From To	Status	Partial / Delay / Non- Implementation, if applicable	Action Taken / To Be taken
						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		
	2.MOA did not					Govt.		
	disclose why BCDA agreed to					rates in BGC		
	share in capitalized					pursuant to MOA, FBDC & BCDA are		N/A
	interest/losses- non-cash					liable to infrastructure cost &		
	amounting to					related capitalized		
	7 KG:G	Market and a second				res		
						areas. BCDA accounts for 25% of the total area of		
	3.BCDA allowed					BGC.		
	the free use of					3.BCDA used the		
	the lot to which				Repair and American	STP lot as collateral		
	the sewage					to its obligation		
	plant was					amounting to		
	located & same					PhP184 million. The		
	collateral to					extinguish BCDA's		
						obligation to BWC in		

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		COA Audit	Ag	Agency Action Plan			Reason for	
Reference	Audit Observation	Recommendations/ Actions to be Undertaken by BCDA	Action Plan	Personnel/ Dept Responsible	Target Implementation Date From To	Status	Partial / Delay / Non- Implementation, if applicable	Action Taken / To Be taken
	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.					case of non-settlement.  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.  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		<b>X</b>
						rnment		
	privilege of a					reciprocated by way		
	secured					of infrastructure		
	opportunity at					common facilities.		





N		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 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 expense rather as an asset.  7. Physical & actual turnover of the asset is not doable being common facilities meant to service both FBDC & BCDA areas.					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?		
							BGC without		
Delay / Action Taken / To n- Be taken ntation, icable	Partial / Delay / Non- Implementation, if applicable	Status	Target Implementation Date From To	Personnel/ Dept Responsible	Action Plan	Recommendations/ Actions to be Undertaken by BCDA	Audit Observation	Reference	
on for	Reason for			Agency Action Plan	Ag	COA Audit			

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		Reference
	8.BCDA's interest was not was not maximized in the MOA, BCDA did not consider the value of the asset/privileges being parted with.  9.MOA is silent how long shall BWC enjoy the free use of the 23,126 sqms STP lot.  10. The rates/tariffs for water & sewage services as provided under Section 8 is applicable to	Audit Observation
		COA Audit Recommendations/ Actions to be Undertaken by BCDA
		Ag Action Plan
		Agency Action Plan Personnel/ Dept Responsible
		Target Implementation Date From To
	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 cregone expenses on O&M /capital expenditure on the 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. Same water rates/tariffs are applicable in both FBDC & BCDA areas.	Status
Pag		Reason for Partial / Delay / Non- Implementation, if applicable
Page 6 of 34	NA	Action Taken / To Be taken

Observation Undertaken by Action Plan Dept BCDA-owned areas only.  BCDA-owned areas only.  Action Plan Responsible From To	Reference	Audit	COA Audit Recommendations/ Actions to be	1 1	Agency Action Plan Personnel/	1 1	Status	Reason for Partial / Delay /	for lay/
BCDA-owned areas only.  BCDA-owned areas only.  BCDA ONLY OF The donated land COA Taguig Of Tecommendations:  17 The donated land COA Taguig Of Taguig Of Taguig Onation resulted to discuss in bypassing smicably their of the purpose of the purpose of the and City of Taguig Of	Reference	Observation	Actions to be Undertaken by BCDA	Action Plan	Dept Responsible	ate	Stat	üs	Implementation, if applicable
The donated land COA  No. to the City of recommendations:  O4 Taguig  O5 subsequently leased out beyond from BCDA, AFP the purpose of the donation resulted donation resulted in bypassing amicably their		BCDA-owned areas only.					The warates/tariffs being regulated the Natl Ware Resources Bo (NWRB) to whe BWC appli Moreover, BGC is area under a single concess area under a single concess area under a single concess area under a single concessity issued NWRB; thus, sa a rates/tariffs apply BGC as a whole.  NWRB & BWC Board accountable water rates/tariffs BGC. Since, BC is represented in BWC Board, BC can monitor BW performance of	The water rates/tariffs are being regulated by the Natl Water Resources Board (NWRB) to which BWC applies. Moreover, BGC is a single concession area under a single Certificate of Public Convenience & Necessity issued by NWRB; thus, same rates/tariffs apply to BGC as a whole.  NWRB & BWC Board is accountable for water rates/tariffs in BGC. Since, BCDA is represented in the BWC Board of its performance of its	water iffs are gulated by at! Water es Board to which applies. r, BGC is a concession der a single te of Public ence & y issued by thus, same effis apply to a whole. & BWC is able for tes/tariffs in nce, BCDA ented in the aard, BCDA intor BWC's and bRCDA intor BWC's and are seried in the aard, BCDA intor BWC's and are seried in the aard, BCDA intor BWC's are seried in the aard, BCDA
Taguig  O5 subsequently I. Representatives leased out beyond from BCDA, AFP the purpose of the donation resulted in bypassing amicably their	CY2017 AOM No.	nated is	COA recommendations:						
osubsequently 1. Representatives open 1. Representatives leased out beyond from BCDA, AFP the purpose of the donation resulted in bypassing amicably their open and city of Taguig donation resulted to discuss in bypassing amicably their open and city of Taguig donation resulted to discuss in bypassing amicably their open and city of Taguig donation resulted to discuss in bypassing amicably their open and city of Taguig donation resulted to discuss in bypassing amicably their open and city of Taguig donation resulted to discuss in bypassing amicably their open and city of Taguig donation resulted to discuss in bypassing amicably their open and city of Taguig donation resulted to discuss in bypassing amicably their open and city of Taguig donation resulted to discuss in bypassing amicably their open and city of Taguig donation resulted to discuss in bypassing amicably their open and city of Taguig donation resulted to discuss in bypassing amicably their open and city of Taguig donation resulted to discuss in bypassing amicably their open and city of Taguig donation resulted to discuss in bypassing amicably their open and city of Taguig donation resulted to discuss in bypassing amicably their open and city of Taguig donation resulted to discuss in bypassing amicably their open and city of Taguig donation resulted to discuss in the city of Taguig donation resulted to discuss in the city of Taguig donation resulted to discuss in the city of Taguig donation resulted to discuss in the city of Taguig donation resulted to discuss in the city of Taguig donation resulted to discuss in the city of Taguig donation resulted to discuss in the city of Taguig donation resulted to discuss in the city of Taguig donation resulted to discuss in the city of Taguig donation resulted to discuss in the city of Taguig donation resulted to discuss in the city of Taguig donation resulted to discuss in the city of Taguig donation resulted to discuss in the city of Taguig donation resulted to discuss in the city of Taguig donation resulted t	24	Çİ	ופנסווווופות מנוסווס.			***********			
ry leased out beyond from BCDA, AFP the purpose of the and City of Taguig donation resulted to discuss in bypassing amicably their		subsequently			9			BCDA and the	A and the
the purpose of the and City of Taguig donation resulted to discuss in bypassing amicably their	Ź	leased out beyond					City	×	of Taguig
amicably their	018,	the purpose of the	and City of Taguig				conv	convened on 07   February 2018 for	ened on 07
		in bypassing					the	the continuation of	continuation of

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Reference	Audit Observation	Recommendations/ Actions to be Undertaken by	Action Plan	Personnel/ Dept	l arget Implementation Date	Status		rardal / Delay / Non- Implementation
		BCDA		Responsible	From To			if applicable
	disposition of BCDA assets.	resolve what is fair for the AFP.				Dispute Resoluti	Dispute Resolution (JDR)	on (JDR)
						nion et	of the case for himorion filed by	ne case for
						the	the City of Taguig.	City of Taguig.
						The	JDR	JDR Court
						has	already he	alre
						dis	으,	으,
						=	Injunction Case	junction Case
						<b>=</b> c	the City of Taguig.	ne City of Taguig.
		2. Adhere to Section				2	The act of	a C <u>†</u>
							. G	
		finance the self-					transfer to the	ö
		reliance &					를 를 다	ownership of the
		program of the					Taguig, thereby	Taguig, thereby
		AFP.					removing it from	removing it from
							properties that	properties that
							could be disposed	could be disposed
							by BCDA where	by BCDA where
							to its rightful	its
							share.	
							The proceeds	The proceeds
							TCC is not subject	TCC is not subject
							government to	to distribution to
							agencies.	agencies.



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Reference	Audit Observation	Recommendations/ Actions to be	Action Plan	Personnel/ Dept	Target Implementation	Status	Partial / Delay / Non-	Action Taken / To Be taken
		BCDA	AND THE RESERVE OF THE PARTY OF	Responsible	From To		if applicable	
CY2017	1. Non-	COA recommendations/acti	1.BCDA to	PMD c/o Jovito				
05	applicable	ons to be undertaken:	<u>~</u>	Sunga				
018		prepare	Department Order in the					
	<u> </u>	certain project	_		telse desertes e			
	Budget on the	that was offered for bid later should	succeeding		Province de la constanta de la			
	contracts:	σä	biddings.					
	•	prevailing DPWH						
	CGC bidded out on 30 July 2015.	bidding.						
	Construction of remaining	For the Access     Dirt Roads within     CCC which was						N/A
	infrastructure works inside	bidded out on 30 July 2015, BCDA						
	on 19	should have						
	September 2013.	DO dated 2-18- 2015 instead of						
****	2. BCDA did not	DPWH DO No. 72 of CY2012	2.BCDA to					
	use the standard form of	resulting to an	observe the					
•	contract, a	ABC of P5.913	standard form of contract					
	_	million.	ospe					
	Revised IRR of RA 9184.	~						
		construction of remaining						

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CY2017 AOM No. 2018-06 dated 04 April 2018.		Reference
The real estate inventory (Newport Units) account balance amounting to P130.960 million does not tally with the reference value of remaining units based on SAPMD's inventory is not		Audit Observation
COA recommendations:  1. Authorize SAPMD to make representations with Megaworld, if allowed under JVA, to fix the more advantageous contract price for BCDA's units at	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).  BCDA Management to identify what measures will be considered to avoid recurrence of the aforesaid violations.	COA Audit Recommendations/ Actions to be Undertaken by BCDA
Accomplished.		Ag Action Plan
SAPMD FMSD		Agency Action Plan Personnel/ Dept Responsible
01 April 2018		1 1 3 1
30 April 2018		Target Implementation Date From To
<ul> <li>Records of FMSD and SAPMD are already reconciled.</li> <li>FMSD has already included the final adjustments on inventory for CY2017 Financial Statements.</li> </ul>		Status
		Reason for Partial / Delay / Non- Implementation, if applicable
N/A	N/A	Action Taken / To Be taken



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CY2017 N. AOM No. C 2018-07 C dated 07 II May 2018. F	7.07	Reference
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.	Audit Observation
BCDA to observe the provisions of the Revised IRR of RA 9184 to avoid recurrence of violating Section 32.2.1 (a).	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.	COA Audit Recommendations/ Actions to be Undertaken by BCDA
BCDA to strictly observe the IRR of RA 9184.		Ag Action Plan
BAC for Infrastructure		Agency Action Plan Personnel/ Dept Responsible
		Target Implementation Date From To
		Status
		Reason for Partial / Delay / Non- Implementation, if applicable
N/A	<b>N</b> A	Action Taken / To Be taken

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CY2017 AOM No. 2018-08 dated 22 May 2018	Reference
of the Construction of BCDA Remaining Infrastructure Works inside BGC (Package 2 Project)  1. Land assets valued at PhP27.505 billion were not covered by TCTs in the name of BCDA:  1.1 Camps & Economic Zones of PhP19.311 billion with no TCTs.  • Clark Zone A/Sub-Zone Lot 9 (87,493,67 2 sqms/PhP 7,874 billion)  • CJH (544.275 has/PhP5. 987 billion)	Audit Observation
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.	COA Audit Recommendations/ Actions to be Undertaken by BCDA
LADD to prepare a detailed response on AOM.	Ag Action Plan
LADD	Agency Action Plan Personnel/ Dept Responsible
	Target Implementation Date From To
Issued titles for the following areas:  > Wallace Area – 145 has.  > Villamor Air Base – 10.66 has.	Status
There are cases which hinder the immediate transfer of titles, such as:  a. Property is covered by Cert of Ancestral Domain Titles (CADT) 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	Reason for Partial / Delay / Non- Implementation, if applicable
LADD to undertake the following:  To meet with COA and regularly report any 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.	Action Taken / To Be taken





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												Reference	
• BTP (183,906 sqms/PhP	• Camp Claudio (10,000 sqms/PhP 91 million)	<ul> <li>Poro Point (201,043.4 sqms/PhP 126.595 million</li> </ul>	(21,150 sqms/PhP 211.494 million)	Camps     Atlenza &     Melchor	billion	(99,070 sqms/PhP 3,207	• VAB	billion)	sqms/PhP 3.297	(25,855,64 7	• NCC	Audit Observation	
			Notes to F/S said assets.	covered by the 13 TCTs and	> Management to record the	Section 2/EO	value as	based on	transferred by NG to BCDA		➤ Management	Recommendations/ Actions to be Undertaken by BCDA	COA Audit
												Action Plan	Ą
												Personnel/ Dept Responsible	Agency Action Plan
												Target Implementation Date From To	
												Status	
		securing DAR/LBP clearance	settlerit of estate issues by heirs	survey plan • Problem in the	• No approved	Missing titles	deficiencies:	project have	for the SCTEx	e. Remaining	of DENR or	Partial / Delay / Non- Implementation, if applicable	Reason for
				Refer to page 12.						Setting 21.2.		Action Taken / To Be taken	



						Reference
<ul> <li>Sacobia- Clark EZ</li> </ul>	• Lots adjacent to Sacobia (973,642 sqms/PhP 39.919 million)	• Sacobia- Lot 3 (103,925,5 21 sqms/PhP 4.261 billion)	1.2 Other lots located in Clark of PhP7,167 billion with no TCTs.	• Clark Air Base — Main Zone (451,270 sqms/PhP 24.5 million)	37.827 million)	Audit Observation
						COA Audit Recommendations/ Actions to be Undertaken by BCDA
						Aç Action Plan
						Agency Action Plan Personnel/ Dept Responsible
						Target Implementation Date
						Status
						Reason for Partial / Delay / Non- Implementation, if applicable
			Refer to page 12.			Action Taken / To Be taken



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	Reference
(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 1.3 SCTEx lots of PhP24.197 million with no TCTs. • SCTEx Deposit for Expropriati on PhP16.5 million	Audit Observation
	COA Audit Recommendations/ Actions to be Undertaken by BCDA
	Aç Action Plan
	Agency Action Plan Personnel/ Dept Responsible
	Target Implementation Date
	Status
	Reason for Partial / Delay / Non- Implementation, if applicable
Refer to page 12.	Action Taken / To Be taken



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									Reference	
million)  • North of Consular Area (18,246	million)  • FB (318 sqms/PhP. 288	• FB Meritt Road (PhP1,022	4 sqms/PhP 1.002 billion)	swap with DND-PA (15,415,70	<ul> <li>Areas subject of</li> </ul>	1.4 Other areas of PhP1.003 billion with no TCTs.	• SCTEx (36,611 sqms/PhP 7.697 million)		Audit Observation	
								BCDA	Recommendations/ Actions to be Undertaken by	COA Audit
									Action Plan	Ąg
								Responsible	Personnel/ Dept	Agency Action Plan
	The Name and							From To	Target Implementation Date	
									Status	
								if applicable	Partial / Delay / Non- Implementation.	Reason for
				Refer to page 12.					Action Taken / To Be taken	

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		) ) )	•	A			7	
Reference	Audit Observation	Recommendations/ Actions to be Undertaken by BCDA	Action Plan	Personnel/ Dept Responsible	Target Implementation Date	Status	Reason for Partial / Delay / Non-Implementation, if applicable	Action Taken / To Be taken
	sqms/PhP 18,246.00)							
	• Area swapped by PA (6,725 sqms / PhP6,725.							
	~ ~							
	assets with an assets with an assets with an area of 809,019 sqms valued at PhP583 million were not available upon inspection.				11.0			Refer to page 12.
	• North Bonifacio Area (3,103							
	-							
	• SCTEX (474,135							
	87.112 million)							
	• CGC-							
	Access Road							

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# AGENCY ACTION PLAN AND STATUS OF IMPLEMENTATION

Matrix of CY2017 Audit Observations and Recommendations 31 July 2018

					Reference
• SCTEX- 2016 (26,389 sqms/PhP 2.117 million)	• PPMC TCT No. 13488 (2,010 sqms/PhP 4.771 million)	• Diego Silang Village (27,153 sqms/PhP million)	• Lupang Katuparan (11,967 sqms of the 17,981 sqms/PhP 7.182 million)	(252,899 sqms/PhP 82.799 million)	Audit Observation
					COA Audit Recommendations/ Actions to be Undertaken by BCDA
wales datification of the control of					Action Plan
					Agency Action Plan Personnel/ Dept Responsible
					Target Implementation Date
					Status
					Reason for Partial / Delay / Non- Implementation, if applicable
		Refer to page 12.			Action Taken / To Be taken

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		****						·····																		-							Topological and the state of th		Reference		
40.	Section 2 of EO	deviation from	Authority, a	equity in the	Government's	National	understated the	land	per parcel of	sqm / PhP1.00	PhP1.00 per	ass	ָרָ כָּל	I ADD	reconciled with	not updated/	ds s	per FMSD	PhP865 million	titles valued at	3. SCTEx land	million)	143	sqms/PhP.	(317	• East of C5	IIIIIIOII)	million	sqms/rnr	(11,046	2017	• SCTEx-		Chactagron	Audit	•	
																																	BCDA	Undertaken by	Actions to be	Recommendations/	COA Audit
																																		70000	Action Dian		Ą
												 4-104-1-1-1-1-1																					Veshousine	Donabaihia Donabaihia	Personnel		Agency Action Plan
																																	From To	Date	Implementation	Target	2
																																			Status		
																																	if applicable	implementation,	Non-	Partial / Delay /	Reason for
											1,400						Refer to page 12.																	i	Be taken	Antion Takon / To	

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Reference	Audit Observation	COA Audit Recommendations/ Actions to be Undertaken by BCDA	Ag Action Plan	Agency Action Plan Personnel/ Dept Responsible	Target Implementation Date From To	Status	Reason for Partial / Delay / Non-Implementation, if applicable	Action Taken / To Be taken
CY2017 AOM No. 2018-09 dated 22 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.  6. Incomplete accounting of Road Lot 9 (3,513 sqms) and TCT No. 134813 (66,951 sqms).  BCDA targeted GAD programs, activities & projects aligned with Sustainable Development Goal (SDG) No. 11 but were sparingly implemented during CY2017.	Management to revisit its corporate social responsibility through the implementation of GAD programs, activities and projects.	BCDA to implement modest but pro-active GAD projects particularly in corporate social responsibility activities with the AFP.  BCDA to	ODMD			Underutilization     GAD Budget are due to the following factors:      BCDA embarked on full implementation of NCC projects as part of the	Refer to page 12.
9 -,	BCDA GAD activitie projects with Develor	corporate corporate ponsibility to implemente D pro		DMDO				
	Development Goal (SDG) No. 11 but were sparingly implemented during CY2017.	activities and projects.	particularly in corporate social responsibility activities with					
			the AFP.  BCDA reconstitute the BCD GFPS a				on of NCC projects as part of the "Build Build Build Program".	
							Program.	

CY2017 AOM No. 2018-10 dated 25 May 2018	Reference
ASEAN Projects in the aggregate amount of PhP861.771 million were not audited due to non-submission of pertinent documents.	Audit Observation
BCDA to submit the supporting documents pursuant to COA Circular No. 2009-001 arranged as follows:  • Folder No. 1 – Contract with complete attachments • Folder No. 2 – Bidding Documents	COA Audit Recommendations/ Actions to be Undertaken by BCDA
finalize the GAD Policy within the year.  Accomplished.	Ag Action Plan
RMOSD	Agency Action Plan Personnel/ Dept Responsible
	Target Implementation Date From To
	Status
The GAD Centrale has been put on hold due to change in CIAC's administration of transition due to organization all restructuring since 2016 (Modified structure still pending for approval with GCG).	Reason for Partial / Delay / Non- Implementation, if applicable
Complied on 28 June 2018.  BCDA has already submitted the supporting documents following the prescribed format per COA Circular No. 2009-001 as follows:	Action Taken / To Be taken



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		COA Adit	A	aman Antina Diay			Doscon for	
Reference	Audit Observation	Recommendations/ Actions to be	Action Plan	Personnel/ Dept	Target Implementation Date	Status	Partial / Delay / Non- Implementation	Action Taken / To Be taken
		BCDA		Responsible	From To		if applicable	
		• Folder No. 3 -		and			The state of the s	• Folder No. 1 -
		0						Contract with
		No.						complete
		20						attachments
		documents						• Folder No. 2 -
		docallielle:						Bidding
								Documents
								• Folder No. 3 -
								Terms of
								Reference
								• Folder No. 4 -
								Original Plans &
								9
CY2017	Vacation and sick	Management to		ODMD				BCDA to abide by
AOM No.	leave credits were	_						COA
=	monetized without	provisions of Sections						recommendation to
dated 25	considering	22 and 23 of the						_
May 2018	Sections 22 and	Omnibus Rules on						Resolution No.
	23 of the Omnibus	Leave, Rule XVI of the	,					the monetization of
	Rule XVI of the	Implementing Book V						accumulated sick
	Omnibus Rules	of Executive Order						w
	計							after vacation leave
	Book V of	monetization of leave						credits have been
	Executive Order No. 292.	credits.						exhausted.
CY2017	Lack of validation	COA		SAPMD				BCDA to attach the
AOM No.	controls & non-	recommendations:						Cost Benefit
2018-12								Analysis of FA
dated 28	control measures	Conduct periodic						
May 2018	as provided in the	으 그						erated re
	Business	books & records						on its formal
	Agreement							response to COA.





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	Reference
between MNTC and BCDA may render the concession fees doubtful as to accuracy & completeness:  1. Management may have inadvertently overlooked the audit of MNTC's books records, systems procedures.  2. The excel format of revenue reports submitted by MNTC to BCDA may not be a precise copy of the system-	Audit Observation
and systems & procedures.  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.	COA Audit Recommendations/ Actions to be Undertaken by BCDA
	Action Plan
	Agency Action Plan Personnel/ Dept Responsible
	Target Implementation Date
1. MNTC provides BCDA the monthly traffic & revenue reports, accidents & maintenance works at SCTEx.  Said reports can be cross-checked against MNTC's system to validate said reports.  BCDA has access to MNTC's system to validate said reports.  2. Since BCDA has direct access to MNTC's system, all reports can be validated/cross-checked.	Status
	Reason for Partial / Delay / Non-Implementation, if applicable
BCDA to submit to COA the details in the processing of Financial Assistance to informal settlers	Action Taken / To Be taken





		COA Audit	Ag	Agency Action Plan			Reason for	
Reference	Audit Observation	Actions to be Undertaken by BCDA	Action Plan	Personnel/ Dept Responsible	I arger Implementation Date	Status	Implementation, if applicable	Action Taken / To Be taken
	generated monthly traffic.							
gan a gan a gan a sa a sa a sa a sa a sa	3. The					3. Due to the NLEX- SCTEX		
	overpayment of concession fees					Integration System, error was		
	amounting to P5.256 million,					not detected immediately since		
	as claimed by	1)-W-10				the SCTEX toll		
	year to be					was undergoing a		
	adjusted.					system transition at that time.		
	4. No documents					4. Documents submitted by		
	to show that the					throu		
	submitted by					the conduct of the		
	MNTC were					following control activities at		
	reviewed by					SCTEx:		
						➤ Site visits &		
						(planned &		
						unplanned) ➤ Periodic		
						meetings with		
****						Monitoring/revie		
						performance by		
	The state of the s							







		89		73
•	2018-13 dated 28 May 2018	CY2017 AOM No.		Reference
on foreign travels by officials/ employees totalling 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,	Disbursements     or liquidations of     cash advances	COA observations:		Audit Observation
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.	<ul> <li>Reports to be attached to the liquidation / journal</li> </ul>	COA recommended the following:		COA Audit Recommendations/ Actions to be Undertaken by BCDA
the "Accomplishm ent 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	1.BCDA to require the submission of			Ag Action Plan
		OP		Agency Action Plan Personnel/ Dept Responsible
				Target Implementation Date
			BCDA in coordination with the TRB	n Status
				Reason for Partial / Delay / Non- Implementation, if applicable
				Action Taken / To Be taken

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CY2017 AOM No. 2018-14 dated 31 May 2018	Reference
of the Office of the President.  3. There is no basis in charging the foreign travel expenses amounting to P416,626.25 of persons other than BCDA funds, except maybe in highly meritorious circumstances.  1. The Business Resolution Agreement (BRA) among BCDA, FBDC and BCDA, FB	Audit Observation
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	COA Audit Recommendations/ Actions to be Undertaken by BCDA
observe Memorandum Circular No. 35 of the Office of the President.  3.BCDA to seek OP approval when sponsoring travels of non- BCDA personnel.  Interest may not have been due since in the case of NCBD, FBDC even advanced P2.2 billion as payment for the property & the net proceeds will only be due upon completion	Ag Action Plan
OEVP LSD FMSD	Agency Action Plan Personnel/ Dept Responsible
	Target Implementation Date
	Status
	Reason for Partial / Delay / Non- Implementation, if applicable
	Action Taken / To Be taken

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		COA Audit	Ag	Agency Action Plan			Reason for	
Reference	Audit Observation	Recommendations/ Actions to be Undertaken by BCDA	Action Plan	Personnel/ Dept Responsible	Target Implementation Date From To	Status	Partial / Delay / Non- Implementation, if applicable	Action Taken / To Be taken
	P5.4 billion shortfalls.	conflict of interest on the part of FBDC for selling the Central City	the					
		lots and NCBD lots to its newly created fooilities	т.					
		facilities.	shortfall was paid to BCDA					
			when ordinarily, the					
			amount					
			been retained					
			by FBDC for					
			or dividend					
			¥ 🚡					
			request			FBDC acknowledged		
	confirm the		confirmation of			and commit to give its		
	0,					confirmation of the		
	ङ		8			recognition in its		
	retail units		FBDC of the			מיסטקווני.		
	bought back at a		retail units					
	discount of P3.9		comprising 27,020 gross					
	comprising of		(p					
	27,020 gross leasable areas.		bought back at a discount of P3.9					
	ě		billion.					
	BCDA has a		Ç.		and service the			
	45% share once							

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		COA Audit	Ag	Agency Action Plan	n		Reason for	
Reference	Audit Observation	Recommendations/ Actions to be Underfaken by	Action Plan	Personnel/ Dept	Target Implementation Date	Status	Partial / Delay / Non-	Action Taken / To Be taken
		BCDA		Responsible	From To		if applicable	
	these units are					and a property of the second		
	rece							
	ō							-
	taken up as "Other Income"							
	in the books of							
	accounts need							
	to be disclosed							
	in the notes to							
	atataments as to							
	its nature as							
			**********					*
	BRA, including		***********					
	emphasis on the		***************************************					
	billion		***************************************					
	Sillor.							Disclosure related to
	4. There is a		It is clear that					these transactions
	need to clarify		there was a		****			has been included in
	whether or not		conflict of					the Notes to 2017
	there was		interest on the					F/S.
	conflict of		part of FBDC for					
	interest on the		selling the					A committee was
	part of FBDC							created composed
	g		:y/NCBD					of the EVP, CFO
	<u> </u>		to BG					and SAPMD Head
	Lots and		companies. We					tasked to review /
	NCBD lots to		think this is the					monitor major
	its newly		reason why the					transactions and all
	created		latter agreed for					related-party
	facilities.		ement					transactions
			shortfall to					SS
			BCDA.	***				amount, before

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CY2017 AOM No. 2018-15 dated 2018	Reference
Hiring of consultants from 2016-2017 may have exceeded what is necessary:  1. The contracting of individual consultants on	Audit Observation
Management to review its hiring policy for individual consultants, formulate guidelines on hiring, define what is highly technical considering expertise /skills, downsize the existing pool of consultants.	COA Audit Recommendations/ Actions to be Undertaken by BCDA
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 / bimonthly coordination meeting with FBDC for monitoring and review of major transactions & related-party transactions sprior to approval of the FBDC Board.  1. BCDA to implement the necessary improvements in policies and processes with regard to the application of tax rates for	Ag Action Plan
ODMD / OP	Agency Action Plan Personnel/ Dept Responsible
	Target Implementation Date From To
1. Each consultant hired by BCDA provides a service specific to a	Status
Due to pending BCDA reorganization (modified structure & 50% increase in plantilla items) with the GCG, as well as the limitations set by the CSC rules on	Reason for Partial / Delay / Non- Implementation, if applicable
approval.  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.	Action Taken / To Be taken

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		COA Audit	Ag	Agency Action Plan			Reason for	
Reference	Audit Observation	Recommendations/ Actions to be	Action Plan	Personnel/ Dept	Target Implementation Date	Status	Partial / Delay / Non-	Action Taken / To Be taken
		BCDA		Responsible	From To		if applicable	
	the basis of	apply consistently	consultancy			particular	hiring of staff, the	BCDA's effort will
	יי ס	whether to pay	contracts.			project/purpose	Management	continue to be put
	experience	gross or net of tax and	2.BCDA to			confidential/highly	of individual	current contracts of
***************************************	and capability	submit relevant	downsize the	**********		sensitive	nsulta	"confidential"
	was not	documents.	remaining	***************************************		information to assist	number of	individual
	audit.		consultants, if			matters.	opological rolds.	oor out and.
			warranted.				The sheer volume	
	2. A number of					2. Refer to Item No. 1	the BIG TICKET	
							s und	
	highly						Build	
	technical						Infrastructure	
	are not highly			***************************************			_	
***************************************	technical in					· ·	pra	
	lature.						INTERIM.	
	cope (					3. Even though the	sizing	
	overlapping,					appear duplicated,	projects are	
	indicating duplication of				***************************************	in actuality, the	already completed / finished	
	functions.					ned		
						=		
				***************************************		wide range and breadth of BCDA		
					•			
	The same of the sa							

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	COA Audit	Ag	ency Action Plan			Reason for	
Audit Observation	Recommendations/ Actions to be		Personnel/ Dept	Impl	Status	Partial / Delay / Non-	Action Taken / To Be taken
	BCDA		Responsible	From To		if applicable	
4. The accomplishme					4. Refer to Item No. 1		
nt of				lykiyi kanasiyi			
consultants to							
handle							
primarily							
}							
not evaluated							****
as to necessity							
because		***************************************					
details were							
omitted due to							
confidentiality							
of matters.							
5. Accomplishme					5. Refer to Item No. 1		
nt on traffic							
operation or							
management							
are not							
services to be							
considered as							
monthly.							
					6. The former Chief of		
					Staff of the AFP		
hired retired					was hired as a		
General is					consultant to		
redundant or					perform tasks at the		
					operational level,		
the Brigadier					his stature both as a		
General					former top ranking		
	Audit Observatio  The accomplish nt consultant handle primarily confidentia works v not evalu as to nece because details v omitted du confidentia of matters. Accomplis nt on tr operation managem are services tr considerer highly, repetitive monthly.  The scop works of hired re General redundant can performed the Brigs General	Audit Observation  The accomplishme nt of consultants to handle primarily confidential works were not evaluated as to necessity because details were details were omitted due to confidentiality of matters.  Accomplishme nt on traffic operation or management are not services to be considered as highly, is repetitive monthly.  The scope of works of a hired retired General is redundant or can be performed by the Brigadier General	Audit Audit Audit Actions to be Undertaken by  The accomplishme int of consultants to handle primarily confidential works were not evaluated as to necessity because details were omitted due to confidentiality of matters.  Accomplishme int on traffic operation or management are considered as highly, is repetitive monthly.  The scope of works of a hired retired General Seneral  General  General	Audit Audit Audit Actions to be Undertaken by  The accomplishme int of consultants to handle primarily confidential works were not evaluated as to necessity because details were omitted due to confidentiality of matters.  Accomplishme int on traffic operation or management are considered as highly, is repetitive monthly.  The scope of works of a hired retired General Seneral  General  General	Audit Audit Actions to be Dept Undertaken by Consultants to Inandle primarily confidential works were details were omitted due to condidentiality of matters.  Accomplishme nt on traffic operation or management are not services to be considered as highly, is repetitive monthly.  The scope of works of a hired retired General is redundant or can be performed by the Brigadier	Audift Actions to be Undertaken by BEDA  The accomplishme not evaluated use to repetitive management are not repetitive monthly.  The scope of enemeral of cannot be proformed by the Biggadier of the Action Plan Indept the Biggadier of the Action Pla	Audit Audit Recommendations Action Plan Date Description Plan to Gost Actions to be accomplishme of consultant works were not evaluated as to necessity of management are not services to be considered as highly, is repetitive to redundant or cannotably.  The source COA Audit Recommendations Action Plan Date Date Date Date Date Date Date Date

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designa BCDA Advises military by the I avises consult may renders tasks private counse require written consen conforractions of the written consen consen COA being I	Reference Obse	
designated as BCDA Board Adviser for military affairs by the DND.  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.	Audit Observation	
	COA Audit Recommendations/ Actions to be Undertaken by BCDA	
	Agu Action Pian	
	Agency Action Plan Personnel/ Dept Responsible	
	Target Implementation Date From To	
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 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.	Status	
	Reason for Partial / Delay / Non- Implementation, if applicable	
	Action Taken / To Be taken	

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Consultancy contract: amount are not contracts, applied.  9. A number of contracts, by supporting documents on individual consultants were not yet submitted for audit.  7 Management to No. sustain at all variety and resources of the watchful that all porting overnment are managed and utilized best practices of the constituted that the best practices of the best practices of the constituted that the best practices of the best practices of the constituted that the best practices of the constituted that the best practices of the constituted that the constituted that the constituted that the the constitution that	Reference	Audit	COA Audit Recommendations/	Ag	Agency Action Plan Personnel/	1 1	Statio	Reason for Partial / Delay /
8. The tax rates on consultancy confract amount arre not consistently applied.  9. A number of contracts, Dvs, Jvs & supporting documents on inclividual consultants were not yet submitted for audit.  7. Management to basene COA's its fiscal its fiscal recommendation in relation to the sustain at all impass to five government are utmost caution, watchful that all resources of the government are management of government are management of the New Clark managed and regulations and in harmony with the best practices of the best practices of the best practices of the part of the substitute of the substitute of the management of the substitute of the management of the management of the heat practices of the part of the New Clark management of the substitute of the management of the substitute of the	Reference	Observation	Actions to be Undertaken by BCDA	Action Plan	Personnel/ Dept Responsible	at ent	Status	
consultancy contract amount are not consistently applied.  9. A number of contracts, DVs. & supporting documents on individual consultants were not yet submitted for audit.  7. Management to sustain at all times were not yet submitted for audit.  18. Management to observe COAs its observe COAs its its recommendation in relation to the utmost caution, development, watchful that all managed and government are management of the New Clark managed and regulations and in harmony with the best matches of the best matches of the sport of the New Clark city.		The					8. BCDA	б
contract amount arre not amount arre not consistently applied.  9. A number of contracts, DVs, JVs & supporting documents on individual consultants were not yet submitted for audit.  Management to No. sustain at all times its fiscal tesponsibility with utmost caution, watchful that all resources of the government are government are managed and regulations and in harmony with the best practices of her practices of her practices of her not yet submitted for audit.  BCDA bserve COA's recommendation in relation to the in relation to the management of management of management of the New Clark City.  9.		on consultancy					implement measures nolicies	olicies 
not consistently applied.  9. A number of contracts, DVs, JVs & supporting documents on individual consultants were not yet submitted for audit.  7. Management to No. sustain at all times tesponsibility with iresponsibility with watchful that all resources of the government are government are managed and utilized in accordance with the best practices of the practical practices of the practices of the practices of the practices						**************************************	and guidelines on	es on
applied.  9. A number of contracts, DVs, JVs & supporting documents on individual consultants were not yet submitted for audit.  7 Management to No. sustain at all times fiscal its fiscal its fiscal utmost caution, watchful that all resources of the government are managed and utilized in accordance with law, rules and regulations and in harmony with the best practices of		not consistently						
9. A number of contracts, DVs, JVs & supporting documents on individual consultants were not yet submitted for audit.  7 Management to No. sustain at all times its fiscal tesponsibility with utmost caution, watchful that all resources of the government are government are managed and utilized in accordance with law, rules and regulations and in harmony with the best practices of		applied.						
DVs, JVs &  Supporting documents on individual consultants were not yet submitted for audit.  Management to No. Sustain at all times its fiscal of responsibility with watchful that all resources of the government are managed and utilized in accordance with law, rules and regulations and in harmony with the best practices of		A number					9. Related DVs / JVs	Vs / JVs
supporting documents on individual consultants were not yet submitted for audit.    7   Management to   BCDA   to   observe COA's   its   fiscal   in responsibility with   in relation to the   development,   operation   and   resources of the   managed   and   utilized   in   accordance with   law, rules   and   regulations   and   and		S					were submitted	were already submitted for audit.
individual consultants were not yet submitted for audit.  7 Management to sustain at all times its fiscal responsibility with utmost caution, watchful that all resources of the managed and utilized in accordance with law, rules and regulations and in harmony with the best practices of		supporting						
consultants were not yet submitted for audit.  7 Management to No. sustain at all times 16 its fiscal 17 Management to 18 utmost caution, watchful that all resources of the government are managed and utilized in accordance with law, rules and regulations and in harmony with the best practices of		individual						
were not yet submitted for audit.  7 Management to Sustain at all times its fiscal responsibility with utmost caution, watchful that all resources of the government are managed and utilized in accordance with law, rules and regulations and in harmony with the best practices of		consultants						
7 Management to BCDA No. sustain at all times its fiscal responsibility with utmost caution, watchful that all resources of the government are government are managed and utilized in accordance with law, rules and regulations and in harmony with the best practices of								
7 Management to BCDA No. sustain at all times fiscal observe CO/ its fiscal responsibility with utmost caution, watchful that all resources of the government are government are managed and utilized in accordance with law, rules and regulations and in harmony with the best practices of		Č						
No. sustain at all times its fiscal responsibility with utmost caution, watchful that all resources of the government are managed and utilized in accordance with law, rules and regulations and in harmony with the best practices of								
No. sustain at all times observe its fiscal recommen responsibility with with utmost caution, watchful that all resources of the government are managed and utilized in accordance with law, rules and regulations and in harmony with the best practices of	7	Management to						
1018 Its Install 1018 utmost caution, watchful that all resources of the government are managed and utilized in accordance with law, rules and regulations and in harmony with the best practices of		sustain at all times		observe COA's				
utmost caution, watchful that all resources of the government are managed and utilized in accordance with law, rules and regulations and in harmony with the best practices of		responsibility with		in relation to the				
of the are are and in with and in the test of	June 2018	utmost caution,		development,				
are and in with with and and in the		s of		management of				
and in with and and in and in and in the				the New Clark				
요품일				City.				
요품일								
regulations and in harmony with the best practices of								
best practices of	·-	regulations and in						
		harmony with the l						



							similar industry in the global arena.	
Action Taken / To Be taken	Partial / Delay / Non- Implementation, if applicable	Status	Target Implementation Date From To	Personnel/ Dept Responsible	Action Plan	Recommendations/ Actions to be Undertaken by BCDA	Audit Observation	Reference
	Reason for			Agency Action Plan	Ąç	COA Audit		

Prepared by:

Sophia A Consignado FO IV - AD

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Dean S. Montalban VP - AD

Noted by: