

AGENCY ACTION PLAN AND STATUS OF IMPLEMENTATION

Matrix of CY 2020 Audit Observations and Recommendations

30 November 2021

Reference	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	Responsible Dept	Target Implementation Date				
					From				To
CY 2020 AAR, Observation No. 1	The accuracy and reliability of the balance of Input Tax amounting to P213.860 million as of December 31, 2020 could not be ascertained due to the variance of P307.918 million between the balance reported in the Value-Added Tax (VAT) Return (BIR Form 2550Q/2550M) and the balance per books.	Prepare proper reconciliation of the balances of input tax presented in BIR VAT Returns and accounting records, and prepare the necessary adjusting entries, if warranted.	Reconcile the balances per books and per filed VAT returns and prepare corresponding adjustments in the books for all accounts concerned commencing CY 2018.	ACD			Partially implemented. Out of P307.90 million variances noted by COA, only P43.92 million remains for reconciliation.	Reconciliation of the accounts is still ongoing. Continuous monitoring and reconciliation of the accounts. Amended VAT returns shall be filed within CY 2021 for the following: o 2550Q (1 st Quarter to 4 th Quarter of CY 2020) o 2005M (January 2020 to December 2020)	
CY 2020 AAR, Observation No. 2	The unreconciled variance of P303.514 million between the balances of Output VAT per accounting records and VAT Returns (BIR Forms 2550Q/2550M) casts doubt on the faithful presentation of the balance of Output Tax as of December 31, 2020.	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, if warranted.	Reconcile the balances per books and per filed VAT returns and prepare corresponding adjustments in the books for all accounts concerned commencing CY 2018.	ACD			Implemented. Adjustments were already booked for CY 2020 for the Output VAT account.	Reconciliation of the accounts (Deferred Output VAT / Output VAT filed per return) is still ongoing. Continuous monitoring/ reconciliation of the accounts. Amended VAT returns shall be filed within CY 2021.	
CY 2020 AAR, Observation No. 3	The qualitative characteristic of verifiability of Withholding Tax at Source could not be established due to the variance of P93.776 million between the amount presented in the Annual Income Tax Return (BIR Form 1702) and the balance per books.	Require the Accounting Division to continuously reconcile the amount reported as creditable withholding tax in the Annual Income Tax Return with the balance per accounting records and adjustments be made, if warranted.	<ul style="list-style-type: none"> Reconcile books versus Creditable Withholding Tax at Source forms. Prepare corresponding adjustments in the books for all accounts concerned. 	ACD			Implemented. Adjustments have been recognized in the books (References: JV#056371 & JV#056207) and supporting documents have been submitted to COA. Tax Clearance Certificates from CY 2015-CY 2018 have been transmitted to COA on 14 October 2021.	N/A Continuous monitoring of the account.	
CY 2020 AAR, Observation No. 4	The year-end balances of the Due to BIR accounts totaling P40.865 million showed unremitted taxes amounting to P17.418	Remit all taxes withheld in accordance with BIR rules and regulations to avoid penalties or sanctions as imposed by	BCDA to remit taxes as recommended by COA in accordance with the BIR rules and regulations.	ACD			Implemented. Adjustments have been recognized in the books (References: APV#015720-FT,	N/A Continuous monitoring of the account.	

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OFFICE OF THE SUPERVISING AUDITOR
Bases Conversion and Development Authority

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	million, thus exposing the Authority to possible assessment of deficiency tax and penalties imposed by BIR.	BIR under Section 272 of the Tax Code.				APV#015923-WTC. APV#015922- EWT and APV#015851- EVAT).		
CY 2020 AAR, Observation No. 5	Payables amounting to P35,984 million which have been outstanding for two years or more were not reverted to Retained Earnings which is not in accordance with the prescribed presentation under Philippine Accounting Standard (PAS) 1 and the Conceptual Framework of Financial Reporting 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 in accordance with COA Circular No. 99-004 and DBM- COA Joint Circular No. 99-6, if warranted.</p>	<p>BCDA to continue negotiation with ALI the amount of P34,566 million representing management & marketing fees and address the perceived shortfall arising from ALI's proposed revenue to BCDA.</p> <p>Revert back to Retained Earnings all unclaimed honoraria & unclaimed TOR refunds – P87,960.45 and P554,000.</p> <p>Adjust the Accounts Payable (P60,000.00) in the books representing honorarium of Mr. Daanoy, a member of the AFD/DND that was erroneously recorded via PBAS system.</p>	<p>SAPMD BRAD ACD</p> <p>SAPMD BRAD ACD</p> <p>ACD</p>		<p>Implemented.</p> <ul style="list-style-type: none"> Accounts payable account has been reconciled. Adjustments in the books of accounts have been recognized. <p>Supporting documents have been transmitted to COA on 13 October 2021.</p> <p>Implemented.</p> <p>Adjustments have been recognized in the books for remunerations unclaimed by AFP/DND TWG as well as unclaimed financial assistance.</p> <p>Implemented.</p> <p>Adjusted the books of accounts (Reference: JV No. 56124 dated April 21, 2021).</p> <p>Submitted to COA the supporting documents on 14 October 2021.</p>	<p>N/A</p> <p>N/A</p> <p>N/A</p>	<p>Supporting documents have already been transmitted to COA on 13 October 2021.</p> <p>Continue monitoring the liability accounts.</p> <p>Continue monitoring the liability accounts.</p>
CY 2020 AAR, Observation No. 6	Abnormal or negative balances of Accounts Payable totaling P60,000 were offset against the total balance of Liability accounts instead of reclassifying to Receivable accounts.	Analyze the Liability accounts to ascertain the cause of abnormal or negative balances and reclassify to Receivable accounts, if warranted.						
CY 2020 AAR, Observation No. 7	Reconciling item in the Serendra Sequioa Trust Fund account amounting to P0.692 million remained	Make necessary adjustment on the identified book reconciling item for Trust Fund amounting to P0.692 million.	Prepare adjustments in the books for accounts affected re: cancellation of check	ACD				

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	unadjusted in the books of accounts.		no. 0052954645 dated October 2018 issued by Mr. Eduardo Pano representing payment of parking unit (P4067-Aston Project) due to transfer of parking slot.				Adjusted the books of accounts (Reference: JV No. 58296 dated January 31, 2021).		
CY 2020 AAR, Observation No. 8	The Authority was not able to collect from MEGAWORLD the Minimum Annual Secured Revenue Share (MASRS) of P873.414 million each for CYs 2018 to 2020, totaling P2.620 billion; the interest due on delayed/non-payment of MASRS of P450.825 million for CYs 2018 to 2020; and interest on the delayed remittance in the total amount of P103.317 million for CYs 2011 and 2012, thereby, depriving BCDA of valuable cash inflows that could be invested in high yielding treasury notes.	a. Continuously enforce the collection of the MASRS and interest due therefrom for CYs 2018 to 2020 and include in the negotiations with MEGAWORLD the interest on the late remittance of MASRS for CYs 2011 and 2012 which remained unpaid; and	<ul style="list-style-type: none"> Execute the Dispute Resolution Agreement (DRA) between BCDA and Megaworld to settle dispute in relation to the completion of the clearing obligations of BCDA & resolves all issued arising therefrom such as remittance of revised MASRS by Megaworld. Collect the MASRS from Megaworld. 	SAPMD LSG			<p>Implemented.</p> <p>DRA was executed on August 5, 2021.</p> <p>Pursuant to the DRA, the following payments were received from Megaworld last August 5, 2021:</p> <ol style="list-style-type: none"> MASRS covering the period from 8th to 11th year (April 12, 2018 to April 12, 2021) in the total amount of P3,493,656,660. Penalty interest in the amount of P633,950,663 as covered by the following Official Receipts: <ul style="list-style-type: none"> a. OR#5477414 (CY 2018/ 2019) b. OR#5477415 (CY2019/ 2020) c. OR#5477416 (CY2020) d. OR#5477417 (CY2020/ 2021) 	N/A	Continuously enforce the collection of the remaining MASRS.
		b. Provide the Audit Team copies of documents relative to the negotiations being undertaken by BCDA and MEGAWORLD, for further verification.	Provide all pertinent documents to COA.				Megaworld submitted the original copies of the required bonds covering the period 2020 - 2021 on August 4, 2021, as follows: <ol style="list-style-type: none"> Performance Bond issued by Travellers Insurance Surety Corporation G (13) No. 19913 8 with face value of P4,230,617,752 to guarantee the complete development of the Project; and 		

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							2. Surety Bond issued by Travellers Insurance Surety Corporation G (16) No. 182111 with face value of Php873,414,165 to guarantee payment of MASRS.		
CY 2020 AAR, Observation No. 9	The non-submission of pertinent documents relative to the Heritage Park Investment Certificates (HPICs) or memorial products which include, among others, the land development cost and its conversion cost, and the current status of the assets is not in accordance with Sections 39 and 111 of Presidential Decree (PD) No. 1445, hence, the Audit Team was precluded from verifying and validating the current status of the assets as to their present location and condition.	Submit to the Audit Team all pertinent documents to support the initial cost of the Merchandise Inventory-Heritage Park recognized in the books of accounts to verify and validate the current status of the assets as to their present location and condition.	<ul style="list-style-type: none"> Conduct appraisal of undeveloped area of Heritage Park and HPICs. Retrieve/archive the documents from PNB to be used for the determination of the cost of HPICs by HPMC. Conduct full reconciliation of inventories of Heritage Park. 	OEVP LSG LADD			<p>Partially Implemented.</p> <ul style="list-style-type: none"> The contract for appraisal is already signed and executed on 04 October 2021. Appraisal of land (1994), land & improvement (2003) and land & improvement (2021) is already in progress. Retrieval and recovery of documents as support to the initial cost of inventories is already ongoing. Reconciliation of Heritage Park certificates is ongoing. 	Collation of documents required by COA relative to the initial cost of the inventories is ongoing.	
CY 2020 AAR, Observation No. 10	Taxes amounting to P343 million withheld from the payment made to a contractor in CY 2019 were not remitted to the Bureau of Internal Revenue (BIR) which is not in accordance with the National Internal Revenue Code (NIRC), as amended. Likewise, the	Remit to BIR the taxes withheld amounting to P343 million and require the JV to remit to BIR the taxes due on the payment made by BCDA.	<ul style="list-style-type: none"> BCDA to make the necessary adjusting entries to recognize the purchase of the asset from JV and the corresponding withholding taxes as soon as the JV is incorporated and becomes a legal entity. 	ACD			<p>Partially Implemented.</p> <ul style="list-style-type: none"> Ongoing collaboration and discussion among JV, BCDA and BCDA's Tax Consultant. Letter of Understanding was already signed on 04 October 2021, executed between BCDA and NGAC Phase 1 Joint Venture. 		

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	required Expanded Withholding Tax and Value-added Tax totaling P274.613 million were not deducted from the additional payment made in CY 2020, resulting in non-remittance to BIR.		<ul style="list-style-type: none"> Re-class the amount withheld from Contractor to Construction in Progress. Discuss with the officers of the JV NGAC Phase 1 and Tax consultant to resolve the tax issue. 				<ul style="list-style-type: none"> This has already been adjusted in the books of accounts. Applicable taxes (EWT/EVAT) will be remitted to the BIR within the year. 		
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;</p> <p>b. Issue follow-up demand letters to debtors for the immediate collection of overdue receivables and coordinate with Legal Services Department (LSD) for legal remedies, if warranted;</p>	<p>The TPF and LSG to continuously coordinate to resolve issues on the collection of disputed accounts.</p> <p>The TPF to intensify efforts to collect overdue accounts following an established revised billing and collection process.</p>	TPFD SAPMD			<p>Implemented.</p> <ul style="list-style-type: none"> The revised Billing and Collection Procedure has been submitted to COA last June 2021. <p>Implemented.</p> <ul style="list-style-type: none"> Stricter measures have been implemented to improve the Billing and Collection process: <ul style="list-style-type: none"> ➤ Regular reporting to senior management and the Board on the monthly collection and accounts receivables. ➤ Requirements for post-dated checks for new contracts of lease. ➤ Endorsement to the Legal Services Group and other concerned department/units of accounts with disputes. 		

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		c. Submit necessary supporting documents for the long outstanding receivables for further verification by the Audit Team; and	IFMG to submit to COA supporting documents for the long-outstanding receivables.	IFMG			Partially Implemented.	
		d. Evaluate the long outstanding receivables and make necessary action in accordance with COA Circular No. 2016-005 dated December 19, 2016.	IFMG to submit to COA supporting documents for the long-outstanding receivables.	IFMG			BCDA has already transmitted to COA two batches of supporting documents (Statement of Accounts and/or Demand Letters) for long-outstanding receivables on 14 October 2021.	
CY 2020 AAR, Observation No. 12	Delay in the preparation and submission of monthly Bank Reconciliation Statements (BRSs) ranging from 8 to 282 days is not in accordance with Section 74 of Presidential Decree (PD) No. 1445.	a. Prepare and submit the Bank Reconciliation Statements on a regular and timely manner in accordance with Section 74 of PD No. 1445; and	Prepare BRS of all bank accounts and submit on or before the 25th of the ensuing month to COA.	ACD			Implemented.	Due to nationwide declaration of ECQ/MECQ in CY 2020.
		b. Communicate with the depository banks to provide immediately the bank statements needed in the preparation of the BRS.	Strictly follow the deadline set per Section 74 of PD No. 1445 on the preparation and submission of the bank reconciliation statements to COA.	ACD			Implemented.	N/A
CY 2020 AAR, Observation No. 13	Cash in Bank amounting to P4.765 million remained dormant and idle in the savings account for more than five years earning a minimal interest of P3,074.79 per annum for an interest rate of 0.0645 per cent rather than having it invested in high yielding investment in government	Initiate the closure of the subject bank account and transfer the balance to other bank accounts to be used in recurring expenses of the Authority or consider investing its excess or idle cash balance in government issued securities and/or fixed-term deposits offering high yielding interest rate pursuant to	<ul style="list-style-type: none"> • Request for approval from MANCOM / Board to close the SCTEX Livelihood fund account. • Transfer the remaining funds to the BCDA Operating account 	TPFD			Implemented.	N/A
								The SCTEX Livelihood account is already closed. (Reference: Advisory to the Land Bank of the Philippines dated April 20, 2021 and Board Resolution No. 2021-04-032).



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	securities and/or fixed term deposits as authorized under Section 2 of Administrative Order (AO) No. 173 and Section 2 of Department of Finance (DOF) Department Order (DO) No. 071-2018, as amended.	Section 2 of Administrative Order No. 173.	since it has already served its purpose.					
CY 2020 AAR, Observation No. 14	Additional cash advances were granted to officers and employees even if the previous advances were not yet liquidated which is not in accordance with Section 22.c of Executive Order (EO) No. 77 and Section 25.c Part I of BCDA Internal Guidelines for the Implementation of EO No. 77.	Stop the granting of cash advances to officers and employees who have not liquidated the cash advances for previous government funded travels abroad.	<ul style="list-style-type: none"> COA recommendation to be strictly followed by BCDA. Policy to be revised for stringent implementation on the granting, utilization and liquidation of cash advance. 	ACD		Implemented. On-going drafting of the revised policy to be incorporated in the revised BCDA corporate manual.	N/A	
CY 2020 AAR, Observation No. 15	Delay in the liquidation of cash advances averaging 13 to 577 days on foreign travels was beyond the reglementary period prescribed in Sections 22.a of EO No. 77 and 25.a of BCDA Guidelines.	The Accountant closely monitor the cash advances by reminding officers and employees to liquidate within the reglementary period set forth under EO No. 77 and BCDA Internal Guidelines.	<ul style="list-style-type: none"> ACD to monitor liquidations of all cash advances and require all Accountable Officers to liquidate within the prescribed period. COA recommendation to be strictly followed by BCDA. 	ACD		Implemented. On-going drafting of the revised policy to be incorporated in the revised BCDA corporate manual.	N/A	
CY 2020 AAR, Observation No. 16	The liquidations of cash advances for foreign travels are not supported with complete documents contrary to the provisions	Instruct the Accountant to demand from officers and employees the lacking supporting documents required under COA Circular 2012-001	Submit to COA lacking documents enumerated per COA AOM 2021-01 in batches.	ACD		Implemented. Submitted to COA the lacking supporting documents last May 2021 and June 2021, and found to be in order by COA.		

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	of COA Circular No. 2012-001.	and submit the same to the Audit Team for further evaluation.							
CY 2020 AAR, Observation No. 17	The Authority spent P3.568 million in payment of expensive venues in the conduct of team-building activities, trainings, planning events and other similar activities for its officers and personnel in violation of the austerity measures provided under Administrative Order No. 6.	Ensure the prudent use of government funds and refrain from conducting activities in expensive venues to save funds needed for the Authority's operations in compliance with AO No. 6.	PSD to refrain from conducting activities in costly venues.	CPD			For compliance. The next training has not been scheduled due to quarantine protocols in place.	N/A	There is no plan yet for the conduct of trainings in the near future.
CY 2020 AAR, Observation No. 18	Various deficiencies were noted in the implementation of rules and regulations provided by the Civil Service Commission (CSC), the Department of Budget and Management (DBM) and the sound internal control system on the monetization of leave credits of the BCDA personnel. a. Monetization of leave credits were allowed to some employees even if their leave balances were below the minimum requirement of 10 days and some employees have no accumulated vacation leave (VL) credits of 15 days.	a. Strictly comply with the provisions of the Omnibus Rules on Leave (ORL) by ensuring that only employees with accumulated 15 days VL credits are allowed to monetization of a minimum of 10 days with at least five-day balance retained after monetization;	BCDA to abide by COA recommendations on the monetization of VL/SL: Only employees with accumulated 15 days VL credits are allowed for monetization. Minimum of 10 days and at least 5 days' balance is retained after monetization.	HRMD	Apr 2021	Dec 2021	Implemented. All relevant provisions of the Omnibus Rules on Leave are being strictly complied with, including the requirement to attach documents in support of requests for special monetization. As part of the ongoing BCDA-wide manualization project, the revised manual of procedure for the monetization of VL/SL is being finalized and readied for review and approval of MANCOM/BOARD.	N/A	Continuous monitoring to ensure continuous and consistent compliance with the rules.

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	contrary to Section 22 of the Omnibus Rules on Leave.								
	b. VL credits were not exhausted first before resorting to the special monetization of Sick Leave (SL) credits contrary to CSC Resolution No. 000034. Moreover, the pertinent supporting documents were not attached to the disbursement vouchers as required under COA Circular No. 2012-001.	b. Exhaust first the VL credits of employees before resorting to the special monetization of SL credits in accordance with CSC Resolution No. 000034; c. Submit to the Audit Team the pertinent documents to support the payment of monetization of 50 per cent or more leave credits of some of the BCDA employees as required in COA Circular 2012-001 for verification;	Abide by CSC Resolution No. 000034, Section 23 of the Omnibus Rules on Leaves, CSC-DBM Circular 2-97, and COA Circular 2012-001.						
	c. The computation and certification of the value of leave credits for monetization is being handled by Treasury and Project Finance Department (TPFD) contrary to the sound internal control system on the segregation of duties of employees.	d. Ensure that appropriate internal controls are established by segregating key duties and responsibilities from different individuals/department and instruct ACD to review/certify in the computation of leave credits to be monetized/commuted.	Ongoing preparation of the manual of procedure for the monetization of VL/SL.			Process in place: HRMD computes the value of leave credits and validated by ACD upon processing of monetization.			
CY 2020 AAR, Observation No. 19	The gender mainstreaming in BCDA was not accelerated due to poor planning which resulted in implementation of minimal GAD programs, activities and projects (PAPs) that will address	a. Strengthen gender mainstreaming in BCDA by integrating more GAD PAPs in the regular activities of the Authority thru the utilization of HGDG tool in the attribution of relevant	Utilize the HGDG tool.	GAD Committee/ HRMD	Apr 2021	Dec 2021	Partially Implemented. BCDA has started to conduct a series of training activities on the use of the Harmonized Gender and Development Guidelines (HGDG) tools for the GFPS and the concerned officers and staff from the	Complexity of GAD concepts and use of HGDG tools require intensive training and technical guidance in the actual application that can only be achieved over a considerable amount of time.	Continuous implementation of capacity-building activities until the GFPS and the operating units are fully equipped with the necessary technical knowledge on the use of

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	women empowerment and gender equality.	costs of its PAPs to the GAD budget; and					units involved in project development and implementation. This is to enable the BCDA operating units to produce the necessary documentation to support the previously submitted HGDG scores generated from the assessment of various BCDA infrastructure projects, as well as future GAD Plans and Budget.	the HGDG tools, as well as the broader GAD concepts.	
		b. Maximize the utilization of funds allocated for GAD thru the implementation of GAD-related PAPs which address gender and development issues in order to attain the objective for which the funds were provided.	Maximize the utilization of funds allocated for GAD-related projects.	GAD Committee/ HRMD	Apr 2021	Dec 2021	Partially Implemented. BCDA has initiated capacity building activities for the GFPS and other concerned officers and staff. The GFPS has started to conduct a series of technical training activities that includes gender sensitivity, gender analysis, gender-responsive planning and budgeting, and gender audit, among others. The trainings also aim to equip the concerned officers and staff with the technical know-how in utilizing the Harmonized Gender and Development Guidelines (HGDD) tools.	Complexity of GAD concepts and use of HGDD tools require intensive training and technical guidance in the actual application that can only be achieved over a considerable amount of time.	
CY 2020 AAR, Observation No. 20	No supporting documents were attached to GAD Accomplishment Report (AR) for CY 2020 submitted to the Audit Team as required by Section 10.4 of PCW-NEDA-DBM Joint Circular No. 2012-01 and Section 6.0 of PCW Memorandum Circular (MC) No. 2021-01, thereby precluding the team from conducting a thorough audit of the GAD AR.	Strictly comply with pertinent provisions pertaining to the attachment of required supporting documents to the GAD AR set forth under Section 10.4 of PCW-NEDA-DBM Joint Circular No. 2012-01 and Section 6.0 of PCW MC No. 2021-01, and submit the same to the Audit Team for further evaluation.	HRMD to submit pertinent documents required as set forth under Section 10.4 of PCW-NEDA-DBM Joint Circular No. 2012-01 and Section 6.0 of PCW MC No. 202101. BCDA to strictly comply with the pertinent provisions in the submission of documents as set forth under Section	GAD Committee/ HRMD	Apr 2021	Dec 2021	Partially Implemented.	Training activities will be conducted to provide technical guidance on project implementation with particular emphasis on the proper documentation of the GAD components of selected projects and verification of sources to support the review process of the PCW.	

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			10.4 of the PCW / - NEDA-DBM Joint Circular No. 2012-01 and Section 6.0 of PCW MC No. 202101.						
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	Comply with the submission of required supporting documents prior to payment.	RROW/COMREL			For strict compliance.		
CY 2017 AAR, Observation No. 8	Transfer Certificates of Title (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.	LADD/TPFD will continue to reconcile the inventory TCTs	LADD TPFD			Partially Implemented. 1. North Bonifacio Area (3,103 sqm) valued at P391 million Still for verification of new TCT. 2. SCTEx (474,135 sqm) valued at P87,112 million New titles have already been issued and are already in the custody of TPFD except for Asset No. 10000029, 10000075, 10000106 and 10000132. Said lots are either under expropriation and/or for segregation. 3. CGC-MacArthur Access Road (252,899 sqm) valued at P82,799 million New titles have already been issued and are already in the custody of TPFD.	Limited access to the RD due to pandemic. To request from the Registry of Deeds the newly issued titles. To continue facilitating the processing for the issuance and release new TCTs under BCDA's name for the remaining lots.	

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							<p>4. Lupang Katuparan (11,967 sqm of the 17,981 sqm consisting of 8 TCTs) valued at P7.182 million</p> <p>For TCT Nos. 33568, 33569 and 33572, these lots have already been awarded to the beneficiaries (5,276 sqm)</p> <p>For TCT Nos. 34465, 33557, 33561, 33574 and 3359, these TCTs have already been subdivided; hence, new TCTs have already been issued (6,691 sqm)</p> <p>5. Diego Silang Village (27,153 sqm) valued at P6.259 million</p> <p>Still with the custody of the Registry of Deeds for the annotation of award/sale transaction for Napolcom Condo Units.</p> <p>6. PPMC TCT No. 13488 (2,010 sqm) valued at 4.771 million</p> <p>Per PPMC, the Registry of Deeds is just awaiting the decision of the court for them to issue the reconstituted title.</p> <p>7. SCTEx - 2016 (26,389 sqm) valued at P2.117 million</p> <p>New titles have already been issued and are already in the custody of TPF.</p> <p>8. SCTEx - 2017 (11,066 sqm) valued at P1.618 million</p> <p>New titles have already been issued and are already in the custody of TPF except for Asset No. 10000282, 10000291, 10000297 and 10000300. Said lots are either under expropriation and/or for segregation.</p>	Done.	

AGENCY ACTION PLAN AND STATUS OF IMPLEMENTATION
Matrix of CY 2020 Audit Observations and Recommendations
30 November 2021

Reference	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	Responsible Dept	Target Implementation Date				
					From	To			
							9. East of C5 (317 sqm) valued at P0.143 million. BCDA already requested BMI Realty for the immediate transmittal of the TCT retained by BCDA. However, BMI is not responding to the request.		
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.	Continue monitoring the collection of advances and coordinate with GSIS (DOLI) the status of the receivable accounts.	LSG TPFD			As of November 2021, balance of the advances to BOD originally in the amount of P4.567 million is down to P632,311.20.	Concerned departments shall continually monitor/facilitate the collection of the remaining balance.	

Prepared by:



SOPHIA A. CONSIGNADO
Accountant IV - ACD

14 December 2021
Date

Reviewed by:



DEAN S. MONTALBAN
Officer-in-Charge - ACD

14 December 2021
Date

Approved by:



NENA D. RADO
Chief Financial Officer

15 December 2021
Date