



## Partido Development Administration

Created Under R. A. 7820  
Caraycayon Tigaon, Camarines Sur

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**Republic of the Philippines  
COMMISSION ON AUDIT  
Commonwealth Avenue, Quezon City**

# **ANNUAL AUDIT REPORT**

**on the**

**PARTIDO DEVELOPMENT ADMINISTRATION  
Tigaon, Camarines Sur**

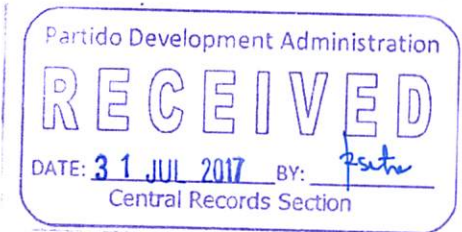
**For the Year Ended December 31, 2016**





*Republic of the Philippines*  
**COMMISSION ON AUDIT**  
Regional Office No. V  
Rawis, Legazpi City

Telefax Nos.: 482-0547; 482-0548



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**OFFICE OF THE REGIONAL DIRECTOR**

June 28, 2017

**THE BOARD OF DIRECTORS**

Partido Development Administration  
Tigaon, Camarines Sur

Gentlemen:

We are pleased to transmit the Annual Audit Report on the audit of the accounts and operations of the Partido Development Administration, Tigaon, Camarines Sur, for the year ended December 31, 2016, in compliance with Article IX-D of the Philippine Constitution and pertinent provisions of Presidential Decree No. 1445, otherwise known as the Government Auditing Code of the Philippines.

The audit was conducted to: (a) ascertain the level of assurance that may be placed on management's assertions on the financial statements; (b) determine the propriety of transactions as well as the extent of compliance with applicable laws, rules and regulations; (c) recommend agency improvement opportunities; and (d) determine the extent of implementation of prior years' audit recommendations.

The attached Report consists of the Independent Auditor's Report, the Audited Financial Statements, the Observations and Recommendations, which were discussed with concerned officials and staff, and the Status of Implementation of Prior Years' Audit Recommendations.

The Auditor rendered a qualified opinion on the fairness of presentation of the financial statements of the Agency for the year ended December 31, 2016.

We request that the recommendations be promptly implemented and we would appreciate being informed of the actions taken thereon within sixty (60) days from receipt hereof, using the prescribed format of the attached copy of the Agency Action Plan and Status of Implementation (AAPSI).

We express our appreciation for the support and cooperation extended to our Auditors by the officials and employees of that Agency.

Very truly yours,



**ROLAND A. REY**  
Regional Director

Copy furnished:

1. Administrator, LWUA
2. Auditor, LWUA
3. Office of the President
4. Office of the Vice-President
5. President of the Senate
6. Speaker of the House of Representatives
7. Chairperson – Senate Finance Committee
8. Chairperson – Appropriations Committee
9. Secretary, Department of Budget and Management
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*Republic of the Philippines*  
**COMMISSION ON AUDIT**  
Regional Office No. V  
Rawis, Legazpi City

Telefax Nos.: 482-0547; 482-0548

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**OFFICE OF THE REGIONAL DIRECTOR**

June 28, 2017

**ENGR. RAMON F. FUENTEBELLA**

Administrator  
Partido Development Administration  
Tigaon, Camarines Sur

Sir:

We are pleased to transmit the Annual Audit Report on the audit of the accounts and operations of the Partido Development Administration, Tigaon, Camarines Sur, for the year ended December 31, 2016, in compliance with Article IX-D of the Philippine Constitution and pertinent provisions of Presidential Decree No. 1445, otherwise known as the Government Auditing Code of the Philippines.

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Regional Director

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6. Speaker of the House of Representatives
7. Chairperson – Senate Finance Committee
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Commission on Audit, Quezon City
14. File, Regional Director, COA RO5

Republic of the Philippines  
[insert name of agency]  
[insert address of agency]

**AGENCY ACTION PLAN and  
STATUS of IMPLEMENTATION**  
Audit Observations and Recommendations  
For the Calendar Year \_\_\_\_  
As of \_\_\_\_\_

Ref.	Audit Observations		Audit Recommendations	Agency Action Plan				Status of Impleme ntation	Reasons for Partial/Delay /Non-Implementat ion, if applicable	Action Taken/Action to be Taken
				Action Plan	Person/ Dept. Respon sible	Target Implementation Date				
						From	To			
20										
CY  AAR, p. _____	1.									

Agency sign-off:

[Name of Agency Officer]

[insert date]

[Position of Agency Officer]

Note: Status of implementation may either be (a) Fully Implemented, (b) Ongoing, (c) Not Implemented, (d) Partially implemented, or (e) Delayed



## EXECUTIVE SUMMARY

### 1. Introduction

In compliance with Article IX-D of the Philippine Constitution and pertinent provisions of Presidential Decree No.1445, otherwise known as the Government Auditing Code of the Philippines, an audit of the financial transactions and operations of the Partido Development Administration (PDA), Tigaon, Camarines Sur for Calendar Year 2016 was conducted.

The audit has the objectives of ascertaining the fairness of presentation of the financial statements presented by the Administration for the purpose of expressing an opinion on these financial statements. It was also conducted to ascertain the validity, propriety and compliance to prescribed rules and regulations of its financial transactions and operations.

To attain the audit objectives, the audit was conducted in accordance with Philippine Public Sector Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. Due to the voluminous transactions of the Administration, the audit was conducted on a test basis, applying the audit procedures and techniques such as vouching, inspections and interviews.

During the Calendar Year 2016, PDA reported the following accomplishments as compared to its targets:

Component	Target	Accomplishment
<b><i>Expand Service Coverage and Maintain Service Standards of Water Facility</i></b>		
<b><i>Service Expansion of PWSS</i></b>		
Accumulated number of service connections for the year	15,398	16,530
<b><i>Maintain the Quality of Drinking Water</i></b>		
Based on the result of Third Party test	100%	100%
<b><i>Improved Client Satisfaction</i></b>		
Customer Satisfaction Rating (PWSS)	100%	114%
<b><i>Upgrade Human Resources in Various Sectors</i></b>		
<b><i>Number of Trainees in Education, Disaster Risk Reduction and Climate Change Adaptation, Fishery and Coastal Resources, and Health Sectors</i></b>		
Actual number of trainees for the year	2,550	2,383
<b><i>Active Collaboration/Engagement of Development Projects</i></b>		
<b><i>Number of partners participating in programs and projects</i></b>		
Cumulative number of partners for the year	87	88
<b><i>Improved Operational Efficiency</i></b>		
Collection efficiency on current billing	92%	86.66% (As of

Component	Target	Accomplishment
		Nov. 2016)
Increase collection efficiency on accounts receivables	45%	19.53% (As of Nov., 2016)
Gross Income Less Maintenance and Other Operating Expenses	₱36.75M	₱51.24M
Loan Payment to the Bureau of Treasury	₱16.8M	₱16.8M
Non-Revenue Water	29%	27.24%
<b>Improved Development Planning</b>		
<i>Formulate socio-economic development programs and projects</i>		
Actual number of programs and projects formulated	7	7
<i>Update Partido Socio-Economic Profile (SEP), integrating the digitized technical data prepared by PDA in collaboration with other Agencies</i>		
Process Undertaken	1SEP	1SEP with digitized maps

## 2. Financial Highlights

The following are the financial highlights composed of comparative financial position and financial performance for Calendar Years 2016 and 2015:

	2016	2015	Increase/ (Decrease)
Assets	₱ 464,655,191.32	₱ 475,447,178.81	₱ (10,791,987.49)
Liabilities	1,128,140,445.94	1,142,543,515.94	(14,403,070.00)
Equity	(663,485,254.62)	(667,096,337.13)	3,611,082.51

	2016	2015	Increase/ (Decrease)
Gross Income	98,677,111.41	84,660,163.56	14,016,947.85
Other Income	(3,056,882.50)	(1,033,501.46)	(2,023,381.04)
<b>Total</b>	<b>95,620,228.91</b>	<b>83,626,662.10</b>	<b>11,993,566.81</b>
<b>Expenses:</b>			
Personal Services	17,684,106.77	18,727,281.62	(1,043,174.85)
Maintenance and Other Operating Expenses	55,128,706.14	55,778,931.82	(650,225.68)
Financial Expenses	13,468,465.01	13,452,044.64	16,420.37
<b>Total</b>	<b>86,281,277.92</b>	<b>87,958,258.08</b>	<b>(1,676,980.16)</b>
<b>Net Income (Loss)</b>	<b>9,338,950.99</b>	<b>(4,331,595.98)</b>	<b>13,670,546.97</b>

### **3. Independent Auditor's Report on the Financial Statements**

We rendered a qualified opinion on the fairness of presentation of the financial statements because of the following exceptions:

- a) The reliability of the Accounts Receivable of ₱30.05 million was doubtful due to the variance of ₱1.78 million compared with the Aging of Accounts Receivable/ Subsidiary Ledger balance of ₱31.84 million.
- b) The Allowance for Doubtful Accounts amounting to ₱9.95 million provided by the Administration for the balance of the Accounts Receivable was unreliable due to the improper recognition of Bad Debts Expense for the year, thus, casting doubt on the fairness of presentation of the account in the financial statements.
- c) The accuracy and propriety of the Inventories account totaling ₱2.43 million as at year-end was doubtful due to lack of reconciliation between the accounting and property records, and the net discrepancy amounting to ₱0.81 million between the General Ledger Balances and Supplies Ledger Cards/Subsidiary Ledger Balances, both maintained by the Accounting Office.

### **4. Significant Audit Observations and Recommendations**

The significant audit findings that need immediate attention and action contained in the herein report, with the corresponding audit recommendations, are as follows:

- 1. Past due active accounts which are 61 days and over amounting to ₱8.59 million or 58.34 per cent of the total Accounts Receivable-Active existed despite Management's efforts in enforcing the policy on disconnection of water service of delinquent concessionaires.

We recommended that Management:

- a) Ensure that the policy on disconnection is strictly enforced to prevent the accumulation of past due active accounts;
- b) Take time to locate the whereabouts of concessionaires whose accounts are already dormant or inactive and enforce collection of their accounts;
- c) Employ mechanisms to enforce collection of long overdue big accounts by sending more demand letters or by resorting to legal remedies available; and
- d) Cause the monitoring of the demand letters sent, and in case of reshuffling of personnel, require strict turnover of accountabilities and responsibilities.



2. Collections of the Caramoan and Tinambac/Siruma Collecting Centers for CY 2016 in the total amounts of ₱8.69 million and ₱11.63 million, respectively, were deposited in private banks located in the municipalities where the collecting centers are located, contrary to Department of Finance (DOF) Department Order (DO) No. 27-05 dated December 9, 2005, thus exposing government funds to the risk of possible loss due to accounts closure and banks insolvency.

We recommended that Management:

- a) Cause the approval of their bank transactions with the UCPB Caramoan Branch and Producers Bank Tinambac Branch from the DOF, in compliance the DOF DO No. 27-05 and BSP Circular Letter dated March 14, 2006; and
  - b) Secure first the prior approval of the DOF before opening any account with private banks in the future.
3. The reported year-end balance of Prepaid Insurance account in the amount of ₱341,189 was unreliable in view of the absence of schedules, subsidiary ledgers and pertinent records relative thereto contrary to Section 111(a) of PD No. 1445, thus, the validity and correctness of the account could not be ascertained.

We recommended that Management:

- a) Require the previous Accounting Clerk to immediately turnover all available records and documents to the Acting Accountant relating to the Prepaid Insurance account; and
  - b) Require the Acting Accountant and other Accounting staff to examine all available records to determine proper amortization of the said account and effect proper adjustments, if necessary.
4. A net discrepancy of ₱0.75 million existed between the General Ledger balances and the submitted Report on the Physical Count of Property, Plant and Equipment as of December 31, 2016 on some Property, Plant and Equipment accounts due to lack of periodic reconciliation of both records contrary to Section 39b.3 of the GAAM, Volume III.

We recommended and Management agreed to require the Acting Accountant and the Property Custodian Designate to:

- a) Continue exerting efforts to determine the causes of the discrepancies in the balances of the PPE accounts, and to effect immediate adjustments in their respective records, if warranted; and
- b) Continue conducting periodic reconciliation of their records and thereafter reconcile them with the result of physical count, thru RPCPPE, to determine

discrepancies for immediate adjustments in order to reflect the correct balance of the PPE accounts.

5. The fuel consumption of the service vehicles of the Administration amounting to ₱796,151.20 for CY 2016 were not properly controlled and regulated, contrary to Section 4.6 of PD No. 1445 and COA Circular No. 77-61 dated September 26, 1977.

We recommended and the Management agreed to:

- a) Ensure that disbursement for gasoline/fuel should be properly controlled, regulated and monitored as provided under COA Circular No. 77-61;
  - b) Immediately have the defective odometers and fuel gauges repaired to serve as control mechanism for fuel utilization of service vehicles and cause the submission of duly and correctly filled out Driver's Trip Tickets and Weekly Report of Official Travels;
  - c) Require the Property Custodian Designate to prepare the Monthly Report of Fuel Consumption for each vehicle summarizing the submitted Driver's Trip Tickets and Weekly Report of Official Travels; and
  - d) Require the Division Chief I-Administrative and Finance Division to supervise the proper monitoring and control of the consumption of gasoline/fuel.
6. Journal Entry Vouchers (JEVs), together with the Disbursement Vouchers (DVs) for January to October 2016 transactions, amounting to ₱1.05 million were not yet submitted to the Office of the Auditor and submission of the collection accounts and other JEVs with their DVs for CY 2016 were delayed contrary to Section 7.2.1 of COA Circular No. 2009-006 dated September 15, 2009.

We recommended and the Management agreed to:

- a) Direct the Acting Accountant and the other persons responsible in gathering and filing the JEVs, DVs and the supporting documents to submit immediately to the Office of the Auditor/Audit Team the unsubmitted JVs and DVs with complete supporting documents; and
  - b) Ensure that the required reports and accounts with complete supporting documents are submitted within the prescribed period.
7. The Non-Revenue Water of the Administration for CY 2016 of 27.17 per cent was within their targeted acceptable efficiency level of 29 per cent, but was 2.17 per cent higher than the water industry average of 25 per cent, which resulted to foregone revenue of ₱3.32 million.

We recommended that Management investigate the cause/s of high percentage of NRW of the Administration and come up with remedies to address the causes to minimize if not totally eliminate its incurrence. Further, it should aspire to attain or even go below the standard NRW of 25% required by the NWRB from drinking water providers.

8. The Administration's efforts to improve its financial performance and position may not be enough, casting doubt on its ability to perform its functions and powers and to continue as a going concern.

We recommended that Management:

- a) Make representation with proper authorities to implement Section 6 of RA No. 7820 which provides that the member-municipalities shall take charge of the amount necessary for the capitalization of PDA to be charged against their respective Internal Revenue Allotment;
  - b) Make representation with proper authorities to source fund from the government share on the proceeds earned by PAGCOR from granting franchise to operate gambling enterprises, as provided for under Section 12 of PD No. 1869;
  - c) Continue implementing cost cutting measures by eliminating excessive/unnecessary expenditures in its entire operations;
  - d) Intensify collection of outstanding Accounts Receivables by making necessary follow-ups on series of demand letters sent. Continue the disconnection of water service of all concessionaires with unpaid water bills;
  - e) Consider viable options for its minor operating units such as privatization of the DZRP radio station and the re-opening of CHRD for rental of the Maceda Hall and its furniture and fixtures;
  - f) Prioritize the payment of the foreign loans to minimize incurrence of interest and other charges; and
  - g) Find ways to settle its foreign loan amortization on or before the due dates to prevent the incurrence of additional interest charges as well as lighten the financial burden of the National Government.
9. The Administration was not able to prepare its Water Safety Plan for the year, contrary to the Department of Health (DOH) Administrative Order No. 2014-0027 issued on September 4, 2014, however was regular in its obligation of submitting its water samples for bacteriological potability tests for the assurance that the supplied water to its concessionaires are of safe quality.



We recommended that Management comply with the regulations on the development and implementation of Water Safety Plan as required by DOH. For continuity of assurance of safe water quality, strict implementation of the WSP should be undertaken.

10. The Partido Development Administration was not able to insure its insurable properties, other than vehicles, with the Government Service Insurance System General Insurance Fund contrary to Section 5 of RA No. 656, amended by PD No. 245, thus, it has no assurance of any indemnification in case of destruction, damages to, or loss of its property through fire, flood, theft or other fortuitous events.

We recommended that Management cause the insurance of its insurable properties with the GSIS in compliance with RA No. 656, as amended by PD No. 245, to insure that in case of destruction, damages to, or loss of its property through fire, flood, theft or other fortuitous events, the PDA would have indemnification from the GSIS to augment its funds for any possible repairs.

11. The Administration was regular in the deduction of premiums and loan repayments from the salaries of its employees and remitted same on time to the GSIS during the year. However, there was an unremitted balance of ₱369,642 reflected in the General Ledger of the Due to GSIS account, contrary to RA No. 8291.

We commended Management for complying with the regulation on the regular deduction and remittance of the premiums and loan repayments to the GSIS for CY 2016. However, we recommend that the Acting Accountant look into the prior years' records to investigate on the unremitted balances, and remit the same to the GSIS as soon as practicable to avoid the incurrence of any consequence that maybe imposed.

12. The Administration paid to the Bureau of Internal Revenue the amount of ₱25,000 as penalty charge for late submission of Annual Information Return of Income Taxes Withheld on Compensation and Final Withholding Taxes (BIR Form 1604-CF) for Calendar Year 2014, contrary to Section 368(b) of the Government Accounting and Auditing Manual, Volume I, thus it incurred unnecessary expenses.

We recommended that Management:

- a) Assess whether liability could be imposed on the defaulting employee/s which resulted in the penalty of ₱25,000.00; and
  - b) Require the Acting Accountant and the Accounting Processor B to ensure that attachments have no errors prior to submission. Also, early submission should be made to allow ample time to resubmit attachments in case of errors noted by the eSubmission Validation Report.
13. Of the 33 identified Gender and Development (GAD) projects and activities for the year with a total allotment of ₱4.06 million, only eight were implemented with no

reported amount of expenses incurred, thus GAD Program was not efficiently implemented, contrary to Section 34 of the General Provisions of the General Appropriations Act for FY 2015 and Joint Circular No. 2012-01 of the Philippine Commission on Women (PCW), National Economic and Development Authority (NEDA) and Department of Budget and Management (DBM).

We recommended that Management:

- a) Advise the GAD Focal Person and the other personnel involved in the GAD Program to attend seminars on GAD in order to enhance their knowledge and skills in the preparation and implementation of the GAD PB in accordance with the standards set by the PCW;
  - b) Require the GAD Focal Person to prepare the GAD PB in accordance with the format/template prescribed in JC No. 2012-01 and submit it to the PCW for review and DBM for approval on time. She should be guided with the timetable provided in the JC;
  - c) Cause the implementation of the PCW-endorsed and DBM- approved GPB; and
  - d) Require the GAD Focal Person to prepare also the AR in accordance with the format/template prescribed in JC. Amounts of actual costs incurred should be reflected and should be within the approved budget.
14. Travel expenses to Davao City of seven PDA personnel amounting to ₱110,350 were unnecessary because they fell under the definition of unnecessary expenditures per Section 4.1 of COA Circular 2012-003 dated October 29, 2012.

We recommended that Management require the seven personnel concerned to refund the expenses incurred in their travel to Davao City which may be considered as unnecessary in the implementation of the Cacao and Pili Seedlings Production Training Project of the DSWD.

15. Purchases of agricultural and hardware materials amounting to ₱12.37 million were not supported with Warranty Security, thus, in case of manufacturing defects on the purchased goods, the Administration could not run after the suppliers in the disadvantage of the beneficiaries.

We recommended that Management:

- a) Require the suppliers of the agricultural and hardware materials for the Cacao and Pili Seedlings Production Project to submit their Warranty Securities for their deliveries to protect the interest of the beneficiaries and to avoid the suspension in audit; and

- b) Require the personnel processing the claims that in the future purchases of goods and infrastructure projects, Warranty Security should be required from all the suppliers and contractors as required under Section 62 of the RIRR of RA No. 9184.

## 5. Summary of Total Suspensions, Disallowances and Charges as of Year-End

The ending balances of Notices of Suspension/Disallowances/Charges as of December 31, 2016 are as follows:

	Beginning Balance (As of December 31, 2015)	This Period January 1 to December 31, 2016		Ending Balance (As of December 31, 2016)
		NS/ND/NC	NSSDC	
Notice of Suspension	P 0.00	P 0.00	P 0.00	P 0.00
Notice of Disallowance	295,072.81	0.00	0.00	295,072.81
Notice of Charge	0.00	0.00	0.00	0.00
<b>Total</b>	<b>P 295,072.81</b>	<b>P 0.00</b>	<b>P 0.00</b>	<b>P 295,072.81</b>

## 6. Status of Implementation Prior Years' Audit Recommendations

Out of the 61 audit recommendations incorporated in the prior years' Annual Audit Reports, which covered CYs 2011 to 2015, nine were fully implemented, 43 were partially implemented, and nine remained not implemented during the year 2016.



## **TABLE OF CONTENTS**

	<b><u>Page</u></b>
<b>Part I      Audited Financial Statements</b>	
• Independent Auditor's Report	1
• Statement of Management Responsibility for the Financial Statements	4
• Statement of Financial Position	5
• Statement of Financial Performance	6
• Statement of Changes in Net Assets/Equity	8
• Cash Flow Statement	9
• Notes to Financial Statements	10
 <b>Part II      Observations and Recommendations</b>	 24
 <b>Part III     Status of Implementation of Prior Years' Audit              Recommendations</b>	 62
 <b>Part IV     Annexes</b>	

**Part I**

**AUDITED FINANCIAL  
STATEMENTS**



*Republic of the Philippines*  
**COMMISSION ON AUDIT**  
Commonwealth Avenue, Quezon City

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## **INDEPENDENT AUDITOR'S REPORT**

### **THE BOARD OF DIRECTORS**

Partido Development Administration  
Tigaon, Camarines Sur

We have audited the accompanying financial statements of Partido Development Administration, Tigaon, Camarines Sur, which comprise the Statement of Financial Position as at December 31, 2016 and the Statement of Financial Performance, Statement of Changes in Net Assets/Equity and Cash Flow Statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

#### *Management's Responsibility for the Financial Statements*

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the Philippine Public Sector Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

#### *Auditor's Responsibility*

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Philippine Public Sector Accounting Standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of

accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### *Basis for Qualified Opinion*

As discussed in Part II of the report, our audit disclosed that:

1. A variance of ₱1.78 million on the Accounts Receivable balance of ₱30.05 million as compared with the Aging of Accounts Receivable/ Subsidiary Ledger balance of ₱31.84 million.
2. The Allowance for Doubtful Accounts amounting to ₱9.95 million provided by the Administration for the balance of the Accounts Receivable was unreliable due to the improper recognition of Bad Debts Expense for the year.
3. A net discrepancy amounting to ₱0.81 million between the General Ledger Balances and Supplies Ledger Cards/Subsidiary Ledger Balances, both maintained by the Accounting Office, thus, the accuracy and propriety of the Inventories account totaling ₱2.43 million as at year-end was doubtful.

#### *Qualified Opinion*

In our opinion, except for the effects and the possible effects of the matters described in the *Basis for Qualified Opinion* paragraph, the financial statements present fairly, in all material respects, the financial position of Partido Development Administration, as at December 31, 2016, and its financial performance and its cash flows for the year then ended in accordance with the Philippine Public Sector Accounting Standards.


#### *Other Matter*

We draw attention to the computed Total Debt to Total Assets Ratio of the Administration for CY 2016 which is 2.43:1.0 (₱1.13 billion/₱464,655,191). Based on this high ratio, the Administration could no longer meet its obligations by itself. Thus, it is no longer financially capable to continue its present operation. However, it is noteworthy to mention that during CY 2016, PDA had a net income of ₱9.34 million as compared with last year's net loss of ₱4.33 million. This is a complete overturn of its financial performance as reflected in its Statements of Financial performance for CYs 2015 and 2016, which is equivalent to an increase of 315.60 percent in this year's income as compared with last

year's. Details of these are further discussed in Part II of this Annual Audit Report as presented in Observation No. 12.

**COMMISSION ON AUDIT**

By:

  
**JOSEFA N. SEVERO**  
State Auditor V.  
Supervising Auditor

February 27, 2017



# Partido Development Administration

Created Under Republic Act 7820

## STATEMENT OF MANAGEMENT RESPONSIBILITY FOR FINANCIAL STATEMENTS

The management of Partido Development Administration is responsible for all information and representations contained in the accompanying Balance Sheet as of December 31, 2016 and the related Statements of Income and Expenses, Changes in Equity, and Cash Flows for the year then ended. The financial statements have been prepared in conformity with generally accepted state accounting principles and reflected amounts that are based estimates and informed judgment of management with an appropriate consideration to materiality.

In this regard, management maintains a system of accounting and reporting which provides for the necessary internal controls to ensure that transactions are properly authorized and recorded, assets are safeguarded against unauthorized use or disposition and liabilities recognized.

  
**MARICRIS C. FROYALDE**  
Acting Accountant

  
**RAMON T. FUENTEBELLA**  
Administrator I



Republic of the Philippines  
**PARTIDO DEVELOPMENT ADMINISTRATION**  
Tigaon, Camarines Sur

**Statement of Financial Position**  
As at December 31, 2016  
(With Comparative Figures for CY 2015)

			<u>2016</u>	<u>2015</u>
<b><u>ASSETS</u></b>				
<b>CURRENT ASSETS</b>				
Cash and Cash Equivalents	3	₱	57,246,536.49	₱ 54,980,898.31
Receivables, net	4		20,901,583.42	20,104,276.16
Inventories	5		2,432,747.61	3,488,723.73
Prepayments	6		706,545.48	744,633.00
Other Current Assets			2,717.39	2,717.39
<b>Total Current Assets</b>		₱	<u><b>81,290,130.39</b></u>	<u><b>₱ 79,321,248.59</b></u>
<b>NON-CURRENT ASSETS</b>				
Property, Plant and Equipment, net	7		382,438,938.46	395,231,183.98
Other Assets			926,122.47	894,746.24
<b>Total Non -Current Assets</b>		₱	<u><b>383,365,060.93</b></u>	<u><b>₱ 396,125,930.22</b></u>
<b>TOTAL ASSETS</b>		₱	<u><b>464,655,191.32</b></u>	<u><b>₱ 475,447,178.81</b></u>
<b><u>LIABILITIES AND EQUITY</u></b>				
<b>CURRENT LIABILITIES</b>				
Payable Accounts	8	₱	5,697,836.19	₱ 8,986,812.05
Inter-Agency Payables	9		1,016,998,504.02	962,985,632.42
Other Current Liability Accounts	10		1,136,398.63	18,575,495.35
Loans Payable - Foreign (Current Portion)	11		52,148,782.59	50,511,152.82
<b>Total Current Liabilities</b>		₱	<u><b>1,075,981,521.43</b></u>	<u><b>₱ 1,041,059,092.64</b></u>
<b>NON-CURRENT LIABILITIES</b>				
Loans Payable - Foreign	12	₱	52,148,782.58	₱ 101,022,305.64
Other Deferred Credits	13		10,141.93	462,117.66
<b>Total Non-Current Liabilities</b>		₱	<u><b>52,158,924.51</b></u>	<u><b>₱ 101,484,423.30</b></u>
<b>TOTAL LIABILITIES</b>		₱	<u><b>1,128,140,445.94</b></u>	<u><b>₱ 1,142,543,515.94</b></u>
<b>EQUITY</b>				
Government Equity	14	₱	48,027,921.30	₱ 48,027,921.30
Retained Earnings			(711,513,175.92)	(715,124,258.43)
<b>Total Equity</b>		₱	<u><b>(663,485,254.62)</b></u>	<u><b>(667,096,337.13)</b></u>
<b>TOTAL LIABILITIES AND EQUITY</b>		₱	<u><b>464,655,191.32</b></u>	<u><b>₱ 475,447,178.81</b></u>

(See accompanying Notes to Financial Statements)

Republic of the Philippines  
**PARTIDO DEVELOPMENT ADMINISTRATION**  
Tigaon, Camarines Sur

**Statement of Financial Performance**  
For the Year Ended December 31, 2016  
(With Comparative Figures for CY 2015)

	Note	<u>2016</u>	<u>2015</u>
<b>Income</b>	15	<b>₱ 98,677,111.41</b>	<b>₱ 84,660,163.56</b>
<b>Less: Operating Expenses</b>			
<b>Personal Services</b>			
Salaries and Wages	16	₱ 11,391,208.03	₱ 12,124,267.55
Other Compensation	17	4,673,916.69	4,767,487.69
Personnel Benefits Contributions	18	1,438,875.82	1,549,726.71
Other Personnel Benefits		180,106.23	285,799.67
<b>Total Personal Services</b>		<b>₱ 17,684,106.77</b>	<b>₱ 18,727,281.62</b>
<b>Maintenance and Other Operating Expenses</b>			
Travelling Expenses		₱ 1,602,269.51	₱ 2,017,744.61
Training Expenses		401,835.39	839,575.29
Supplies and Materials Expenses	19	6,290,388.54	6,919,403.82
Utility Expenses	20	9,438,843.66	8,149,324.89
Communication Expenses	21	457,846.50	647,449.74
Membership Dues and Contributions to Organization		500.00	0.00
Advertising Expenses		0.00	7,657.90
Printing and Binding Expenses		17,479.00	34,945.17
Rent Expenses		351,632.63	337,609.76
Transportation and Delivery Expenses		30,130.00	50,653.00
Professional Services	22	8,350,037.13	9,192,036.38
Repairs and Maintenance Expenses	23	2,198,429.41	2,462,766.68
Extraordinary and Miscellaneous Expenses	24	108,638.56	94,290.37
Taxes, Insurance Premiums and Other Fees	25	2,123,204.98	2,188,657.97
Bad Debts Expense		672,035.06	40,988.00
Depreciation	26	22,578,311.80	22,242,694.76
Other Maintenance and Operating Expenses		507,123.97	553,133.48
<b>Total Maintenance and Other Operating Expenses</b>		<b>₱ 55,128,706.14</b>	<b>₱ 55,778,931.82</b>

	Note	<u>2016</u>	<u>2015</u>
<b>Total Operating Expenses</b>		<b>₱ <u>72,812,812.91</u></b>	<b>₱ <u>74,506,213.44</u></b>
<b>Financial Expenses</b>	27	<b>₱ <u>13,468,465.01</u></b>	<b>₱ <u>13,452,044.64</u></b>
<b>Income (Loss) from Operation</b>		<b>₱ <u>12,395,833.49</u></b>	<b>₱ <u>(3,298,094.52)</u></b>
<b>Add(Deduct):Other Income/Expenses</b>			
Gain/(Loss) on Foreign Exchange (ForEx)		₱ (3,378,774.10)	₱ (1,208,211.30)
Interest Income		<u>321,891.60</u>	<u>174,709.84</u>
<b>Total Other Income/Expense</b>		<b>₱ <u>(3,056,882.50)</u></b>	<b>₱ <u>(1,033,501.46)</u></b>
<b>Net Income (Loss) for the Period</b>		<b>₱ <u><u>9,338,950.99</u></u></b>	<b>₱ <u><u>(4,331,595.98)</u></u></b>

(See accompanying Notes to Financial Statements)

Republic of the Philippines  
**PARTIDO DEVELOPMENT ADMINISTRATION**  
Tigaon, Camarines Sur

**Statement of Changes in Net Assets/Equity**  
For the Year Ended December 31, 2016  
(With Comparative Figures for CY 2015)

		<u><b>2016</b></u>	<u><b>2015</b></u>
	<b>Note</b>		
<b>Government Equity</b>	<b>14</b>	<b>₱ <u>48,027,921.30</u></b>	<b>₱ <u>48,027,921.30</u></b>
<b>Retained Earnings:</b>			
Balance, Beginning		₱ (715,124,258.44)	₱ (741,552,666.66)
Net Income for the year		9,338,950.99	(4,331,595.98)
Prior Years' Adjustments		<u>(5,727,868.47)</u>	<u>30,760,004.21</u>
Balance, Ending		<b>₱ <u>(711,513,175.92)</u></b>	<b>₱ <u>(715,124,258.43)</u></b>
<b>Total Equity</b>		<b>₱ <u><u>(663,485,254.62)</u></u></b>	<b>₱ <u><u>(667,096,337.13)</u></u></b>

(See accompanying Notes to Financial Statements)

Republic of the Philippines  
**PARTIDO DEVELOPMENT ADMINISTRATION**  
Tigaon, Camarines Sur

**Cash Flow Statement**  
For the Year Ended December 31, 2016  
(With Comparative Figures for CY 2015)

	<u>2016</u>	<u>2015</u>
<b>Cash Flows From Operating Activities</b>		
<b>Cash Inflows:</b>		
Collection of Income	P 97,187,636.62	P 86,272,832.98
Refund of overpayment of expenses	155,411.32	139,588.15
Receipt of financial assistance from NGA	0.00	550,000.00
Receipt of Performance/Bidders/Bail Bonds	652,963.18	50,978.80
Receipt from NGO/Trust Fund	0.00	17,197,092.00
<b>Total Cash Inflows</b>	<u>P 97,996,011.12</u>	<u>P 104,210,491.93</u>
<b>Cash Outflows:</b>		
Payment of operating expenses	P 34,455,288.91	P 36,245,828.38
Remittance to GSIS/PAG-IBIG/BIR/PHILHEALTH	9,836,533.56	9,459,724.15
Refund of Performance/Bidders/Bail Bonds	478,566.50	3,840.00
Payment of Payables	6,247,728.93	4,404,191.48
Purchase of office supplies and other inventories	4,447,439.31	3,016,355.04
Payment of prepaid expenses	75,227.28	56,801.88
Payment of Trust Fund	16,557,035.02	1,511,962.77
Payment to COA/Other GOCCs	700,000.00	500,000.00
Payment to LGUs	0.00	510,023.84
<b>Total Cash Outflows</b>	<u>P 72,797,819.51</u>	<u>P 55,708,727.54</u>
<b>Total Cash Provided (Used) by Operating Activities</b>	<u>P 25,198,191.61</u>	<u>P 48,501,764.39</u>
<b>Cash Flows From Investing Activities</b>		
<b>Cash Inflows:</b>		
Receipt of interest on deposit	P 319,293.97	P 131,955.11
<b>Total Cash Inflows</b>	<u>P 319,293.97</u>	<u>P 131,955.11</u>
<b>Cash Outflows:</b>		
Office Equipment, Furniture and Fixtures and othe	P 6,451,847.40	P 2,322,384.10
<b>Total Cash Outflows</b>	<u>P 6,451,847.40</u>	<u>P 2,322,384.10</u>
<b>Total Cash Provided (Used) by Investing Activities</b>	<u>P (6,132,553.43)</u>	<u>P (2,190,428.99)</u>
<b>Cash Flows From Financing Activities</b>		
<b>Cash Outflows:</b>		
Payment of domestic and foreign loans	P 16,800,000.00	P 14,400,000.00
<b>Total Cash Outflows</b>	<u>P 16,800,000.00</u>	<u>P 14,400,000.00</u>
<b>Total Cash Provided (Used) by Financing Activities</b>	<u>P (16,800,000.00)</u>	<u>P (14,400,000.00)</u>
<b>Net Cash Provided (Used) by Operating, Investing and Financing Activities</b>	<u>P 2,265,638.18</u>	<u>P 31,911,335.40</u>
<b>Cash and Cash Equivalents, Beginning</b>	<u>54,980,898.31</u>	<u>23,069,562.91</u>
<b>Cash and Cash Equivalents, Ending</b>	<u><u>P 57,246,536.49</u></u>	<u><u>P 54,980,898.31</u></u>

Republic of the Philippines  
**PARTIDO DEVELOPMENT ADMINISTRATION**  
Tigaon, Camarines Sur

**Notes to Financial Statements**  
December 31, 2016

**1. AGENCY BACKGROUND**

The Partido Development Administration (PDA) was created on November 18, 1994 by virtue of Republic Act (RA) No. 7820. It was, however, formally organized and operated on October 16, 1997.

The PDA, as a corporate body, has jurisdiction over the ten municipalities of the Fourth Congressional District of Partido District, in the Province of Camarines Sur composed of Tigaon, Sagñay, Goa, San Jose, Lagonoy, Presentacion, Caramoan, Garchitorena, Tinambac and Siruma. It is under the supervision and direction of a Board of Directors, whose members are the ten incumbent Mayors of the said municipalities and ten Private Sector Representatives coming from each of the member municipalities.

The PDA is under the stewardship of Administrator Ramon F. Fuentesbella who is assisted by three Division Chiefs/Managers for Planning, Evaluation and Monitoring, Administrative and Finance, and Operations. Its Rationalization Program took effect on February 1, 2007 and presently complemented with 59 personnel, 49 of which are either on permanent or co-terminus status and ten are casuals. Its manpower needs is augmented by hiring through job order contracts.

Among PDA's functions and powers are to:

- Make a comprehensive survey of physical and natural resources of the district;
- Prepare, undertake and implement a comprehensive and integrated development program for the district;
- Pass over all plans, programs, and projects in the district;
- Make recommendations to proper agencies on technical support, physical assistance and generally, the level of priority to be accorded;
- Encourage investments in the district;
- Help promote the economic zones and/or industrial estates established in the district; and,
- Establish, operate and/or contract to operate such agencies, functional units and instrumentalities; and exercise other functions necessary to attain the purpose for which it was created.



The PDA as a government corporate entity with a distinctly local and provincial character has enjoyed a high degree of autonomy in its operations and up to the present, has no National government budgetary support.

The current assistance being extended by the national government is the servicing of its foreign loan for the water system.

The main source of income is WATER. The Partido Water Supply System (PWSS) provides a 24-hour potable water system. It has nine pumping stations and eight collections centers. The other minor projects are Center for Human Resource Development (CHRD), the FM Radio Station (DZRP) and the Nato Port which is under the supervision of Philippine Port Authority (PPA).

With the creation of the GOCC Act of 2011 under RA No. 10149, the Partido Development Administration is one among the 157 GOCCs existing in the Philippines which is under the Government Commission for GOCCs (GCG).

## **2. SIGNIFICANT ACCOUNTING PRINCIPLES AND CONCEPTS AND SELECTED POLICIES AND PRACTICES OF THE WATER DISTRICT**

- ***Recognition of Income and Expenses***

The Administration adopts the accrual basis of accounting. All income are recognized when earned regardless of when collected, and all expenses are recognized when incurred regardless of when paid.

- ***Uncollectibility of Receivables***

Allowance for doubtful accounts is maintained at a level adequate to provide for potential uncollectibility of receivables. Policy on such provision was set depending on the age of the accounts. A maximum of 4% provision was set on accounts which are over three years.

A provision for doubtful accounts for the year was recorded using the new software/program which generated the Report of Aging of Receivables. Age brackets in the Aging Report are as follows:

<b>Age of Receivables</b>	<b>Percent</b>
<b>Active Accounts and Inactive Accounts:</b>	
0 to 180 days	0%
181 days to 1 year	1%
1 year to 2 years	2%
2 years to 3 years	3%
Over 3 years	4%

- ***Accounting for Property, Plant and Equipment***

Property and equipment are carried at cost less accumulated depreciation. Depreciation is computed using the straight-line method over the estimated useful lives of the assets ranging from five to 30 years. Depreciation starts on the month following the month of purchase. A 10% residual value is set.

### 3. CASH AND CASH EQUIVALENTS

This account grouping is composed of the following accounts, to wit:

<b>Account Title</b>	<b><u>CY 2016</u></b>	<b><u>CY 2015</u></b>
Cash – Collecting Officers	₱ 105,417.75	₱ 36,406.90
Cash in Bank – Local Currency	57,141,118.74	54,944,491.41
<b>Total</b>	<b>₱ <u>57,246,536.49</u></b>	<b>₱ <u>54,980,898.31</u></b>

*Cash-Collecting Officers* represent collections with the collecting officers/field collectors in various water systems pending deposit.

The account *Cash in Bank – Local Currency* pertains to cash deposited with Land Bank on the Philippines, Goa Tigaon, Producers Bank-Tinambac, United Coconut Planters Bank-Goa and Postal Bank, Tigaon, all in Camarines Sur under current and savings accounts follows:

<b>Account Title</b>	<b><u>CY 2016</u></b>	<b><u>CY 2015</u></b>
Cash in Bank – Local Currency, Current Account	₱ 12,332,231.18	₱ 32,705,045.79
Cash in Bank – Local Currency, Savings Account	44,808,887.56	22,239,445.62
<b>Total</b>	<b>₱ <u>57,141,118.74</u></b>	<b>₱ <u>54,944,491.41</u></b>

The *Cash in Bank – Local Currency, Current Account* is broken down as follows:

<b>Account No.</b>	<b><u>CY 2016</u></b>	<b><u>CY 2015</u></b>
3592-1003-20 (OPEX-Tigaon)	₱ 1,631,009.14	₱ 1,305,592.48
3592-1000-10 (BTR)	5,449,661.67	10,368,493.81
3592-1014-23 (Payroll)	1,697,304.50	18,081,824.61
3400-00005-9 (UCPB Caramoan)	1,092,072.56	851,461.66
3592-1005-67 (RARE)	1,019,276.34	209,695.80
111-02-1000001-5 (Producers Bank – Tinambac)	117,674.29	1,770,303.14
050311-00013-3 (Postal Bank)	1,325,232.68	117,674.29
<b>Total</b>	<b>₱ <u>12,332,231.18</u></b>	<b>₱ <u>32,705,045.79</u></b>

The *Cash in Bank – Local Currency, Savings Account* is broken down as follows:

Account No.	<u>CY 2016</u>	<u>CY 2015</u>
3591-0002-91	₱ 15,004,251.75	₱ 7,405,338.82
3591-0002-75	10,919,041.64	10,820,529.17
3591-0030-61	4,336,910.75	3,009,415.39
3591-0031-85	14,548,683.42	1,004,162.24
<b>Total</b>	<b>₱ 44,808,887.56</b>	<b>₱ 22,239,445.62</b>

#### 4. RECEIVABLES, NET

Receivables include the following accounts:

Account Title	<u>CY 2016</u>	<u>CY 2015</u>
Accounts Receivable	₱ 30,051,658.76	₱ 28,575,236.34
Less: Allowance for Doubtful Accounts	9,952,527.78	9,280,492.72
<b>Accounts Receivable (Net)</b>	<b>₱ 20,099,130.98</b>	<b>₱ 19,294,743.62</b>
Due from NGAs	234,252.45	234,252.45
Due from GOCCs	45,606.04	55,106.44
Due from LGUs	115,521.79	115,521.79
Receivables-Disallowances/Charges	216,000.00	216,000.00
Other Receivables	191,072.16	188,651.86
<b>Total</b>	<b>₱ 20,901,583.42</b>	<b>₱ 20,104,276.16</b>

*Accounts Receivable* are amounts due from customers/concessionaires arising from services rendered related to water, port, TV and radio ads, catering, dormitory, rental of facilities and printing/binding operations.

*Allowance for Doubtful Accounts* is computed at year-end, based on Aging of Accounts Receivable.

*Accounts Receivable (Net)* is the net book value of Accounts Receivable after deducting the corresponding Allowance for Doubtful Accounts.

#### 5. INVENTORIES

This account represents the cost of various items in the stockroom, stated at cost using the Moving Average Method. The breakdown of the account is as follows:

Account Title	<u>CY 2016</u>	<u>CY 2015</u>
Office Supplies Inventory	₱ 801,524.73	₱ 750,432.44
Accountable Forms Inventory	81,193.34	69,603.34
Medical, Dental and Laboratory Supplies Inventory	651,178.01	1,467,333.86

<b>Account Title</b>	<b><u>CY 2016</u></b>	<b><u>CY 2015</u></b>
Gasoline, Oil, Lubricants and Other Fuel Inventory	6,768.23	18,410.72
Other Supplies Inventory	892,083.30	1,182,943.37
<b>Total</b>	<b>₱ <u>2,432,747.61</u></b>	<b>₱ <u>3,488,723.73</u></b>

*Medical, Dental and Laboratory Supplies* pertains to the aluminum sulfate, chlorine granules and other supplies for use in various water treatment plant operations.

*Other Supplies Inventory* pertains to supplies for use in household water services connections and leak repairs such as coupling, teflon tapes, saddle clamps and the like.

## 6. PREPAYMENTS

This account pertains to the unamortized fidelity bond premiums, insurance premiums of office building and various service vehicles of the District and other prepaid expenses.

<b>Account Title</b>	<b><u>CY 2016</u></b>	<b><u>CY 2015</u></b>
Prepaid Rent	₱ 219,947.05	₱ 250,947.05
Prepaid Insurance	341,189.14	333,276.56
Deferred Charges	5,949.29	5,949.29
Other Prepaid Expenses	139,460.00	154,460.10
<b>Total</b>	<b>₱ <u>706,545.48</u></b>	<b>₱ <u>744,633.00</u></b>

*Prepaid Rent* pertains to advance payment for lease/rentals for PWSS collection office and for the land being occupied by the Goa Water Treatment Plant (WTP).

*Prepaid Insurance* pertains to advance payment to GSIS for motor vehicles and fidelity bonds of bonded employees.

## 7. PROPERTY, PLANT AND EQUIPMENT, NET

Set forth are the PPEs at their acquisition cost and the corresponding accumulated depreciation, to wit:

For CY 2016

<b>Account Title</b>	<b>Acquisition Cost</b>	<b>Accumulated Depreciation</b>	<b>Net Book Value</b>
Land	₱ 4,488,933.00	₱ 0.00	₱ 4,488,933.00
Land Improvements	171,352.63	16,530.82	154,821.81
Electrification, Power and Energy Structures	84,951,756.83	72,922,509.41	12,029,247.42
Office Buildings	41,211,116.37	27,420,697.74	13,790,418.63

<b>Account Title</b>	<b>Acquisition Cost</b>	<b>Accumulated Depreciation</b>	<b>Net Book Value</b>
Leasehold Improvements, Buildings	32,250.00	32,249.00	1.00
Other Structures	106,936,049.14	61,337,213.97	45,598,835.17
Office Equipment	8,021,883.45	5,762,313.52	2,259,569.93
Furniture and Fixtures	2,024,007.30	1,422,037.38	601,969.92
IT Equipment and Software	13,207,894.53	12,190,886.86	1,017,007.67
Library Books	23,320.00	18,573.02	4,746.98
Machineries	930,003.35	809,073.01	120,930.34
Communication Equipment	8,485,051.97	4,818,449.05	3,666,602.92
Firefighting Equipment	120,500.00	90,792.81	29,707.19
Medical, Dental and Laboratory Equipment	2,110,679.13	1,502,645.89	608,033.24
Other Machineries and Equipment	32,581,703.89	27,101,696.25	5,480,007.64
Motor Vehicles	10,825,829.18	9,606,189.20	1,219,639.98
Watercrafts	1,043,748.23	867,063.29	176,684.94
Other Transportation Equipment	91,118.33	84,256.59	6,861.74
Other Property, Plant and Equipment	449,601,496.82	158,416,577.88	291,184,918.94
<b>Total</b>	<b>P 766,858,694.15</b>	<b>P 384,419,755.69</b>	<b>P 382,438,938.46</b>

For CY 2015

<b>Account Title</b>	<b>Acquisition Cost</b>	<b>Accumulated Depreciation</b>	<b>Net Book Value</b>
Land	P 4,488,933.00	P 0.00	P 4,488,933.00
Land Improvements	21,052.63	8,999.89	12,052.74
Electrification, Power and Energy Structures	84,164,296.83	72,472,224.54	11,692,072.29
Office Buildings	40,791,246.37	25,566,596.59	15,224,649.78
Leasehold Improvements, Buildings	32,250.00	0.00	32,250.00
Other Structures	106,349,674.14	56,545,063.78	49,804,610.36
Office Equipment	7,921,637.40	5,514,581.33	2,407,056.07
Furniture and Fixtures	1,978,142.51	1,347,341.33	630,801.18
IT Equipment and Software	12,622,030.53	11,684,896.62	937,133.91
Library Books	23,320.00	17,514.33	5,805.67
Machineries	930,003.35	803,889.01	126,114.34

Account Title	Acquisition Cost	Accumulated Depreciation	Net Book Value
Communication Equipment	8,485,051.97	4,092,358.70	4,392,693.27
Firefighting Equipment	120,500.00	75,299.97	45,200.03
Medical, Dental and Laboratory Equipment	1,857,879.13	1,456,560.83	401,318.30
Other Machineries and Equipment	31,896,703.89	26,757,482.99	5,139,220.90
Motor Vehicles	10,825,829.18	9,291,722.08	1,534,107.10
Watercrafts	1,043,748.23	841,413.29	202,334.94
Other Transportation Equipment	91,118.33	82,006.59	9,111.74
Other Property, Plant and Equipment	443,488,694.10	145,342,975.74	298,145,718.36
<b>Total</b>	<b>₱ 757,132,111.59</b>	<b>₱ 361,900,927.61</b>	<b>₱ 395,231,183.98</b>

*Land* consists of the following:

Particulars	Amount
PDA Main	₱ 3,600,000.00
WTP Presentacion Site	102,308.00
Tigaon, C.S. (10,000 sqm. From Vicente Estela)	563,625.00
Water Source Lot –Tinambac (3 has.)	220,000.00
Donated Land of Mr. Tomas Riva (20sqm) – Garchitorena, C.S.	3,000.00
<b>Total</b>	<b>₱ 4,488,933.00</b>

Building and Other Structures include the cost of the construction of PDA Main Building, PWSS, QRT, CHRD and PTV4 Buildings. It also includes civil mechanical and electrical works for different water treatment plants.

The other property and equipment consists mainly of various fixed assets which are included in the water project cost such as pipelines, and related works; civil and electrical works; mechanical equipment and other facilities and equipment acquired before and after the water project.

## 8. PAYABLE ACCOUNTS

Account Title	CY 2016	CY 2015
Trade Accounts Payable	₱ 4,768,036.15	₱ 8,210,820.31
Due to Officers and Employees	929,800.04	775,991.74
<b>Total</b>	<b>₱ 5,697,836.19</b>	<b>₱ 8,986,812.05</b>

*Trade Accounts Payables* are payables incurred arising from trade/business operations.



*Due to Officers and Employees* are payables to employees.

## 9. INTER-AGENCY PAYABLES

This account consists of payables to the:

<b>Account Title</b>	<b><u>CY 2016</u></b>	<b><u>CY 2015</u></b>
National Treasury:		
Advances re: Amortization	₱ 841,682,164.63	₱ 788,476,526.42
Interest on Advances	178,046,629.73	162,904,447.86
Guarantee Fees	67,692,642.93	66,471,377.85
Less: Partial Payments	(93,549,675.71)	(76,749,675.71)
<b>Sub-total</b>	<b>₱ 993,871,761.58</b>	<b>₱ 941,102,676.42</b>
GSIS, PAG IBIG and PHILHEALTH	700,617.82	647,411.62
Bureau of Internal Revenue	1,200,068.71	474,387.60
National Government Agency	21,098,493.33	20,633,594.20
Government Owned/Controlled Corps.	48,489.29	48,489.29
Other Government Agencies-LGUs	79,073.29	79,073.29
<b>Total</b>	<b>₱ 1,016,998,504.02</b>	<b>₱ 962,985,632.42</b>

*Due to National Treasury* consists of the guarantee fee payable to the National Government including the advances it made as the guarantor for the first 26 loan amortizations including cable charges, handling costs, and interests advanced/paid to ABN-AMRO as well as the interest for the advances made by the National Government.

*Due to GSIS/PAG-IBIG/PHILHEALTH* accounts pertain to the contributions due and loan amortizations withheld for remittance to the Government Service Insurance System, Home Development Mutual Fund and Philippine Health Insurance Corporation.

*Due to BIR* accounts pertain to the taxes due and the various amounts withheld for remittance to the BIR.

*Due to Other NGAs* represents the amount payable to COA for the cost of annual services up to CY 2015 and amounts payable to NWRBand fund coming from DSWD for Pantawid Pamilya Beneficiaries to empower them for a long-term livelihood opportunity using a sustainable livelihood framework.

*Due to Other GOCCs* the amount of ₱48,489.29 represents Nato Port collection which will be remitted to Philippine Ports Authority.

## 10. OTHER CURRENT LIABILITY ACCOUNTS

This account consists of the following:

<b>Account Title</b>	<b><u>CY 2016</u></b>	<b><u>CY 2015</u></b>
A. Intra- Agency Payables:		
Due to Other Funds	₱ 607,667.91	₱ 18,014,382.10
B. Other Liability Accounts:		
Guaranty Deposits payable	287,130.51	287,130.51
Performance/Bidders/Bail Bond Payable	223,582.33	253,107.85
Other Payables	18,017.88	20,874.89
<b>Total</b>	<b>₱ <u>1,136,398.63</u></b>	<b>₱ <u>18,575,495.35</u></b>

*Due to Other Funds* includes Congressman Arnulfo P. Fuentesbella's subsidy for certified seeds growers.

*Guaranty Deposits Payable* represents the ten per cent retention fee from Suppliers and Contractors.

*Performance/Bidders/Bail Bonds Payable* represents Bid Security paid by Bidders.

*Other Payables* represents the amount deducted from employees for their salary loans granted by LBP, UCPB, Postal Bank and Quedancor.

## 11. LOANS PAYABLE – FOREIGN (CURRENT PORTION)

This account consists of:

<b>Account Title</b>	<b><u>CY 2016</u></b>	<b><u>CY 2015</u></b>
Current Portion (March 1 to September 1, 2015) DANIDA Mixed Credit	₱ <u>52,148,782.59</u>	₱ <u>50,511,152.82</u>

## 12. LOANS PAYABLE - FOREIGN

This account consists of:

<b>Account Title</b>	<b><u>CY 2016</u></b>	<b><u>CY 2015</u></b>
Long Term portion (March 1, 2015 to September 1, 2018) DANIDA Mixed Credit	₱ <u>52,148,782.58</u>	₱ <u>101,022,305.64</u>

The PDA contracted a mixed credit of EURO 7,806,869.40 and USD 7,504,611.56 with DANIDA and EKF GUARANTEE and the ABN AMRO Bank, N.V. Copenhagen Branch on December 18, 1999. This credit facility financed the construction of the Partido Water Supply System Project.

Each amortization amounts to EURO 260,228.98 and USD 250,153.72 payable every 1<sup>st</sup> day of March and September. Such amortization is inclusive of interest at the rate of 1.7% and 2%, respectively. Originally, the loan agreement provides for a zero interest but because of the lengthening of the repayment period by five years, interests were imposed. Amortization started on March 1, 2004. With the recommendation of the Department of Finance, the 1<sup>st</sup> to 26<sup>th</sup> loan amortizations were advanced by the National Government through the Bureau of Treasury.

Loan paid was converted using the prevailing exchange rate at the date of transaction entered into the books (USD=Php55.70000 and EUR=Php70.81970).

The loan was revalued last December 29, 2016 at 49.682 USD and 52.43941 EUR resulting into Loss on FOREX of ₱3,378,774.10. The balance was restated at balance sheet date using year-end exchange rates USD=₱49.682 and EUR=₱52.43941 for December 29, 2016.

### 13. OTHER DEFERRED CREDITS

This account represents taxes due to BIR which was temporarily lodged to Other Deferred Credits when the obligation was recognized but the withheld taxes will be remitted to BIR upon payment of Accounts Payables.

### 14. GOVERNMENT EQUITY

This account pertains to the cumulative results of operations. It also included the value of various properties and/or equipment provided by the Department of Interior and Local Government, Department of Trade and Industry, Department of Energy and other government and private entities or individuals in addition to the Congressional Development Funds/Congressional Fund Incentives.

### 15. INCOME

This account consists of the following:

Account Title	<u>2016</u>	<u>2015</u>
Toll and Terminal Fees	₱ 0.00	₱ 1,081.00
Income from Communication Facilities	937,741.00	831,955.75
Income from Waterworks System	88,365,821.91	75,791,731.17
Rent Income	42,080.00	80,950.00
Other Business Income	5,141,470.55	3,977,107.20
Fines and Penalties-Business Income	4,162,378.01	3,914,275.64
Miscellaneous Income	27,619.94	63,062.80
<b>Total</b>	<b>₱ 98,677,111.41</b>	<b>₱ 84,660,163.56</b>

## 16. SALARIES AND WAGES

Account Title	<u>CY 2016</u>	<u>CY 2015</u>
Salaries and Wages- Regular	₱ 9,924,819.89	₱ 10,656,205.73
Salaries and Wages- Casual	1,466,388.14	1,468,061.82
<b>Total</b>	<b>₱ 11,391,208.03</b>	<b>₱ 12,124,267.55</b>

## 17. OTHER COMPENSATION

Account Title	<u>2016</u>	<u>2015</u>
Personal Economic Relief Allowance (PERA)	₱ 1,269,355.11	₱ 1,356,819.67
Representation Allowance (RA)	288,000.00	288,000.00
Transportation Allowance (TA)	0.00	27,500.00
Clothing/Uniform Allowance	275,000.00	290,000.00
Productivity Incentive Allowance	255,000.00	1,002,735.00
Honoraria	330,024.98	293,166.67
Longevity Pay	0.00	20,000.00
Overtime and Night Pay	12,151.83	16,175.44
Cash Gift	0.00	285,000.00
Terminal Leave Benefits	352,447.07	183,315.91
Year End Bonus	1,891,937.70	1,004,775.00
<b>Total</b>	<b>₱ 4,673,916.69</b>	<b>₱ 4,767,487.69</b>

## 18. PERSONNEL BENEFITS CONTRIBUTIONS

Account Title	<u>CY 2016</u>	<u>CY 2015</u>
Life and Retirement Insurance Contributions	₱ 1,190,978.37	₱ 1,278,744.69
PAG-IBIG Contributions	64,274.97	71,692.19
PHILHEALTH Contributions	131,562.50	143,000.00
ECC Contributions	52,059.98	56,289.83
<b>Total</b>	<b>₱ 1,438,875.82</b>	<b>₱ 1,549,726.71</b>

## 19. SUPPLIES AND MATERIALS EXPENSES

Account Title	<u>CY 2016</u>	<u>CY 2015</u>
Office Supplies Expenses	₱ 606,295.86	₱ 548,372.64
Accountable Forms Expenses	97,160.00	170,938.00
Medical, Dental and Laboratory Expenses	1,373,069.06	1,132,996.84
Gasoline, Oil and Lubricants Expenses	1,903,389.65	2,580,400.99
Other Supplies Expenses	2,310,473.97	2,486,695.35
<b>Total</b>	<b>₱ 6,290,388.54</b>	<b>₱ 6,919,403.82</b>

## 20. UTILITY EXPENSES

Account Title	<u>CY 2016</u>	<u>CY 2015</u>
Water Expenses	₱ 42,873.00	₱ 85,942.00
Electricity Expenses	9,395,970.66	8,063,382.89
<b>Total</b>	<b>₱ 9,438,843.66</b>	<b>₱ 8,149,324.89</b>

## 21. COMMUNICATION EXPENSES

Account Title	<u>CY 2016</u>	<u>CY 2015</u>
Postage and Deliveries	₱ 2,345.00	₱ 5,010.00
Telephone Expenses - Landline	67,410.80	183,898.11
Telephone Expenses - Mobile	348,470.60	389,042.52
Internet Expenses	37,965.10	65,634.11
Cable, Satellite, Telegraph and Radio Expenses	1,655.00	3,865.00
<b>Total</b>	<b>₱ 457,846.50</b>	<b>₱ 647,449.74</b>

## 22. PROFESSIONAL SERVICES

Account Title	<u>CY 2016</u>	<u>CY 2015</u>
Auditing Services	₱ 366,083.06	₱ 1,043,786.00
General Services	7,083,691.95	7,491,450.00
Janitorial Services	601,572.12	387,932.59
Security Services	243,815.00	262,627.79
Other Professional Services	54,875.00	6,240.00
<b>Total</b>	<b>₱ 8,350,037.13</b>	<b>₱ 9,192,036.38</b>

## 23. REPAIRS AND MAINTENANCE EXPENSES

Account Title	<u>CY 2016</u>	<u>CY 2015</u>
Repairs and Maintenance – Land Improvements	₱ 23,220.00	₱ 0.00
Repairs and Maintenance -Electrification, Power and Energy Structures	521,468.40	745,962.65
Repairs and Maintenance - Office Buildings	63,295.00	11,727.00
Repairs and Maintenance - Other Structures	49,526.00	72,332.00
Repairs and Maintenance - Office Equipment	56,491.00	51,588.32
Repairs and Maintenance - Furniture and Fixtures	0.00	1,836.00
Repairs and Maintenance - IT Equipment and Software	33,501.33	22,957.84

<b>Account Title</b>	<b><u>CY 2016</u></b>	<b><u>CY 2015</u></b>
Repairs and Maintenance - Machineries	0.00	8,408.27
Repairs and Maintenance - Communication Equipment	0.00	800.00
Repairs and Maintenance -Other Machineries and Equipment	48,400.00	0.00
Repairs and Maintenance - Motor Vehicles	888,849.48	952,217.10
Repairs and Maintenance - Other Property, Plant and Equipment	513,678.20	594,937.50
<b>Total</b>	<b>₱ <u>2,198,429.41</u></b>	<b>₱ <u>2,462,766.68</u></b>

## **24. EXTRAORDINARY AND MISCELLANEOUS EXPENSES**

<b>Account Title</b>	<b><u>CY 2016</u></b>	<b><u>CY 2015</u></b>
Extraordinary Expenses	₱ 32,215.99	₱ 37,985.71
Miscellaneous Expenses	76,422.57	56,304.66
<b>Total</b>	<b>₱ <u>108,638.56</u></b>	<b>₱ <u>94,290.37</u></b>

## **25. TAXES, INSURANCE PREMIUMS AND OTHER FEES**

<b>Account Title</b>	<b><u>CY 2016</u></b>	<b><u>CY 2015</u></b>
Taxes, Duties and Licenses	₱ 2,051,489.53	₱ 2,172,374.42
Fidelity Bond Premiums	36,531.30	8,125.03
Insurance Expenses	35,184.15	8,158.52
<b>Total</b>	<b>₱ <u>2,123,204.98</u></b>	<b>₱ <u>2,188,657.97</u></b>

## **26. DEPRECIATION**

<b>Account Title</b>	<b><u>CY 2016</u></b>	<b><u>CY 2015</u></b>
Depreciation - Land Improvements	₱ 7,530.93	₱ 1,894.68
Depreciation - Electrification, Power and Energy Structures	450,284.87	379,345.24
Depreciation - Office Buildings	1,854,101.15	1,805,907.36
Depreciation - Other Structures	4,792,150.19	4,753,882.54
Depreciation – Leasehold Improvement, Building	32,249.00	0.00
Depreciation - Office Equipment	254,482.19	286,570.74
Depreciation - Furniture and Fixtures	74,696.05	79,361.22
Depreciation - IT Equipment	507,009.61	612,999.06
Depreciation - IT Library Books	1,058.69	967.47
Depreciation - Machineries	5,184.00	5,184.00
Depreciation - Communication Equipment	727,251.35	728,633.16
Depreciation - Firefighting Equipment	15,492.84	15,492.84

<b>Account Title</b>	<b><u>CY 2016</u></b>	<b><u>CY 2015</u></b>
Depreciation - Medical, Dental and Laboratory Equipment	46,085.06	50,733.86
Depreciation - Other Machineries and Equipment	323,647.80	280,032.12
Depreciation - Motor Vehicles	154,395.76	7,663.68
Depreciation - Watercrafts	25,650.00	25,650.00
Depreciation - Other Transportation Equipment	2,250.00	2,250.00
Depreciation - Other Property, Plant and Equipment	13,304,792.31	13,206,126.79
<b>Total</b>	<b>₱ <u>22,578,311.80</u></b>	<b>₱ <u>22,242,694.76</u></b>

## **27. FINANCIAL EXPENSES**

<b>Account Title</b>	<b><u>CY 2016</u></b>	<b><u>CY 2015</u></b>
Bank Charges	₱ 11,160.00	₱ 7,460.00
Interest Expenses	13,456,104.15	13,020,105.01
Other Financial Expenses	1,200.86	424,479.63
<b>Total</b>	<b>₱ <u>13,468,465.01</u></b>	<b>₱ <u>13,452,044.64</u></b>



## **Part II**

# **OBSERVATIONS AND RECOMMENDATIONS**

## PART II – OBSERVATIONS AND RECOMMENDATIONS

### *I. Financial and Compliance Audit*

1. Past due active accounts which are 61 days and over amounting to ₱8.59 million or 58.34 per cent of the total Accounts Receivable-Active existed despite Management's efforts in enforcing the policy on disconnection of water service of delinquent concessionaires.

Section 6 of the Utility Rules and Regulations Governing the Operations of Partido Water Supply System (PWSS) provides the following:

“Water Bill is the amount of water consumed within the monthly billing cycle and other charges and/or obligations due and payable at the office of PWSS designated collecting center, or authorized PWSS collectors. Xxxxxx, whereas, if the payment is made after the due date, a 10% penalty shall be charged. Unpaid bills which are more than ₱1,000.00 or 2 months in arrears whichever comes first, from the due date shall be considered delinquent and as such, shall be subject for disconnection. If no payment is made or no agreement between the parties is reached, disconnection shall be made. Water service will not be re-connected until full payment of the amount due is made, including reconnection fee and other charges, xxxx.”

Review of the Aging of Accounts Receivable - Active as of December 31, 2016 in the amount of ₱14.73 million showed the following details:

Age of Accounts Receivable	CY 2016		CY 2015	
	Amount	% to Total	Amount	% to Total
1 to 60 days	₱ 6,135,747.46		5,400,124.68	
<i>Sub-total</i>	<i>6,135,747.46</i>	<i>41.66%</i>	<i>5,400,124.68</i>	<i>41.69%</i>
61 - 180 days	3,890,671.30		3,913,678.63	
181 days - 1 year	1,501,231.26		1,285,397.26	
over 1 year - 2 years	1,112,689.86		1,124,093.58	
over 2 years - 3 years	864,292.99		532,821.17	
over 3 years	1,222,185.95		696,345.13	
<i>Sub-total</i>	<i>8,591,071.36</i>	<i>58.34%</i>	<i>7,552,335.77</i>	<i>58.31%</i>
<b>Total</b>	<b><u>₱14,726,818.82</u></b>	<b><u>100.00%</u></b>	<b><u>12,952,460.45</u></b>	<b><u>100.00%</u></b>

As shown in the table above, of the total Accounts Receivable (Active) of ₱14.73 million, ₱8.59 million or 58.34 per cent were already past due or over 60 days old. Likewise, of this past due accounts, ₱4.70 million or 31.92 per cent were already 181 days to over three years, per Aging Schedule provided to the Audit Team. The percentage of the accounts which are past due or over 60 days old remained relatively the same as compared



- c) **Employ mechanisms to enforce collection of long overdue big accounts by sending more demand letters or by resorting to legal remedies available; and**
- d) **Cause the monitoring of the demand letters sent, and in case of reshuffling of personnel, require strict turnover of accountabilities and responsibilities.**

**Management Comment:**

Management promised to implement our recommendation on the strict implementation of their disconnection policy, however, it commented that sometimes it is very difficult to do due to humanitarian concern. The financial status and the jobs of the delinquent concessionaires are being considered. However, this policy is being applied as long as the receivable balance is less than ₱1,000.00, especially to those living in the rural areas.

Moreover, demand letters were not strictly followed up and the PDA could not resort to legal remedies, since, it has no legal adviser.

**Auditor's Rejoinder:**

If the PDA needs the services of a legal adviser/retainer, it can hire a private lawyer provided the written conformity and acquiescence of the Government Corporate Counsel, and the written concurrence of the Commission on Audit shall first be secured before the hiring or employment, in pursuance to COA Circular No. 95-011 dated December 4, 1995.

2. **Collections of the Caramoan and Tinambac/Siruma Collecting Centers for CY 2016 in the total amounts of ₱8.69 million and ₱11.63 million, respectively, were deposited in private banks located in the municipalities where the collecting centers are located, thus exposing government funds to the risk of possible loss due to accounts closure and banks insolvency.**

Department of Finance (DOF) Department Order (DO) No. 27-05 dated December 9, 2005 provides that:

**"All Provincial, City and Municipal Treasurer, Commissioners of BIR and BOC, Heads of attached agencies of DOF and Heads of all GOCCs shall deposit their funds and maintain depository accounts with-**

- a. **Land Bank of the Philippines, and**
- b. **Development Bank of the Philippines**

**By way of exception, and subject to prior approval of the DOF, Provincial, City and Municipal Treasurers, Commissioners of BIR and BOC, Heads of attached agencies of the DOF, and Heads of all GOCCs may**

likewise deposit their funds and maintain depository accounts with banks where government shares of stocks or which are allowed by law to be government depository banks.

In all other cases, the Provincial, City and Municipal Treasurers Commissioners of BIR and BOC, Heads of attached agencies of the DOF and Heads of GOCC shall secure the prior approval of DOF.

They are further reminded that deposits and maintenance of funds with the foregoing banks must be in accordance with the applicable provisions of DO No. 11-99, as amended, BSP Circular No. 110 Series of 1996, applicable Monetary Board Resolutions and other pertinent rules and regulations.”

To inform the banks concerned, the Bangko Sentral ng Pilipinas (BSP) issued Circular Letter dated March 14, 2006 addressed to all banks with the subject: Department of Finance (DOF) Department Order No. 27-05 dated December 9, 2005. It states that:

“Under the revised guidelines, Provincial, City and Municipal Treasurers, Commissioners of BIR, and BOC, Heads of attached agencies of the DOF, and Heads of all Government-Owned and/or Controlled Corporations (GOCCs) are required to secure prior DOF approval if they are to deposit their funds or maintain depository accounts with banks other than the Land Bank of the Philippines and the Development Bank of the Philippines. Banks concerned are therefore reminded to take appropriate measures to ensure that government offices and/or agencies that maintain deposit accounts with them have complied with this recent DOF directive, otherwise, affected deposit accounts maybe closed.”

Verification of the deposits of collections of Caramoan and Tinambac/Siruma Collection Centers (CC) disclosed that the accountable officers (AC) thereat deposit their collections at the United Coconut Planters Bank (UCPB) Caramoan Branch under Current Account No. 340-000000-9 and Producers Bank Tinambac Branch under Current Account No. 111-02-100001-5, respectively. Below are the summaries of the deposits made in CY 2016:

Month	Deposits	
	UCPB Caramoan	Producers Bank Tinambac
January	₱ 636,232.57	₱ 973,631.08
February	551,983.84	833,630.51
March	520,242.51	864,817.35
April	794,810.77	897,329.44
May	893,489.51	1,068,855.19
June	852,287.63	916,511.38
July	861,397.09	964,060.47
August	725,184.61	1,240,155.06

Month	Deposits	
	UCPB Caramoan	Producers Bank Tinambac
September	878,746.58	1,046,960.54
October	692,546.40	935,624.09
November	749,776.81	963,321.34
December	533,567.62	921,464.80
<b>Total</b>	<b>P 8,690,265.94</b>	<b>P 11,626,361.25</b>

The Cashier II informed the Audit Team that they resorted to the deposit of their collections to private banks in order to protect their funds from possible loss/misappropriation and to comply with the guidelines that collections should be deposited intact and daily. Prior to the opening of these banks in their respective localities, the collections of Caramoan and Tinambac/Siruma CC were deposited weekly to the Land Bank of the Philippines (LBP) Tigaon Branch after the Cashier II collected them from the respective AOs. However, they are not aware that prior approval from the DOF should be secured first before opening the accounts with the private banks. Thus, the funds of the Administration are exposed to the risk of possible loss due to accounts closure and banks insolvency.

**We recommended that Management:**

- a) Cause the approval of their bank transactions with the UCPB Caramoan Branch and Producers Bank Tinambac Branch from the DOF, in compliance the DOF DO No. 27-05 and BSP Circular Letter dated March 14, 2006; and
- b) Secure first the prior approval of the DOF before opening any account with private banks in the future.

**Management Comment:**

Management and the Cashier II acknowledged their deficiency and promised to comply with our recommendation. In fact, they have already prepared a letter to the DOF for the approval of their bank transactions with the UCPB Caramoan Branch and Producers Bank Tinambac Branch. Moreover, the Cashier explained that they are closely monitoring their bank balances by limiting only to the amount of P0.50 million, which is the maximum amount of deposit insured with the Philippine Deposit Insurance Corporation (PDIC), and the excesses are being transferred to the LBP Tigaon Branch.

3. The reliability of the Accounts Receivable of P30.05 million was doubtful due to the existence of a variance of P1.78 million with the Aging of Accounts Receivable/Subsidiary Ledger balance of P31.84 million.

Section 111 of Presidential Decree (PD) No. 1445 provides:

- a.) "The accounts of an agency shall be kept in such detail as is necessary to meet the needs of the agency and at the same time be adequate to furnish the information needed by fiscal or control agencies of the government.
- b.) The highest standards of honesty, objectivity and consistency shall be observed in the keeping of accounts to safeguard against incurrence or misleading information."

Whereas, Section 64 of the Government Accounting and Auditing Manual (GAAM), Volume I, provides:

"Recording of receivables- Each accounting unit with accounts receivable shall keep one or more subsidiary ledgers showing, for customers or other types of debtors, the amounts due and received from them and the balances of their accounts. These subsidiary records shall support the general ledger control account.

Quarterly, each agency accounting unit shall prepare a statement scheduling overdue accounts receivable. The agency head, or his authorized representative, shall review and sign this statement as an indication that he has examined the list of overdue accounts and has instituted, or will institute, action for their collection."

Moreover, Generally Accepted Accounting Principles (GAAP) provide the maintenance of a Subsidiary Ledger (SL) which is a book of final entry containing the details or breakdown of the balances of controlling accounts appearing in General Ledger (GL). Postings to the SL generally come from the source documents. The totals of SL balances shall be reconciled with their respective control account regularly or at the end of each month. Schedules shall be prepared periodically to support the corresponding controlling GL accounts.

Verification of the Accounts Receivable for CY 2016 showed that the balance per GL did not reconcile with the Aging Schedule of Accounts Receivables/Subsidiary Ledger (SL) for active and inactive accounts, with a variance of ₱1,784,326.28, computed as follows:

Per Aging Schedule- Subsidiary Ledger	₱ 31,835,985.04
Per General Ledger	30,051,658.76
<b>Difference/Variance</b>	<b>₱ 1,784,326.28</b>

Moreover, the difference/variance amounting to ₱1.14 million in CY 2015 increased by ₱0.64 million or 56.49 per cent resulting to the difference/variance of ₱1.78 million as of year-end.

In addition to the above stated condition, there was also a variance noted between the manual computation of the total Accounts Receivable as per aging schedule and the total generated by the computer program. The differences in the balances are shown in below:

	Per Aging Report / SL		Difference
	Computed Total	Computer Generated	
Active Accounts	₱14,726,818.82	₱14,734,794.42	₱(7,975.60)
Inactive Accounts	17,109,166.22	17,307,448.72	(198,282.50)
<b>Total</b>	<b>₱31,835,985.04</b>	<b>₱32,042,243.14</b>	<b>₱(206,258.10)</b>

Management justified that the lapses might be due to their Billing Program which is already outdated. In the previous year, they have planned to hire a programmer to update and improve the program wherein the transactions in the coastal areas can be monitored and easily recorded in the PDA main office.

Moreover, the Acting Accountant revealed that she tried to reconcile the GL balance with the balance presented in the Aging of Accounts Receivable generated by the computer program. She affirmed that there are really differences with the computer-generated total of the Accounts Receivable and their manually computed total. She also mentioned that a programmer already looked through the Billing Program, but failed to fix the problem.

As an additional audit procedure, the Audit Team performed confirmations of sample inactive accounts receivables of PDA as of December 31, 2016. Two hundred seven accounts with balances of ₱10,000 and over were the selected samples. Presented below is the summary of the results:

AR Confirmation Letters NOT RECEIVED	145	70.05%
AR Confirmation Letter RECEIVED but NOT CONFIRMED	12	5.80%
AR Balances CONFIRMED CORRECT	50	24.15%
<b>TOTAL AR Confirmation Letters</b>	<b>207</b>	<b>100.00%</b>

The results above showed that the balance of the Accounts Receivable may be unreliable because only 50 out of the 207 account balances or 24.15 per cent were confirmed to be correct. In addition, 145 or 70.05 per cent of the total confirmation letters were not received by the concessionaires due to either transfer of residence, no one was to receive the letter, the person was already deceased or actual refusal to receive the letter.

Thus, the conditions above failed to provide an accurate and correct account balance of the Accounts Receivable in the financial statements of the Administration.



**We recommended that Management:**

- a) Require the Accounting and the Billing Sections to cause the reconciliation of the general ledger and subsidiary ledgers/aging of the accounts receivable and make the necessary adjustments for the noted difference;**
- b) Cause the updating of the billing program being used in order to trace the deficiencies and finally reconcile the balances of the Accounts Receivable. If not immediately practicable, require the Accounting and the Billing Sections to maintain an excel file for monitoring of the accounts in order to note the differences in the balance of AR for eventual reconciliation of the records; and**
- c) Consider the writing off of the unidentified dormant accounts after exhausting all necessary and available collection remedies. Request for writing off shall be submitted to the Commission on Audit for processing and approval. The documents to be submitted should include all data/information that will show that no officer or employee of the Administration had incurred negligence in the performance of their duties and obligations that resulted in the incurrence of the present condition of the account.**

**Management Comment:**

Management committed to implement our recommendations. To rectify the discrepancies between the Billing and Accounting records, they planned to hire a billing programmer to prepare for them a billing program reconciled with the accounting policies.

- 4. The Allowance for Doubtful Accounts amounting to P9.95 million provided by the Administration for the balance of the Accounts Receivable was unreliable due to the improper recognition of Bad Debts Expense for the year, thus, casting doubt on the fairness of presentation of the financial statements.**

Section 6, Chapter VIII of the Manual on the New Government Accounting System (MNGAS) provides that trade receivables shall be valued at their face amount minus, whenever appropriate, allowance for doubtful accounts. Bad Debts Expense and/or any anticipated adjustments which, in the normal course of events will reduce the amount of receivables from the debtors to estimated realizable values, shall be set up at the end of the accounting period.

The Allowance for Doubtful Accounts shall be provided in an amount based on the collectability of receivable balances and evaluation of such factors as aging of the accounts, collection experiences of the agency, expected loss experiences and identified doubtful accounts.

The determination of bad debts expense/allowance for doubtful accounts shall be derived from computations based on percentages and aging of accounts receivable (AR), as shown below:

Age of Accounts	Percentage
1 – 180 days	0%
181 days – 1 year	1%
1 – 2 years	2%
2 – 3 years	3%
3 – 4 years	4%
More than 4 years	5%

An adjusting journal entry shall be prepared to take up the bad debts expense by a debit to account “Bad Debts Expense (code 901) and credit to account “Allowance for Doubtful Accounts” (code 301).

Moreover, Generally Accepted Accounting Principles provide that in estimating bad debts expense based on the aging of receivables, the desired or supposed ending balance of the allowance for doubtful accounts should be considered. The bad debts expense or allowance for the year to be provided should bring the balance in the allowance for doubtful accounts to the supposed ending balance based on the aging of the AR at the end of the year.

Audit of the Accounts Receivable revealed that the Allowance for Doubtful Accounts amounting to ₱9.95 million may not be reliable due to the erroneous computation and recording of the allowance for CY 2016 and for the previous years. The computed allowance less the previous year’s bad debts expense, was immediately recorded as a debit to the Bad Debts Expense account and a credit to Allowance for Doubtful Accounts.

Further, review of the Aging of Accounts Receivable prepared by the Accounting Section, which was the basis for the computation for the Allowance for Doubtful Accounts at year-end, showed that those accounts aged *3-4 years* and those *4 years and over* were not classified accordingly. Only a maximum of four per cent provision was set on accounts that are over three years, which is not in accordance with the aging classification presented in the Manual.

Because of the misclassification of the age of the outstanding receivables, the basis for calculating the Allowance for Doubtful Accounts at year end was unreliable. There is still a need to further classify the receivables which are outstanding for over three years into the correct classifications in order to correctly compute the allowance. Thereafter, the difference between the beginning balance of the Allowance for Doubtful Accounts and the result of the computation shall be recorded as the Bad Debts Expense for the year.

The table below shows the computation of the Allowance for Doubtful Accounts presented by the Administration and the allowance that should have been computed had they separated those accounts aged 3-4 years and those over four years:

Age	Per Computation of the Accounting Section			Should Be Allowance for Doubtful Accounts		
	%	A/R	Allowance	%	A/R	Allowance
1 - 180 days	0%	10,486,080.12	0.00	0%	10,486,080.12	0.00
181 days - 1 year	1%	2,259,572.41	22,595.72	1%	2,259,572.41	22,595.72
over 1 year - 2 years	2%	2,398,105.17	47,962.10	2%	2,398,105.17	47,962.10
over 2 years - 3 years	3%	2,522,385.89	75,671.58	3%	2,522,385.89	75,671.58
over 3 years - 4 years	4%	14,169,841.45	566,793.66	4%	2,052,834.09	82,113.36
over 4 years				5%	12,117,007.36	605,850.37
<b>Total</b>		<b>31,835,985.04</b>	<b>713,023.06</b>		<b>31,835,985.04</b>	<b>834,193.13</b>
	Less: CY 2015 Bad Debts Expense		40,988.00	Less: Allowance for DA for CY 2015		9,280,492.72
	<b>Total Bad Debts Expense for CY 2016</b>		<b>672,035.06</b>	<b>Allowance Adjustment for CY 2016</b>		<b>(8,446,299.59)</b>

The computed allowance amounting to ₱0.83 million should have been the CY 2016 ending balance of the Allowance for Doubtful Accounts. However, an allowance amounting to ₱9.95 million was reflected in the financial statements which was a result of recording an additional allowance in the amount of ₱0.67 million to the beginning balance of ₱9.28 million. Based from the computation of the Accounting Section, this amount was arrived at by deducting the CY 2015 Bad Debts Expense amounting to ₱40,988 from the computed allowance of ₱0.71 million. The correct adjustment to record the new allowance should have been the difference between the beginning balance and the computed amount of ₱0.83 million. In this case, the difference of ₱9.12 million should be adjusted in order to reflect the correct balance of the Allowance for Doubtful Accounts as of year-end.

Allowance for Doubtful Accounts (per FS CY 2016)	₱ 9,952,527.78
Should be Allowance for Doubtful Accounts	834,193.13
<b>Adjustment</b>	<b>₱ 9,118,334.65</b>

Inquiry with the Acting Accountant who prepares the aging summary and computes the allowance disclosed that the Administration have always provided a maximum of four per cent on accounts that are aged over three years, and that she was not aware of the required classification. She also explained that she just followed how the previous accountant computed and recorded the Allowance for Doubtful Accounts.

The computation made by the Accounting Section for the allowance and the corresponding Bad Debts Expense had no basis, and if continued, the balance of the Allowance for Doubtful Accounts will keep on increasing every year, thereby continuously understating total assets. The correct net realizable value of the Accounts Receivable will also not be reflected properly in the financial statements. In addition, the continuous piling

up of the Allowance for Doubtful Account may have helped cause the negative equity balance of the Administration in the previous years. An adjustment amounting to ₱9.12 million will therefore increase the Total Assets and increase the Retained Earnings balances.

**We recommended and the Management agreed to require the Acting Accountant to:**

- a) Prepare the Aging of Accounts Receivables in accordance with the proper classification as prescribed in the Manual on Government Accounting System in order to correctly provide for an Allowance for Doubtful Accounts and properly present the Accounts Receivable in the correct realizable value; and**
  - b) Prepare the necessary adjusting entry to rectify the overstatement of the Allowance for Doubtful Accounts for CY 2016.**
- 5. Discrepancies of ₱0.81 million existed between the General Ledger Balances and Supplies Ledger Cards of the Inventory accounts.**

Section 111 of PD No. 1445 provides:

**“Keeping of accounts.**

- (1) The accounts of an agency shall be kept in such detail as is necessary to meet the needs of the agency and at the same time be adequate to furnish the information needed by fiscal or control agencies of the government.**
- (2) The highest standards of honesty, objectivity and consistency shall be observed in the keeping of accounts to safeguard against inaccurate or misleading information.”**

Moreover, GAAP provide the maintenance of SL which is a book of final entry containing the details or breakdown of the balances of controlling accounts appearing in GL. Postings to the SL generally come from the source documents. The totals of SL balances shall be reconciled with their respective control account regularly or at the end of each month. Schedules shall be prepared periodically to support the corresponding controlling GL accounts.

Subsidiary Ledgers/Supplies Ledger Cards for inventories shall be maintained by the Accounting Unit for control and establishment of accountability.

Review of the Inventory accounts as of December 31, 2016 disclosed that the balances per GL did not reconcile with the balances per Supplies Ledger Cards, showing a net difference of ₱0.81 million, as shown below:

Inventory Accounts	Balances Per General Ledger	Balances Per Supplies Ledger Cards (SL)	Difference
Medical, Dental and Laboratory Supplies Inventory	₱651,178.01	₱ 368,225.28	₱ 282,952.73
Office Supplies Inventory	801,524.73	141,033.42	660,491.31
Accountable Forms Inventory	81,193.34	50,512.35	30,680.99
Gasoline, Oil and Lubricants Inventory	6,768.23	23,801.75	(17,033.52)
Other Supplies Inventory	892,083.30	2,656,235.82	(1,764,152.52)
<b>Total</b>	<b>₱ 2,432,747.61</b>	<b>₱ 3,239,808.62</b>	<b>₱ (807,061.01)</b>

The above figures were taken from the Detailed Balance Sheet and Breakdown of Supplies Inventories for CY 2016, both provided by the Accounting Section.

As shown in the table above, all the inventories had differences. Based on interview with the Accounting Processor A, the differences were due to the lack of reconciliation. Further, she mentioned that she only started preparing SLs for the inventory accounts in September 2016. The same position was handled by two different personnel from January to August 2016, and on August 2016, PDA Office Order No. 33 was furnished to her with the new job assignment. There was no proper turnover done to facilitate the change in assignment.

The discrepancies affected the accuracy and propriety of the balances of the inventory accounts. Thus, the balance of the Inventory account of ₱2.43 million in the financial statements is doubtful.

We recommended and the Management agreed to require the Acting Accountant and the Accounting Processor A to reconcile the GL and SL balances, and effect immediate adjustments to reflect proper balances in both records. In cases of change in assignments, proper turnover should be a requirement to facilitate assumption of personnel on the new roles and to effectively pinpoint responsibilities.

**6. Lack of reconciliation between the accounting and property records of the Inventory account balance of ₱2.43 million**

Section 53b, Government Auditing Standards and Procedures and Internal Control System, GAAM, Volume III provides that:

“This standard requires comparison of recorded accountability with existing assets to determine whether the actual assets agree with the recorded

accountability. Any discrepancy should be investigated in accordance with existing regulations and appropriate action taken thereon.”

Verification of the Report on the Physical Count of Inventories (RPCI)/Stock Ledger Cards submitted by the Property Section and SL on Inventories/Supplies Ledger Cards (SLC) prepared by the Accounting Section disclosed that the quantities reflected in the RPCI were not reconciled with those in the SL, thus, casting doubt on the validity of the Inventories account balance totaling ₱2.43 million as at year-end.

Comparison of the two records is shown below:

Account	Balance on Hand		Difference	Remarks
	Accounting	Property		
Office Supplies Inventory	5,291	5,042	249	36 items not listed in the property records
Medical, Dental and Laboratory Inventory	181	181	0	
Other Supplies Inventory	35	35	0	1 item not listed in the property records (Billing Notice Stock No. 000-084)
Other Supplies Inventory	3,734	3,734	0	
Gasoline, Oil and Lubricants	7	7	0	Pertains only to Engine Oil (excludes Diesel)
<b>TOTAL</b>	<b>9,248</b>	<b>8,999</b>	<b>249</b>	

As reflected in the table above, only the Office Supplies Inventory had a difference of 249 items. In CY 2015, the variance noted totaled to 105,131 items, thus there was a decrease of 104,882 or 99.76 per cent. The other inventory accounts had no variance. However, it was noted that the submitted SL for Gasoline, Oil and Lubricants Inventory (Annex A) was not signed by the Acting Accountant to certify that it is correct. Based on interview with the Acting Accountant, she intentionally did not sign it because of the variance between the GL and SL of ₱17,034 (₱23,802-₱6,768) which is reflected in Observation No. 5 presented in this report. Furthermore, the SL records included Engine Oil only and excluded the purchases of Diesel which should also be part of the said inventory account. The aforementioned circumstance is clearly not in compliance with Section 53b of GAAM Volume III which requires that a comparison of recorded accountability with existing assets be made to determine whether the actual assets agree with the recorded accountability. Any discrepancy should be investigated in accordance with existing regulations and appropriate action taken thereon.

**We recommended that Management require the Acting Accountant and the Property Custodian Designate to:**

- a) Trace the remaining difference of 249 items of Office Supplies Inventory, and make sure that all items are listed in both records; and

- b) Check the Gasoline, Oil and Lubricants Inventory and effect immediate adjustments, if warranted. Likewise, the Acting Accountant should sign the SL to certify that the said account is correct.**

**Management Comment:**

Management agreed to implement our recommendation. In fact, presently, the variances noted are already being traced.

**7. Unreliable reported year-end balance of Prepaid Insurance account in the amount of ₱341,189**

Section 111(a) of PD No. 1445 provides that,

“The accounts of an agency shall be kept in such detail as is necessary to meet the needs of the agency and at the same time be adequate to furnish the information needed by fiscal or control agencies of the government.”

Likewise, GAAP provides for double-entry bookkeeping wherein all control accounts shall support the major accounts appearing in the general ledger. Subsidiary ledgers shall be kept for each control account in the general ledger. At the end of each month the totals of the SL balances shall be reconciled with the corresponding controlling account.

Verification of the Prepaid Insurance account with a balance of ₱341,189 as of year-end disclosed that SL or schedule is not being maintained by the Accounting Unit in amortizing the insurance of the Administration's assets such as its service vehicles. Interview with the Acting Accountant revealed that the maintenance of SL/schedule of the account was previously assigned to another person and no proper turnover of files was done to facilitate transfer of assignment/responsibility. Likewise, she said that since the CY 2016 balance of the said account increased by ₱7,913 (₱341,189-₱333,276) as compared to the previous year, the reason might be because of the failure of the previous accounting clerk to amortize new prepaid insurance paid during the year. Thus, this casts doubt on the validity and correctness of the balances of the Prepaid Insurance and Insurance Expense accounts as reflected in the financial statements.

**We recommended that Management:**

- a) Require the previous Accounting Clerk to immediately turnover all available records and documents to the Acting Accountant relating to the Prepaid Insurance account; and**
- b) Require the Acting Accountant and other Accounting staff to examine all available records to determine proper amortization of the said account and effect proper adjustments, if necessary.**

**Management Comment:**

Management agreed to implement our recommendation. In fact, the Accounting Section has already started tracing back the records on the prepaid insurance account.

8. A net discrepancy of ₱0.75 million existed between the General Ledger balances and the submitted Report on the Physical Count of Property, Plant and Equipment as of December 31, 2016.

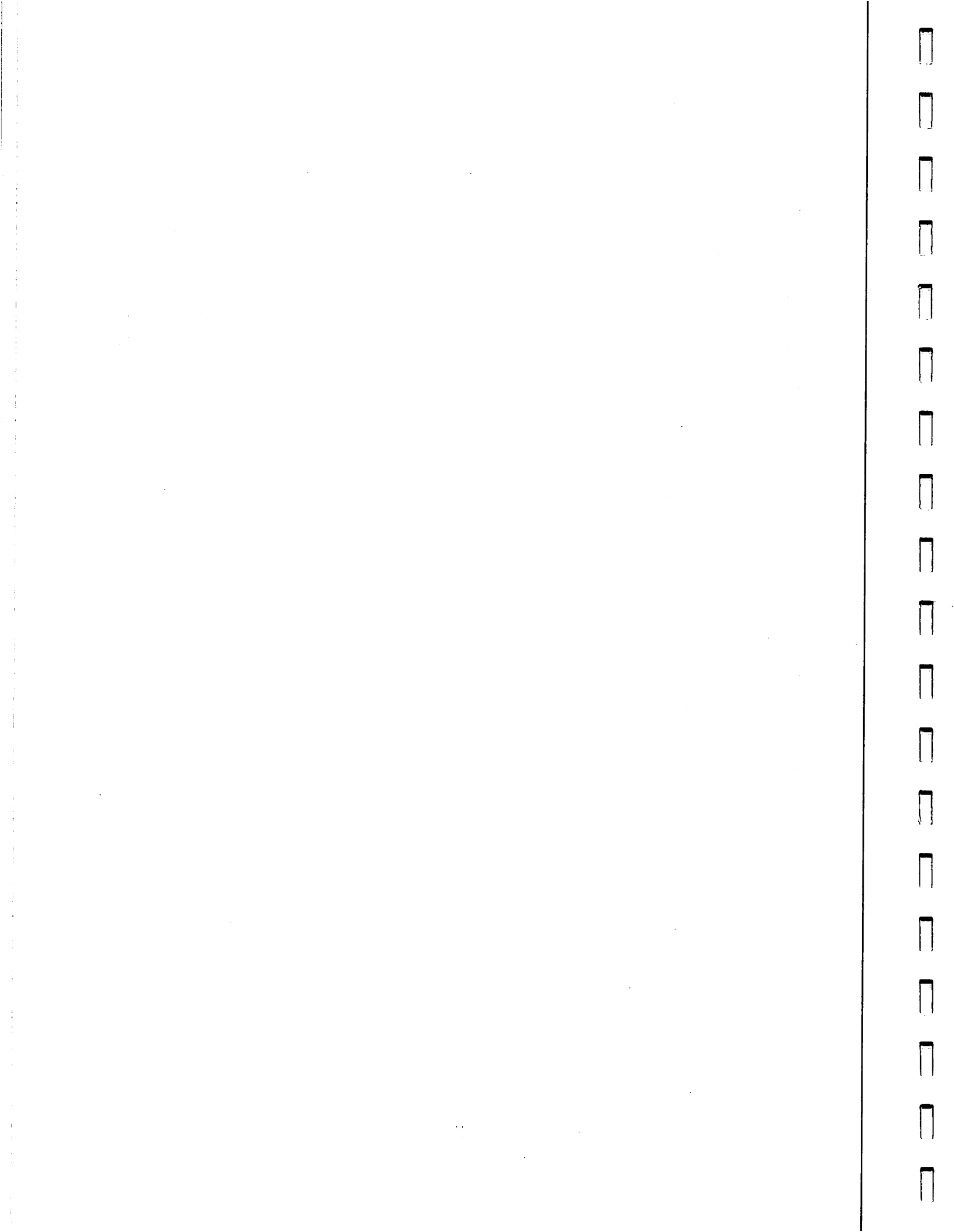
Section 39b.3 of the GAAM, Volume III, states that financial controls include the methods and procedures concerned with the safeguarding of assets and are designed to ensure that the recorded accountability for assets is compared with the existing assets at reasonable intervals and appropriate action is taken with respect to any differences.

The GL balances of some of the Property, Plant and Equipment (PPE) accounts as of December 31, 2016 and the balances reflected in the submitted Report on the Physical Count of Property, Plant and Equipment (RPCPPE) as of the same date prepared and certified by the Property Custodian Designate/Head of Inventory Committee and the members of the Committee, and approved by the Administrator showed a difference/variance of ₱0.75 million, broken down in the below:

PPE Account	Amount per GL	Amount per RPCPPE	Difference/ Variance
Land	₱ 4,488,933.00	₱ 4,488,933.00	₱ 0.00
Land Improvement	171,352.63	171,352.63	0.00
Electrification, Power, Energy & Structures	84,951,756.83	84,951,756.83	0.00
Building Structure	41,211,116.37	41,211,116.37	0.00
Other Structure	106,936,049.14	107,814,467.14	(878,418.00)
Leasehold Improvement – Building	32,250.00	32,250.00	0.00
Office Equipment	8,021,883.45	8,022,183.48	(300.03)
Furniture & Fixtures	2,024,007.30	2,024,007.30	0.00
Information Technology Equipment	13,207,894.53	13,584,337.24	(376,442.71)
Books	23,320.00	21,907.00	1,413.00
Machineries	930,003.35	930,003.35	0.00
Communication Equipment	8,485,051.97	8,485,051.97	0.00
Fire Fighting Equipment and Accessories	120,500.00	120,500.00	0.00
Medical, Dental & Laboratory Equipment	2,110,679.13	2,084,189.13	26,490.00
Other Machineries and Equipment	32,581,703.89	32,581,703.89	0.00
Motor Vehicles	10,825,829.18	10,825,829.18	0.00
Watercrafts	1,043,748.23	1,043,748.23	0.00
Other Transportation Equipment	91,118.33	91,118.33	0.00
Other Property, Plant & Equipment	449,601,496.82	449,121,096.82	480,400.00
<b>Total</b>	<b>₱ 766,858,694.15</b>	<b>₱ 767,605,551.89</b>	<b>₱ (746,857.74)</b>

In CY 2016, it was noted that the total amount per GL was less than the amount per RPCPPE by ₱0.75 million. This amount was higher than the net discrepancy in CY 2015 amounting to ₱315,775 (₱757.45 million-₱757.13 million). Based on interview with the Acting Accountant, as in the previous year, the reason for the difference in CY 2016 was also due to the non-performance of reconciliation between the Accounting and Property





Section. However, she said that the Property Custodian Designate borrowed the GL for 2016 as reference in the preparation of the RPCPPE.

According to the Property Custodian Designate, the differences for Other Structures, Office Equipment and Other Property, Plant and Equipment have already been discussed with the Acting Accountant and adjustments are to be made by her to reconcile with the property records. The variances relating to the Information Technology Equipment, Books and Medical, Dental and Laboratory Equipment accounts are yet to be investigated by both the Accounting and Property Sections. Likewise, the Audit Team also noted that the current Proper Custodian Designate was just assigned to take over the position effective November 2, 2016, in compliance with PDA Office Order No. 45 Series of 2016. However, the RPCPPE for CY 2016 was already prepared by her based on the previous Property Custodian Designate's records.

**We recommended and the Management agreed to require the Acting Accountant and the Property Custodian Designate to:**

- a) Continue exerting efforts to determine the causes of the discrepancies in the balances of the PPE accounts, and to effect immediate adjustments in their respective records, if warranted; and**
  - b) Continue conducting periodic reconciliation of their records and thereafter reconcile them with the result of physical count, thru RPCPPE, to determine discrepancies for immediate adjustments in order to reflect the correct balance of the PPE accounts.**
- 9. The fuel consumption of the service vehicles of the Administration amounting to P0.80 million for CY 2016 not properly controlled and regulated**

Section 4.6 of PD No. 1445 provides that claims against government funds shall be supported with complete documentation.

Further, COA Circular No. 77-61 dated September 26, 1977 prescribes the use of the Manual on Fuel Consumption of Government Motor Vehicles. It provides that the use of government motor vehicles should be controlled through properly accomplished and duly approved Driver's Trip Tickets which should be serially numbered, a summary of which shall be made at the end of the month in a Monthly Report of Official Travels for audit purposes. In addition, no disbursement voucher for fuel consumption (gasoline and oil) of government motor vehicles shall be allowed in audit unless the government vehicles involved are plainly marked "For Official Use Only" and bear government plates only with the exception of security vehicles exempt from using government plates.

Driver's Trip Ticket provides the necessary data required for monitoring and control of fuel consumption of a vehicle. It shows the number of liters in tank before the trip, fuel purchased during the trip, fuel consumed during the trip and the balance in liters left in the tank after the trip. Further, it also provides the odometer reading of the vehicle



and the name and signature of passengers. Whereas, the Monthly Reports of Fuel Consumption summarizes the information on how the fuel were consumed during the month. In the absence of utilization reports, duly filled up driver's trip tickets, and Monthly Reports of Fuel Consumption, the authority for the use of service vehicles could not be ascertained and the consumption of gasoline could not be properly controlled, regulated and monitored.

Examination of the Gasoline, Oil and Lubricants expenses account for CY 2016 totaling ₱1.90 million disclosed that out of this, payments for gasoline expenses for service vehicles amounted to ₱0.80 million (Details found in Annex B). The disbursement vouchers (DVs) for the transactions were supported with driver's trip tickets and weekly report of official travels made for the preceding week. However, examination of the samples of these documents showed that they were not completely filled out, thus, defeated the purposes of the driver's trip tickets and weekly report of official travels. Reflected in the below is a summary of the details of a sample driver's trip ticket and weekly report examined:

1. Sample Trip Ticket with Control No. 2016-09-379 dated September 26, 2016 prepared by one of the drivers:

Detail/Information	Filled Out?
<b>A. To be filled up by Official authorizing the travel</b>	
1. Name of Driver	✓
2. PDA Vehicle to be used (Model and Plate No.)	✓
3. Authorized Passenger	✗
4. Place/s to be visited/inspected	✓
5. Purpose	✓
6. No. of Liters Requested	✓
<b>B. To be filled up by the Driver</b>	
1. Date of Travel	✓
2. Time of departure from office/garage	✓
3. Time of arrival at (per no. 4 above)	✓
4. Time of departure from (per no. 4 above)	✗
5. Time of arrival back to office/garage	✗
6. Approximate distance travelled (to and from)	
a. Balance in tank	✗
b. Issued by office from stock	✗
c. Add purchased during trip	✗
d. Deduct: used during the trip to and from	✗
e. Balance in tank to the end of the trip	✗
7. Gear oil issued	✗
8. Lube oil issued	✗
9. Grease issued	✗
10. Speedometer reading, if any	
a. At the beginning of the trip	✗
b. At the end of the trip	✗
Certification as to the correctness of the statement/records of travel	✓
Certification of passenger/s that the vehicle was used for official business	✗

## 2. Weekly Report of Official Travels for Vehicle with Plate No. SEH-209

Detail/Information	Filled Out?
1. Date/s	✓
2. Control No. (Trip Ticket)	✗
3. Name of Passenger	✗
4. Origin	✓
5. Departure Time	✗
6. Purpose	✓
7. Destination	✓
8. Time of Arrival (Return to Office Garage)	✗
9. Starting KM Reading	✗
10. End KM Reading	✗
11. Distance Traveled	✗
12. Balance in Tank at the end of the trip	✗
13. Gas issued from stock	✗
14. Gas purchased before or during the trip	✗
15. Gas used during the trip	✗

✓ Filled out      ✗ Not Filled out

Based on the above, since most items regarding balances of gasoline and oil, and distance traveled were not completely filled out, the actual gasoline used and the balance could not be determined.

Interview with the Acting Accountant disclosed that the present control mechanism for gasoline, oil and lubricants expenses is the Requisition and Issue Voucher (RIV) for Gasoline and Oil prepared by the requesting party with recommending approval by his/her immediate supervisor and subject to the approval by the Administrator. Furthermore, interview with the Property Custodian Designate revealed that aside from the RIV, a logbook (a photocopy of the logbook entries as Annex C) is being maintained by the Administrative Aide VI/Secretary to monitor approved RIVs. However, the said form does not monitor gasoline consumption of each vehicle to be used for further analysis of utilization. The Audit Team also inquired why the Driver's Trip Tickets and Weekly Report of Official Travels were not completely filled out. The Acting Accountant and the Property Custodian Designate both said that this was due to the defective odometers and fuel gauges of the service vehicles, except for two service vehicles recently purchased which are 2010 and 2011 models, respectively. However, based on research, defective odometers and fuel gauges are repairable. Thus, the Administration's lack of control measures to monitor the fuel consumption of service vehicles casts doubt on the accuracy/correctness and reasonableness of the quantities of gasoline consumed per vehicle.

**We recommended and the Management agreed to:**

- a) Ensure that disbursement for gasoline/fuel should be properly controlled, regulated and monitored as provided under COA Circular No. 77-61;
- b) Immediately have the defective odometers and fuel gauges repaired to serve as control mechanism for fuel utilization of service vehicles and cause

**the submission of duly and correctly filled out Driver's Trip Tickets and Weekly Report of Official Travels;**

- c) Require the Property Custodian Designate to prepare the Monthly Report of Fuel Consumption for each vehicle summarizing the submitted Driver's Trip Tickets and Weekly Report of Official Travels; and**
- d) Require the Division Chief I-Administrative and Finance Division to supervise the proper monitoring and control of the consumption of gasoline/fuel.**

**10. Journal Entry Vouchers (JEVs), together with the Disbursement Vouchers (DVs) for January to October 2016 transactions, amounting to ₱1.05 million were not yet submitted to the Office of the Auditor and submission of the collection accounts and other JEVs with their DVs for CY 2016 were delayed.**

Section 7.2.1 of COA Circular No. 2009-006 dated September 15, 2009 provides that the Chief Accountant, Bookkeeper or other authorized official performing accounting and/or bookkeeping functions of the audited agency shall ensure that the reports and supporting documents submitted by the accountable officers are immediately recorded in the books of accounts and submitted to the Auditor within the first ten days of the ensuing month.

Verification of records as of October 31, 2016 disclosed that the JEVs together with the DVs for January to October 2016 transactions amounting to ₱1,049,909.08 were not yet submitted to the Audit Team. The JEVs and DVs for November and December 2016 were submitted only on February 14 and 15, 2017, thus the Audit Team was only able to account for transactions as of October 2016. The List of Unsubmitted Journal Entry Vouchers/Disbursement Vouchers for the said period is reflected in Annex D.

Further, submission of the collections accounts and other JEVs with their DVs for CY 2016 was delayed. Attached as Annex E is the Matrix on the Submission of Accounts for CY 2016.

The Accounting Office informed us that most of the items included in the list per Annex E are still being audited by the Internal Audit Section while the remaining are still being gathered and filed for submission. Once completed, they will immediately submit them.

The non and delayed submission of the enumerated JEVs and DVs together with the complete supporting documents is contrary to COA Circular No. 2009-006 and prevented the Audit Team from conducting timely review and verification of the disbursements of the Administration, thus the validity and propriety of the recorded transactions could not be ascertained.

**We recommended and the Management agreed to:**

- a) Direct the Acting Accountant and the other persons responsible in gathering and filing the JEVs, DVs and the supporting documents to submit immediately to the Office of the Auditor/Audit Team the unsubmitted JVs and DVs with complete supporting documents; and**
- b) Ensure that the required reports and accounts with complete supporting documents are submitted within the prescribed period.**

## ***II. Value for Money Audit***

- 11. The Non-Revenue Water of the Administration for CY 2016 of 27.17 per cent was within their targeted acceptable efficiency level of 29 per cent, but was 2.17 per cent higher than the water industry average of 25 per cent, which resulted to foregone revenue of ₱3.32 million.**

Non-Revenue Water (NRW) is water that has been produced and is lost before it reaches the customer. Losses can be real losses through leaks or apparent losses through theft or metering inaccuracies. High level of NRW is detrimental to the financial viability of water service providers, as well to the quality of water itself.

The National Water Resources Board (NWRB) provides that the standard NRW is 25 per cent of the water production, thus a NRW higher than this benchmark is an indication of inefficiency in the water supply system.

For CY 2016, the PDA targeted to have an acceptable efficiency level of 29 per cent NRW as reflected in its Corporate Performance Measures. As reported by the Production Section Chief and concurred by the Acting Division Manager for Operations, the PDA had an average of 27.17 per cent NRW during the year, which was below the 29 per cent target. Details are shown below:

<b>Month</b>	<b>Production</b>	<b>Billed Water Consumption</b>	<b>Non- Revenue Water (NRW)</b>	<b>% of Losses</b>
January	389,057.90	277,139.00	111,918.90	28.77
February	362,585.21	261,382.00	101,203.21	27.91
March	384,704.60	262,582.00	122,122.60	31.74
April	409,875.79	299,885.00	109,990.79	26.84
May	431,738.46	330,167.00	101,571.46	23.53
June	419,705.11	320,251.00	99,454.11	23.70
July	429,690.15	312,063.00	117,627.15	27.37
August	440,816.02	327,801.00	113,015.02	25.64
September	425,060.42	313,818.00	111,242.42	26.17
October	434,833.45	317,531.00	117,302.45	26.98
November	420,481.79	296,953.00	123,528.79	29.38

Month	Production	Billed Water Consumption	Non- Revenue Water (NRW)	% of Losses
December	390,471.88	277,699.00	112,772.88	28.88
<b>Total</b>	<b>4,939,020.78</b>	<b>3,597,271.00</b>	<b>1,341,749.78</b>	<b>27.17</b>

As presented above, the PDA incurred an average of 27.17 NRW during the year, which was 1.83 per cent below its target of 29 per cent. However, it was 2.17 per cent higher than the 25 per cent acceptable NRW for water service providers, resulting to foregone sales of P3.32 million, computed as follows:

NRW in cu. mtr.		Standard NRW (4,939,020.78 X 25%)		Excess NRW from Standard		Average Water Rate		Foregone Sales
1,341,749.78	-	1,234,755.20	=	106,994.58	x	P 31.00	=	P3,316,831.98

The occurrence of high non-revenue water losses of the Administration could be attributed to the possibility of pipeline leakages, illegal connections, and defective water meters which might be a result of inadequate safeguard and protection measures being adopted. Likewise, the Acting Division Manager for Operations explained that another reason for the NRW is the free water loaded to fire trucks from the fire hydrants of the municipalities under the coverage areas of the PDA.

**We recommended that Management investigate the cause/s of high percentage of NRW of the Administration and come up with remedies to address the causes to minimize if not totally eliminate its incurrence. Further, it should aspire to attain or even go below the standard NRW of 25% required by the NWRB from drinking water providers.**

Management Comment:

Management declared that they are trying to reduce their NRW. In fact, they already bought an instrument to check the leakages. Likewise, they had already required the Bureau of Fire Protection of each municipality to submit to them their water consumption monthly for them to evaluate and assist in monitoring their monthly NRW. Further, with regard to the illegal connections, they planned to give tips to informants.

- 12. The Administration's efforts to improve its financial performance and position may not be enough, casting doubt on its ability to perform its functions and powers and to continue as a going concern.**

The Partido Development Administration (PDA) was established on November 18, 1994 by virtue of Republic Act (RA) No. 7820 with the mission to catalyze industry and commerce through upgrading of human resources, enhancement of Local Government Unit (LGU) capability, and operation of pioneering business ventures. It envisions a district where the quality of life is comparable with the more advanced districts in the country through an integrated and coordinated approach.



Among the functions and powers of the Administration as provided in the RA and reflected in the Notes to Financial Statements furnished to the Audit Team are the following:

- Make a comprehensive survey of physical and natural resources of the district;
- Prepare, undertake and implement a comprehensive and integrated development program for the district;
- Pass over all plans, programs, projects, and project developmental programs proposed by the local government agencies within the district, public corporations, and private enterprises which are related to the development of the district;
- Make recommendations to proper agencies on technical support, physical assistance and generally, the level of priority to be accorded;
- Encourage investments in the district;
- Help promote the economic zones and/or industrial estates established in the district; and
- Establish, operate and/or contract to operate such agencies, functional units and instrumentalities; and exercise other functions necessary to attain the purpose for which it was created.

PDA was formally organized and became operational on October 16, 1997. It has ten-member municipalities whose incumbent Mayors are ex-officio members of the Board of Directors, among others. The incumbent member of the House of Representatives representing the congressional district is also an ex-officio member. Section 6 of RA No. 7820 provides that the amount necessary for its implementation shall be charged against the member-municipalities and against the special fund provided for under Section 12 of PD No. 1869, which comes from the government share on the proceeds earned by PAGCOR from granting franchise to operate gambling enterprises. For this purpose, the General Provisions of the General Appropriations Act (GAA) has provided that the member-municipalities may charge the capitalization requirement against their respective Internal Revenue Allotment (IRA).

It appears that the ten-member municipalities and the PAGCOR failed to provide the necessary capitalization for the operation of PDA. Hence on December 18, 1999, the PDA contracted a mixed credit of EURO 7,806,869.40 and USD 7,504,611.56 with ABN AMRO Bank, N. V. Copenhagen Branch, Denmark, for the delivery, supply and installation of the design, construction, commissioning and operating and maintenance supervision by the Danish Supplier for the purpose of the Partido Water Supply Project. The loan was to be payable twice a year for a period of ten years to start on March 1, 2004, but eventually lengthened by five years.

Since the start of its operations up to the present, PDA focused mainly on supplying water to the ten-member municipalities and derived income therefrom. Its minor projects are the Center for Human Resources Development (CHRD), the FM Radio Station and the Nato Port, which is under the supervision of the Philippine Ports Authority (PPA). All of the Administration's minor projects have constantly brought financial losses to PDA.

Relative to this, the conceptual framework of accounting mentions two assumptions, one of which is the Going Concern or Continuity Assumption, which states that, in the absence of evidence to the contrary, the accounting entity is viewed as continuing in operation indefinitely. In other words, the financial statements are normally prepared on the assumption that the entity will continue in operations for the foreseeable future. If there is evidence that the entity would experience large and persistent losses or that the entity's operations are to be terminated, the going concern assumption is abandoned.

### **Analysis of PDA's Financial Position**

Starting the year 2004, PDA consistently operated on huge losses, hence has not been able to pay its loan amortizations. For 13 years, from CY 2004 to CY 2016, PDA failed to make its repayments as scheduled, hence the loan amortizations and interest charges were advanced by the National Government thru the Bureau of Treasury (BTr), being the guarantor for the loan. Shown below are the highlights of the payments made by PDA to the BTr for its foreign loan obligations for CYs 2004 to 2016 (Detailed schedule found in Annex F). As shown in the table, as of December 31, 2016, PDA had paid only ₱93.55 million or 9.14 per cent of the total Gross Advances and Interest due to the National Treasury amounting to ₱1.02 billion (Gross Advances and Interest Due), excluding its liability for Guarantee Fees. Notwithstanding the improvement of its ability to pay in CYs 2014 to 2016, in which it was able to pay ₱15.90 million, ₱14.40 million and ₱16.80 million, respectively, its payable attributable to the National Treasury amounting to \*₱998.33 million still comprised 88.15 per cent of its total liabilities of \*₱1.13 billion for CY 2016.

<b>Year</b>	<b>Gross Advances</b>	<b>Interest Due</b>	<b>Total Payment Made for the Year</b>	<b>Total Amount Due</b>	<b>% of Payment to Aggregate of Gross Advances and Interest</b>
2004	80,434,595.85	3,822,917.57	0.00	84,257,513.42	0.00%
2005	82,197,155.16	11,296,167.12	0.00	93,493,322.28	0.00%
2006	73,139,937.03	14,979,850.07	0.00	88,119,787.10	0.00%
2007	69,918,729.54	14,571,083.05	2,000,000.00	82,489,812.59	2.37%
2008	66,556,301.46	21,038,389.84	7,000,000.00	80,594,691.30	7.99%
2009	69,591,092.02	21,128,260.63	3,000,000.00	87,719,352.65	3.31%
2010	63,214,187.97	21,531,232.89	5,000,000.00	79,745,420.86	5.90%
2011	60,926,396.12	14,685,379.60	8,400,000.00	67,211,775.72	11.11%

2012	56,297,379.18	13,229,619.71	12,049,675.71	57,477,323.18	17.33%
2013	55,859,870.13	5,461,762.80	9,000,000.00	52,321,632.93	14.68%
2014	57,744,309.78	9,779,459.84	15,900,000.00	51,623,769.62	23.55%
2015	52,596,572.18	15,656,172.42	14,400,000.00	53,852,744.60	21.10%
2016	53,205,638.21	14,282,396.06	16,800,000.00	50,688,034.27	24.89%
<b>Total</b>	<b>841,682,164.63</b>	<b>181,462,691.60</b>	<b>93,549,675.71</b>	<b>929,595,180.52</b>	<b>9.14%</b>
Add: Liability for Guaranty Fees				68,732,746.86	
Due to National Treasury				998,327,927.38	
Corrected Balance of Total Liabilities				1,132,596,611.74	
% of Due to National Treasury to Total Liabilities				88.15%	

\*Corrected balance due to late receipt of communication from BTr on adjustments to be made in PDA's books for interest on advances and guarantee fees amounting to ₱3,416,061.87 and ₱1,040,103.93, respectively. Communication was received on January 6, 2017 when books were already closed.

Table 2 – Comparison between Due to National Treasury per PDA and BTr's Books					
Particulars	Per Books		Per BTr Books		Variance
Advances	₱	841,682,164.63	₱	841,682,164.63	₱ 0.00
Interest on Advances		178,046,629.73		181,462,691.60	(3,416,061.87)
Guarantee Fees		67,692,642.93		68,732,746.86	(1,040,103.93)
Less: Payment		93,549,675.71		93,549,675.71	0.00
Balance	₱	993,871,761.58	₱	998,327,927.38	₱ (4,456,165.80)

Total Liabilities as per PDA's books	P 1,128,140,445.94
Add: Adjustments to Interest on Advances and Guarantee Fees	4,456,165.80
Corrected Balance of Total Liabilities	P 1,132,596,611.74

As of the end of CY 2016, corrected balance of total liabilities of PDA amounted to ₱1.13 billion (of which \*\*₱1.10 million or 97 per cent are from foreign loans), while total assets amounted to ₱464.66 million. Based on the Total Debt to Total Assets ratio of 244 per cent, PDA could no longer meet its debt obligations by itself. This increased by 3 per cent as compared to last year's ratio of 241 per cent. Also, the Agency is no longer financially capable to continue its present operation. While PDA's mandate calls for the development and improvement of the socio-economic life in the District, its financial condition hinders the continued attainment of the tasks.

**Due to National Treasury	P 998,327,927.38
Loans Payable – Foreign	104,297,565.17
Liabilities – Foreign Loans	P 1,102,625,492.55

### **Analysis of PDA's Financial Performance**

For CY 2016, PDA had a net income of ₱9.34 million, while it had a net loss of ₱4.33 million in CY 2015. Presented in the next page is a summary of the comparison of its Statements of Income and Expenses for CYs 2015 and 2016. As shown in the table, income had increased by ₱14.02 million or 16.56 per cent, and total operating expenses decreased by ₱1.69 million or 2.27 per cent, which is a great accomplishment for the Administration. However, loss on foreign exchange increased by ₱2.17 million or 179.65

per cent, which greatly affected the net income for CY 2016. Details of the comparison between the Administration's financial performance for CYs 2015 and 2016 are shown in Annex G.

**Table 3 - Comparison of PDA's Statements of Income and Expenses for CYs 2015 and 2016**

Particulars	2016	2015	Increase/ (Decrease)	% Increase/ (Decrease)
Income	P98,677,111.41	P84,660,163.56	P14,016,947.85	16.56%
Personal Services	17,684,106.77	18,727,281.62	(1,043,174.85)	-5.57%
Maintenance & Other Operating Expenses	29,826,869.75	31,306,591.09	(1,479,721.34)	-4.73%
Taxes, Duties and Licenses	2,051,489.53	2,172,374.42	(120,884.89)	-5.56%
Non-Cash Items	23,250,346.86	22,299,966.31	950,380.55	4.26%
<i>Total Operating Expenses</i>	72,812,812.91	74,506,213.44	(1,693,400.53)	-2.27%
Financial Expenses	13,468,465.01	13,452,044.64	16,420.37	0.12%
<i>Income (Loss) From Operations</i>	12,395,833.49	(3,298,094.52)	15,693,928.01	475.85%
Gain/(Loss) on Foreign Exchange (ForEx)	(3,378,774.10)	(1,208,211.30)	2,170,562.80	179.65%
Interest Income	321,891.60	174,709.84	147,181.76	84.24%
<b>Net Income/(Loss)</b>	<b>P 9,338,950.99</b>	<b>P (4,331,595.98)</b>	<b>P 13,670,546.97</b>	<b>315.60%</b>

In addition, data showed that only its income from Waterworks System increased during the year. All of its minor operating units (Center for Human Resource Development (CHRD), Nato Port and DZRP Radio Station) incurred Losses on Operations for the current year and the past two consecutive years. This further posed a great concern on the Administration's ability to continue as a going concern. Based on interview with the Acting Accountant, Nato Port had already been non-operational since July 2014 because of the damages caused by typhoon Glenda which hit Camarines Sur. Thus, management of the port was passed on to the Philippine Ports Authority. As to the CHRD, the Acting Accountant said that it ceased its operations during the year but still generated income from rental (of the hall, tables and chairs, etc). However, as per Annex G, its MOOE still exceeded its income by P74,562 (P116,642-P42,080). Presently, the DZRP Radio Station which had a net loss of P449,305 (See Table 4) for CY 2016 is the only minor project that continues to operate. However, this negative amount has already decreased by P0.51 million or 53.21 per cent as compared to the previous year's net loss of P0.96 million. Nonetheless, the continuous losses of the radio station for the past years should be assessed so that the option to privatize it be considered. Details of PDA's financial performance per operating unit are reflected in the next page:

**Table 4 – Summary of PDA’s Financial Performance per Operating Unit**

<b>NET INCOME/(LOSS) ON OPERATIONS - Per Operating Unit</b>					
<b>Year</b>	<b>PWSS/PDA</b>	<b>CHRD</b>	<b>NATO PORT</b>	<b>DZRP</b>	<b>TOTAL</b>
2016	12,942,066.65	(74,561.73)	(22,366.00)	(449,305.43)	12,395,833.49
2015	(2,206,234.14)	(58,487.56)	(73,148.13)	(960,224.69)	(3,298,094.52)
2014	(12,649,100.54)	(103,549.02)	(19,912.21)	(1,191,075.74)	(13,963,637.51)

Evidently, PDA’s current efforts of implementing cost cutting measures by eliminating excessive/unnecessary expenditures was evident due to the decrease in its Total Operating Expenses by ₱1.69 million. However, this is only equivalent to a 2.27 per cent decrease in the said expenses as shown in Table 3. This may not be enough to improve its financial position and performance, thus may cast doubt on its ability to continue as a going concern. Continuous incurrence of financial losses/low net income without employing more effective measures to overturn the situation might result in the collapse of the Administration.

**We recommended that Management:**

- a) **Make representation with proper authorities to implement Section 6 of RA No. 7820 which provides that the member-municipalities shall take charge of the amount necessary for the capitalization of PDA to be charged against their respective Internal Revenue Allotment;**
- b) **Make representation with proper authorities to source fund from the government share on the proceeds earned by PAGCOR from granting franchise to operate gambling enterprises, as provided for under Section 12 of PD No. 1869;**
- c) **Continue implementing cost cutting measures by eliminating excessive/unnecessary expenditures in its entire operations;**
- d) **Intensify collection of outstanding Accounts Receivables by making necessary follow-ups on series of demand letters sent. Continue the disconnection of water service of all concessionaires with unpaid water bills;**
- e) **Consider viable options for its minor operating units such as privatization of the DZRP radio station and the re-opening of CHRD for rental of the Maceda Hall and its furniture and fixtures;**
- f) **Prioritize the payment of the foreign loans to minimize incurrence of interest and other charges; and**

- g) Find ways to settle its foreign loan amortization on or before the due dates to prevent the incurrence of additional interest charges as well as lighten the financial burden of the National Government.**

**Management Comments:**

- a. The Administrator explained that they are encountering difficulties in the implementation of Section 6 of RA No. 7820. When he presented the provision of Section 6 to the mayors of the member-municipalities in one of their meetings, there was no positive reactions from them;
- b. The Administrator justified that there is also a problem in the implementation of Section 12 of PD No. 1869 since it is only the President of the Philippines who has the authority to issue order to source fund from the government share on the proceeds earned by PAGCOR from granting franchise to operate gambling enterprises;
- c. Management committed to continue implementing cost cutting measures;
- d. They explained that they have intensified their collection effort. A list of inactive accounts which were included in its receivables were issued final disconnection notice, verified personally, and those that are nowhere to be found, due to circumstances like death, migration and others, were recommended to be written off from PDA books to clear its record and eventually reduce its collectibles. Increasing collection on accounts receivables is also one of the agency targets submitted to GCG – thus PDA continuously exerts effort to collect outstanding balances of PWSS consumers;
- e. They declared that PDA has reduced significantly its expenditures on some of its operating units. The Center for Human Resources Development (CHRD) is currently being packaged as a Training Center for Technical Courses such as Plumbing, Housekeeping and others. For DZRP, privatization remains an option. They are using the radio station in advertising their programs and projects. PDA will have difficulty disseminating information to the general public and it might even become costly on the part of PDA. Anyway, PDA is reducing the operating cost of DZRP and intensifying marketing to increase its revenues;
- f. They will increase the payment to BTR from ₱16,800,000.00 to a much higher amount.

**Auditor's Rejoinder:**

We informed Management that we are acknowledging their efforts to improve their financial performance and operations, however, their present efforts maybe lacking to continue as a going concern.

### ***III. Implementation of Water Safety Plan per DOH Guidelines***

- 13. The Administration was not able to prepare its Water Safety Plan for the year, however was regular in its obligation of submitting its water samples for bacteriological potability tests for the assurance that the supplied water to its concessionaires are of safe quality.**

The Department of Health (DOH) has issued on September 4, 2014, Administrative Order (AO) No. 2014-0027 declaring the development and implementation of Water Safety Plan (WSP) by all drinking-water service providers as a national policy for drinking-water quality management.

For CY 2016, the Administration failed to prepare its Water Safety Plan (WSP), however was regular in its obligation of submitting its water samples for bacteriological potability tests for the assurance that the supplied water to its concessioners are of safe quality. Attached as Annex H is the Schedule of the disbursement transactions for the laboratory tests of samples submitted to the Metropolitan Naga Water District (MNWD). Verification of the documents disclosed that all tests made on the samples were noted as "Passed". Hence, the quality of the drinking water supplied by the District to its concessionaires could be declared as safe.

The Acting Division Manager for Operations declared that they are still in the process of preparing the WSP for the Administration, in fact have just started, since they were not aware yet of the said DOH AO. In fact, had the Audit Team did not ask them about it, they would not be aware of it. However, although they do not have yet the WSP, they are submitting monthly their water samples for bacteriological potability tests. In fact the results were all "Passed". Further, it was also learned that aside from the bacteriology tests, the Administration followed the instructions contained in the Manual of Operations of the Water Systems being used which included the provisions on how to maintain that the supplied water to its concessioners are of safe quality.

**We recommended that Management comply with the regulations on the development and implementation of Water Safety Plan as required by DOH. For continuity of assurance of safe water quality, strict implementation of the WSP should be undertaken.**

**Management Comment:**

Management explained that presently they are in the process of preparing their Water Safety Plan Manual to comply with the directives from the Department of Health (DOH). Nevertheless, they are regularly providing safety measures and all the provisions in the Philippine National Standard for Drinking Water (PNSDW) are being complied.

**IV. Compliance with the GSIS Rules and Regulations**

- 14. The Partido Development Administration was not able to insure its insurable properties, other than vehicles, with the Government Service Insurance System General Insurance Fund, thus, it has no assurance of any indemnification in case of destruction, damages to, or loss of its property through fire, flood, theft or other fortuitous events.**

Section 5 of RA No. 656, the Property Insurance Law, provides– “Every government, except a municipal government below first class, is hereby required to insure its properties, with the General Insurance Fund of the Government Service Insurance System against any insurable risk herein provided and pay the premiums thereon, which, however shall not exceed the premiums charged by private insurance companies.” Moreover, Section 4.c provides the definition of Property as follows:

“Property includes vessels and craft, motor vehicles, machineries, permanent buildings, properties stored therein, or in buildings rented by the Government, or properties in transit.”

As stated under the above Section of the Law, the Government Service Insurance System (GSIS) is mandated as the exclusive insurer of assets, properties, contracts, rights of action and other insurable risks of government agencies and offices to compensate and indemnify the Government for any damage or loss of properties.

This provision of law was reiterated under Section 489 of the GAAM, Volume I.

Thus, to perform their mandate, the President and General Manager of GSIS, thru his letter to the Chairman, Commission on Audit (COA) dated April 18, 2016, sought/solicited the assistance of the COA in the verification whether the government agencies under their audit jurisdiction comply with the provisions of RA No. 656, as amended by PD No. 245.

Hence, in compliance with the above-mentioned regulations and letter, verification of the PPE accounts, in relation to the Insurance Expense, of the PDA for CY 2016 was performed, and results showed that the PDA was not able to comply with the regulations. Only its vehicles were covered by insurance during the year. Attached as Annex I is the Schedule of Insurance Premiums Paid During the Year.

Thus, the other properties, such as the following, were not insured:

<b>PPE Description</b>	<b>Book Values as of 12/31/16</b>
Office Buildings	₱ 13,790,418.63
Electrification, Power and Energy Structures	12,029,247.42
Other Structures	45,598,835.17
Communication Equipment	3,666,602.92

- 15. The Administration was regular in the deduction of premiums and loan repayments from the salaries of its employees and remitted same on time to the GSIS during the year. However, there was an unremitted balance of ₱369,642 reflected in the General Ledger of the Due to GSIS account.**

RA No. 8291 requires the mandatory monthly contributions of government employees and employers to the GSIS and the regular remittance of same, together with the repayments of loans of the employees, if any.

Verification of the Due to GSIS account and the payment transactions to the GSIS revealed that the Administration regularly/monthly deducted the personal shares of the GSIS premiums and the loan repayments from its employees and remitted them together with the employer’s share on time during the year. Annex J shows the Schedule of the Remittances of the Premiums and Loan Repayments in CY 2016. However, it was noted that the beginning balance of the account of ₱368,943 remained constant or did not move until the end of December 31, 2016, the Due to GSIS account had a balance of ₱369,642, thus





**Management Comment:**

Management promised to comply with our recommendations. A new Focal Person was assigned to implement and further improve the 2017 GAD plan of PDA which was already submitted and accepted by the PCW for review. They are hopeful that in the ensuing years, their GAD programs will already be in accordance with JC No. 2012-01.

***VII. Transferred Funds from the Department of Social Welfare and Development***

**18. Travel expenses to Davao City of seven PDA personnel amounting to P110,350 were unnecessary.**

PDA is currently implementing the Cacao and Pili Seedlings Production Training Project funded by the Department of Social Welfare and Development (DSWD) Regional Office No. V. Per Memorandum of Agreement dated June 26, 2015, DSWD will allocate and transfer funds to PDA which will then be used for the training of the beneficiaries as well as for the purchase of seedlings and agricultural materials and other necessary expenses to be incurred for the completion of the project. A team composed of seven field coordinators and a project team leader has been assigned to put the project into operation.

It was projected that in two or three years, Partido Area will be producing hundreds of tons of cacao if the project will be successful in educating and training the beneficiaries. Due to this, it was proposed that a team be dispatched to Davao City on July 23-26, 2016 to undertake the study of post-harvest facilities and prospective competitive markets and come up with recommendations before the end of the project.

As per Travel Order No. 2016-07-729 dated July 21, 2016, ten personnel of PDA were authorized to travel to Davao City to: (1) confer with cacao beans sellers, (2) visit the fermentation and drying facility, and (3) confer with Mr. Peter Cruz regarding cacao production processing and marketing aspects, and to secure a list of possible buyers. Moreover, of the ten personnel who went to Davao City to gather data on cacao production and marketing, only three are from the official team in charge of the Cacao and Pili Seedlings Production Training Project.

Travel expenses amounting to P110,350 of the seven personnel, which is 71.96 per cent of the total expenses incurred, were charged to the fund despite of them not being part of the team assigned in the project. Due to this, their involvement in the project is uncertain and questionable. Their travel expenses charged to the fund of the project may be considered as unnecessary expenditures.

Section 4.1 of COA Circular 2012-003 dated October 29, 2012 provides the definition of Unnecessary Expenditures –

“The term pertains to expenditures which could not pass the test of prudence or diligence of a good father of a family, thereby denoting non-responsiveness to exigencies of service. Unnecessary expenditures are those not supportive of

the implementation of the objectives and missions of the agency relative to the nature of its operation. This would also include incurrence of expenditure not dictated by the demands of good government, and those the utility of which cannot be ascertained at a specific time. An expenditure that is not essential or which cannot be dispensed with without loss or damage to property is considered unnecessary. Xxx”

As per Memorandum of Agreement between the DSWD and PDA dated June 26, 2015, among the training project’s terms and conditions are the following:

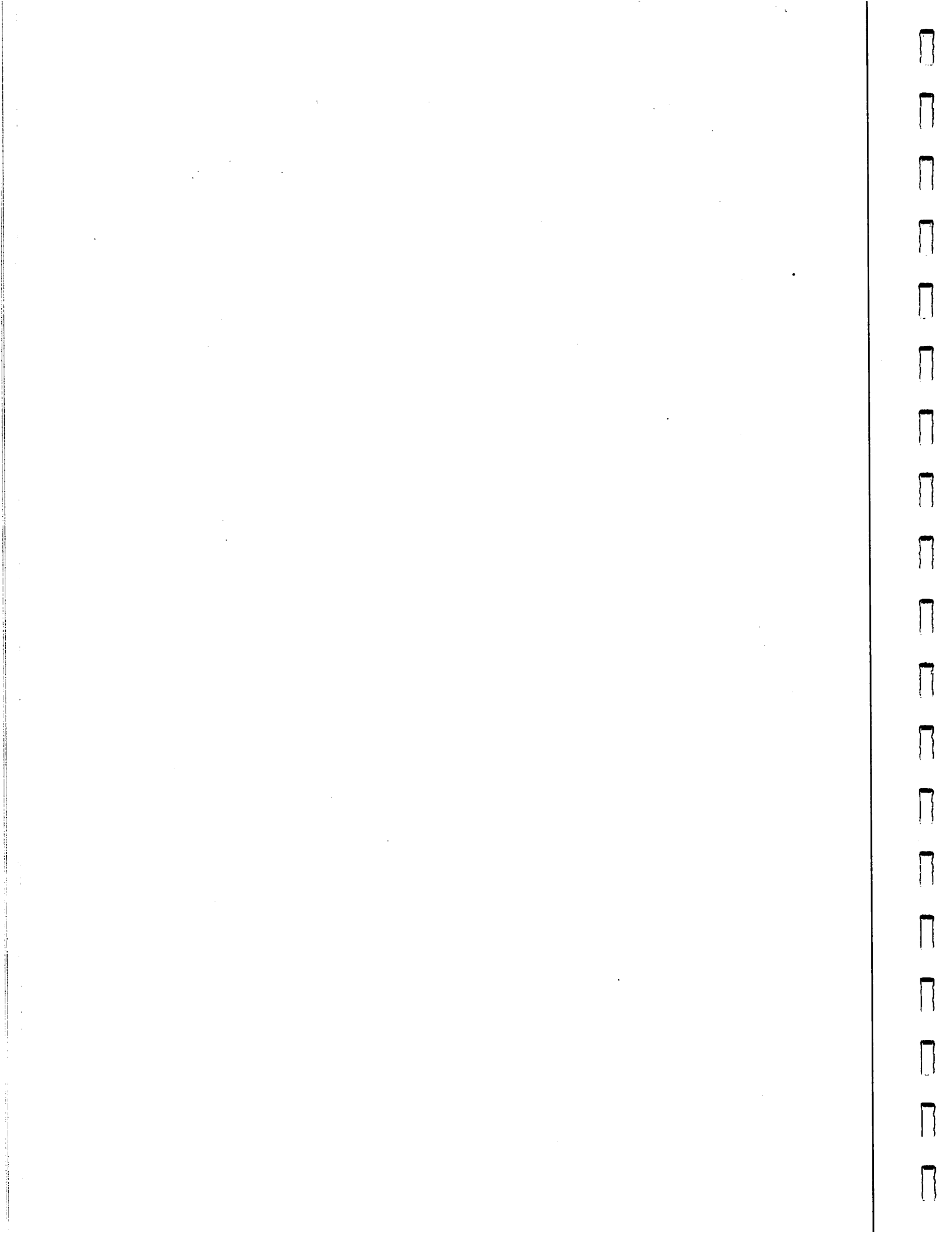
- b) “Execute a MOU with the approved participating institutions with provisions specifying areas of collaboration in establishing livelihood enterprises for participants after the training;
- j) Arrange and provide special job assessments for placement of the trainees.”

Likewise, the approved activity proposal on the Partido Cacao Industry Development Study in Davao Area on July 22-25, 2016 contains that, “it is proposed that a team must be dispatched to undertake this study and come up with recommendations before the end of the project.” Based on verification of documents, there was an output attached on the study conducted in Davao by the ten employees. The same output was attached in each employee’s liquidation report. However, the specific involvement/participation of each of them could not be pinpointed.

In addition to the data reflected in the previous page, it is also noteworthy to mention that some of the members of the team assigned in the cacao project are no longer employed by the Administration, including the project team leader and the over-all project coordinator. Only the field coordinator in Tigaon remained from the original team. The new project team leader assigned in the cacao project as of September 13, 2016 was not even included in the group who traveled to Davao City.

Interview with the new project team leader revealed that when he assumed the responsibility, he only handled the distribution of the seedlings to the beneficiaries because by the time he was given the position, all the training sessions were already finished. Aside from that, he also disclosed that there was no proper turnover of documents to the new team, which may cause difficulty in the eventual liquidation of the project’s expenses which per MOA will be submitted by the Administration within 30 days after the completion of the project, to be embodied in a Final Liquidation Report. Thus, the travel expenses of the seven employees may be questioned by the DSWD upon liquidation as it may be regarded as unnecessary expenditures in undertaking the training project, in contrary to Section 4.1 of COA Circular 2012-003 dated October 29, 2012.

**We recommended and the Management agreed to explain/justify further why they allowed the seven personnel to go on travel to Davao City. If unjustified, to require them to refund the expenses incurred which may be considered as unnecessary in the implementation of the Cacao and Pili Seedlings Production Training Project of the DSWD.**



**19. Purchases of agricultural and hardware materials amounting to ₱12.37 million were not supported with Warranty Security.**

Section 62 of the Revised Implementing Rules and Regulations of RA No. 9184 (RIRR of RA 9184) provides for the Warranty Security on the Procurement of Goods and Infrastructure Projects. Specifically Section 62.1 provides that -

“In the procurement of Goods, in order to assure that manufacturing defects shall be corrected by the supplier, a warranty security shall be required from the contract awardee for a minimum period of three (3) months, in the case of Expendable Supplies, or a minimum period of one (1) year, in the case of Non-expendable Supplies, after acceptance by the Procuring Entity of the delivered supplies.

The obligation for the warranty shall be covered by either retention money in an amount equivalent to at least one per cent (1%) of every progress payment, or a special bank guarantee equivalent to at least one per cent (1%) of the total contract price. The said amounts shall only be released after the lapse of the warranty period or, in the case of Expendable Supplies, after consumption thereof: Provided, however, That the supplies delivered are free from patent and latent defects and all the conditions imposed under the contract have been fully met.”

Audit disclosed that the procured agricultural and hardware materials under the following transactions were not covered by Warranty Security pursuant to Section 62.1 of the RIRR of RA 9184:

Disbursement Voucher No.	Check No.	Date	Payee/Supplier	Total Contract Price	Date Supplies were Accepted
889	65604	4/4/16	JM-Cofer Construction and Supply	₱2,744,370.00	3/31/16
1059	65613	4/26/16	-do-	1,017,900.00	4/18/16
3291	65687	12/22/16	Green World Agri-Farm Center	8,604,000.00	12/16/16
				<b>₱ 12,366,270.00</b>	

Further scrutiny of the supporting documents for the purchase from JM-Cofer Construction and Supply revealed that a “Product Warranty Statement” was attached, however it was stated that the warranty for the delivered materials was for a period of one month only from the date of delivery. (Annex M).

**We recommended and the Management agreed to:**

- a) Require the suppliers of the agricultural and hardware materials for the Cacao and Pili Seedlings Production Project to submit their Warranty Securities for their deliveries to protect the interest of the beneficiaries and to avoid the suspension in audit; and**

- b) Require the personnel processing the claims that in the future purchases of goods and infrastructure projects, Warranty Security should be required from all the suppliers and contractors as required under Section 62 of the RIRR of RA No. 9184.

**VIII. Status of Audit Suspensions, Disallowances and Charges**

The ending balances of Notices of Suspension/Disallowances/Charges as of December 31, 2016 are as follows:

	Beginning Balance (As of December 31, 2015)	This Period January 1 to December 31, 2016		Ending Balance (As of December 31, 2016)
		NS/ND/NC	NSSDC	
Notice of Suspension	P 0.00	P 0.00	P 0.00	P 0.00
Notice of Disallowance	295,072.81	0.00	0.00	295,072.81
Notice of Charge	0.00	0.00	0.00	0.00
<b>Total</b>	<b>P 295,072.81</b>	<b>P 0.00</b>	<b>P 0.00</b>	<b>P 295,072.81</b>

**Part III**

**STATUS OF IMPLEMENTATION  
OF PRIOR YEARS' AUDIT  
RECOMMENDATIONS**

### PART III - STATUS OF IMPLEMENTATION OF PRIOR YEARS' AUDIT RECOMMENDATIONS

Out of 61 prior years' audit recommendations, nine were fully implemented, 43 were partially implemented and nine were not implemented during the year.

Observations and Recommendations	Ref.	Status of Implementation	Reason for Partial/Non-Implementation	Management Action
<p>1. Some cash advances for travel were not liquidated properly as required.</p> <p>We recommended that Management strictly comply with the provisions of COA Circular No. 96-004 in the grant, liquidation and monitoring of cash advances for travel. In the preparation of the Itinerary of Travel which is the basis for determining the amount of cash advance, only the possible necessary expenses per EO No. 248, as amended by EO No. 248-A and EO No. 298, should be included. If there is still any excess cash advance due to cancelled or shortened travel, immediate refund should be required.</p>	AAR CY 2015 page 24	Partially Implemented	<p>The Administration aims to strictly implement the following: (1) "No liquidation of previous Cash Advance, No cash Advance shall be granted"; and (2) 30-day upon return to official station liquidation policy are now being done. However, despite of this, some cash advances granted within the year were not liquidated within the required 30-day period.</p> <p>In CY 2016, there were two persons who liquidated beyond the 30-day period.</p>	The Administration aims to consistently implement its policies on the granting and liquidation of cash advances.
<p>2. The correctness and validity of the reported year-end balance of Accounts Receivable amounting to ₱28,575,236.34 was doubtful.</p> <p>We recommended that Management require the Accounting and the Billing Sections to reconcile the general ledger and subsidiary ledgers of the said account and make the necessary adjustments for the noted difference.</p>	AAR CY 2015 page 25, CY 2014 page 24,	Not Implemented	<p>PWSS Billing Program is still for upgrade. The Management is yet to contact another programmer to aid in the reconciliation of the Billing and Accounting Records.</p> <p>Reiterated under Observation No. 3.</p>	



Observations and Recommendations	Ref.	Status of Implementation	Reason for Partial/Non-Implementation	Management Action
<p>3. The inability by Management to strictly enforce the policy on disconnection of water service of delinquent concessionaires caused the existence of past due accounts which were over 60 days old amounting to ₱ 7,552,335.77.</p> <p>We recommended that Management:</p> <p>a) Ensure that the policy on disconnection is strictly enforced to prevent the accumulation of past due accounts.</p> <p>b) Take time to locate the whereabouts of concessionaires whose accounts are already dormant or inactive and enforced collection of their accounts.</p> <p>c) Employ mechanisms to enforce collection of long overdue accounts by sending demand letters or by resorting to legal remedies available.</p>	<p>CY 2015 page 27 and CY 2014 page 25</p>	<p>Partially Implemented</p> <p>Partially Implemented</p> <p>Partially Implemented</p>	<p>The sending of demand letters was stopped because the person-in-charge in sending out and monitoring demand letters has been transferred to the Budget Section.</p> <p>Reiterated under Observation No. 1.</p>	<p>Policy on disconnection of water service of concessionaires with payables of at least ₱2,000.00 or which have been past due for two months is being implemented.</p>
<p>4. Discrepancies of ₱462,266.72 existed between the General Ledger (GL) Balances and Supplies Ledger Cards, both maintained by the Accounting Office, due to lack of periodic reconciliation of two records.</p>	<p>AAR CY 2015 page 27 and CY 2014 page 26</p>		<p>Reiterated under Observation No. 5.</p>	

Observations and Recommendations	Ref.	Status of Implementation	Reason for Partial/Non-Implementation	Management Action
<p>We recommended and the Management agreed to:</p> <p>a) Require the Accountant to determine the causes of the noted differences and effect immediate adjustment, if warranted; and</p> <p>b) Require the Accounting personnel concerned to conduct periodic reconciliation of their records to avoid future variances in their reports.</p>		<p>Not Implemented</p> <p>Not Implemented</p>		
<p>5. The validity of the Inventories account balance totaling ₱3,488,723.73 was doubtful due to lack of reconciliation between the accounting and property records.</p> <p>We recommended and the Management agreed to:</p> <p>a) Require the Accountant and the Acting Property Officer to exert effort to trace the difference of 105,131 items of inventories, and to reconcile their respective records on affected inventory accounts; and</p> <p>b) Require the Accountant and the Property Officer that henceforth periodically reconcile their records to ensure that discrepancies are immediately looked into, and accounted for to reflect reliable balances in the financial statements.</p>	<p>AAR CY 2015 page 30 and CY 2013 page 23</p>	<p>Partially Implemented</p> <p>Partially Implemented</p>	<p>Some inventory accounts were already reconciled.</p> <p>Reiterated under Observation No. 6.</p>	<p>The Accountant and the Acting Property Officer are continuously reconciling their records.</p>
<p>6. Discrepancy of ₱315,774.74 existed between the GL balances and the submitted Report on the</p>	<p>AAR CY</p>		<p>Reiterated under Observation No. 8.</p>	<p>The Accountant and the Acting Property</p>

Observations and Recommendations	Ref.	Status of Implementation	Reason for Partial/Non-Implementation	Management Action
<p>Physical Count of Property, Plant and Equipment as of December 31, 2015.</p> <p>We recommended and the Management agreed to:</p> <p>a) Require the Accountant and the Acting Property Officer/Head of the Inventory Committee to exert extra effort to determine the causes of the discrepancy in the balances of the PPE accounts and to effect immediate adjustments in their respective records, if warranted;</p> <p>b) Require the Accountant and the Acting Property Officer/Head of the Inventory Committee to review their respective records and reclassify to the corresponding PPEs the items listed above; and</p> <p>c) The Accountant and the Acting Property Officer/Head of the Inventory Committee to conduct periodic reconciliation of their records to avoid any discrepancies in the future.</p>	<p>2015 page 31 and CY 2014 page 29</p>	<p>Partially Implemented</p> <p>Not Implemented</p> <p>Partially Implemented</p>		<p>Officer are continuously reconciling their records.</p>
<p>7. The Deeds of Absolute Sale/Donation of five parcels of land amounting to ₱4,488,933.00 were not registered with the Register of Deeds where the lands are located.</p> <p>We recommended and the Management agreed to cause the immediate registration of the Deeds of Absolute Sale/Donation of the acquired parcels of land under the name of Partido Development</p>	<p>AAR CY 2015 page 32</p>	<p>Partially Implemented</p>	<p>Registration still in process</p>	<p>A designated individual was assigned the task of registering with the Register of Deeds the five parcels of land.</p>

Observations and Recommendations	Ref.	Status of Implementation	Reason for Partial/Non-Implementation	Management Action
Administration with the Register of Deeds where the lands are located to make their ownership legal and binding.				
<p>8. The submitted RPCPPE as of December 31, 2015 was not completely filled-up.</p> <p>We recommended and the Management agreed to require the Inventory Committee to prepare and submit a properly and completely accomplished/filled-up RPCPPE based on a physical count conducted in the correct/prescribed format.</p>	<p>AAR CY 2015 page 33 and CY 2014 page 31</p>	Partially Implemented	Details could not be completed due to properties that are unlocated. Records from 2004-2016 are still being reviewed to properly reflect actual PPE items on hand in the RPCPPE.	The form was already changed but there were still some incomplete details in the RPCPPE.
<p>9. Some of the issued Property, Plant and Equipment were not yet covered by Memorandum Receipt/Property Acknowledgement Receipt.</p> <p>We recommended and the Management agreed to require the Acting Property Officer to expedite the preparation of the ARE/PARs for the issued property and to renew them every January of the third year after issue. The ARE/PARs should contain the complete description of the property, including the brand name and their serial number.</p>	<p>AAR CY 2015 page 34 and CY 2014 page 32</p>	Partially Implemented	Preparation and renewal of AREs are still on-going.	The Acting Property Officer already prepared MR/PAR/ARE for some PPE items.
<p>10. A Honda HRV Wagon, Model 2001 has a unit value of ₱1.00 only, resulting in the understatement of Assets and Government Equity.</p>	<p>AAR CY 2015 page 35</p>		The service vehicle is still for appraisal. The service vehicle is still valued at ₱1.00.	

Observations and Recommendations	Ref.	Status of Implementation	Reason for Partial/Non-Implementation	Management Action
<p>We recommended and the Management agreed to:</p> <p>a) Cause the immediate appraisal of the donated Honda HRV wagon; and</p> <p>b) Require the Accountant to record the appraised value of the property and rectify the understatement of the asset and government equity accounts.</p>		<p>Not Implemented</p> <p>Not Implemented</p>		
<p>11. The accuracy and validity of the recorded Accounts Payable amounting to ₱4,467,954.49 was doubtful.</p> <p>We recommended and the Management agreed to require the Accounting personnel concerned to attach supporting documents to the JEV upon recording of Accounts Payable to ensure its validity and propriety.</p>	<p>AAR CY 2015 page 36</p>	<p>Fully Implemented</p>		<p>All supporting documents were already attached to the JEV.</p>
<p>12. Funds amounting to ₱17,197,092.00 transferred to the Administration by the Department of Social Welfare and Development Field Office V (DSWD FOV) was erroneously recorded in the books as Due to Other Funds.</p> <p>We recommended and the Management agreed to:</p> <p>a) Require the Accountant to prepare the JEV reclassifying the transaction from Due to Other</p>	<p>AAR CY 2015 page 37</p>	<p>Fully Implemented</p>		<p>Reclassified/ adjusted per JEV# 16-07-123 dated July 08, 2016.</p>

Observations and Recommendations	Ref.	Status of Implementation	Reason for Partial/Non-Implementation	Management Action
<p>Funds to Due to Other NGAs;</p> <p>b) Require the Accountant to carefully review transactions before recording; and</p> <p>c) Require the Accountant/the accounting personnel concerned to comply with the prescribed NGAS Chart of Accounts and with generally accepted accounting principles, in taking up transactions, as a means of ensuring the accuracy and reliability of financial records.</p>		<p>Fully Implemented</p> <p>Fully Implemented</p>		
<p>13. The Medical, Dental and Laboratory Supplies Inventory, Other Deferred Credits and Accounts Payable accounts were overstated by ₱981,000.00, ₱52,553.87 and ₱928,446.13, respectively, due to erroneous recording and posting of transactions.</p> <p>We recommended and the Management agreed to instruct the Accountant to carefully review transactions before recording, and to comply with the prescribed Chart of Accounts per NGAS and generally accepted accounting principles in booking up transactions, as a means of ensuring the accuracy and reliability of financial records.</p>	AAR CY 2015 page 39	Partially Implemented	No adjustment was made on the Other Deferred Charges Account yet.	In CY 2016, the Accountant constantly referred to the prescribed Chart of Accounts per NGAS prior to recording accounting transactions.
14. The payments of per diems to the Board of Directors (BOD) for CY 2015 in the total amount	AAR CY		Some of the DVs (from April to December 2016) were not supported	The Disbursing Officer/Concerned

Observations and Recommendations	Ref.	Status of Implementation	Reason for Partial/Non-Implementation	Management Action
<p>of ₱314,325.00 were not supported with attendance sheets and minutes of the meetings.</p> <p>We recommended that Management:</p> <p>a) Require the Disbursing Officer/concerned employee to submit the attendance sheets and minutes of the BOD's meetings conducted in CY 2015 which were the subject of the liquidation reports/disbursements made to avoid the issuance of Notice of Suspension; and</p> <p>b) Always ensure that disbursements of funds for the payment of honoraria/per diems of BODs for meetings attended be duly supported with complete documentation to establish its propriety.</p>	2015 page 41	<p>Partially Implemented</p> <p>Partially Implemented</p>	with attendance sheets and minutes of the meetings.	employee already submitted some of the attendance sheets and minutes of the meetings as supporting documents to the payment of per diems to the BOD.
<p>15. Expenses for meals amounting to ₱148,301.31 were incurred for the activities conducted by the Administration which were deemed not in accordance with its mandates.</p> <p>We recommended that the Management:</p> <p>a) Justify why it conducted the above activities which were deemed not in accordance with its mandate/mission/ functions and powers; and</p> <p>b) Conduct only activities that are related or within its mandate/mission/function.</p>	AAR CY 2015 page 43	<p>Not Implemented</p> <p>Partially Implemented</p>	The PEM Division/Project-in-charge did not submit the justification for conduct of such activities.	In CY 2016, the PDA was already cautious in conducting activities to ascertain that that the activities will be in accordance with its mandates.

Observations and Recommendations	Ref.	Status of Implementation	Reason for Partial/Non-Implementation	Management Action
<p>16. Honoraria, Consultancy Services and Other Maintenance and Operating expenses were understated while Travelling Expenses-Local and Training Expenses were overstated by ₱314,325.00, ₱114,869.45 and ₱14,196.43 respectively.</p> <p>We recommended that Management:</p> <p>a) Require the Acting Budget Officer to be very careful in the preparation of the budget, thus to review thoroughly the expenses incurred in previous years as bases;</p> <p>b) Require the Accountant to carefully review transactions before recording; and</p> <p>c) Require Acting Budget Officer and the Accountant to comply with the prescribed NGAS Chart of Accounts and with generally accepted accounting principles, in taking up transactions, as a means of ensuring the accuracy and reliability of financial records.</p>	AAR CY 2015 page 45	<p>Partially Implemented</p> <p>Partially Implemented</p> <p>Partially Implemented</p>	There have been different interpretations between the DBM and the COA on the treatment and charging of expenses. As of date, the final set of guidelines for adoption of NGAS for GOCCs has not been received. Furthermore, any changes to be made to effect recommendations will be too late to amend PDA's 2016 COB.	Management promised to comply with the recommendations.
<p>17. The Notices of Award for procurements undertaken through alternative methods of procurement in the total amount of ₱5,716,689.04 were not posted in the PhilGEPS and in the bulletin board of the Administration.</p>	AAR CY 2015 page 48			Sample transactions for CY 2016 already had print outs of the postings of the Notices of Award in the PhilGEPS.



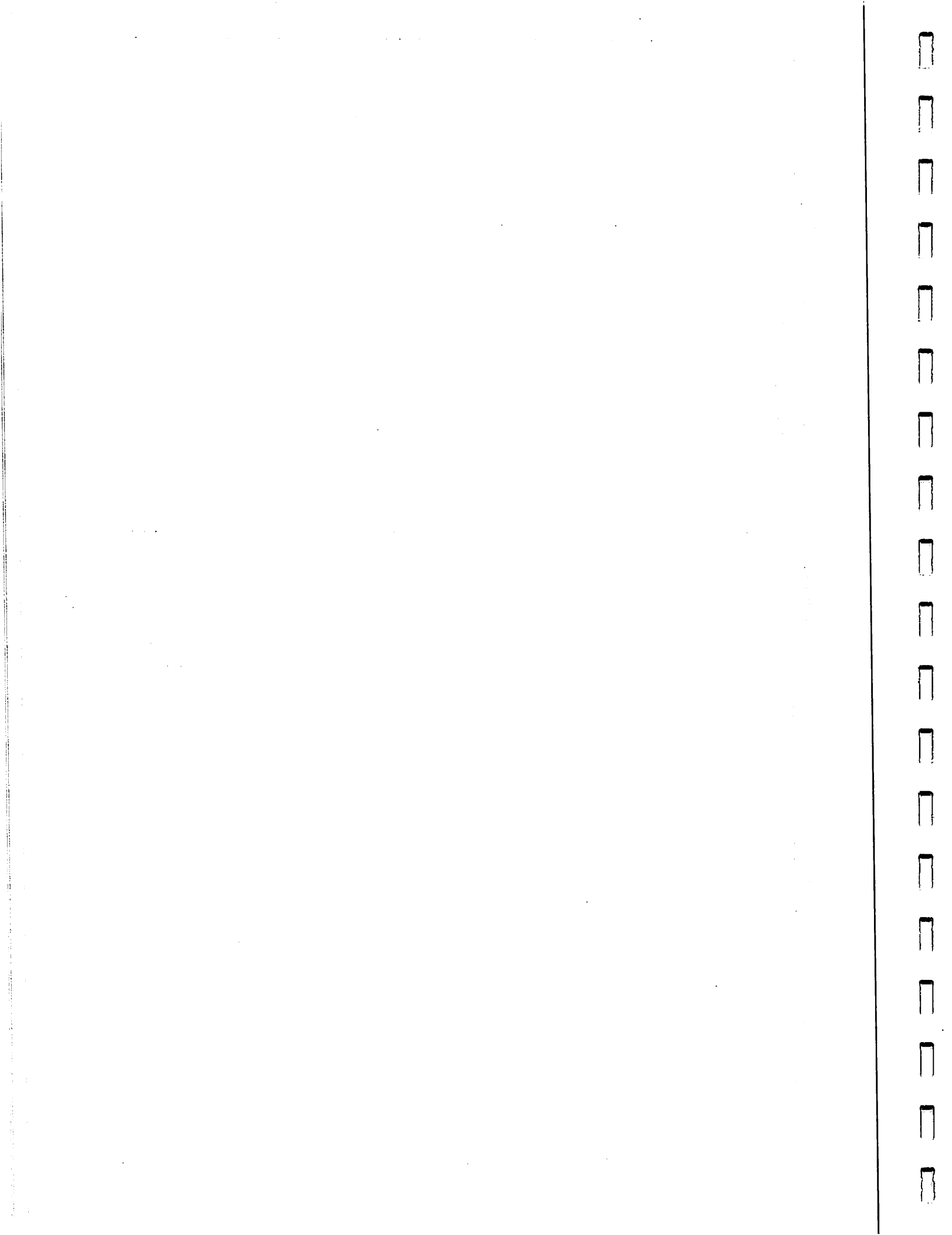
Observations and Recommendations	Ref.	Status of Implementation	Reason for Partial/Non-Implementation	Management Action
<p>We recommended that Management:</p> <p>a) Require the BAC, through the Secretariat, to post in the PhilGEPS, in the PDA's website and in the bulletin board, Notices of Award for all procurements to be undertaken by the Administrations.</p> <p>b) Require the Accountant to attached to the DVs as one of the supporting documents, the print outs of the postings of the Notices of Award in the PhilGEPS and in the PDA's bulletin board.</p>		<p>Fully Implemented</p> <p>Fully Implemented</p>		
<p>18. Journal Entry Vouchers (JEVs), together with the Disbursement Vouchers (DVs) amounting to ₱612,930.62 were not yet submitted to the Office of the Auditor and submission of the collection accounts and other JEVs with their DVs for CY 2015 were delayed.</p> <p>We recommended that the Management:</p> <p>a) Direct the Accountant and the other persons responsible in gathering and filing the JEVs, DVs and supporting documents to submit immediately to the Office of the Auditor/Audit Team the unsubmitted JEV's and DVs with complete supporting documents.</p> <p>b) Ensure that the required reports and accounts with complete supporting documents are submitted</p>	<p>AAR CY 2015 page 49</p>	<p>Partially Implemented</p> <p>Partially Implemented</p>	<p>We have confirmed that seven (7) JEVs are still for submission to the Office of the Auditor.</p>	<p>The Management submitted some of the JEVs and DVs to the Office of the Auditor.</p>

Observations and Recommendations	Ref.	Status of Implementation	Reason for Partial/Non-Implementation	Management Action
within the prescribed period.				
<p>19. The administration's effort to improve its financial performance and position may not be enough casting doubt to its ability to perform its functions and powers.</p> <p>We recommended that Management:</p> <p>a) Make representation with proper authorities to implement Section 6 of RA 7820 which provides that the member- municipalities shall take charge of the amount necessary for the capitalization of PDA to be charged against respective Internal Revenue Allotment;</p> <p>b) Make representation with proper authorities to source fund from the government share on the proceeds earned by PAGCOR from granting franchise to operate gambling enterprises, as provided for under Section 12 of PD No. 1869;</p> <p>c) Continue implementing cost cutting measures by eliminating excessive/unnecessary expenditures in its entire operations;</p> <p>d) Intensify collection of outstanding Accounts Receivables. Disconnect water service connection of all concessionaires with unpaid water bills;</p>	<p>AAR CY 2015 page 50</p>	<p>Partially Implemented</p> <p>Partially Implemented</p> <p>Partially Implemented</p> <p>Partially Implemented</p>	<p>The recommendations are yet to be discussed with PDA's Board of Directors. The Loan Repayment Program submitted to DOF has yet to be revised and resubmitted.</p> <p>Reiterated under Observation No. 12.</p>	<p>Total Operating Expenses decreased by ₱1,693,400.54 or by 2.27%.</p> <p>Only DZRP has continued its operations. However, the CHRD still had income from rent for CY 2016. As to the Nato Port, it stopped its operations since July 2014 when Typhoon Glenda hit Camarines Sur. However, based on its Notes to Financial Statements, it had ₱48,489.29 payable to Philippine Ports Authority (PPA) which represents income derived from Nato Port. This balance was the same balance as last CY 2015.</p>



Observations and Recommendations	Ref.	Status of Implementation	Reason for Partial/Non-Implementation	Management Action
c) Cause the implementation of the PCW-endorsed and DBM-approved GPB.		Not Implemented		
<p>21. Of the total amount of ₱28,046,598.48 billed by the National Water Resources Board (NWRB) to the PDA as supervision and regulations fees for CY 2005-2001, only ₱19,402,696.52 was recorded in the books as Accounts Payable, thus resulted in the understatement of liability account and overstatement of equity account by ₱8,643,901.96. Likewise, the recording of the amount as Accounts Payable instead of Due to Other NGAs is contrary to the provisions on the classification of accounts in the New Government Accounting System.</p> <p>We recommended and the Management agreed to:</p> <p>a) Require the Accountant to record in the books the amount of ₱8,643,901.96 as liability as provided for under NGAS – Corporate and IAS 37;</p> <p>b) Require the Accountant to reclassify the indebtedness from the Accounts Payable account to the Due to Other GOCCs account to reflect the proper classification of accounts in the financial statements; and</p>	AAR CY 2014 page 36	<p>Fully Implemented</p> <p>Fully Implemented</p>	The request for condonation of interest is yet to be made by Management.	Management already made the necessary adjusting entries for reclassification of account and booking of the penalties – July 21, 2015.

Observations and Recommendations	Ref.	Status of Implementation	Reason for Partial/Non-Implementation	Management Action
c) Cause the payment of the payable to the NRW to avoid the further accumulation of penalties and surcharges, and the disapproval for the renewal of the CPC and other legal sanctions that maybe imposed.		Partially Implemented		
<p>22. The PDA paid the total amount of ₱325,000.00 as penalty charges for using the read and bill machines and the systems without permit from the Bureau of Internal Revenue, in pursuance to the provisions of the National Internal Revenue Code, contrary to Section 368(b) of the Government Accounting and Auditing Manual, Volume I, thus the Agency incurred unnecessary expenses.</p> <p>We recommended that the Management investigate and pinpoint the person/s/employee/s who caused the incurrence of the additional expenses and require him/her to give justification/explanation or charge the amount to his/her account to avoid the issuance of Notice of Disallowance.</p>	AAR CY 2014 page 39	Partially Implemented	We have not received from the PDA any update regarding any further action taken by Management.	<p>The Management stated that they will make an appeal to COA for the following reasons:</p> <p>a) The employees responsible were no longer connected with PDA; and</p> <p>b) They will also make an appeal to BIR because for the past six years of using the read and bill machines and system, BIR did not require PDA for such permit.</p> <p>Representatives from BIR RO No. V</p>



Observations and Recommendations	Ref.	Status of Implementation	Reason for Partial/Non-Implementation	Management Action
				already visited the PDA to witness the usage of the read and bill and machines. A copy of the findings and recommendations were furnished to the Administration. In conclusion, the machines currently in use fall under the category of Special Purpose Machines (SPM), which should also be registered with the BIR.
23. Unserviceable Property, Plant and Equipment (PPE) which were no longer used in the operations with a total amount of ₱9,747,020.51 were still included in the recorded PPE accounts, contrary to the basic accounting policies adopted in the NGAS-GOCCs and the Philippine Accounting Standard No. 16. Their non-disposal deprive the Agency from earning additional income from sale thereof, prevent it from using the space that these properties occupy and expose the latter to elements causing their further deterioration, and diminished value.	AAR CY 2013 page 24 and CY 2010 Page 26		The Property Officer has not submitted the revised Inventory and Inspection Report of Unserviceable Property (IIRUP) to the Audit Team yet.	Management promised that they will make the necessary reclassification of the unserviceable PPE after the reconciliation of the records.

Observations and Recommendations	Ref.	Status of Implementation	Reason for Partial/Non-Implementation	Management Action
<p>We recommended that the Accountant reclassify the above items of PPE to the Other Assets account for a fair presentation of the PPE and Other Assets accounts in the financial statements.</p> <p>We also recommended that the Administrator direct the Disposal Committee to immediately segregate and appraise all unserviceable properties/equipment and if found to be of value, sell the same at public auction to generate additional funds, and make available the use of the storage space occupied by these properties.</p>		<p>Fully Implemented</p> <p>Partially Implemented</p>		
<p>24. The agency could have avoided overspending and misspending had Management exercised prudence in the use of its corporate funds in accordance with COA Circular Nos. 85-55-A and 2012-003 dated Sept. 8, 1985 and Oct. 29, 2012, respectively.</p> <p>We recommended that Management observe prudence and frugality in the utilization of the Agency's funds and property in accordance with the provisions of COA Circular Nos. 85-55-A and 2012-003 to prevent further depletion of the source fiscal resources of PDA.</p> <p>We also recommended that persons liable for the excess EME refund the amount disallowed.</p>	AAR CY 2013 page 32	<p>Partially Implemented</p> <p>Partially Implemented</p>	<p>During CY 2016, an observation on travel expenses of PDA personnel which may be regarded as unnecessary was noted. Furthermore, the PDA is currently implementing cost-cutting measures to improve its financial standing.</p>	<p>The Management commented that:</p> <p>a) The meals for seminars and trainings for Project Implementation and Development Activities or PIDA are being charged to these accounts;</p> <p>b) They promised to comply with the recommendations; and</p>

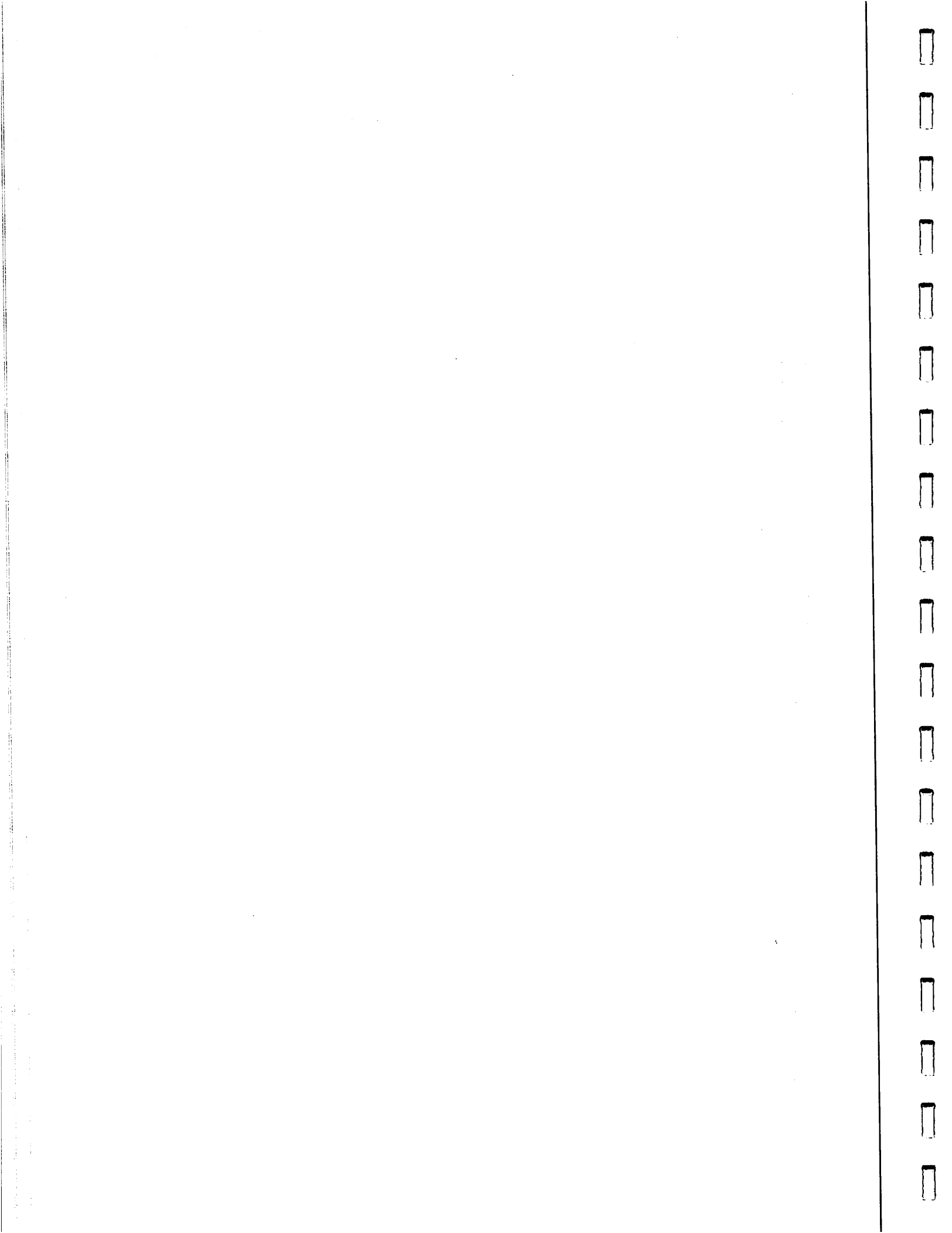


Observations and Recommendations	Ref.	Status of Implementation	Reason for Partial/Non-Implementation	Management Action
				c) PDA Office Order No. 28 series of 2014 was issued by the Administrator regarding the limit of mobile expenses.
<p>25. Enormous operational losses and over reliance on borrowings threaten the PDA's viability as well as the ability to attain its vision of a district where the quality of life is comparable with the more advanced districts in the country. Further, the non-settlement of its maturing foreign loan obligations to ABN AMRO bank in accordance with the repayment provisions on the Loan Agreement has caused its liability to balloon to an unprecedented book balance of ₱1,075,274,966.79.</p> <p>We recommended that Management seek for effective measures to remedy the financial distress that PDA is going through, through the following:</p> <p>a) Make representation with proper authorities to implement Section 6 of RA 7820 which provides that the member-municipalities shall take charge of the amount necessary for the capitalization of PDA to be charged against their respective Internal</p>	AAR CY 2013 page 34	Partially Implemented	<p>The PDA Management is currently taking measures to implement the recommendations.</p> <p>Reiterated under Observation No. 12.</p>	<p>The Management stated that:</p> <p>a) They will discuss this to their Co-chairman and members of the board during Board Meeting;</p> <p>b) They promised to implement cost-cutting measures;</p> <p>c) They are active in disconnecting water services of all concessionaires with unpaid water bills;</p>

Observations and Recommendations	Ref.	Status of Implementation	Reason for Partial/Non-Implementation	Management Action
<p>Revenue Allotment;</p> <p>b) Make representation with proper authorities to source fund from the government share on the proceeds earned by PAGCOR from granting franchise to operate gambling enterprises, as provided for under Section 12 of PD 1869;</p> <p>c) Implement cost cutting measures by eliminating excessive/unnecessary expenditures such as provision of several mobile phones and load to a single officer and to other employees, lavish celebration of induction or any occasion for that matter, immoderate utilization of motor vehicles, hiring of consultants whose functions can be done by regular employees, etc;</p> <p>d) Intensify collection of outstanding Accounts Receivables by referring the same to the Legal Officer of the Agency who shall implement legal actions against defaulting concessionaire. Disconnect water service connection of all concessioners with unpaid water bills;</p> <p>e) Privatize the FM radio station and relinquish the management of Nato Port to the PPA;</p> <p>f) Prioritize the payment of foreign and domestic loans to minimize incurrence of interest and other charges; and</p>		<p>Partially Implemented</p> <p>Partially Implemented</p> <p>Partially Implemented</p> <p>Partially Implemented</p>		<p>d) Their Memorandum of Agreement with PPA will be discussed with the Board of Directors. Same with the privatization of FM Radio Station; and</p> <p>e) They are complying with their target given by Governance Commission for GOCCs (GCG) re: Loan payment of ₱1.1 M per month of ₱3.3 M per quarter.</p>

Observations and Recommendations	Ref.	Status of Implementation	Reason for Partial/Non-Implementation	Management Action
g) The PDA Management find ways to settle its foreign loan amortization to ABN AMRO Bank on or before the due dates and repay the BTr for the advances made to ABN AMRO Bank to prevent the incurrence of additional interest charges as well as lighten the financial burden of the National Government.		Partially Implemented		
<p>26. The PDA Management failed to obtain the optimal level of collection from its water service operation resulting in substantial amount of uncollected receivables, thus depriving the Agency of the monetary benefits that may be derived therefrom.</p> <p>We recommended that Management exert more efforts to collect its receivable accounts and take measures and strategies, like cutting immediately the connection of water facilities of defaulting concessionaires, and restoration of their lines only upon full payment of outstanding water bills to prevent occurrence of more past due accounts. Likewise, refer the past due accounts to the Legal Officer for legal action to be taken against defaulting concessionaires.</p>	AAR CY 2013 page 39	Partially Implemented	<p>The Management explained that part of past due accounts were coming from the old LWUA Water Districts of Tigaon/Sagñay, Tinambac and Goa Water Systems. Several attempts of sending demand letters to the past officers were done but still to no avail.</p> <p>Reiterated under Observation No. 1.</p>	<p>During the last quarter of 2013, a team was created to monitor and implement the following:</p> <p>a) Effort exerted on the collection of receivables and focus on application of installment mode of payments which is more helpful to concessionaires in settling their accounts;</p> <p>b) Adopting of write-off process</p>

Observations and Recommendations	Ref.	Status of Implementation	Reason for Partial/Non-Implementation	Management Action
				<p>to dormant receivables of disconnected concessionaires;</p> <p>c) Implementation of disconnection of concessionaires with two months or more of past due accounts; and</p> <p>d) Surveys of illegal connection and turn-over to legal consultant, if any of convicted illegal connections for filing of legal cases.</p> <p>Also, they stated that during 2016, they were able to start implementing, strategizing and exerting more efforts with the newly-created team to focus on the maximization</p>



Observations and Recommendations	Ref.	Status of Implementation	Reason for Partial/Non-Implementation	Management Action
				of PWSS revenues and collection of receivables.
<p>27. Due to limited capital and continuous losses in its operations, the deficit of Partido Development Administration had accumulated to ₱697.5 million as of December 31, 2011, thereby posing serious concern to the Agency's viability.</p> <p>Management should revisit its operational strategies to correct the declining cash position of the agency. Adopt cost cutting measures while working out for strategies to enhance revenue generation.</p>	<p>AAR CY 2011 Page 27</p>	<p>Partially Implemented</p>	<p>Further evaluation of the status of implementation is to be made once the effect of these measures for a particular period of time can be evaluated.</p> <p>Reiterated under Observation No. 12.</p>	<p>Management started adopting cost-cutting measures to address the observation.</p>
<p>28. The Corporation had remitted a total of only ₱300,000.00 to the Bureau of Treasury for the assessed cost of audit services for CY 2011 and prior years, failed again to set the total unremitted balance of ₱2,914,554.00 as payables and appropriate in the COB contrary to Section 2 of EO 271 and COA – DBM Joint Circular No. 88-1, thus understating the Due to NGAs account of the same amount as of December 31, 2011.</p> <p>Management should strictly comply with the provisions of Section 2 of EO 271 dated January 1, 1987 and Section 4.2 and 4.5 of COA-DBM Joint Circular No. 88-1 dated July 29, 1988.</p>	<p>AAR CY 2011 Page 31</p>	<p>Partially Implemented</p>	<p>Future payments are yet to be made. The PDA has still payables to the COA as of the end of the year.</p>	<p>The Management has allocated 1 Million for payment to COA. They have booked the assessed amount up to CY 2016.</p>



**Schedule of Payments for Gasoline Expenses for Service Vehicles**

DATE	CK#	PAYEE	PARTICULARS	AMOUNT
18-Jan-16	70356	GERONIMO PETRON SERVICE CENTER	25L for SV SHE 784 GS# 2016-003 dtd 1.6.2016	₱ 577.17
18-Jan-16	70357	GERONIMO PETRON SERVICE CENTER	15L for SV SHE 341 GS# 2016-006 dtd 1.7.2016	346.30
19-Jan-16	70389	ISAROG GAS STATION	50L for SV WPF 620 GS# 16-002 dtd 1.5.16	1,936.23
21-Jan-16	70417	ISAROG GAS STATION	20L for WPF 620 GS# 2016-12 dtd 1.11.16	774.49
21-Jan-16	70418	ISAROG GAS STATION	50L for WPF 620 GS# 2016-10 dtd 1.11.16	1,936.23
21-Jan-16	70419	GERONIMO PETRON SERVICE CENTER	15L for SV SHE 784 GS# 2016-15 dtd 1.13.16	335.20
21-Jan-16	70420	GERONIMO PETRON SERVICE CENTER	20L for SV SHE 784 GS# 2016-005 dtd 1.7.16	461.73
21-Jan-16	70421	GERONIMO PETRON SERVICE CENTER	25L for SV SHE 784 GS# 2016-013 dtd 1.12.16	558.68
25-Jan-16	70442	GERONIMO PETRON SERVICE CENTER	50L for SV SHE 209 GS# 2016-009 dtd 1.8.16	1,154.34
25-Jan-16	70443	GERONIMO PETRON SERVICE CENTER	20L for SV SHE 211 GS# 2016-004 dtd 1.7.16	461.73
25-Jan-16	70444	GERONIMO PETRON SERVICE CENTER	40L for SV SHE 212 GS# 2016-643 dtd 1.4.16	929.81
25-Jan-16	70445	GERONIMO PETRON SERVICE CENTER	60L for SV SHE 596 GS# 2016-011 dtd 1.11.16	1,385.21
26-Jan-16	70478	ISAROG GAS STATION	Settlement of AP re: 50L for WPF 620 GS# 15-627 dtd 12.14.15	1,989.06
29-Jan-16			Liquidation and Reimbursement of expenses in excess on the CA of LEOPOLDO DELA CRUZ re: Travel to Manila on 1/14-17/2016 per TO# 2016-01-035 dtd 1.11.2016 per ck# 70290 dtd 1.13.16	3,650.00
02-Feb-16	74704	Geronimo Petron Service Center	20 L diesel for SV SEH 209 per GS#16-017 dtd. 1/14/16	446.94
02-Feb-16	74705	Geronimo Petron Service Center	20 L diesel & trekker oil 1 ltr for SV SEH 341 per GS#16-008 dtd. 1/8/16	1,447.02
02-Feb-16	74706	Geronimo Petron Service Center	20 L diesel for SV SEH 341 per GS#16-024 dtd. 1/19/16	416.30
02-Feb-16	74707	Geronimo Petron Service Center	15 L diesel for SV SEH 341 per GS#16-025 dtd. 1/20/16	312.23
02-Feb-16	74708	Geronimo Petron Service Center	50 L diesel for SV SEH 341 per GS#16-016 dtd. 1/13/16	1,117.36
02-Feb-16	74709	Geronimo Petron Service Center	50 L diesel for SV SEH 341 per GS#16-028 dtd. 1/21/16	1,040.75
03-Feb-16	74719	Isarog Gas Station	50L unleaded for SV WPF 620 per GS#16-032 dtd. 1/25/16	1,974.79
03-Feb-16	74720	Isarog Gas Station	5L unleaded for SV WPF 620 per GS#16-029 dtd. 1/22/16	187.54
03-Feb-16	74721	Isarog Gas Station	5L unleaded for SV WPF 620 per GS#16-018 dtd. 1/15/16	192.83
03-Feb-16	74722	Penaflor Fuel Express	20L diesel for SV SHE 209 per GS#16-027 dtd. 1/20/16	427.50
08-Feb-16			Liquidation of CA (APR) per CK#70322 dtd. 1/15/16 re: Travel to Manila for the period 1/19-21/16	4,879.37
09-Feb-16	74745	RCF Central Point Gas Station	32L unleaded for SV SD 9229, 9233 & SJ 3482 per GS#16-620 dtd. 1/18/16	1,229.04
09-Feb-16	74746	Isarog Gas Station	15L diesel for SV SHE 211 per GS#16-021 dtd. 1/18/16	335.20
10-Feb-16	74747	Penaflor Fuel Express	60L diesel for SV SFK 233 per GS#16-007 dtd. 1/7/16	1,375.00
11-Feb-16	74766	Isarog Gas Station	70L for SV SHE 784 per GS#16-026 dtd. 1/20/16	1,457.06
11-Feb-16	74767	Isarog Gas Station	70L for SV SHE 784 per GS#16-030 dtd. 1/25/16	1,390.49
16-Feb-16	74795	Isarog Gas Station	70L diesel for SV SHE 784 per GS#16-048 dtd. 2/1/16	1,468.15
17-Feb-16	74803	Isarog Gas Station	50L unleaded for SV WPF-620 per GS#16-019 dtd. 1/18/16	1,928.30
19-Feb-16	74832	Isarog Gas Station	60L diesel for SV SHE 596 per GS#16-040 dtd. 1/27/16	1,191.85
19-Feb-16	74833	Isarog Gas Station	5L unleaded for SV WPF 620 per GS#16-044 dtd. 1/29/16	194.30
19-Feb-16	74834	Isarog Gas Station	20L diesel for SV SHE 211 per GS#16-043 dtd. 1/29/16	397.28



DATE	CK#	PAYEE	PARTICULARS	AMOUNT
19-Feb-16	74838	Isarog Gas Station	70L diesel for SV SHE 784 per GS#16-057 dtd. 2/4/16	1,468.15
19-Feb-16	74839	Geronimo Petron Service Center	46.74L diesel for SV SHE-341 per GS#16-059 dtd. 2/5/16	1,027.22
19-Feb-16	74840	Isarog Gas Station	70L diesel for SV SHE 784 per GS#16-071 dtd. 2/16/16	1,486.64
19-Feb-16	74841	Isarog Gas Station	70L diesel for SV SHE 784 per GS#16-060 dtd. 2/9/16	1,538.42
19-Feb-16	74845	Isarog Gas Station	50L unleaded for Sv WPF 620 per GS#16-052 dtd. 2/1/16	1,867.54
19-Feb-16	74846	Isarog Gas Station	30L unleaded for Sv WPF 620 per GS#16-055 dtd. 2/2/16	1,120.52
19-Feb-16	74847	Isarog Gas Station	5L unleaded for Sv WPF 620 per GS#16-061 dtd. 2/9/16	192.99
19-Feb-16	74848	Isarog Gas Station	50L unleaded for Sv WPF 620 per GS#16-062 dtd. 2/9/16	1,830.56
23-Feb-16	74880	Peñaflo Fuel Express	50L for SV SHE 209 per GS#16-023 dtd. 1/18/16	1,068.82
23-Feb-16	74881	RCF Central Point Gas Station	32L unleaded for SD 9229, 9233 & SJ 3482 use per GS#16-050 dtd. 2/1/16	1,956.82
24-Feb-16			Liquidation of CA (APR) per CK#74779 dtd. 2/15/16 re: Travel to Manila for the period 2/15-18/16	5,088.38
01-Mar-16	74909	GERONIMO PETRON SERVICE STATION	30L for SV SHE 341 GS# 2016-34 dtd 1.29.16	595.92
01-Mar-16	74910	GERONIMO PETRON SERVICE STATION	50L for SV SHE 341 GS# 2016-41 dtd 1.27.16	993.21
01-Mar-16	74911	GERONIMO PETRON SERVICE STATION	39.6L for SV SHE 341 GS# 2016-46 dtd 1.29.16	786.62
01-Mar-16	74927	GERONIMO PETRON SERVICE CENTER	60L for SV SHE 341 GS# 2016-23 dtd 2.1.16	1,258.42
01-Mar-16	74928	GERONIMO PETRON GAS STATION	15L for SV SHE 341 GS# 2016-54 dtd 2.2.16	314.60
01-Mar-16	74929	GERONIMO PETRON GAS STATION	25L for SV SHE 341 GS# 2016-64 dtd 2.11.16	549.43
02-Mar-16	74937	ISAROG GAS STATION	20L for SV SHE 211 GS# 16-066 dtd 2.12.16	439.54
03-Mar-16	74941	PEÑAFLO FUEL EXPRESS	5L for SV SHE 209 GS# 16-36 dtd 1.26.16	102.60
03-Mar-16	74942	PEÑAFLO FUEL EXPRESS	20L for SV SHE 209 GS# 16-45 dtd 1.29.16	407.99
03-Mar-16	74943	PEÑAFLO FUEL EXPRESS	15L for SV SHE 209 GS# 16-58 dtd 2.04.16	338.55
03-Mar-16	74944	PEÑAFLO FUEL EXPRESS	20L for SV SHE 209 GS# 16-63 dtd 2.10.16	451.25
03-Mar-16	74945	GERONIMO PETRON SERVICE CENTER	30L for SV SHE 612 GS# 16-47 dtd 1.29.16	595.92
03-Mar-16	74946	GERONIMO PETRON SERVICE CENTER	5L for SV SHE 209 GS# 16-49 dtd 2.01.16	99.32
03-Mar-16	74947	GERONIMO PETRON SERVICE CENTER	45.7L for SV SHE 341 GS# 16-67 dtd 2.12.16	1,004.37
08-Mar-16	74973	PEÑAFLO FUEL EXPRESS	60L for SV SFK 233 GS 16-35 dtd 1.25.16	1,240.63
09-Mar-16	74981	ISAROG GAS STATION	70L for SV SHE 784 GS# 16-86 dtd 2.26.16	1,582.79
09-Mar-16	74992	PEÑAFLO FUEL EXPRESS	50L for SV SHE 209 GS# 16-069 dtd 2.15.16	1,128.50
11-Mar-16	75001	ISAROG GAS STATION	60L for SV SHE 211 GS# 16-70 dtd 2.15.16	1,274.26
11-Mar-16	75002	ISAROG GAS STATION	20L for SV SHE 211 GS# 16-68 dtd 2.16.16	439.54
11-Mar-16	75003	GERONIMO PETRON SERVICE CENTER	80L for SV SHE 341 GS# 2016-79/74/75 dtd 2/19/18/22, 2016	1,699.02
11-Mar-16	75004	GERONIMO PETRON SERVICE CENTER	5L for SV WPF 620 GS# 16-080 dtd 2.22.16	175.66
11-Mar-16	75014	ISAROG GAS STATION	70L for SV SHE 784 GS 16-91 dtd 3.2.16	1,590.19
11-Mar-16	75015	PEÑAFLO FUEL EXPRESS	50L for SV SHE 209 GS# 16-31 dtd 1.25.16	1,068.82
11-Mar-16	75023	PEÑAFLO FUEL EXPRESS	50L for SV SHE 209 GS# 16-56 dtd 2.3.16	1,076.96
11-Mar-16	75024	GERONIMO PETRON SERVICE CENTER	50L for SV SHE 212 GS# 2016-78 dtd 2.19.16	1,130.56
11-Mar-16	75025	GERONIMO PETRON SERVICE CENTER	30L for SV SHE 341 GS# 2016-82 dtd 2.23.16	678.34
11-Mar-16	75026	GERONIMO PETRON SERVICE CENTER	15L for SV SHE 341 GS# 2016-83 dtd 2.23.16	339.17
15-Mar-16	75043	ISAROG GAS STATION	70L for SV SHE 784 GS# 16-98 dtd 3.7.16	1,575.40
15-Mar-16	75044	PEÑAFLO FUEL EXPRESS	60L for SV SFK 233 GS# 16-65 dtd 2.11.16	1,300.00
15-Mar-16	75045	GERONIMO PETRON SERVICE CENTER	50L for SV SHE 341 GS# 2016-85 dtd 2.26.16	1,901.89
15-Mar-16	75046	GERONIMO PETRON SERVICE CENTER	50L for SV WPF 620 GS# 2016-87 dtd 2.29.16	1,806.79

DATE	CK#	PAYEE	PARTICULARS	AMOUNT
17-Mar-16	75053	ISAROG GAS STATION	55L for SV WPF 620 GS# 16-94/95 dtd 3.7.16	1,999.10
28-Mar-16	75091	GERONIMO PETRON SERVICE CENTER	50L for SV SHE 341 GS# 16-096 dtd 3.7.16	1,159.61
28-Mar-16	75092	ISAROG GAS STATION	20L for SV SHE 211 GS# 16-077 dtd 2.19.16	424.75
28-Mar-16	75093	ISAROG GAS STATION	70L for SV SHE 784 GS# 16-109 dtd 3.15.16	1,623.47
28-Mar-16	75095	JASMIN PEÑAFLOIDA	PCF replenishment of PWSS ED for the period Jan. 20 to Feb. 12, 2016	350.00
28-Mar-16	75096	PEÑAFLO FUEL EXPRESS	50L of SV SHE 209 GS# 16-073 dtd 2.17.16	1,046.88
28-Mar-16	75097	ISAROG GAS STATION	50L for SV WPF 620 GS# 16-081 dtd 2.22.16	1,756.60
28-Mar-16	75098	ISAROG GAS STATION	20L for SV SHE 211 GS# 16-092 dtd 3.3.16	454.34
28-Mar-16	75099	RCF CENTRAL POINT GAS STATION	32L for SD 9233, 9229 & SJ 3482 GS# 16-072 dtd 2.17.16	1,119.15
29-Mar-16	75103	PEÑAFLO FUEL EXPRESS	50L for SV SHE 209 GS# 16-90 dtd 3.2.16	1,155.64
31-Mar-16	75117	GERONIMO PETRON SERVICE CENTER	15L for SV SHE 212 GS# 16-099 dtd 3.08.16	347.89
31-Mar-16	75118	GERONIMO PETRON SERVICE CENTER	15L for SV SHE 341 GS# 16-105 dtd 3.11.16	347.89
31-Mar-16	75119	GERONIMO PETRON SERVICE CENTER	50L for SV SHE 209 GS# 16-101 dtd 3.09.16	1,357.21
31-Mar-16	75120	ISAROG GAS STATION	120L for SV SHE 211 GS#16-093/097 dtd 3.5/7.16	2,741.89
31-Mar-16	75132	CHRISTINE P. PASA	Replenishment of PCF for Goa CC period covered Jan. 18 to Feb. 24, 2016	495.00
07-Apr-16	75162	Gina Bajamunde	Replenishment of PCF for the period 1/25 to 2/17/16 (TDN)	1,670.51
08-Apr-16	75173	Geronimo Petron Service Center	50L diesel for SV SEH 212 per GS#2016-037 dtd. 1/26/16	993.21
11-Apr-16	75178	Geronimo Petron Service Center	50L diesel for SV SEH 212 per GS#2016-107 dtd. 3/14/16	1,225.66
11-Apr-16	75179	Geronimo Petron Service Center	30L diesel for SEH 341 per GS#2016-102 dtd. 3/9/16	695.77
11-Apr-16	75186	Isarog Gas Station	50L unleaded for SV WPF 620 per GS#16-106 dtd. 3/14/16	1,944.15
13-Apr-16	75220	Isarog Gas Station	70L diesel for SV SEH 784 per GS#16-121 dtd. 3/21/16	1,715.92
13-Apr-16	75222	Geronimo Petron Service Center	30L diesel for SV SEH 341 per GS#2016-110 dtd. 3/15/16	735.40
15-Apr-16	75235	Geronimo Petron Service Center	15L diesel for SV SEH 341 per GS#16-114 dtd. 3/17/16	367.70
15-Apr-16	75236	Isarog Gas Station	20L unleaded for SV WPF 620 per GS#16-112 dtd. 3/15/16	777.66
15-Apr-16	75237	Isarog Gas Station	70L diesel for SV SEH 784 per GS#16-128 dtd. 3/28/16	1,715.92
18-Apr-16	75246	Isarog Gas Station	70L diesel for SV SEH 784 use per GS#16-135 dtd. 4/4/16	1,727.02
18-Apr-16	75248	Geronimo Petron Service Center	20L diesel for SV SEH 341 per GS#16-124 dtd. 3/28/16	490.26
19-Apr-16	75259	Isarog Gas Station	110L diesel for SV SEH 211 per GS#16-127/137 dtd. 3/28/30/16	2,704.37
19-Apr-16	75260	Isarog Gas Station	50L unleaded for SV WPF 620 use per GS#16-130 dtd. 3/29/16	1,970.56
19-Apr-16	75261	Geronimo Petron Service Center	50L diesel for SV SEH 341 per GS#16-126/129 dtd. 3/22/29/16	1,230.42
20-Apr-16	75267	Jasmin Penaflorida	PCF replenishment of PWSS-ED for the period 2/12 to 4/6/16	350.00
21-Apr-16			Replenishment of PCF for the period 2/12 to 4/6/16	4,535.00
21-Apr-16	75299	Isarog Gas Station	70L diesel for SV SEH 784 per GS#16-149 dtd. 4/11/16	1,682.64
22-Apr-16	75302	Geronimo Petron Service Center	50L unleaded for SV WPF 620 per GS#16-138 dtd. 4/4/16	1,970.56
22-Apr-16	75303	Geronimo Petron Service Center	50L diesel for SV SEH 341 per GS#16-134 dtd. 4/4/16	740.15
22-Apr-16	75304	Penaflor Fuel Express	50L diesel for SV SEH 209 per GS#16-137 dtd. 4/4/16	1,269.57
22-Apr-16	75305	Penaflor Fuel Express	120L diesel for SV SFK 233 per GS#16-089/125 dtd. 3/22/28/16	2,781.25
22-Apr-16	75306	Penaflor Fuel Express	60L unleaded for SD 9234, 9226 & 9228 per GS#16-118 dtd. 3/21/16	2,455.00
22-Apr-16	75307	Penaflor Fuel Express	60L unleaded for SD 9234, 9226 & 9228 per GS#16-123 dtd. 3/28/16	1,425.00
22-Apr-16	75308	Penaflor Fuel Express	100L diesel for SV SEH 209 per GS#16-116/125 dtd. 3/21/28/16	2,517.44
22-Apr-16	75309	RCF Central Point Gas Station	32L unleaded for SD 9233,9229 & SJ 3482 per GS#16-104 dtd.3/9/16	1,158.04
22-Apr-16	75310	RCF Central Point Gas Station	32L unleaded for SD 9233,9229 & SJ 3482 per GS#16-117 dtd.3/21/16	1,242.56

DATE	CK#	PAYEE	PARTICULARS	AMOUNT
22-Apr-16	75311	Isarog Gas Station	70L diesel for SV SEH 211 per GS#16-113/119 dtd. 3/17/21/16	1,715.92
25-Apr-16	75325	Geronimo Petron Service Center	15L diesel for SV SEH 212 per GS#2016-103 dtd. 3/9/16	347.89
25-Apr-16	75326	RCF Central Point Gas Station	32L unleaded & 2L power oil & 2t oil for SD 9233, 9229 & SJ 3482 per GS#16-143 dtd. 4/6/16	2,032.91
25-Apr-16	75327	Penaflor Fuel Express	50L diesel for SV SEH 209 per GS#16-146 dtd. 4/8/16	1,237.01
25-Apr-16	75328	Penaflor Fuel Express	50L diesel for SV SEH 596 per GS#16-144 dtd. 4/6/16	1,237.01
25-Apr-16	75329	Penaflor Fuel Express	60L for SV SFK 233 per GS#16-132 dtd. 3/30/16	1,462.50
26-Apr-16	75338	Penaflor Fuel Express	50L diesel for SV SEH 209 per GS#16-111 dtd. 3/15/16	1,258.72
26-Apr-16	75339	Isarog Gas Station	70L diesel for SV SEH 784 per GS#16-156 dtd. 4/15/16	1,645.66
28-Apr-16	75360	Penaflor Fuel Express	80L diesel for SV SEH 209 per GS#151/158 dtd. 4/12/16/16	2,128.53
28-Apr-16	75361	Geronimo Petron Service Center	45L doesel for SV SEH 341 per GS#2016-145/148 dtd. 4/7/11/16	1,081.70
28-Apr-16	75362	Geronimo Petron Service Center	40L diesel for SV SEH 341 per GS#2016-160 dtd. 4/18/16	1,137.96
29-Apr-16	75368	Isarog Gas Station	70L diesel for SV SEH 784 per GS#16-161 dtd. 4/18/16	1,756.60
29-Apr-16	75369	Isarog Gas Station	80L diesel for SV SEH 211 per GS#16-136/140 dtd. 4/4/16	1,923.01
29-Apr-16	75370	Isarog Gas Station	48L diesel for SV SEH 211 per GS#16-154 dtd. 4/13/16	1,128.45
3-May-16	75380	Sen B. Asug	Replenishment of PCF of PWSS-Siruma for the period 01/20 - 04/16/2016	165.00
4-May-16	75398	Geronimo Petron Service Center	50L diesel for SV SHE 212 GS#2016-147 dtd 4.8.16	1,201.89
4-May-16	75399	Penaflor Fuel Express	60L unleaded for SD 9234,9226&9228 GS#16-141 dtd 4.9.16	2,547.61
05-May-16	75401	Jasmin Peñaflorida	PCF Replenishment for CHRD for the period Dec.22,2015 to April 6,2016	688.00
6-May-16	75423	Isarog Gas Station	70L diesel for SV SHE 784 per GS#16-169 dtd 4.27.16	1,797.28
12-May-16	75433	Isarog Gas Station	60L diesel for SV SHE 211 GS#2016-163 dated 04.19.2016	1,505.66
12-May-16	75434	Geronimo Petron Service Center	40L diesel for SV SHE 341 GS#16-166 dtd 4.21.16	1,003.77
13-May-16	75445	Penaflor Fuel Express	60L diesel for SV SHE 596 GS#2016-168 dtd 4.29.16	1,585.33
13-May-16	75448	Renato Sabillena	PCF replenishment of PWSS Presentacion for the period Jan 4 to Feb 12,2016	200.00
16-May-16	75452	Isarog Gas Station	50L unleaded for SV WPF 620 GS#2016-153 dtd 4.13.16	1,983.77
23-May-16	75480	Geronimo Petron Service Center	50L diesel for SV SHE 209 GS# 2016-171 dtd 4.28.16	1,283.77
23-May-16	75481	Geronimo Petron Service Center	40L diedel for SV SHE 341 GS# 2016-172 dtd 4.28.16	1,027.02
23-May-16	75482	Geronimo Petron Service Center	50L diesel for SV SHE 209 GS# 2016-165 dtd 4.21.16	1,254.71
23-May-16	75483	Isarog Gas Station	20L diesel for SV SHE 211 GS#2016-155 dtd 4.14.16	470.19
24-May-16	75492	Isarog Gas Station	70L diesel for SV SHE 784 GS#2016-176 dtd 5.2.16	1,897.13
26-May-16	75503	Isarog Gas Station	70L diesel for SEH784 per GS#2016-186 dated 05.10.2016	1,882.34
26-May-16	75504	Geronimo Petron Service Center	40L diesel for SEH340 per GS#2016-181 dated 05.06.2016	1,852.23
26-May-16			Liquidation of CA (Angelica P. Regondola) re: Travel to Manila Oon May 18-21, 2016 per TO#2016-05-488 dated 05.06.2016 per Ck#75464 dated 05.17.2016	4,833.02
30-May-16	75525	Isarog Gas Station	80L diesel for SEH211 per GS#2016-140 & 173 dated 05/04 &28/2016	2,139.62
30-May-16	75526	Isarog Gas Station	20L diesel for SEH211 per GS#2016-177 dated 05.03.2016	542.04
30-May-16	75527	Penaflor Fuel Express	60L unleaded for SD9234, 9226 & 9228 per GS#2016-179 dated 05.05.2016	2,930.00
31-May-16	75543	Penaflor Fuel Express	60L diesel for SFK233 per GS#2016-201 dated 05.23.2016	1,675.00
01-Jun-16	75558	Geronimo Petron Service Center	10L diesel for SEH341 per GS#2016-189 dated 05.11.2016	268.90
01-Jun-16	75559	Geronimo Petron Service Center	50L diesel for SEH211 per GS#2016-185 dated 05.10.2016	1,344.52
3-Jun-16	75569	Geronimo Petron Service Center	50L diesel for SEH212 per GS#2016-190 dated 05.13.2016	1,344.52
6-Jun-16	75588	Isarog Gas Station	50L unleaded for WPF620 per GS#2016-170 dated 04.27.2016	2,026.04
06-Jun-16	75591	Penaflor Fuel Express	60L unleaded and 3L motor oil for SD9234, 9226 & 9228 per GS#2016-187 dated 05.11.2016	3,141.35
06-Jun-16	75592	Penaflor Fuel Express	20L unleaded for SD9239 per GS#2016-193 dated 05.16.2016	764.59

DATE	CK#	PAYEE	PARTICULARS	AMOUNT
06-Jun-16	75593	Penaflor Fuel Express	20L unleaded for SD9239 per GS#2016-194 dated 05.16.2016	789.59
08-Jun-16	75606	Ramon F. Fuentebella	Reimbursement of expenses in excess of CA per Ck#75464 dated 05.17.2016 per TO#2016-05-488	4,535.48
10-Jun-16	75631	RCF Central Point Gas Station	32L unleaded for SD9229, 9233 & SJ3482 per GS#2016-188 dated 05.11.2016	1,271.31
10-Jun-16	75632	RCF Central Point Gas Station	32L unleaded for SD9229, 9233 & SJ3482 per GS#2016-164 dated 04.21.2016	1,230.73
14-Jun-16	75638	Isarog Gas Station	70L diesel for SEH784 per GS#2016-198 dated 05.23.2016	1,978.50
14-Jun-16	75639	Isarog Gas Station	70L diesel for SEH784 per GS#2016-212 dated 05.30.2016	1,978.50
14-Jun-16	75643	Isarog Gas Station	15L unleaded for WPF620 per GS#2016-203 dated 05.24.2016	626.83
14-Jun-16	75644	Isarog Gas Station	50L unleaded for WPF620 per GS#2016-184 dated 05.23.2016	2,089.44
14-Jun-16	75645	Penaflor Fuel Express	60L diesel for SFK233 per GS#2016-209 dated 05.30.2016	1,744.85
20-Jun-16	75666	Geronimo Petron Service Center	30L diesel for SEH341 per GS#2016-225 & 228 dated 06/08 & 09/2016	865.36
20-Jun-16	75667	Isarog Gas Station	70L diesel for SEH784 per GS#2016-218 dated 06.06.2016	2,019.17
20-Jun-16	75668	Penaflor Fuel Express	60L diesel for SEH596 per GS#2016-211 dated 05.30.2016	1,770.89
20-Jun-16	75685	Penaflor Fuel Express	30L diesel for SEH209 per GS#2016-214 dated 05.31.2016	850.00
20-Jun-16	75686	Penaflor Fuel Express	60L diesel for SEH209 per GS#2016-206 dated 05.26.2016	1,675.00
20-Jun-16	75687	Geronimo Petron Service Center	15L diesel for SEH211 per GS#2016-182 dated 05.06.2016	403.36
20-Jun-16	75688	Geronimo Petron Service Center	40L diesel for SEH341 per GS#2016-208 dated 05.30.2016	1,289.06
20-Jun-16	75689	Geronimo Petron Service Center	15L diesel for SEH341 per GS#2016-223 dated 06.06.2016	432.68
20-Jun-16	75690	Geronimo Petron Service Center	10L diesel for SEH341 per GS#2016-215 dated 06.02.2016	286.87
21-Jun-16			Liquidation of CA (APR) per CK#75518 dtd. 5/26/16 re: Travel to Manila for the period may 30 to June 3, 2016	5,089.93
21-Jun-16	79701	Isarog Gas Station	50L unleaded for WPF620 per GS#2016-224 dated 06.06.2016	2,100.00
22-Jun-16	79712	Isarog Gas Station	50L unleaded for WPF620 per GS#2016-234 dated 06.13.2016	2,100.00
22-Jun-16	79713	Geronimo Petron Service Center	10L diesel for SEH209 per GS#2016-236 dated 06.13.2016	288.46
22-Jun-16	79714	Geronimo Petron Service Center	15L diesel for SEH341 per GS#2016-232 dated 06.13.2016	432.68
22-Jun-16	79719	Isarog Gas Station	60L diesel for SEH211 per GS#2016-195 dated 05.17.2016	1,632.46
22-Jun-16	79720	Isarog Gas Station	60L diesel for SEH211 per GS#2016-200 dated 05.23.2016	1,632.46
22-Jun-16	79721	Isarog Gas Station	60L diesel for SEH211 per GS#2016-204 dated 05.26.2016	1,695.85
22-Jun-16	79722	Isarog Gas Station	60L diesel for SEH211 per GS#2016-213 dated 05.30.2016	1,721.21
22-Jun-16	79723	Isarog Gas Station	40L diesel for SEH211 per GS#2016-221 dated 06.10.2016	1,147.48
22-Jun-16	79726	Penaflor Fuel Express	60L diesel for SEH596 per GS#2016-202 dated 05.24.2016	1,744.85
22-Jun-16	79727	Penaflor Fuel Express	60L diesel for SFK233 per GS#2016-219 dated 06.06.2016	1,700.00
22-Jun-16	79728	Penaflor Fuel Express	60L diesel for SEH596 per GS#2016-220 dated 06.06.2016	1,761.11
22-Jun-16	79729	Penaflor Fuel Express	50L diesel for SEH209 per GS#2016-222 dated 06.06.2016	1,416.67
22-Jun-16	79730	Penaflor Fuel Express	30L diesel for SFK233 per GS#2016-226 dated 06.08.2016	975.53
22-Jun-16	79731	Geronimo Petron Service Center	60L diesel for SEH212 per GS#2016-230 per GS#06.10.2016	1,730.71
22-Jun-16	79732	Geronimo Petron Service Center	40L diesel for SEH341 per GS#2016-237 per GS#06.14.2016	1,164.38
28-Jun-16	79792	Penaflor Fuel Express	30L diesel for SFK233 per GS#2016-216 dated 06.03.2016	1,156.72
28-Jun-16	79793	Penaflor Fuel Express	60L diesel for SFK233 per GS#2016-233 dated 06.13.2016	1,896.76
28-Jun-16	79794	Penaflor Fuel Express	30L diesel for SEH209 per GS#2016-239 dated 06.14.2016	891.95
28-Jun-16	79795	Isarog Gas Station	70L diesel for SEH784 per GS#2016-238 dated 06.14.2016	2,037.66
28-Jun-16	79796	Isarog Gas Station	20L diesel for SEH211 per GS#2016-242 dated 06.15.2016	582.19
28-Jun-16	79797	Isarog Gas Station	70L diesel for SEH784 per GS#2016-250 dated 06.20.2016	2,037.66
28-Jun-16	79798	RCF Central Point Gas Station	32L unleaded for SJ3482 per GS#2016-235 dated 06.13.2016	2,083.62

DATE	CK#	PAYEE	PARTICULARS	AMOUNT
28-Jun-16	79803	Gina B. Bajamunde	PCF Replenishment of PWSS-Tin for the period 03/14-05/30/2016	2,107.50
30-Jun-16			PWSS supplies expended for the month of May 2016	3,400.25
01-Jul-16	79816	Isarog Gas Station	20L diesel for SEH211 per GS#2016-227 dated 06.09.2016	576.90
01-Jul-16	79817	Isarog Gas Station	65L unleaded for WPF 620 per GS#2016-245 & 251 dated 06/16 & 20/2016	2,712.83
04-Jul-16	79825	Penafior Fuel Express	60L diesel for SFK233 per GS#2016-249 dated 06.20.2016	1,842.71
04-Jul-16	79826	RCF Central Point Gas Station	32L unleaded for SD9229, 9233 & SJ3482 per GS#2016-205 dated 05.26.2016	1,301.73
04-Jul-16	79827	Geronimo Petron Service Center	50L diesel for SEH341 per GS#2016-244 dated 06.16.2016	1,455.48
7-Jul-16			Liquidation of CA (OBCP) per CK#75633 dtd, 6/10/16	4,494.14
07-Jul-16	79864	Isarog Gas Station	20L diesel for SEH211 per GS#2016-256 dated 06.22.2016	568.46
07-Jul-16	79865	Penafior Fuel Express	50L diesel for SEH209 per GS#2016-252 dated 06.21.2016	1,451.32
12-Jul-16	79883	Isarog Gas Station	70L diesel of SEH784 per GS#2016-263 dated 06.28.2016	2,019.17
13-Jul-16	79888	Penafior Fuel Express	60L diesel & 2L diesel oil for SFK233 per GS#2016-257 dated 06.27.2016	2,179.08
13-Jul-16	79889	Penafior Fuel Express	50L diesel for SEH209 per GS#2016-267 dated 06.30.2016	1,473.02
13-Jul-16	79890	Isarog Gas Station	50L unleaded for WPF620 per GS#2016-260 dated 06.28.2016	2,086.79
13-Jul-16	79891	Isarog Gas Station	60L diesel for SEH211 per GS#2016-255 dated 06.24.2016	1,705.36
13-Jul-16	79892	Geronimo Petron Service Center	30L diesel for SEH341 per GS#2016-256 & 262 dated June 27 & 28, 2016	865.36
13-Jul-16	79893	Geronimo Petron Service Center	50L diesel for SEH341 per GS#2016-254 dated 06.23.2016	1,421.13
13-Jul-16	79894	Geronimo Petron Service Center	46.07L diesel for SEH341 per GS#2016-265 dated 06.29.2016	1,328.90
21-Jul-16	79910	RCF Central Point Gas Station	32L unleaded for SD9233, 9229 & SJ 3482 per GS#2016-258 dated 06.27.2016	1,276.38
22-Jul-16	79925	Isarog Gas Station	70L diesel for SEH784 per GS#2016-275 dated 07.04.2016	2,019.17
27-Jul-16	79943	Isarog Gas Station	70L diesel for SEH784 per GS#2016-288 dated 07.12.2016	2,019.17
28-Jul-16	79969	Christine O. Pasa	PCF Replenishment of PWSS-Goa CC for the period 03/31-07/17/2016	483.25
03-Aug-16	79991	Ronnie Nitollano	PCF replenishment of PWSS-San Jose for the period 1/29 to 6/21/16	581.50
04-Aug-16	80005	Isarog Gas Station	65L unleaded for SV WPF 620 per GS# 2016-269, 270 & 278 dtd. 7/1, 5 & 7/16	2,712.83
04-Aug-16	80006	Isarog Gas Station	50L unleaded for SV WPF 620 per GS# 2016-277 dtd. 7/5/16	2,055.10
04-Aug-16	80007	Isarog Gas Station	70L diesel for SV SHE 784 per GS#2016-298 dtd. 7/19/16	1,963.70
04-Aug-16	80008	Geronimo Petron Service Center	50L unleaded for SV WPF 620 & 1 Engine Oil per GS#2016-286 dtd. 7/11/16	2,224.15
05-Aug-16	80013	Geronimo Petron Service Center	50L diesel for SV SHE 212 per GS#2016-292 dtd. 7/13/16	1,442.27
05-Aug-16	80014	Geronimo Petron Service Center	50L diesel for SV SHE 212 per GS#2016-273 dtd. 7/4/16	1,442.27
05-Aug-16	80015	Penafior Fuel Express	120L diesel & 3 L oil for SV SFK 233 per GS#272 & 285 dtd. 7/4 & 11/6	3,865.00
05-Aug-16	80016	Penafior Fuel Express	60L diesel & 3 L oil for SV SHE 596 per GS#280 dtd. 7/7/16	1,777.51
05-Aug-16	80017	RCF Central Point Gas Station	32L unleaded for SD 9233, 9229 & SJ 3482 per GS#2016-271 dtd. 7/1/16	1,298.35
08-Aug-16	80031	Jasmin P. Penafior	PCF replenishment of PWSS ED for the period 5/5 to 6/24/16	865.50
15-Aug-16	80062	Geronimo Petron Service Center	10L unleaded of SV WPF 620 per GS#2016-309 dtd. 7/22/16	396.75
15-Aug-16	80063	Geronimo Petron Service Center	15.99L diesel for SV SHE 341 per GS#2016-284 dtd. 7/11/16	461.24
15-Aug-16	80064	Geronimo Petron Service Center	70L diesel for SV SHE 341 per GS#2016-276, 283 & 289 dtd. 7/5, 11 & 12/16	2,019.17
15-Aug-16	80065	Geronimo Petron Service Center	40L diesel for Sv SHE 341 per GS#2016-299 dtd. 7/19/16	1,122.11
15-Aug-16	80066	Geronimo Petron Service Center	50L diesel for SV SHE 341 per GS#2016-304 dtd. 7/22/16	1,402.64
15-Aug-16	80067	Geronimo Petron Service Center	30L diesel for SV SHE 341 per GS#2016-305 dtd. 7/22/16	841.58
16-Aug-16	80072	Penafior Fuel Express	50L diesel for SV SHE 209 per GS#2016-281 dtd. 7/7/16	1,481.17
18-Aug-16	80078	Penafior Fuel Express	30L diesel for SV SFK 233 per GS#2016-293 dtd. 7/14/16	1,018.91
18-Aug-16	80079	Penafior Fuel Express	60L diesel for SFK 233 per GS#2016-297 dtd. 7/18/16	1,907.61

DATE	CK#	PAYEE	PARTICULARS	AMOUNT
19-Aug-16	80087	Marilou T. Abajero	PWSS-TS PCF replenishment or the period 1/12 to 7/14/16	961.61
19-Aug-16	80098	Isarog Gas Station	70L diesel for SV SHE 784 per GS#2016-315 dtd. 7/26/16	1,937.81
19-Aug-16	80099	Penaflor Fuel Express	50L diesel for SV SHE 209 per GS#2016-264 dtd. 6/29/16	1,481.25
22-Aug-16	80120	Geronimo Petron Service Center	43.87L diesel for SV SHE 212 per GS#216-259 dtd. 6/28/16	1,265.44
24-Aug-16	80153	Geronimo Petron Service Center	50L diesel for SV SHE 341 per GS#2016-324 dtd. 8/4/16	1,296.98
24-Aug-16	80154	Isarog Gas Station	20L diesel for SV SHE 211 per GS#2016-320 dtd. 8/2/16	534.64
24-Aug-16	80156	Isarog Gas Station	50L unleaded for SV WPF 620per GS#2016-321 dtd. 8/2/16	1,938.87
24-Aug-16	80157	RCF Central Point Gas Station	20L diesel for SV SHE 341 per GS#2016-310 dtd. 7/22/16	551.54
24-Aug-16			Liquidation of CA per Ck#85057 dated 08.12.2016 re: Travel to Manila on August 15-18, 2016 per TO#2016-08-808 (APRecondola)	5,037.40
05-Sep-16	80217	Isarog Gas Station	5L unleaded for SV WPF 620 per GS#2016-326 dtd. 8/9/16	193.89
05-Sep-16	80218	Isarog Gas Station	60L diesel for SV SHE 211 per GS#2016-300, 303 & 307 dtd. 7/19,21,22/16	1,683.17
05-Sep-16	80219	Penaflor Fuel Express	60L unleaded for SV SD 9228 per GS#2016-276	2,498.83
05-Sep-16	80220	Penaflor Fuel Express	60L diesel for SV SHE 596 per GS#2016-323 dtd. 8/3/16	1,647.19
05-Sep-16	80221	Geronimo Petron Service Center	60L diesel for SV SHE 212 per GS#2016-301 & 306 dtd. July 20 & 22, 20116	2,805.29
07-Sep-16	80249	Isarog Gas Station	50L unleaded for SV WPF 620 per GS#2016-311 dtd. 7/25/16	1,978.50
07-Sep-16	80250	Isarog Gas Station	50L unleaded for SV WPF 620 per GS#2016-296 dtd. 7/18/16	1,983.77
07-Sep-16	80251	Geronimo Petron Service Center	40L diesel for SV SHE 341 per GS#2016-314 dtd. 7/28/16	1,107.32
07-Sep-16	80252	Geronimo Petron Service Center	40L diesel for SV SHE 341 per GS#2016-328 dtd. 8/5/16	1,069.29
07-Sep-16	80256	RCF Central Point Gas Station	32L unleaded per SD 9233, 9229 & SJ 3482 per GS#2016-319 dtd. 8/1/16	1,203.69
07-Sep-16	80257	RCF Central Point Gas Station	32L unleaded per SD 9233, 9229 & SJ 3482 per GS#2016-295 dtd. 7/18/16	1,232.42
08-Sep-16	80259	Isarog Gas Station	50L unleaded for SV WPF 620 per GS#2016-347 dtd. 8/22/16	1,962.64
08-Sep-16	80260	Penaflor Fuel Express	30L diesel for SV SFK 233 per GS#2016-308 dtd. 7/22/16	1,113.35
08-Sep-16	80261	Geronimo Petron Service Center	50L diesel for SV SHE 341 per GS#2016-338 dtd. 8/16/16	1,323.40
08-Sep-16	80262	Geronimo Petron Service Center	10L diesel for SV SHE 341 per GS#2016-339 dtd. 8/16/16	264.68
08-Sep-16	80263	Geronimo Petron Service Center	15L diesel for SV SHE 341 per GS#2016-302 dtd. 7/20/16	389.09
13-Sep-16	80274	Ramon F. Fuentebella	Expenses in excess of CA per TO#2016-07-739	5,822.98
13-Sep-16	80275	Isarog Gas Station	70L diesel for SV SHE 784 per GS#2016-329 dtd. 8/9/16	1,852.54
13-Sep-16	80276	Gina B. Bajamunde	PCF replenishment of PWSS Tinambac for the period June 1 to July 27, 2016	2,002.00
19-Sep-16	80297	Ramon F. Fuentebella	Travelling expenses per TO#2016-08-826 dtd. 8/15/16	4,934.00
20-Sep-16	80310	Isarog Gas Station	15L diesel for SV SHE 211 per GS#2016-333 dtd. 8/9/16	389.09
20-Sep-16	80311	Isarog Gas Station	60L diesel for SV SHE 211 per GS#2016-342 dtd. 8/17/16	1,588.08
20-Sep-16	80312	Isarog Gas Station	80L diesel for SV SHE 784 per GS#2016-372 dtd. 9/5/16	2,252.68
20-Sep-16	80313	Isarog Gas Station	70L diesel for SV SHE 784 per GS#2016-386	1,815.77
20-Sep-16	80314	Isarog Gas Station	30L unleaded for SV WPF 620 per GS#2016-349 dtd. 8/23/16	1,220.38
20-Sep-16	80315	Isarog Gas Station	30L diesel for SV SHE 209 per GS#2016-358 dtd. 8/26/16	844.75
20-Sep-16	80316	Penaflor Fuel Express	20L unleaded for SV SD 9228 per GS#2016-325 dtd. 8/4/16	817.79
20-Sep-16	80317	Isarog Gas Station	50L diesel for SV SHE 209 per GS#2016-291 dtd. 7/13/16	1,392.34
20-Sep-16	80318	Penaflor Fuel Express	80L unleaded for SV SD 9234 per GS#2016-330	3,222.73
20-Sep-16	80319	Penaflor Fuel Express	60L diesel for SV SFK 233 per GS#2016-341 dtd. 8/17/16	1,667.50
20-Sep-16	80320	Penaflor Fuel Express	50L diesel for SV SHE 209 per GS#2016-335 dtd. 8/9/16	1,351.05
20-Sep-16	80321	Penaflor Fuel Express	60L diesel for SV SFK 233 per GS#2016-313 dtd. 7/26/16	1,862.32
20-Sep-16	80322	Penaflor Fuel Express	80L unleaded for SV SD 9226 per GS#2016-332	3,222.73

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20-Sep-16	80323	Geronimo Petron Service Center	15L unleaded for SV WPF 620 per GS#2016-354 dtd. 8/25/16	610.19
20-Sep-16	80324	Geronimo Petron Service Center	50L diesel for SV SHE 341 per GS#2016-353 dtd. 8/24/16	1,400.00
20-Sep-16	80325	Geronimo Petron Service Center	15L diesel for SV SHE 341 per GS#2016-343 dtd. 8/18/16	397.01
20-Sep-16	80326	Geronimo Petron Service Center	52.16L diesel for SV SFK 233 per GS#2016-352 dtd. 8/24/16	1,460.48
20-Sep-16	80327	Geronimo Petron Service Center	30L diesel for SV SHE 341 per GS#2016-357 dtd. 8/26/16	840.00
20-Sep-16			PWSS supplies expended for the month of August 2016 (Engine Oil)	6,800.00
21-Sep-16	80357	Geronimo Petron Service Center	20L diesel for SV SHE 209 per GS#2016-370 dtd. 9/2/16	563.17
21-Sep-16	80358	Geronimo Petron Service Center	40L diesel for SV SHE 341 per GS#2016-344 dtd. 8/19/16	1,944.15
21-Sep-16	80359	Isarog Gas Station	60L diesel for SV SHE 211 per GS#2016-366 dtd. 8/31/16	1,689.51
21-Sep-16	80360	Isarog Gas Station	20L unleaded for SV WPF 620 per GS#2016-345 dtd. 8/19/16	785.06
22-Sep-16	80370	Geronimo Petron Service Center	50L unleaded & 2 bottle beak fluid for SV WPF 620 per GS#2016-362 dtd. 8/30/16	2,259.02
22-Sep-16	80371	Isarog Gas Station	5L unleaded for SV WPF 620 per GS#2016-367 dtd. 8/31/16	206.04
23-Sep-16	80376	Geronimo Petron Service Center	20L diesel for SV SHE 209 per GS# 2016-377 dtd. 9/5/16	563.17
23-Sep-16	80377	Geronimo Petron Service Center	50L unleaded for SV WPF 620 per GS#2016-331 dtd. 8/8/16	2,144.90
23-Sep-16	80392	Geronimo Petron Service Center	30L diesel for SV SFK 233 per GS#2016-364 dtd. 8/30/16	844.75
23-Sep-16	80393	Geronimo Petron Service Center	50L diesel for SV SHE 341 per GS#2016-363 dtd. 8/30/16	1,407.92
23-Sep-16	80394	Geronimo Petron Service Center	50L diesel for SV SHE 341 per GS#2016-382 dtd. 9/8/16	1,381.51
23-Sep-16	80395	Isarog Gas Station	15L diesel for SV SHE 209 per GS#2016-380 dtd. 9/7/16	422.38
23-Sep-16	80396	Isarog Gas Station	10L diesel for SV SHE 209 per GS#2016-381 dtd. 9/8/16	281.58
26-Sep-16	80427	Geronimo Petron Service Center	50L diesel for SV SHE 341 per GS#2016-391 dtd. 9/14/16	1,397.36
26-Sep-16	80428	Geronimo Petron Service Center	50L diesel for SV SHE 341 per GS#2016-371 dtd. 9/5/16	1,105.21
26-Sep-16	80429	Geronimo Petron Service Center	30L unleaded for SV WPF 620 per GS#2016-376 dtd. 9/5/16	1,236.23
26-Sep-16	80430	Geronimo Petron Service Center	24.74L diesel for SV SFK 233 per GS#2016-360 dtd. 8/30/16	696.64
26-Sep-16	80431	Isarog Gas Station	50L diesel for SV SHE 596 per GS#2016-378 dtd. 9/9/16	1,407.92
26-Sep-16	80432	Isarog Gas Station	15L diesel for SV SHE 211 per GS#2016-316 dtd. 7/28/16	404.68
26-Sep-16	80434	Isarog Gas Station	60L diesel for SV SHE 211 per GS#2016-379 dtd. 9/7/16	1,689.51
26-Sep-16	80435	Isarog Gas Station	15L diesel for SV SHE 209 per GS#2016-388 dtd. 9/13/16	419.21
26-Sep-16	80436	Penaflor Fuel Express	20L unleaded for MC SD 9228 per GS#2016-392 dtd. 9/15/16	999.39
26-Sep-16	80455	Isarog Gas Station	80L diesel for SV SHE 784 per GS#2016-394 dtd. 9/19/16	2,227.32
27-Sep-16	80468	Isarog Gas Station	30L diesel for SV SHE 209 per GS#2016-375 dtd. 9/5/16	844.75
27-Sep-16	80469	Isarog Gas Station	50L diesel for SV SHE 209 per GS#2016-395 dtd. 9/19/16	1,397.36
27-Sep-16	80470	Geronimo Petron Service Center	30L diesel for SV SHE 341 per GS#2016-374 dtd. 9/05/16	828.90
27-Sep-16	80482	Isarog Gas Station	50L unleaded for WPF 620 per GS#2016-393 dtd. 9/19/16	2,092.08
27-Sep-16	80483	Geronimo Petron Service Center	50L unleaded for WPF 620 per GS#2016-387 dtd. 9/13/16	2,292.83
27-Sep-16	80485	Isarog Gas Station	15L diesel for SV SHE 211 per GS#2016-396 dtd. 9/19/16	419.21
27-Sep-16	80486	Geronimo Petron Service Center	50L diesel for SV SHE 341 per GS#2016-402 dtd. 9/22/16	1,392.08
27-Sep-16	80487	RCF Central Point Gas Station	32L unleaded for SD 9233, 9229, & SJ 3482 per GS#2016-340 dtd. 8/16/16	2,118.70
05-Oct-16	80516	Isarog Gas Station	50L diesel for SV SHE 209 per GS#2016-408 dtd. 9/26/16	1,392.08
05-Oct-16	80518	Isarog Gas Station	60L diesel for SV SHE 211 per GS#2016-401 dtd. 9/22/16	1,670.49
05-Oct-16	80519	Penaflor Fuel Express	60L diesel for SV SFK 233 per GS#2016-398 dtd. 9/20/16	1,740.14
05-Oct-16	80520	Penaflor Fuel Express	10L diesel for Jackhammer per GS#2016-400 dtd. 9/22/16	439.71
5-Oct-16	80521	Penaflor Fuel Express	30L diesel for SV SFK 233 per GS#2016-399 dtd. 9/20/16	870.07

DATE	CK#	PAYEE	PARTICULARS	AMOUNT
05-Oct-16	80525	Isarog Gas Station	40L diesel for SV SHE 784 per GS#2016-415 dtd. 9/29/16	1,124.23
05-Oct-16	80526	Penaflor Fuel Express	60L diesel for SV SFK 233 per GS#2016-405 dtd. 9/26/16	1,756.66
05-Oct-16	80527	Geronimo Petron Service Center	50L diesel for SV SHE 341 per GS#2016-397 dtd. 9/19/16	1,392.08
5-Oct-16	80528	Geronimo Petron Service Center	50L unleaded for SV WPF 620 per GS#2016-406 dtd. 9/26/16	2,092.08
5-Oct-16	80529	RCF Central Point Gas Station	32L unleaded for SD 9233, 9229 & 3482 per GS#2016-368 dtd. 8/31/16	1,305.11
06-Oct-16	80531	Mailyn R. Versoza	PCF replenishment of PWSS Caramoan CC for the period January 4 to June 29, 2016	453.00
10-Oct-16			Liquidation of CA (APRegondola) per CK#80404 dated 9/26/16 re: Travel to Manila for the period 10/3-6/16	5,044.68
11-Oct-16	80558	Geronimo Petron Service Center	50L diesel for SV SHE 341 per GS#2016-412 dtd. 9/28/16	1,405.28
11-Oct-16	80560	Isarog Gas Station	70L diesel for SV SHE 784 per GS#2016-419 dtd. 10/5/16	2,011.77
11-Oct-16	80562	Isarog Gas Station	50L unleaded for SV WPF 620 per GS#2016-373 dtd. 9/9/16	2,060.38
11-Oct-16	80565	Geronimo Petron Service Center	34.66L for SV SFK 233 per GS#2016-413 dtd. 9/30/16	974.14
11-Oct-16			Liquidation of CA (RIPQ) per CK#80123 dtd. 8/26/16 re: Travel to Manila for the period 9/5-9/16	2,307.38
12-Oct-16	80578	Geronimo Petron Service Center	15L diesel for SV SHE 212 per GS#2016-417 dtd. 9/30/16	421.58
12-Oct-16	80589	Geronimo Petron Service Center	50L diesel for SV SHE 341 per GS#2016-424 dtd. 10/7/16	1,436.98
13-Oct-16			Liquidation of CA (Mcelestial) per CK#75691 dtd. 6/20/16 re: Create Sustainability	475.00
13-Oct-16	80599	Geronimo Petron Service Center	18.25L diesel for SV SHE 233 per GS#2016-414 dtd. 9/30/16	512.93
13-Oct-16	80604	Tinambac Petron	15L unleaded for MC SD 9238 per GS#2016-409 dtd. 9/27/16	635.55
13-Oct-16	80607	Geronimo Petron Service Center	50L diesel for SV SHE 341 per GS#2016-416 dtd. 9/30/16	1,436.98
14-Oct-16	80613	Isarog Gas Station	70L diesel for SV SHE 784 per GS#2016-427 dtd. 10/10/16	2,011.77
14-Oct-16			Liquidation of CA (FImperial) per CK#80503 dtd. 9/30/16 re: Travel to Manila for the period 10/2-5/16	2,840.17
18-Oct-16	80623	Gina Bajamunde	Replenishment of PCF of PWSS-TIN CC for the period 6/30 to 9/27/16	1,291.00
26-Oct-16	80638	Penaflor Fuel Express	30L diesel for SV SFK 233 per GS#2016-423 dtd. 10/7/16	898.13
26-Oct-16	80653	RCF Central Point Gas Station	32L for MC-SD9233, 9229 & SJ 3482 per GS#2016-428 dtd. 10/11/16	1,354.14
26-Oct-16	80654	Isarog Gas Station	60L diesel for SV SEH 211 per GS#2016-418 dtd. 10/5/16	1,724.38
27-Oct-16	80679	Geronimo Petron Service Center	50L diesel for SV SEH 341 per GS#2016-433 dtd. 10/14/16	1,518.87
28-Oct-16	80682	Isarog Gas Station	70L diesel for SV SEH 784 per GS#2016-446 dtd. 10/21/16	2,170.79
02-Nov-16	80692	Tinambac Petron	15L for MC-SD 9238 per GS# 2016-432 dtd 10/13/16	654.56
03-Nov-16	80697	Isarog Gas Station	15L diesel for SV SHE 211 GS# 2016-436 dtd 10/17/16	455.66
03-Nov-16	80698	Isarog Gas Station	15L diesel for SV SHE 211 GS# 2016-430 dtd 10/13/16	455.66
03-Nov-16	80699	Geronimo Petron Service Center	50L unleaded for SV-WPF 620 & 1L fluid per GS# 2016-425 dtd 10/10/16	2,322.41
03-Nov-16	80700	Geronimo Petron Service Center	49.82 L diesel for SV-SFK 233 per# 2016-426 dtd 10/10/2016	1,513.40
04-Nov-16	88507	Geronimo Petron service Center	50L diesel for SV SHE GS# 2016-434 dtd10/14/16	1,518.87
04-Nov-16	88510	Penaflor Fuel Express	10L for Jackhammer GS# 2016-442 dtd 10/18/16	457.87
04-Nov-16	88511	Penaflor Fuel Express	60L diesel for SVSFK 233 GS# 2016-431 dtd 10/13/16	1,898.64
04-Nov-16	88512	Penaflor Fuel Express	10L diesel for genset GS# 2016-437 dtd 10/17/16	452.91
04-Nov-16	88513	Isarog Gas Station	60L diesel for SHE GS# 2016-448 dtd 10/24/16	1,860.68
04-Nov-16	88514	Isarog Gas Station	60L diesel for SHE GS# 2016-440 dtd 10/18/16	1,860.68
4-Nov-16	88515	Isarog Gas Station	30L diesel for SV SHE GS# 2016-444 dtd 10/21/16	930.34
4-Nov-16	88527	Isarog Gas Station	30L diesel for SV SHE 784 GS# 2016-450 dtd 10/25/16	927.17
4-Nov-16	88529	Christine Pasa	PCF replenishment of PWSS Goa CC for the period 6/3/16-9/14/16	667.70
10-Nov-16	88565	RCF Central Point Gas Station	32L for MC SD 9233,9229 & SJ 3489 GS# 2016-429 dtd 10/13/16	1,354.14



DATE	CK#	PAYEE	PARTICULARS	AMOUNT
10-Nov-16	88567	Geronimo Petron Service Center	40L diesel for SV SHE 341 GS# 2016-435 dtd 10/14/16	1,240.45
10-Nov-16	88568	Isarog Gas Station	56.31L diesel for SV SHE 596 GS# 2016-451 dtd 10/26/16	1,740.30
11-Nov-16	88584	Geronimo Petron Service Center	50L diesel for SV SHE 341 GS# 2016-452 dtd 10/27/16	1,545.28
11-Nov-16	88585	Isarog Gas Station	40L diesel for SHE 212 GS# 2016-439 dtd 10/17/16	1,215.09
11-Nov-16	88590	Penaflor Fuel Express	60L for SFK 233 GS# 2016-454 dtd 11/2/16	1,938.27
14-Nov-16	88595	Isarog Gas Station	70L for SHE 784 GS# 2016-456 dtd 11/2/16	2,163.40
14-Nov-16	88615	Isarog Gas Station	15L for SV SHE 211 GS# 2016-455 dtd 11/2/16	465.17
14-Nov-16	88616	Penaflor Fuel Express	20L for MC SD 9228 GS# 2016-447 dtd 10/24/16	915.75
14-Nov-16	88617	Tinambac Petron	15L for MC 9238 GS# 2016-4693 dtd 11/4/16	654.56
16-Nov-16	88634	Isarog Gas Station	50L for SV SHE 341 GS# 2016-445 dtd 10/21/16	1,550.57
16-Nov-16	88635	Isarog Gas Station	50L for SV WPF620 GS# 2016-453 dtd 11/2/16	2,208.30
22-Nov-16	88648	Isarog Gas Station	50L for SV SHE 784 GS# 2016-469 dtd 11/10/16	1,550.57
22-Nov-16	88649	Isarog Gas Station	15L for SV SHE 211 GS# 2016-467 dtd 11/8/16	449.32
22-Nov-16	88650	RCF Central Point Gas Station	32L unleaded for motorcycles GS# 2016-449 dtd 10/24/16	1,379.50
22-Nov-16	88660	Ramon Fuentesbella	Expenses in excess of CA per CK# 88531 dtd 11/4/16	3,000.00
22-Nov-16	88661	Geronimo Petron Service Center	50L for SHE 341 GS# 2016-458 dtd 11/3/16	1,550.57
22-Nov-16	88662	Isarog Gas Station	50L for SV SHE 209 GS# 2016-457 dtd 11/3/16	1,550.57
23-Nov-16	88679	Isarog Gas Station	50L for SV WPF 620 GS# 2016-465 dtd 11/7/16	2,208.30
24-Nov-16	88690	Isarog Gas Station	80L for SV SHE 784 GS# 2016-472 dtd 11/14/16	2,396.38
28-Nov-16	88699	Penaflor Fuel Express	30L for SV SFK GS# 2016-460 dtd 11/4/16	936.11
28-Nov-16	88700	Geronimo Petron Service Center	30L for SV SHE 212 GS# 2016-462 dtd 11/4/16	930.34
28-Nov-16	88701	Geronimo Petron Service Center	34L for SV SHE 341 GS# 2016-464 dtd 11/7/16	1,018.46
28-Nov-16	88706	Isarog Gas station	70L for SV SHE 784 GS# 2016-484 dtd 11/22/16	2,048.75
28-Nov-16	88707	Geronimo Petron Service Center	50L for SV SEH 341 GS# 2016-473 dtd 11/14/16	1,463.40
28-Nov-16	88708	Geronimo Petron Service Center	15L for SV SEH 341 GS# 2016-468 dtd 11/09/16	449.32
01-Dec-16	88735	RCF Central Point Gas Station	32L for motorcycles GS# 2016-459 dtd 11/4/16	1,357.52
01-Dec-16	88736	Penaflor Fuel Express	60L for SV SFK 233 GS# 2016-478 dtd 11/17/16	1,829.30
01-Dec-16	88737	Isarog Gas Station	50L for SV-SEH 209 GS# 2016-466 dtd 11/7/16	1,550.57
01-Dec-16	88738	Isarog Gas Station	25L SV-SEH 209 GS# 2016-476 dtd 11/16/16	731.70
07-Dec-16			Liquidation of Cash Advance (A.Regondola) per Ck#88665 dtd 11/23/16 & liquidation #2016-12-360 dtd 12/7/16	5,001.04
09-Dec-16	88789	Ruby Ann Asetre	Replenishment of PCF of Office of the Administrator for the period of Sept.9-Nov. 13, 2016	390.00
13-Dec-16	88815	Penaflor Fuel Express	60L for SV-SFK 233 per GS# 2016-485 dtd 11/23/16	1,829.30
13-Dec-16	88816	Tinambac Petron	15L for MC-SD 9238 per GS# 2016-482 dtd 11/22/16	645.85
13-Dec-16	88817	Isarog Gas Station	60L for SV-SEH 211 per GS# 2016-474 dtd 11/15/16	1,756.08
13-Dec-16	88818	Geronimo Petron Service Center	50L for SV-SEH 209 per GS# 2016-480 dtd 11/21/16	1,463.40
13-Dec-16	88819	RCF Central Point Gas Station	32L unleaded, 2L engine oil & 2T oil for motorcycles per GS# 2016-475 dtd 11/15/16	2,149.13
14-Dec-16	88824	Isarog Gas Station	70L diesel for SV-SEH 784 per GS# 2016-491 dtd 11/28/16	2,048.75
15-Dec-16	88839	Penaflor Fuel Express	20L unleaded & 1L motor oil for MC-SD 9228 GS# 2016-486 dtd 11/23/16	1,091.41
15-Dec-16	88840	Isarog Gas Station	50L diesel for SV-SEH 209 per GS# 2016-490 dtd 11/28/16	1,463.40
15-Dec-16	88841	Isarog Gas Station	50L diesel for SV-SEH 596 per GS# 2016-493 dtd 11/29/16	1,526.79
15-Dec-16	88842	Isarog Gas Station	15L for SV-SEH 211 per GS# 2016-487 dtd 11/24/16	439.02
16-Dec-16	88851	Arlene Pesimo	Replenishment of PWSS Lagonoy PCF for the period of May 5 to November 2, 2016	300.00

DATE	CK#	PAYEE	PARTICULARS	AMOUNT
16-Dec-16	88852	Isarog Gas Station	60L diesel for SV-SEH 596 per GS# 2016-488 dtd 11/25/16	1,756.08
16-Dec-16	88853	Isarog Gas Station	60L diesel for SV-SEH 211 per GS# 2016-489 dtd 11/25/16	1,756.08
16-Dec-16	88854	Isarog Gas Station	60L diesel for SV-SEH 211 per GS# 2016-481 dtd 11/22/16	1,756.08
16-Dec-16	88855	Geronimo Petron Service Center	50L for SV-SEH 341 per GS# 2016-483 dtd 11/22/16	1,463.40
22-Dec-16	88857	Ramon Fuentesbella	Travel Expenses in excess of CA per check no. 88767 dtd 12//16	4,000.00
22-Dec-16	88882	Isarog Gas Station	70L diesel for SV-SEH 784 per GS# 2016-503 dtd 12/6/16	2,137.51
29-Dec-16			To record PDA supplies expended for the period 12/1-31/16 and for January and June 2016	127,120.00
29-Dec-16	88970	Ruby Ann Asetre	Replenishment of Operations Division PCF for the period 9/7-10/19/2016	570.00
29-Dec-16	88971	Peflaflor Fuel Express	10L diesel for Jackhammer GS#2016-507 dtd 12/7/16	464.38
29-Dec-16	88972	Peflaflor Fuel Express	60L diesel for SV-SFK 233 GS#2016-492 dtd 11/29/16	1,908.22
29-Dec-16	88973	Geronimo Petron Service Center	50L diesel for SV-SEH 209 GS#2016-494 dtd 11/29/16	1,526.79
29-Dec-16	88974	Geronimo Petron Service Center	50L diesel for SV-SEH 341 GS#2016-495 dtd 12/1/16	1,526.79
29-Dec-16	88975	Geronimo Petron Service Center	15L diesel for SV-SEH 341 GS#2016-509 dtd 12/9/16	458.04
29-Dec-16	88976	Geronimo Petron Service Center	20L diesel for SV-SEH 212 GS#2016-512 dtd 12/12/16	610.72
29-Dec-16	88977	Geronimo Petron Service Center	60L diesel for SV-SFK 233 GS#2016-517 dtd 12/13/16	1,364.48
29-Dec-16	88978	Geronimo Petron Service Center	50L diesel for SV-SEH 341 GS#2016-521 dtd 12/14/16	1,600.75
29-Dec-16	88979	Isarog Gas Station	50L diesel for SV-WPF 620 GS#2016-470 dtd 11/14/16	2,173.96
29-Dec-16	88980	Isarog Gas Station	60L diesel for SV-SEH 211 GS#2016-496 dtd 12/1/16	1,832.15
29-Dec-16	88981	Isarog Gas Station	50L diesel for SV-SEH 209 GS#2016-501 dtd 12/6/16	1,007.68
29-Dec-16	88982	Isarog Gas Station	60L diesel for SV-SEH 211 GS#2016-505 dtd 12/7/16	1,832.15
29-Dec-16	88983	Isarog Gas Station	58.93L diesel for SV-SEH 596 GS#2016-513 dtd 12/12/16	1,799.48
29-Dec-16	88984	Isarog Gas Station	50L diesel for SV-SEH 209 GS#2016-514 dtd 12/12/16	1,600.75
29-Dec-16	88985	Isarog Gas Station	70L diesel for SV-SEH 784 GS#2016-515 dtd 12/12/16	2,292.83
29-Dec-16	88986	Isarog Gas Station	20L diesel for SV-SEH 211 GS#2016-516 dtd 12/13/16	640.30
29-Dec-16	88996	Isarog Gas Station	50L diesel for SV-WPF 620 GS#2016-479 dtd 11/21/16	2,144.91
29-Dec-16	88997	Isarog Gas Station	20L diesel for SV-SEH 211 GS#2016-502 dtd 12/6/16	640.30
29-Dec-16	89011	Peflaflor Fuel Express	20L unleaded for genset GS#2016-537 dtd 12/28/16	979.68
29-Dec-16	89022	Peflaflor Fuel Express	30L diesel for SV-SFK233 GS#2016-506 dtd 12/7/16	1,908.23
29-Dec-16	89023	Peflaflor Fuel Express	15L diesel for SV-SFK233 GS#2016-523 dtd 12/16/16	500.20
29-Dec-16	89024	Isarog Gas Station	40L diesel for SV-SEH212 GS#2016-519 dtd 12/16/16	1,310.19
29-Dec-16	89025	Isarog Gas Station	50L diesel for SV-WPF620 GS#2016-524 dtd 12/19/16	2,319.25
29-Dec-16	89026	Geronimo Petron Service Center	50L diesel for SV-WPF620 GS#2016-498 dtd 12/05/16	2,435.47
29-Dec-16	89027	Geronimo Petron Service Center	50L diesel for SV-SEH341 GS#2016-518 dtd 12/13/16	1,600.75
29-Dec-16	89028	Geronimo Petron Service Center	50L diesel for SV-SEH209 GS#2016-526 dtd 12/20/16	1,637.74
29-Dec-16	89029	Geronimo Petron Service Center	30L diesel for SV-WPF620 GS#2016-529 dtd 12/22/16	1,391.55
29-Dec-16	89030	Geronimo Petron Service Center	10L diesel for SV-SEH209 GS#2016-530 dtd 12/23/16	327.55
29-Dec-16			Liquidation of CA (ARegondola) per CK#88775 dated 12/8/16 re: Travel to Manila for the period December 11-14, 2016	5,004.04
29-Dec-16			To set up liability (Isarog Gas Station) re: 50L diesel for SV SEH 209 per GS#16-528 dtd. 12/21/16	1,637.74
29-Dec-16			To set up liability (Geronimo Petron Service Center) re: 48L diesel for SV SFK 233 per GS#16-595 dtd. 12/20/16	1,572.23
29-Dec-16			To set up liability (Penaflor Fuel Express) re: 20L unleaded for MC-SD 9228 per GS#16-563 dtd. 12/27/16	979.47

DATE	CK#	PAYEE	PARTICULARS	AMOUNT
29-Dec-16			To set up liability (GPSC) re: 30L diesel for SV SFK 233 per GS#16-533 dtd. 12/2/2016	990.57
29-Dec-16			To set up liability (RCF Central Point Gas Station) re: 32L unleaded for various motorcycle SD 9233, 9229 & SJ 3482 per GS#16-546 dtd. 12/27/16	1,491.08
29-Dec-16			To set-up payable re: 40L diesel for SV SEH341 per gs# 16-527 dtd. 12.20.2016 (Isarog Gas Station)	1,320.75
29-Dec-16			To set-up payable re: 30L unleaded for SV WPF 620 per gs# 16-521 dtd. 12.14.2016 (Isarog Gas Station)	1,378.87
29-Dec-16			To set-up payable re: 70L diesel for SV SEH784 per gs# 16-532 dtd. 12.27.2016 (Isarog Gas Station)	2,311.32
29-Dec-16			To set-up payable re: 32L unleaded for various motorcycle SD 9233, 9229 and SJ 3482 per gs# 16-511 dtd. 12.12.2016 (RCF Central Point Gas Station)	1,491.08
29-Dec-16			To set-up payable re: 32L unleaded for various motorcycle SD 9233, 9229 & SJ 3482 per gs# 16-510 dtd. 12.9.2016 (RCF Central Point Gas Station)	1,491.08
29-Dec-16			To set-up payable re: 60L diesel for SV SEH211 per gs# 16-520 dtd. 12.14.2016 (Isarog Gas Station)	1,920.91
29-Dec-16			To set-up payable re: 50L unleaded for SV WPF 620 per gs# 16-531 dtd. 12.27.2016 (RCF Central Point Gas Station)	2,292.83
<b>TOTAL</b>				<b>P 796,151.20</b>



**Partido Development Administration**  
Created Under R. A. 7820  
Caraycayon Tigaon, Camarines Sur

**REQUISITION AND ISSUE VOUCHER FOR GASOLINE AND OIL**  
(Gas Slip)

DATE	GAS Slip No.	Plate #	No. of Liters	Liquidation	Requesting	Signat
1-04-16	2016-001	SEA 212	40	1/04/16	DEBENS	
01-05-16	2016-002	WPF 620	50	12/26-29/15	ICAGAMI	
01-05-16	2016-003	SEA 7441	25	1-0-16 TIV.	ELISA	
01-07-16	2016-004	SEA 211	20	1-07-16	MEDINA	
01-07-16	2016-005	SEA 784	20	1-07-16	ELISA	
01-07-16	2016-006	SEA 341	15	1-07-16	MELCHOR III	
01-07-16	2016-007	SFK 233	60	12-28-15 - 01/06/16	P. DIAZ	
01-07-16	2016-008	SEA 341	30 <sup>1 GAL E.O.R</sup>	01/4-8/16	MELCHOR III	
01-07-16	2016-009	SEA 209	50L	12/28-01/07/16	ZEUS	
01-07-16	2016-010	WPF 620	50L	01/4-8/16	L. BRITA	
01-07-16	2016-011	SEA 541	60	01-07-16	ELISA	
01-07-16	2016-012	WPF 620	50	01-07-16	L. BRITA	
01-07-16	2016-013	SEA 784	25	01/12/16	LEOPOLDO D.L.	
01-07-16	2016-014	SEA 212	15	01/12/16	ELISA	
01-07-16	2016-015	SEA 784	15	01/13/16	LEOPOLDO D. Cruz	
01-07-16	2016-016	SEA 341	50	01/13/16	T. Melchor III	
01-07-16	2016-017	SEA 209	20	01/14/16	ZEUS	
01-07-16	2016-018	WPF 620	50	01/15/16	L. BRITA	
01-07-16	2016-019	WPF 620	50	01/18-15/16	L. BRITA	
01-07-16	2016-020	SEA 229 SEA 233, SEA 248	32	01/04-15/16	SERRA	
01-07-16	2016-021	SEA 211	15	01/18/16	A. MEDINA	
01-07-16	2016-022	WTP-(CARAYCAYON)	800L <sup>2 GAL E.O.R</sup>	12/22 - 1/18/2016	ENL. FRANK	
01-07-16	2016-023	SEA 209	50L	01/14/16	ZEUS	
01-07-16	2016-024	SEA 341	20	01/19/16	T. Melchor III	
01-07-16	2016-025	SEA 341	15	01/20/16	T. Melchor III	
01-07-16	2016-026	SEA 784	70			
01-07-16	2016-027	SEA 209	20	01/20/16	ZEUS	
01-07-16	2016-028	SEA 341	50	01/21/16	T. Melchor III	
01-07-16	2016-029	WPF 620	50	01/22/16	L. BRITA	
01-07-16	2016-030	SEA 784	70	01/18-22/16	CARAYCAYON	
01-07-16	2016-031	SEA 209	50	01-18-22/16	ZEUS	
01-07-16	2016-032	WPF 620	50	01/18-22/16	L. BRITA	
01-07-16	2016-033	WTP-(CARAYCAYON)	800	01/02-25/16	FRANK	
01-07-16	2016-034	SEA 341	30	01/18-21/16	Melchor III	
01-07-16	2016-035	SFK 233	60	01/18-22/16	P. DIAZ	
01-07-16	2016-036	SEA 209	5	01/26/16	ZEUS	

Date	GAS Slip No.	Plate #	No. of Liters	Liquidation	Signature
12/09/16	2016-516	SD 9223 SD 9224 53412	30 LITROS	NOV. 16-30, 2016	J. GARCIA
12/17/16	2016-511	SD 9233 SD 9234 53456	30 LITROS	NOV 1-15, 2016	J. GARCIA
	2016-512	SEH-212	20 L.	12/12/16	E. MAYIMO
	2016-513	Bumtruck 414-594		12/12/16	L. DELA CUN
	2016-514	CEH-209	50 L	12/5-9/16	Z. RELLAM
	2016-515	SEH-784	70 L	12/4-28/16	RFT
12/13/16	2016-516	SEH-211	20 L	12-13-14	A. MEDINA
	2016-517	SFK-233	60 L P.	12/7-10-13/16	F. DIAZ
	2016-518	SEH-241	50 L	12/7-13/16	R. AMCO
	2016-519	SEH-212	40 L	12/13/16	E. DIAZ
12/14/16	2016-520	SEH-211	60 L	12/14, 20/16	E. CAPUZ
	2016-521	SEH-341	50 L	12/15/16	L. DELA CUN
12-14-16	2016-522	WTF-620 SEH-211	20 L	12/18+14	P. CAPUZ
	2016-523	SFK 233	15 L	12/14/16	DIAZ
12/16/16	2016-524	WTF-620	50 L	12/15-18/16	-
12/20/16	2016-525	SEH-233	50 L	11/15-20/16	E. DIAZ
12/20/16	2016-526	SEH 201	50 L	12-21-16	J. T. RUIZ
12/20/16	2016-527	SEH 341	40 L	12-21-27/16	J. T. RUIZ
12/21/16	2016-528	SEH 201	50 L	12/19-20/16	J. T. RUIZ
12/27/16	2016-529	WTF 620	50 L	12/19-27/16	H. L. RUIZ
12/23/16	2016-530	SEH-209	100 L	12/23/16	Edna
12/27/16	2016-531	WTF 620	50 L	12/13-16	APR
	2016-532	SEH 784	50 L	12/21/16	RFT
	2016-533	SFK 233	30 L	12/17/17	DIAS
	2016-534	SEH 212	50 L	12/14-20/17	PAZ
	2016-535	SEH 209	50 L	12/20-23/17	ORCA
	2016-536	SD 9228	20 L	NOV. 1-30, 2016	A. CANAS
12/28/16	2016-537	Genet	20 L	12-28	T. 12-28
	2016-538	SEH 212	60 L	12/29/16	A. CAPUZ
12/29/16	2016-539	WTF 620	30 L	12	ORCA
	2016-540	Genet	20 L		C. F. RUIZ
	2016-541	Genet			SC. RUIZ
	2016-542			7/9/2016-11/4/17	
	2016-543	WTF		12/1/16-12/1/16	
	2016-544			12/1/16-12/04/17	F. Imperial
	2016-545			Cancelled	
	2016-546	SD 9229, 9233, 9234	32 L	12/1-15/2016	J. CANAS

Partido Development Administration  
Tigaon, Camarines Sur  
List of Unsubmitted Journal Entry Vouchers/Disbursement Vouchers  
January to October 2016

Month	JEV No.	Payee/Particulars	Amount
January	16-01-248	Annual Registration Fee for PDA TIN# 004-194-148-000	P 500.00
April	16-04-082	Philhealth contribution of COS for the quarter ending March 2016 (JPP)	21,600.00
	16-04-140	Cash Advance (MVP)	7,520.00
			P 29,120.00
May	16-05-303A	Deposit of collection re: Registration fee PDT & DZRP Ads per CRDR# 2016-05-050	P 6,500.00
July	16-07-231	PWSS supplies expended for the month of June 2016	P 259,357.28
August	16-08-260	PWSS-HO emergency labor for the period August 2-10, 2016	59,061.42
	16-08-261	PWSS-HO emergency labor for the period August 2-10, 2016	1,918.00
	16-08-263	PWSS-GOA emergency labor for the period August 2-10, 2016	9,276.00
	16-08-264	PWSS-L/S emergency labor for the period August 2-10, 2016	20,402.00
	16-08-265	PWSS-TIN emergency labor for the period August 2-10, 2016	7,854.00
	16-08-266	PWSS-PRE emergency labor for the period August 2-10, 2016	6,718.00
	16-08-267	PWSS-GAR emergency labor for the period August 2-10, 2016	8,336.00
	16-08-268	PWSS-CAR emergency labor for the period August 2-10, 2016	10,372.00
	16-08-269	PWSS-HO emergency labor for the period August 2-10, 2016	900.00
	16-08-270	PWSS-HO emergency labor for the period July 11-31, 2016	5,100.00
	16-08-271	PWSS-HO emergency labor for the period July 18-31, 2016	2,740.00
	16-08-272	PWSS-HO emergency labor for the period July 11-31, 2016	4,110.00
	16-08-273	PWSS-HO emergency labor for the period July 11-31, 2016	5,754.00
	16-08-274	PWSS-T/S emergency labor for the period August 2-10, 2016	11,228.52
	16-08-427	Registration fee J. Peñaflorida re: Quarterly meeting dtd. 8/24/16 (CSCHRMP)	1,200.00
	16-08-446A	Travelling expenses (JE. Parza)	1,050.00
			P 156,019.94
October	16-10-246A	PWSS-SIR emergency labor contract for the period 9/26 to 10/10/16	11,234.00
	16-10-246B	PWSS-HO emergency labor contract for the period 9/26 to 10/10/16	128,891.96
	16-10-246C	PWSS-HO emergency labor contract for the period 9/2-30/16	8,452.90
	16-10-246D	PWSS-SIR emergency labor contract for the period 9/11-25/16	8,220.00
	16-10-246E	DZRP emergency labor contract for the period 9/26 to 10/10/16	18,042.00
	16-10-246F	PWSS-T/S emergency labor contract for the period 9/26 to 10/10/16	18,906.00
	16-10-246G	PWSS-TIN emergency labor contract for the period 9/26 to 10/10/16	18,096.00
	16-10-246H	PWSS-PRE emergency labor contract for the period 9/26 to 10/10/16	9,614.00
	16-10-246I	PWSS-CAR emergency labor contract for the period 9/26 to 10/10/16	18,644.00
	16-10-246J	PWSS-GOA emergency labor contract for the period 9/26 to 10/10/16	20,751.00
	16-10-246K	PWSS-L/S emergency labor contract for the period 9/26 to 10/10/16	34,400.00
	16-10-246L	PWSS-GAR emergency labor contract for the period 9/26 to 10/10/16	15,942.00
	16-10-408	PWSS-HO emergency labor contract for the period 10/11-25/16	134,442.00
	16-10-409	PWSS-T/S emergency labor contract for the period 10/11-25/16	21,098.00
	16-10-410	PWSS-GOA emergency labor contract for the period 10/11-25/16	18,370.00
	16-10-411	PWSS-L/S emergency labor contract for the period 10/11-25/16	31,856.00
	16-10-412	DZRP emergency labor contract for the period 10/11-25/16	16,442.00
	16-10-413	PWSS-SIR emergency labor contract for the period 10/11-25/16	6,028.00
	16-10-414	PWSS-CAR emergency labor contract for the period 10/11-25/16	15,356.00
	16-10-415	PWSS-GAR emergency labor contract for the period 10/11-25/16	12,628.00
	16-10-416	PWSS-TIN emergency labor contract for the period 10/11-25/16	18,370.00
	16-10-416A	PWSS-PRE emergency labor contract for the period 10/11-25/16	12,628.00
			P 598,411.86
			P 1,049,909.08

Partido Development Administration  
Matrix on the Submission of Accounts for CY 2016

Month Covered	Due Date ( within the first ten days of the ensuing month)	Collection Accounts		JEVs and DVs	
		Date of Submission	Number of Days Delayed	Date of Submission	Number of Days Delayed
January	February 10, 2016	February 26, 2016	16	March 30, 2016	49
February	March 10, 2016	March 17, 2016	7	April 20, 2016	41
March	April 10, 2016	May 19, 2016	39	May 17, 2016	37
April	May 10, 2016	May 19, 2016	9	June 10, 2016	31
May	June 10, 2016	June 7, 2016	-	July 5, 2016	25
June	July 10, 2016	July 13, 2016	3	August 5, 2016	26
July	August 10, 2016	August 10, 2016	-	October 3, 2016	54
August	September 10, 2016	September 8, 2016	-	October 10, 2016	30
September	October 10, 2016	October 10, 2016	-	November 7, 2016	28
October	November 10, 2016	November 11, 2016	1	December 20, 2016	40
November	December 10, 2016	December 7, 2016	-	February 14, 2017	66
December	January 10, 2017	January 30, 2017	20	February 15, 2017	36


**Annex F**  
**(AAR page 46)**

**Partido Development Administration**  
**Analysis of Due to National Treasury**  
**As of December 31, 2016**

**Annex A**

Year	Advances			Interest on Advances			Total Amount Due	Total Payment Made for the Year	% of Payment to Aggregate of Gross Advances and Interest
	Gross Advances	Payments	Net Advances	Interest Due	Payments	Net Interest Due			
2004	80,434,595.85	-	80,434,595.85	3,822,917.57	-	3,822,917.57	84,257,513.42	-	0.00%
2005	82,197,155.16	-	82,197,155.16	11,296,167.12	-	11,296,167.12	93,493,322.28	-	0.00%
2006	73,139,937.03	-	73,139,937.03	14,979,850.07	-	14,979,850.07	88,119,787.10	-	0.00%
2007	69,918,729.54	-	69,918,729.54	14,571,083.05	2,000,000.00	12,571,083.05	82,489,812.59	2,000,000.00	2.37%
2008	66,556,301.46	-	66,556,301.46	21,038,389.84	7,000,000.00	14,038,389.84	80,594,691.30	7,000,000.00	7.99%
2009	69,591,092.02	-	69,591,092.02	21,128,260.63	3,000,000.00	18,128,260.63	87,719,352.65	3,000,000.00	3.31%
2010	63,214,187.97	-	63,214,187.97	21,531,232.89	5,000,000.00	16,531,232.89	79,745,420.86	5,000,000.00	5.90%
2011	60,926,396.12	-	60,926,396.12	14,685,379.60	8,400,000.00	6,285,379.60	67,211,775.72	8,400,000.00	11.11%
2012	56,297,379.18	49,675.71	56,247,703.47	13,229,619.71	12,000,000.00	1,229,619.71	57,477,323.18	12,049,675.71	17.33%
2013	55,859,870.13	-	55,859,870.13	5,461,762.80	9,000,000.00	(3,538,237.20)	52,321,632.93	9,000,000.00	14.68%
2014	57,744,309.78	-	57,744,309.78	9,779,459.84	15,900,000.00	(6,120,540.16)	51,623,769.62	15,900,000.00	23.55%
2015	52,596,572.18	11,000,000.00	41,596,572.18	15,656,172.42	3,400,000.00	12,256,172.42	53,852,744.60	14,400,000.00	21.10%
2016									
1st Quarter	26,776,176.56	8,400,000.00	18,376,176.56	3,715,996.51		3,715,996.51	22,092,173.07	8,400,000.00	27.55%
2nd Quarter			-	3,427,921.54		3,427,921.54	3,427,921.54	-	0.00%
3rd Quarter	26,429,461.65	8,400,000.00	18,029,461.65	3,722,416.14		3,722,416.14	21,751,877.79	8,400,000.00	27.86%
4th Quarter				3,416,061.87		3,416,061.87	3,416,061.87		
	841,682,164.63	27,849,675.71	813,832,488.92	181,462,691.60	65,700,000.00	115,762,691.60	929,595,180.52	93,549,675.71	9.14%
Add: Liability for Guaranty Fees							68,732,746.86		
Due to National Treasury							998,327,927.38	-	
Corrected Balance of Total Liabilities							1,132,596,611.74		
% of Due to National Treasury to Total Liabilities							88.15%		
Gross Advances and Interest							1,023,144,856.23		
(841,682,164.63 + 181,462,691.60)									

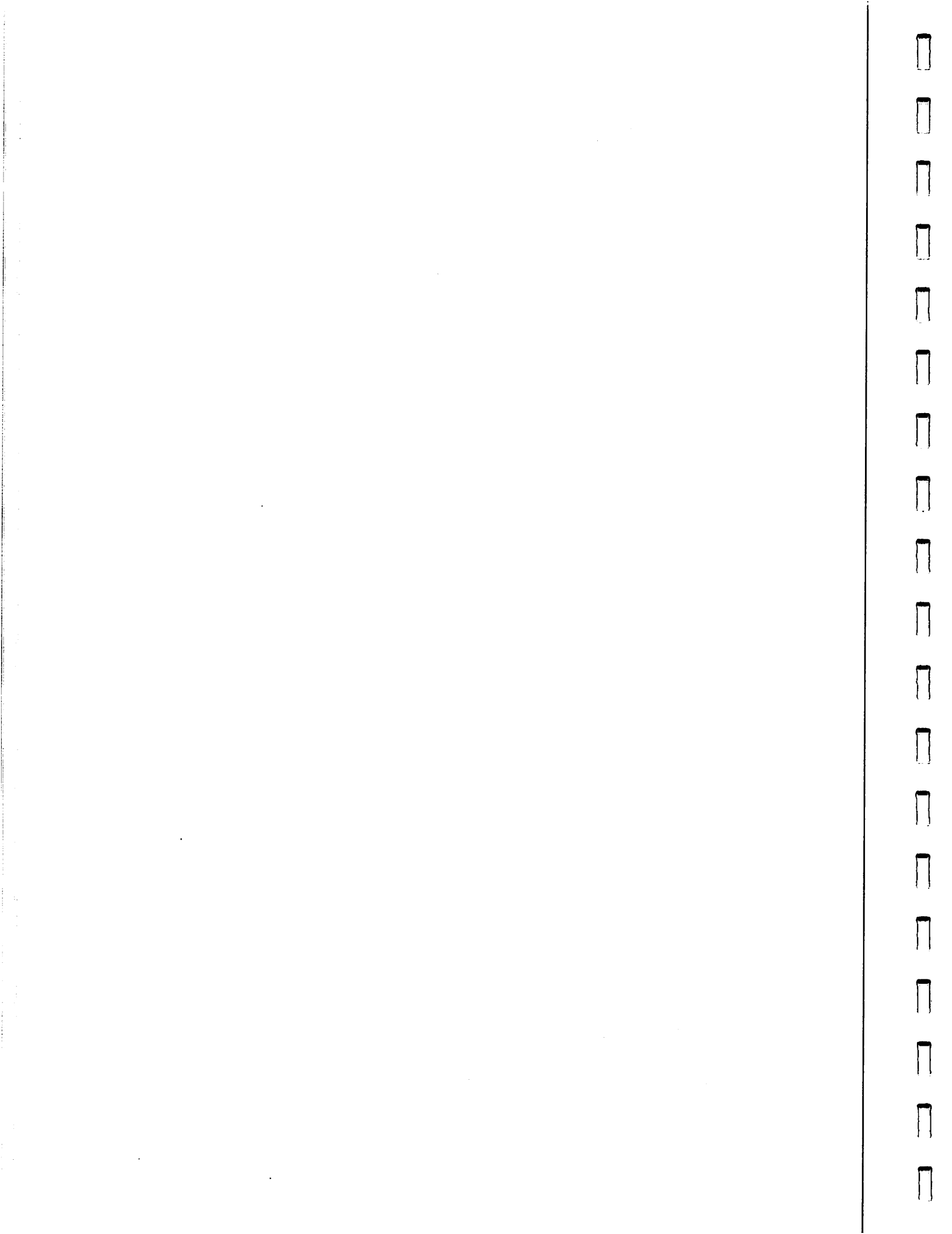
Prepared by:

  
**FRANCES JAMEY A. IBASCO**  
State Auditor I

Reviewed by:

  
**MAREDITION A. BRAZAL**  
State Auditor IV



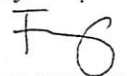


Partido Development Administration  
Detailed Analysis of Income and Expenses  
For Calendar Years 2015-2016


Annex G  
(AAR page 48)

	PWSS/PDA	CENTER FOR HUMAN RESOURCE DEVT.	2016 NATO PORT	DZRP	TOTAL	PWSS/PDA	2015 CENTER FOR HUMAN RESOURCE DEVT.	NATO PORT	DZRP	TOTAL
Income	97,697,290.41	42,080.00	-	937,741.00	98,677,111.41	83,746,176.81	80,950.00	1,081.00	831,955.75	84,660,163.56
Personal Services	17,684,106.77	-	-	-	17,684,106.77	18,727,281.62	-	-	-	18,727,281.62
Maintenance & Other Operating										
Expenses	28,300,815.59	116,641.73	22,366.00	1,387,046.43	29,826,869.75	29,300,743.96	139,437.56	74,229.13	1,792,180.44	31,306,591.09
Taxes, Duties and Licenses	2,051,489.53	-	-	-	2,051,489.53	2,172,374.42	-	-	-	2,172,374.42
Non-Cash Items	23,250,346.86	-	-	-	23,250,346.86	22,299,966.31	-	-	-	22,299,966.31
Total Operating Expenses	71,286,758.75	116,641.73	22,366.00	1,387,046.43	72,812,812.91	72,500,366.31	139,437.56	74,229.13	1,792,180.44	74,506,213.44
Financial Expenses	13,468,465.01	-	-	-	13,468,465.01	13,452,044.64	-	-	-	13,452,044.64
Income (Loss) From Operations	12,942,066.65	(74,561.73)	(22,366.00)	(449,305.43)	12,395,833.49	(2,206,234.14)	(58,487.56)	(73,148.13)	(960,224.69)	(3,298,094.52)
Gain/Loss on Foreign Exchange										
(ForEx)	(3,378,774.10)	-	-	-	(3,378,774.10)	(1,208,211.30)	-	-	-	(1,208,211.30)
Interest Income	321,891.60	-	-	-	321,891.60	174,709.84	-	-	-	174,709.84
Net Income/(Loss)	9,885,184.15	(74,561.73)	(22,366.00)	(449,305.43)	9,338,950.99	(3,239,735.60)	(58,487.56)	(73,148.13)	(960,224.69)	(4,331,595.98)

Prepared by:

  
FRANCES JAMEY A. IBASCO  
State Auditor I  
Audit Team Member

Reviewed by:

  
MEREDITH A. BRAZAL  
State Auditor IV  
Audit Team Leader

Partido Development Administration  
Schedule of Disbursement Transactions for the Bacteriological Tests of Water Samples  
Calendar Year 2016

Check Date	Check No.	Payee	Nature of Payment	Amount	OR#	Remarks
13-Jan-16	70289	Metropolitan Naga Water District	Bacteriological Test for January 2016	P 3,300.00	195390	Result was "PASSED" - Fecal Coliforms Less than (<) 1.1
12-Feb-16	74771	Metropolitan Naga Water District	Bacteriological Test for February 2016	3,300.00	196631	Result was "PASSED" - Fecal Coliforms Less than (<) 1.1
7-Mar-16	74953	Metropolitan Naga Water District	Bacteriological Test for March 2016	3,300.00	197361	Result was "PASSED" - Fecal Coliforms Less than (<) 1.1
28-Mar-16	75086	Metropolitan Naga Water District	Bacteriological Test for April 2016	3,300.00	198204	Result was "PASSED" - Fecal Coliforms Less than (<) 1.1
25-Apr-16	75323	Metropolitan Naga Water District	Bacteriological test for May 2016	3,300.00	199187	Result was "PASSED" - Fecal Coliforms Less than (<) 1.1
31-May-16	75542	Metropolitan Naga Water district	Bacteriological Test for June 2016	3,300.00	200523	No results attached
28-Jun-16	79800	Metropolitan Naga Water District	Bacteriological test for July 2016	3,300.00	201604	Result was "PASSED" - Fecal Coliforms Less than (<) 1.1
21-Jul-16	79908	Metropolitan naga Water District	Bacteriological Test for August 2016	3,900.00	202699	Result was "PASSED" - Fecal Coliforms Less than (<) 1.1
22-Aug-16	80121	Metropolitan Naga Water District	Bacteriological Test for September 2016	3,900.00	203578	Result was "PASSED" - Fecal Coliforms Less than (<) 1.1
5-Oct-16	80513	Metropolitan Naga Water District	Bacteriological Test for October 2016	3,300.00	205097	Result was "PASSED" - Fecal Coliforms Less than (<) 1.1
4-Nov-16	88506	Metropolitan Naga Water District	Bacteriological Test for November 2016	3,300.00	205833	Result was "PASSED" - Fecal Coliforms Less than (<) 1.1
1-Dec-16	88732	Metropolitan Naga Water District	Bacteriological Test for December 2016	6,670.00	206759	Result was "PASSED" - Fecal Coliforms Less than (<) 1.1

Partido Development Administration  
Schedule of Insurance Premiums Paid During the Year  
Calendar Year 2016

Date	Check No	Payee	Nature of Payment	Amount
1/25/16	70436	Government Service Insurance System	Insurance premium of SV SJ 3482	₱ 1,354.12
1/25/16	70437	Government Service Insurance System	Insurance premium of SV SEH 212	3,087.67
2/23/16	74877	Government Service Insurance System	Insurance premium of SV SFK 233	2,820.13
2/23/16	74882	Government Service Insurance System	Insurance premium of SV SD 9233	1,240.28
3/2/16	74940	Government Service Insurance System	Insurance Premium of SV WPF 620	2,535.16
3/17/16	75054	Government Service Insurance System	Insurance premium of SV SHE 784	5,270.82
3/28/16	75089	Government Service Insurance System	Insurance premium of SV SD 9234	1,222.19
4/28/16	75357	Government Service Insurance System	Insurance premium of SV SD 9235	1,225.47
6/1/16	75549	Government Service Insurance System	Issuance premiums of SD-9226	1,222.19
6/1/16	75550	Government Service Insurance System	Issuance of premiums of SHE 596	2,831.37
7/25/16	79940	Government Service Insurance System	Insurance premium of SD 9228	1,216.61
7/25/16	79941	Government Service Insurance System	Insurance premium of SD 9238	1,216.61
8/23/16	80135	Government Service Insurance System	Insurance premium of SD 9229	1,216.61
8/23/16	80136	Government Service Insurance System	Insurance premium of SD 9239	1,216.61
8/23/16	80137	Government Service Insurance System	Insurance premium of SEH209	2,590.76
10/5/16	80511	Government Service Insurance System	Insurance premium of WPF-620	1,687.79
12/29/16	89008	Government Service Insurance System	Insurance premium of SHE 341	3,027.74
12/29/16	89009	Government Service Insurance System	Insurance premium of WSG 791	3,148.29
12/29/16	89010	Government Service Insurance System	Insurance premium of SHE 211	2,997.61
<b>Total</b>				<b>₱ 41,128.03</b>

Partido Development Administration

Schedule of the Remittances of the GSIS Premiums and Loan Repayments in Calendar Year 2016

Date	Check No	Payee	Nature of Payment	Amount
1/6/16	70236	GSIS	Premiums and Loan payment of permanent employees for December, 2015	₱ 356,140.09
1/27/16	70482	GSIS	Premiums and loan payment for the month of January 2016,inclusive adjustment of Premiums due to new Appointment of Ramon Fuentebella for the month of Dec.2015	337,358.35
2/26/16	74899	GSIS	Payment for premiums & loan of permanent employees for Feb.2016	352,083.94
4/6/16	75159	GSIS	Premium and loan payment of permanent employees for March 2016	347,788.00
5/3/16	75383	GSIS	Premiums & Loans of Permanent Employes for the month of April 2016	338,242.49
5/30/16	75523	GSIS	Premiums & Loans of Permanent Employes for the month of May 2016	328,613.41
6/24/16	79764	GSIS	Premium& loan payment of Permanent employees for June 2016	316,509.16
8/4/16	79997	GSIS	Premium&Loans of Permanent Employees for the month of July 2016	297,435.85
9/5/16	80214	GSIS	Payment of premiums & loan of permanent employees for August 2016	303,143.72
10/7/16	80536	GSIS	Premium & loan payment of permanent employees for Septembe 2016	288,236.57
11/7/16	88533	GSIS	premium & loan payment of PDA employees for the month of October 2016	288,814.10
12/6/16	88771	GSIS	Premiums & Loans of Permanent Employees for the month of November 2016	276,415.44
<b>Total</b>				<b>₱ 3,830,781.12</b>



## **Partido Development Administration**

Created Under Republic Act 7820

June 26, 2015

**Director JANNETTE R. CRUZ**  
OIC Assistant Regional Director  
OIC Revenue District Officer

RE: Reconsideration of the Order dated June 15, 2015

Dear **Director CRUZ**:

This refers to your letter dated June 15, 2015 finding the submission of the requirements of our Office's Annual Information Return (BIR Form 1604-CF) beyond the due date and imposing the compromise penalty of Twenty Five Thousand (P25,000.00) Pesos.

We are moving the reconsideration from the said Order on legal and equitable grounds, as we high light the following facts, viz.

Partido Development Administration (PDA) is a government institution created by virtue of RA 7820 purposely to be the development planning and coordinating body of the 4<sup>th</sup> District of Camarines Sur. It is a government corporation composed of the ten (10) municipalities within the District and governed by a board of directors composed of the Municipal Mayors Private Sector Representatives from the ten (10) towns the Administrator of PDA and the incumbent Congressman of the district. Its mandate includes the power to prepare the comprehensive development plan and pass over plans and programs from the government and private sectors. As a government corporation it is created primarily to deliver the basic socio-economic services in a coordinated and synchronized approach following the integrated area development planning concept.

As a government entity, the records will show that it has not neglected its duty to follow BIR rules and regulation in the payment of taxes

In line with the finding of the BIR that it failed to file BIR Form 1604-CF in due time, we are submitting a copy of e-Submission Validation Report that the Office made on January 27, 2015, to support the Office's position that we filed the same on time

In fact, filing of BIR Form No. 1604 CF is supposed to begin on January 31, 2015 per advisory notated on the calendar posted on the website of the BIR, copy of which is hereto attached.

Crystal clear therefore is the fact that PDA filed the required BIR Form 1604-CF on time as it was made on January 27, 2015 and the last day is January 31, 2015 which is a Saturday so automatically the last day should be February 2, 2015, the next working day. With regard to the filing of the supporting

documents, we would like to make the following narration of facts that would show that the same was filed on time.

Together with the electronic submission of BIR Form No. 1604-CF are the required attachments. The transmission made on January 27, 2015 went successfully and so the Office presumed that it had already complied with the filing requirement.

Notwithstanding, the Office exerted effort to file hard copy of the same with the BIR and provided a soft copy contained in a diskette and in a USB. Seeing the diskette, however your Office did not accept the diskette and instead advised the Office to follow the BIR Guide.

On February 16, 2015 the Office prepared the required supporting documents which was filed on February 25, 2015 but again the same was not accepted by your Office as allegedly it was belatedly filed.

Hence, the order of the payment of the Compromise Penalty


The narration of facts however will show that PDA duly complied with the filing of BIR Form No. 1604-CF on time when it electronically submitted the form on January 27, 2015 or five (5) days before the last day.

On such ground we are moving for a reconsideration from your Order dated June 15, 2015 directing the payment of the Compromise Penalty within (10) days from receipt thereof as obviously we have filed the same on time.

Looking forward for a favorable action on this reconsideration, I remain.

Thank you very much.

Very truly yours,



**Engr. RAMON F. FUENTEBELLA**  
Acting Administrator  
Partido Development Administration  
Caraycayon, Tiganon, Camarines Sur

# GENDER AND DEVELOPMENT (GAD) ACCOMPLISHMENT (FY 2016)

Agency/ Bureau/Office: **PARTIDO DEVELOPMENT ADMINISTRATION**

Department (Central Agency):

Total GAA of Agency :

GENDER ISSUE and/or GAD Mandate	Cause of the Gender Issue	GAD Result Statement/GAD Objectives	Relevant Agency MFO/ PAP	GAD ACTIVITY	Output Performance Indicators and Targets	GAD BUDGET	SOURCE OF BUDGET	Responsible Unit/Office	Accomplishment
<b>Creation and Strengthening of PDA GAD Focal Point system (PDA-GFPS)</b>									
PDA has yet to re-formulate policy, plan, programs, and projects that are gender responsive based on the standard of Philippine Commission for Women	There might be misinterpretation of GAD policies and procedures resulting to non-implementation of proposed activities	To formulate Plans and programs that are gender responsive		Establishment of PDA-GAD Focal Point System (PDA-GFPS)	Office Order for the PDA GAD Focal Point System (PDA-GFPS)			AS/ Division, PEMD, Operations Division	
	Gender issues might be interpreted differently from what it should be	To evaluate and assess existing GAD Activities through Gender Analysis (GA) to be conducted by PCW Accredited GAD Specialist		Re-orientation/ Re-training of the key personnel on GAD Planning and Budgeting	Trainings/Seminars/ Workshops of the PDA GAD Focal Point System with COA and PCW	48,000.00	PS, MOOE & CO	AS/ Division, PEMD, Operations Division	
	Provisional of issues and when each will be addressed	To match issues with strategies by setting up targets and tracks progress effectively		Gender Analysis to be conducted by PCW accredited specialists held at PDA	GAD Plan and Budget Approved by PCW	150,000.00	PS, MOOE & CO	AS/ Division, PEMD, Operations Division	
	Institutionalization of Gender GAD Plans and Budget	To institutionalize GAD Plan and Budget		Conduct a Gender Mainstreaming Planning Workshop	Gender Mainstreaming Plan/ GAD Agenda	250,000.00	PS, MOOE & CO	AS/ Division, PEMD, Operations Division	
	Existing PDA Plans and Programs are not GAD responsive	To attribute existing PDA plans and programs as GAD activities		Annual GAD Planning and Budget	Validated Gender Mainstreaming Analysis	300,000.00	PS, MOOE & CO	AS/ Division, PEMD, Operations Division	
<b>OPERATIONAL EXCELLENCE</b>									
PDA has yet to develop manpower pool for critical services	There may be misconception about performance of duties pertaining to the capability of technical and non-technical personnel	To develop the skills, abilities and capabilities of all employees regardless of appointment status through attendance in trainings and seminar related to technical skill enhancement with emphasis on gender and development		Trainings and seminars for Planners to be participated by both male and female	5 TESDA Certified Planners	15,000.00	PS, MOOE & CO	Operations Division	2 Planners attended and graduated the Trainer's Training
				Equal opportunity for both male and female to attend trainings and seminars that will broaden the awareness of its respective role within the organization regardless of seniority	35 employees with Salary Grade 18 and below	126,000.00	MOOE	AS/ Division	35 employees attended the capability enhancement training (Frontline on Frontline Service, Ethics & Accountability, Transpo. Planning, Convention of HRMP's & Seminar on Phil.Bidding Document)
				Equal opportunity for Media Management to attend Inter-agency/ Managerial trainings to enhance their management skills.	3 Division Chiefs & Administrator	80,000.00	MOOE	AS/ Division	3 Division Chiefs & Administrator attended Seminars namely Performance and Results Management, Government's Excellence (DAP) & 2016 Union Convention of HRMP's



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There is a need for a Quality Management System with emphasis on strengthening gender-responsive programs and projects.	Stereotyping of male and female role in the delivery of services to clients	To increase PDA employees' level of awareness for an effective delivery of services that is compliant with International Operation for Standardization (ISO)		Equal opportunity for executive /managerial post to attend gender-responsive related trainings and seminar related to ISO requirements.	3 Division Chiefs & Administrator	80,000.00	MOOE	A&F Division	
				Equal opportunity for SG 18 and below to participate in gender responsive/career advancement trainings and seminars relevant to ISO requirements	10 GADvocates	60,000.00	MOOE	A&F Division	
PDA has to establish gender responsive mechanism to improve operational efficiency	Stereotyped role of male and female with regard to operational efficiency	Equal opportunity of male and female to participate in activities to improve operational efficiency		Attendance to gender-responsive trainings which tackles highly strategic approach that will improve operational efficiency	3 Division Chiefs & Administrator	107,000.00	MOOE	A&F Division	
				Formulate Policies and procedures on personnel actions that will hence potentially capable personnel to defray critical functions	15 Middle Managers	111,000.00	MOOE	A&F Division	
				Brown bag discussion with GADvocates to harness potential contribution in improving operational efficiency	A&F, OD, PHED	150,000.00	MOOE	AE Division	
Inadequate capacity of both gender to generate revenues	There might be practices that are not gender sensitive	To be able to inspire both gender contribute in revenue generation		Capacity building activities that will enhance the awareness of supervisory/ managerial personnel to actively contribute in revenue generation	3 Division Chiefs & Administrator	48,000.00	MOOE	A&F Division	
				Equal opportunity of both gender to avail of the trainings and seminars offered by accredited financial institution to enhance PDA's strategies in revenue generation	30 personnel handling revenue generations functions	233,840.34	MOOE	A&F Division	
				A safe work place for all personnel performing duties and functions concerning revenue generation	25 personnel directly concerned with implementation to safeguard	100,000.00	MOOE & CO	A&F Division	
Absence of gender sensitive monitoring mechanism to determine the level of customer satisfaction	There might be practices/ policies that are still not gender-sensitive / responsive	PDA ensure a gender - sensitive / responsive services		Coordination with GAD vocates Academic in the formulation of gender sensitive survey to determine the level of customer satisfaction	Social Research model to determine customer's level of satisfaction	105,000.00	MOOE	Operations Division	
				Conduct a gender-responsive /sensitive survey to determine the level of PDA quality of service and find out the level of customers satisfactions	Gender Sensitive Survey results of customers' level of satisfaction	112,000.00	MOOE	Operations Division	
<b>GOOD GOVERNANCE</b>									
PDA has to partner with GADvocates line agencies and stakeholders in monitoring and project implementation	There might be practices in monitoring and project implementation that is discriminatory to both gender with regard to partnership with line agencies and stakeholders	affirmative action programs to increase women's participation in policy making and decision making e.g. hiring , promotion, representation, etc.		Learning and Development programs for the Administrator & Division Chief GADvocates	Annual GAD communication Plan established with IEC (Information, Education and Communication)	96,000.00	MOOE	A & F	
				Organizational Consultative Meetings	Quarterly Organizational Consultative Meetings on GAD Issues and concerns	24,000.00	MOOE	A&F Division	
Lack of awareness among employees (men and women) and GAD Focal System on Regional/National/ International updates on GAD Programs/Projects , Disaster Risk Reduction Management and others	Limited participation to regional /national GAD conventions, trainings and other related activities	Increased participation of GAD PS and employees to various international/national conventions/trainings and other related activities		Attend regional /national/international trainings or other related activities	4 conventions/ trainings and other related activities attended by 5 GAD PS members and employees (men and women)	185,000.00	MOOE	A&F Division	
				Partner with GADvocates Academic/ Institutions who are experts on Climate Change Mitigation and Disaster Risk Management	MOA with Academic/Institutions who are expert in climate change mitigation and Disaster Risk management	150,000.00	MOOE & CO	Operations Division	



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<b>DEVELOPMENT FOCUS</b>				In-house training on Disaster Risk Management and Climate Change Mitigation	Section Chief	89,000.00	PS & MOOE	Operations Division	
Upgrade Human Resource in various sectors	Lack of Information of the Policies and procedures on Retirement	Awareness on their plight after work age		RETIREMENT PROGRAM- The need to be aware of their plight after work age	Quarterly Orientation for all employees ages 60 and above	53,000.00	MOOE	AS&F Division	
	Absence of Proposal/plans that will address Women's Issue/Problems	To prepare plans/proposals that will address/attend to Women's Issues.		WOMEN'S MONTH CELEBRATION - Forum/Conferencing	100% attendance of Female Employees	100,000.00	MOOE	AS&F Division	implemented - Women's Month Celebration on March 19 to 20, 2015
	Lack of interaction with other agencies.	To interact with other agencies regardless of gender & status of appointment		PHILIPPINE CIVIL SERVICE ANNIVERSARY	20 employees (MALE/FEMALE) attended the activity	30,000.00	MOOE	AS&F Division	Implemented - 25 employees attended the 11th CSC Anniversary dated September 06, 2015
	Continue to improve the 5 "S" (SORT, SYSTEMATIZE, SWEEP, STANDARDIZE and SUSTAIN).	To actively participate in the implementation regardless of gender and status of appointment		BRIGADA AHERSYA	100% of Employees attended the activity	37,000.00	MOOE		Implemented - 100% of employees attended BRIGADA AHERSYA last August 8, 2016
	Lack of Information on RA 9262	Awareness on R.A. 9262 - Anti-Violence Against Women & Children Act of 2004		Orientation on RA 9262 - Anti-Violence Against Women & Children Act of 2004	100% of Female Employees attended the orientation	25,000.00	MOOE	AS&F Division	
Lack of awareness on women & men's rights and risks on Sexual Harassment in the workplace	Lack of Information Dissemination on Women's Rights and Men's rights on sexual harassment in the workplace	To raise awareness on RA 7877 - Anti-Harassment Act of 1995		Orientation on RA 7877 - Anti-Harassment Act of 1995	100% of Employees attended the orientation	15,000.00	MOOE	AS&F Division	Implemented - 100% of employees attended the Anti-Sexual Harassment Re-orientation dated February 12, 2016
Lack of Awareness on R.A. 10028 /New Implementation of R.A. 10028	Lack of Information on R.A. 10028 - "The Expanded Breastfeeding Promotion Act of 2009"	To raise awareness on R.A. 10028		Orientation on RA 10028	100% of Female Employees attended the orientation	40,000.00	MOOE		
EMPLOYEES WELFARE- Insufficient support to employees with young children.	Due to family/domestic obligation the effectiveness, efficiency & productivity of female employees are affected.	Provide employees with young children a private & well-ventilated room for children.		Formulate policy on placing a child care center & construction of one (1) room/building.	Issuance of Office Order /Policy on setting up a child center & 1 room/building constructed at the end of 2016	391,428.00	CO/MOOE		
COMMUNITY SERVICES- Coastal Clean up	Social Responsibility with regard to environment is in danger/at stake.	To participate and promote activities that will help preserving our environment regardless of gender and status of appointment.		COASTAL CLEAN-UP	4 coastal areas in mainland LGUs of Partido District	192,400.00	MOOE	PEHD	Implemented - 100% of employees attended the Clean-up drive dated September 22, 2016
Improve GAD sensitive Development Planning capabilities	Low level capability to prepare development plans for the administration	Increase the capabilities of supervisory/ managerial employees to prepare GAD responsive Development Plans		Attendance to GAD responsive training/seminars conducted by highly respected Academy/ Institution	Administrator : 3 Division Chiefs and 5 members of PDA GAD-Focal Point System	192,000.00	MOOE	AS&F Division	
						4,056,668.34			

Approved :

RAMON F. FUENTESELLA  
Administrator I

ANGELICA P. REGONDOLA  
DC I for Administrative & Finance

## PRODUCT WARRANTY STATEMENT

All materials delivered by Jm-Cofer are warranted against defects in material and workmanship for a period of one (1) month from the date of delivery. If product repair or replacement is necessary, the Customer will be solely responsible for all shipping charges, freight, and proper packaging to prevent breakage in transit, whether or not the product is covered by this warranty.

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This warranty does not apply to defects resulting from any Customer actions, such as mishandling, improper operation outside of design limits, misapplication, improper repair, or unauthorized modification.