



Republic of the Philippines
Department of Education
DIGOS CITY DIVISION

Office of the Schools Division Superintendent

OFFICE MEMORANDUM

OSDS-2022- 014

To : DIVISION CHIEFS
SECTION HEADS
PROGRAM HOLDERS
ALL CONCERNED

Subject : **MONITORING OF FUND UTILIZATION AND UNIMPLEMENTED AND/OR PARTIALLY IMPLEMENTED AUDIT OBSERVATION RECOMMENDATIONS FOR CY 2021 AND PRIOR YEARS**

Date : October 4, 2022

During the Regional Management Committee Meeting conducted last October 3, 2022, the Budget and Finance Division presented the status of utilization of funds for all Programs, Projects, and Activities (PPAs) and the implementation of audit recommendations for current and prior years. It has been noted that there were big ticket PPAs with low utilization as well as unimplemented or partially implemented AOM recommendations.

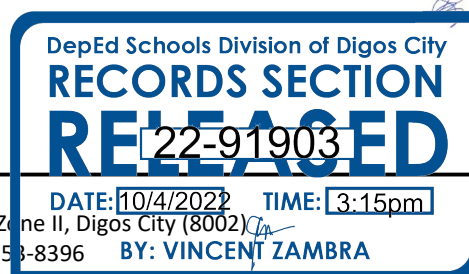
Considering the foregoing, the undersigned requests that the focal persons/concerned offices of the identified PPAs and unimplemented or partially implemented AOM recommendations submit justifications on each of those unimplemented and partially implemented AOM recommendations, as well as those PPAs funds that would lapse in 2022, by tomorrow afternoon, October 5, 2022. Please specify the reason for the delay as well as the timetable for completing the AOMs and making full use of the funds before the end of the fiscal year.

See attached file for the list of funds with low utilization and unimplemented and/or partially implemented audit recommendations for your reference.

For your information and compliance.

CRISTY C. EPE
Schools Division Superintendent

Enclosed: As stated.
OSDS/AS/nm



Address: Roxas cor. Lopez Jaena Street, Zone II, Digos City (8002)
Telephone Nos.: (082) 553-8375; (082) 553-8396

Agency	Audit Recommendation	Ref.	AGENCY ACTION PLAN and STATUS of IMPLEMENTATION						
			Agency Action Plan				Staus of Implementation	Reason for Partial/Delay/Non-Impelementation, if applicable	Action Taken/Action to be Taken
			Action Plan	Person/Dept. Responsible	Target Implementation Date				
					From	To			
<i>Division of Digos City</i>	a. Direct the Supply Officer to immediately submit the already due Report on the Physical Count of Inventories (RPCI) for First and Second Semesters of CY 2020 and require its regular submission to the Office of the Auditor not later than July 31 and January 31 of each year;	2020 RCML	Submit the First and Second Semesters of CY 2020 RPCI	Accounting, Supply Office	June2021	December 2021	Partially implemented	On-going preparation of the reports.	The management submitted the reconciled RCPI as at December 31, 2020 and was duly received by the COA Office on February 3, 2021.
<i>Division of Digos City</i>	b. Direct the Accounting Office and Supply Office to maintain the Supply Ledger Cards and Stock Cards, respectively, and periodically reconcile them as prescribed in the GAM; and	2020 RCML	Update the Stock Cards and Supplies Ledger Cards	Accounting, Supply Office	July2022	December 2022	Not Implemented	On-going preparation of the reports.	The Asset Management Section is currently undergoing reorganization and will be working on the implementation of this recommendation in relation to the one-time cleansing of PPE.
<i>Digos City</i>	Submit duly accomplished Inspection and Acceptance Reports by the School Inspectorate Team and the School Property Custodian, SBFP Form 7 and 7-a and distribution receipt of milk supply duly signed by the recipients/parents in accordance with DepEd Order No. 23	2021 RCML	Draft a memorandum requiring the submission of required documents.	Accounting Section/SBFP Focal	January 2022	December 2022	Partially implemented		Released the memorandum for the submission of the required reports for submission to the commission once complete.

Continuing Funds FY 2022 (GAA 2021)

Purpose	PAPS/CODE	Balance as of 1.1.22	Sub-ARO	OBLIGATION INCURRED	UNUTILIZED FUNDS	% OF OBLIGATION / UTILIZATION	% OF UNUTILIZ ED	FOCAL PERSON/DATE RECEIVED
PROGRAM SUPPORT FUNDS RE: VARIOUS ACTIVITIES FY 2022 MADRASAH EDUCATION PROGRAM (MEP)	PPA366(MADRASA H)	69,556.00	ROP-11-21- 018	54,013.00	15,543.00	78%	22%	CHERRY OLIVA
IMPLEMENTATION OF FY 2021 SCHOOL BASED FEEDING PROGRAM (SBFP)	PPA340 (SBFP)	1,125,424.86	OSEC-11-21- 0824	837,950.62	287,474.24	74%	26%	HM ESCABILLAS

as of September 2022

Purpose	PAPS/CODE	DATE ISSUED	Sub-ARO	ALLOTMENT RECEIVED	OBLIGATION INCURRED	UNUTILIZED FUNDS	% OF OBLIGATION / UTILIZATION	% OF UNUTILIZED	FOCAL PERSON/DATE RECEIVED
PROGRAM SUPPORT FUNDS RE: VARIOUS ACTIVITIES FY 2022 MADRASAH EDUCATION PROGRAM (MEP)	PPA365(MADRASAH)	2/2/2022	ROP-11-22-0051	300,000.00	213,625.00	86,375.00	71%	29%	CHERRY OLIVA
PROGRAM SUPPORT FUNDS FOR THE IMPLEMENTATION OF INDIGENOUS PEOPLES EDUACTION (IPED) PROGRAM SY 2022-2023	PPA338(IPED)	2/22/2022	ROP-11-22-0227	703,000.00	377,630.00	325,370.00	54%	46%	ELY CATALUÑA022
PROVISION OF LEARNING RESOURCES FOR SY 2022-2023 IN THE IMPLEMENTATION OF BASIC EDUCATION LEARNING CONTINUITY PLAN (BE-LCP)	PPA384 (ADM/ALS)	4/13/2022	ROP-11-22-0558	12,635,334.00	313,700.00	12,321,634.00	2%	98%	MISHEL CADUNOG
ALS PSF FOR THE CONDUCT OF INVENTORY OF COMMUNITY LEARNING CENTERS (CLC'S) PER REGION	PPA384 (ADM/ALS)	8/25/2022	OSEC-11-22-5792	271,000.00	-	271,000.00	0%	100%	E. TIMON
ALS PROGRAM SUPPORT FUNDS (PSF)	PPA384 (ADM/ALS)	7/22/2022	ROP-11-22-0758	300,000.00	-	300,000.00	0%	100%	E. TIMON
FUNDING REQUIREMENTS FOR THE PROCUREMENT OF SME PACKAGES FOR PUBLIC JHS AND SHS FOR FY 2022	PPA334 (LEARNING TOOLS AND EQUIPMENT)	2/15/2022	OSEC-11-22-0161	324,500.00		324,500.00	0%	100%	GEMMA SALANGA
FUNDING REQUIREMENTS FOR THE PROCUREMENT OF LTE FOR SCIENCE, MATHEMATICS AND TECHNICAL, VOCATIONAL LIVELIHOOD	PPA334 (LEARNING TOOLS AND EQUIPMENT)	1/27/2022	OSEC-11-22-0356	536,471.00		536,471.00	0%	100%	GEMMA SALANGA
PROGRAM SUPPORT FUNDS FOR PLANNING, IMPLEMENTATION AND MONITORING OF DRRM, CCAM AND PEACE-BUILDING PPAS	PPA241 - DRRM	2/8/2022	ROP-11-22-0018	46,500.00		46,500.00	0%	100%	J CARDINES
FOR THE ENHANCEMENT DEVELOPMENT OF CONTINGENCY PLAN AMIDST COVID 19	PPA241 - DRRM	6/9/2022	OSEC-11-22-4044	37,050.00		37,050.00	0%	100%	J CARDINES
PSF FOR YOUTH FORMATION DIVISION (YFD) RELATED ACTIVITIES	PPA228-LSP	6/1/2022	ROP-11-22-0627	50,000.00	26,500.00	23,500.00	53%	47%	ML SALAZAR/A ALCALA
FOR THE CASCADE OF TRAINING ON FOUNDATIONAL COURSE ON ADOLESCENT HEALTH	PPA228-LSP	5/31/2022	OSEC-11-22-3270	30,000.00	-	30,000.00	0%	100%	Dr J. ASARAK
PSF FOR OPLAN KALUSUGAN SA DEPED (OKD)	PPA228-LSP	7/19/2022	ROP-11-22-0747	37,950.00	-	37,950.00	0%	100%	H ESCABILLAS

NEPTUNE L. TAMBILAWAN

AO V/Budget Officer