

ACTION PLAN MONITORING TOOL (APMT)
As of 4 September, 2024

Sector : Local Government Audit Sector
 Team : Audit Group N – City of San Juan
 Agency Audited : City of San Juan
 Audit Period : January 1 to December 31, 2023
 AAR Date : 05 June 2023

Prepared by: Eden B. Bunayog – Audit Team Leader – Team 1
 Reviewed/Approved by: Christy O. Pormento –Supervising Auditor

Date: 4 September 2024
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AGENCY ACTION PLAN and STATUS of IMPLEMENTATION										RESULTS of COA VALIDATION				
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Observation No. 1, p. 82-87, Part II, CY 2023 AAR	Deficiencies and omissions in accounting and general services records of P882.668 million affected the reliability and fair presentation of Property, Plant and Equipment (PPE) accounts in the financial statements as of December 31, 2023, as the City is in the process of undergoing one-time cleansing of PPE during the year pursuant to COA Circular No. 2020-006 dated January 31, 2020. Thus, adjustments in the books are yet to be made.	We recommended that Management: a. Require the CAD to prepare adjustments to: • Record the CIP-Buildings and Other Structures pertaining to the SJMC project of P332,173,902.73 to its proper asset account; and		City Accounting Department (CAD)			Fully Implemented	Recorded per Journal Entry Voucher (JEV) No. 100-2024-05-00115A and 100-2024-05-00116A both dated 13 May 2024	July 2024	Fully Implemented	May 2024	May 2024	Adjustments to correct the CIP-Buildings and Other Structures account were effected under JEV Nos. 100-2024-05-00115A and 100-2024-05-00116A both dated 13 May 2024 to record SJMC building to Hospital and Health Centers account amounting to P410,530,041.86 including interest on loans drawn for the construction totaling P78,356,139.13 and	

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		<ul style="list-style-type: none"> Record the cost of the demolished buildings/structures in the amount of P151,947,400.99 and the cost of the new buildings/structures constructed thereat once appraised; 	Appraisal of new buildings/structures	City General Services Department (CGSD)	May 2024	July 2024	Partially Implemented		Recorded per JEV Nos. General Fund (GF): 1. 100-2024-06-0166 dated 28 June 2024 2. 100-2024-07-0183 dated 1 July 2024 Special Education Fund (SEF): 1. 200-2024-07-083 dated 12 July 2024	July 2024	Partially Implemented	May 2024	July 2024	reversal of Construction in Progress – Buildings and Structures account. The costs of the demolished buildings/structures totaling P103,452,880.17 were recorded under JEV Nos. 100-2024-06-0166 and 100-2024-07-0183 dated 28 June 2024 and 1 July 2024, respectively, for the GF and under JEV No. 200-2024-07-083 dated 12 July 2024 totaling P48,985,940.82 for the SEF.		
		<ul style="list-style-type: none"> Cause the appraisal of the new buildings/structures constructed in the location of previously reported demolished buildings/structures as reflected in the RPCPPE; and 		City Assessor Department	May 2024	December 2024	Ongoing		The CGSD sent a request letter to the City Assessor dated 15 May 2024, requesting to provide a copy of the updated tax declaration indicating the appraised value of the new building/structures in the location of previously reported demolished buildings/structures.	July 2024	Not Implemented	May 2024	Present	However, the cost of the new buildings/structures constructed are not recorded yet pending submission of a copy of updated tax declaration for the appraised value of the new buildings/structures by the City Assessor's Office.		

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		c. Direct the GSD to immediately prepare the required documents for the disposal of unserviceable PPE and submit the request to CAO for evaluation and technical inspection.		CGSD	May 2024	December 2024		In the same vein, the City Accountant made a letter request dated 10 July 2024 for the City Assessor on the demolished buildings/ structures with newly constructed buildings/ structures. As of date, verification by the City Assessor is ongoing. The CGSD already started preparing the required documents for the disposal of unserviceable PPE and submitted a request letter to COA office last July 30, 2024 for technical inspection and evaluation of PPE items for Disposal. Expected Auction thru public bidding will be on August 21, 2024	August 2024	Fully Implemented	May 2024	July 2024	The request for technical inspection and evaluation for the disposal of unserviceable PPE was submitted by the CGSD on July 30, 2024 and was forwarded to Technical Services Office (TSO) on August 6, 2024. TSO inspected the unserviceable PPE on August 9, 2024. The CGSD conducted bidding for the auction of unserviceable PPE on August 20, 2024.			
Observation No. 2, p. 87-90, Part II,	Accounts Payable totaling P62.047 million were not adequately	We recommended that Management direct the CAD to:														

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CY 2023 AAR	supported with documents contrary to Sections 4(6) and 112 of PD No. 1445 and IPSAS 19, thus, validity and propriety of the claims cannot be established. Moreover, completed infrastructure projects totaling P93.293 million were not recognized payables at year-end, thereby understating the payable and related accounts by the same amount, affecting the fair presentation of the financial statements.	<p>a. Recognize AP for the completed infrastructure projects in the amount of P93,292,701.54 and record these payables of the City in the prescribed General Journal; and</p> <p>b. Require the CAD and GSD to submit to CAO the lacking documents to support the payables of P62,046,856.35.</p>		CAD	May 2024	May 2024	Fully Implemented		Recorded per JEV Nos. 1. 100-2024-05-01539 dated 13 May 2024 2. 200-2024-05-110 dated 13 May 2024 3. 100-2024-05-01538 dated 13 May 2024 4. 200-2024-05-109 dated 13 May 2024 5. 100-2024-05-01540 dated 13 May 2024 6. 100-2024-05-101583 dated 13 May 2024	July 2024	Fully Implemented	May 2024	May 2024	Adjustments to correct the Accounts Payable balances were effected under JEVs Nos. 100-2024-05-01538, 100-2024-05-01539, 100-2024-05-01540, 100-2024-05-101583 all dated 13 May 2024 totaling P45,418,151.80 for the GF and 200-2024-05-110, 200-2024-05-109 both dated 13 May 2024 totaling P32,719,050.00. Further, the payable to Wawao Builders amounting to P15,919,642.59 was paid under Check No. 340019 dated Apr. 4, 2024.
Observation No. 3, p. 91-95, Part II, CY 2023 AAR	The delayed filing, incomplete and improper documentation of claims for reimbursement to PhilHealth by the San	We recommended that Management: a. Fast-track the assessment,	Expedite the completion,	CAD/	May 2024		Ongoing		SJMC currently processes and submits	August 2024	Fully implemented	May 2024	present	Of the 2,073 claims transmitted from

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	Juan Medical Center (SJMC) resulted in the accumulation of Return to Hospital (RTH) and denied claims in the amount of P107.59 million as of December 31, 2023, contrary to pertinent provisions of the Revised Implementing Rules and Regulations (RIRR) of Republic Act (RA) No. 7875.	processing, review and filing of reimbursable claims to PhilHealth;	assessment, and transmission of patients' benefit claims to PHIC.	San Juan Medical Center (SJMC)		December 2024	most of its claims within 7 days after discharge.					January to July 31, 2024, only 784 claims were transmitted within 7 days from discharge of patients, 1,287 claims were transmitted within the timeframe of 60 days and only two claims were transmitted beyond 60 days based on the data generated from the Integrated Hospital Operations and Management Information System (iHOMIS). As of July 31, 2024, a total of 1,198 claims were already paid totaling P20,664,818.24.		
		b. Identify lapses on procedures and processes, and set-up efficient and effective control mechanism to minimize, if not eliminate, unresolved issues on claims; and	Establish an efficient and effective control system after identifying procedure and process flaws.				For the calendar year 2023, the 3,311 benefit claims related to January - December 2023 were already transmitted to PHIC.	August 2024	Partially Implemented	May 2024	Present	Of the 3,311 benefit claims in CY 2023, only a total of 1,110 were transmitted based on the iHOMIS while 2201 claims were affected by system malfunction per Activity Report dated Nov. 13, 2023 from Dept. of Health (DOH) submitted by SJMC. SJMC has already made a		

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		c. Ensure the timely submission and completeness of documents supporting the claims for reimbursement including the immediate refiling of RTH claims as indicated in the notification letters so as not to invalidate the same.	Transmit benefit claims to PHIC within the 60-day period.					For the current year 2024, all 1,792 benefit claims from January to June have already been transmitted within the time frame that PHIC has set forth.	August 2024	Partially Implemented	May 2024	Present	request to DOH IT to restore the records in the system so that SJMC can refile the claims. However, at present the request has not yet been acted upon. Of the 2,073 claims transmitted from January to July 31, 2024 to Philhealth, 2,071 claims were submitted within the time frame. Only two claims were transmitted beyond 60 days timeframe.	
Observation No. 4, p. 95-96 Part II, C.A.R. 2023	Receivables arising from the reimbursable claims from PhilHealth were not recorded under accrual basis of accounting while collections from PhilHealth were recorded as Hospital Fees resulting in the misstatement of the balance of Due from GOCCs and Hospital Fees accounts in the amount of P3,995	We recommended that Management require: a. SJMC to submit regularly to CAD the schedule of reimbursable claims, on whatever status, for recording in the books of accounts and necessary adjustments if any;	Submit claims schedule and reports to CAD for recording in the books of accounts.	SJMC	May 2024	December 2024	Fully Implemented	Submitted regularly a copy of the claims schedule that PHIC had already paid for recording. Latest schedule for adjustment pertaining to claims from previous and current years that are transmitted but not yet paid, or accounted for	September 2024	Partially Implemented	May 2024	December 2024	No receivables were recorded for submitted reimbursable claims based on Subsidiary Ledger. CAD only recorded paid claims as of September 4, 2024.	

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	million and P6.547 million, respectively.	<p>b. CAD to record receivables and income under accrual basis of accounting; and</p> <p>c. CAD and SJMC evaluate the collectability of the reimbursable claims from PhilHealth and set-up provisions for impairment.</p>		CAD			Fully Implemented	as provisions for impairment, will be submitted at year's end. Recorded per JEV Nos. 1. 100-2024-04-0093 dated 30 April 2024 2. 100-2024-04-0092 dated 30 April 2024	July 2024	Fully Implemented	April 2024		Adjustments to correct the receivables and income balances were effected under JEV Nos. 100-2024-04-0092 and 100-2024-04-0093 both dated 30 April 2024 amounting to P446,506.00 and P906,968.40, respectively.			
				CAD and SJMC			Fully Implemented	Recorded per JEV Nos. 1. 100-2024-05-00117 dated 13 May 2024 2. 100-2024-05-00118 dated 13 May 2024	July 2024	Fully Implemented	May 2024		Allowance of Impairment was set-up for the reimbursable claims from PhilHealth were recorded under JEV Nos. 100-2024-05-00117 and 100-2024-05-00118 both dated May 13, 2024 amounting to P17,840,317.00 and P6,219,338.29, respectively.			

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Observation No. 5, p. 98-101, Part II, CY 2023 AAR	The City has not remitted P10.841 million representing the amounts withheld for the accounts of the Government Service Insurance System (GSIS) and Philippine Health Insurance Corporation (PhilHealth), contrary to the pertinent legal prescriptions. Likewise, negative amounts and discrepancies in the amount of P14.105 million cast doubt on the reliability of the balances of the Inter-Agency Payable accounts.	We recommended that Management: a. Direct the CAD and City Treasury Department to remit in full the amount of P10,840,504.22 to GSIS and PhilHealth in compliance with laws, rules and regulations; and b. Direct the CAD to make an in-depth analysis and reconciliation of the		CAD/ City Treasury Department/ City Human Resource Development Department (CHRDD)	May 2024	December 2024	Ongoing	Ongoing retrieval of payroll reports referring to covered periods to determine action for remittance or processing of payment. Non-availability of "find" tool (payroll system) report making it difficult to retrieve info/ evidence payment of years 2019 and earlier.	<ul style="list-style-type: none"> Last 18 July 2024, the concerned personnel from CAD and CHRDD had a meeting with GSIS Officers. <p>As concluded, the following are commitments of the CHRDD:</p> <ol style="list-style-type: none"> Submission of Agency Remittance Advice (ARA) Remittance of valid (under/no) payments Submission of Reconciliation Billing Issues (RBI) for June 2024 with the necessary ARA forms and payment <p>Next scheduled meeting September 2024</p>	July 2024	Not Implemented	May 2024	Present	Reconciliation of records between CHRDD and CAD is ongoing.		
					May 2024	December 2024	Ongoing			<ul style="list-style-type: none"> Ongoing reconciliation of records between CHRDD and CAD 		July 2024	Not Implemented		May 2024	present

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		Inter-Agency Payable accounts with negative balances and discrepancies of P14,105,034.71 and prepare adjustments to reflect the correct balances of the accounts at certain period.						and refund/remittance of reconciled records								
Observation No. 6, p. 101-106, Part II, CY 2023 AAR	Thirty-two programs, projects and activities (PPAs) totaling P78.531 million chargeable to Local Disaster Risk Reduction and Management Fund (LDRRMF) were not implemented thus, affecting the City's capacity in mitigating, preparing for, responding to, and recovering from the impact of disaster.	We recommended that Management prepare a catch-up plan for the timely implementation of the 32 unimplemented LDRRM PPAs.		City Disaster Risk Reduction Management Office (CDRRMO)	May 2024	Present		CDRRMO reprogrammed the previously unimplemented PPAs, ensuring timely implementation and will closely oversee the efficient execution of all its planned DRRM PPAs to guarantee successful outcomes. In further compliance with audit recommendation, the CDRRMO already submitted a catch-up plan.	August 2024	Fully Implemented	May 2024	present	The CDRRMO submitted a Catch-up Plan for the 32 unimplemented LDRRM PPAs last May 2024. Ten projects were reprogrammed and 17 projects were revised. Four projects were implemented and paid while the budget for one CY 2018 unimplemented project was reverted to the General Fund. As of August 14, 2024, a total of P42.390 million were already obligated for various LDRRM PPAs.			
Observation No. 7, p. 106-108,	The fund appropriated for Local Climate Change Action Plan (LCCAP) of	We recommended and Management agreed to improve significantly the planning, budgeting,	Ensure the full implementation of PPAs related to the City's mandate	City Planning Department	May 2024	Present	Fully Implemented	The City is currently maintaining a monitoring report of all PPAs, including	August 2024	Fully Implemented	May 2024	present	Five unimplemented projects totaling P4.3M were reprogrammed and			

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Part II, CY 2023 AAR	P105.816 million was underutilized by P39.943 million as a result of inadequate planning, budgeting and execution contrary to Section 18 of RA No. 9729. Thus, significantly affected the achievement of the City's mandate of strengthening its adaptive capacity and build its overall resilience to the adverse impacts of climate change.	execution/utilization of the LCCAP fund to ensure the achievement of the City's mandate on climate change.	of strengthening its adaptive capacity and building its overall resilience to the adverse impacts of climate change	City Budget Department (CBD) CAD CDRRMO City Environment and Natural Resources Office					projects to mitigate the adverse effects of climate change. All the implementing offices were given access to monitor and determine the underutilized PPAs. On 26 March 2024, the City paid Interworld Enterprises for the procurement of Truck Manlifter/Boom for disaster preparedness amounting to 7,950,000.00. As a result, the total utilization is increased by the said amount or 12.07 percent. The CBD and the CPDO will update the implementing offices on the status of PPAs.					three projects totaling P1.9M were revised. Procurement of Truck Manlifter/Boom for disaster preparedness procured in CY 2023 but delivered in CY 2024 was already paid totaling P7.950M. Further, the project for the installation and delivery of radio repeater set/communication equipment totaling P2.888M was already completed on 02/28/24.		
Observation No. 8, p. 109-110, Part II, CY 2023 AAR	Of the 30 PPAs in the amount of P19.681 million allocated for Local Council for the Protection of Children (LCPC), four PPAs totaling P5.636 million were unimplemented contrary to Section 15 of RA No. 9344. Thus, timely realization of the PPAs was not fully	We recommended that Management closely monitor the efficient and timely implementation of the planned LCPC PPAs to ensure the full achievement of its mandate of promoting the best interest and rights of children of the City.	Maintaining a Monitoring Report of all PPAs including LCPC. All the implementing offices were given access to monitor and determine the unimplemented PPAs.	CBD/ City Social Welfare and Development Department	May 2024	Present	Fully Implemented		As commented by CSWD: 1. Supplementary Feeding Program (SFP) amounting to P4,680,000.00 was not implemented due to the delay in the regional procurement (DSWD-NCR) of	August 2024	Fully Implemented	May 2024	present	The amount of unimplemented PPAs totaling P5.636 million was reverted to the GF. As of August 16, 2024, the amount of P5,147,975.80 was obligated for the Supplemental Feeding Program.		

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	achieved by the City, defeating the purpose of fund.							raw materials which was supposed to be implemented by the LGU counterpart. DSWD-NCR started the first delivery by December 2023, hence the allotted SFP counterpart fund of LGU was unutilized and reverted to the General Fund; and 2. Payment of Cost of Care for Caring Agencies for Children in Conflict with the Law and Children at Risks totaling P720,000.00 was not utilized due to only one (1) sexually abused child victim referred to Marillac Hills and no billing received by the City from the latter. It is the mandate as well of the said facility to take protective custody of child abuse cases. Hence, no bill was charged and no allotted fund for the said purpose was utilized, ergo the fund was reverted.						

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								<p>Meanwhile, the CBD clarified that the (1) Lecture on RA 7610 and other related laws concerning children and (2) Feeding Program assigned to PNP San Juan City were unfunded or not included in the Appropriation Ordinance, hence, the City is prohibited from implementing the same.</p> <p>Finally, the CBD will update the implementing office/s on the status of PPAs, particularly the unimplemented projects.</p>								
PRIOR YEARS' RECOMMENDATIONS (Partially and Not Implemented)																
Observation No. 1, p. 75-83, Part II, CY 2022 AAR	The carrying amount of the Property, Plant and Equipment (PPE) accounts of P2.762 billion as at year end, excluding Construction in Progress (CIP) accounts, was unreliable due to unreconciled variance of P416.622 million between the City Accounting Department	We likewise recommended that Management require the CGSD and CAD to facilitate the review, verification and reconciliation of the noted deficiencies in the balance of the PPE accounts and effect the necessary adjustments	• Regular reconciliation of PPE	City Accounting Department (CAD) & City General Services Department (CGSD)	May 2023	Present	Fully Implemented		The derecognition was recorded under JEV Nos. GF: 1. 100-2024-07-0184 dated 12 July 2024 2. 100-2024-07-0185 dated 12 July 2024 SEF:	July 2024	Fully Implemented	May 2024	present	The City availed of the remedies under COA Circular No. 2020-006 on One-time Cleansing of PPE accounts. The Request for Authority to Derecognize Non-existing items/ Missing Property,		

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	(CAD) records and the City General Services Department (CGSD) Report on the Physical Count of Property Plant and Equipment (RPCPPE) due to: (a) PPE items described as "Beginning Balances" and "Various" in the total amount of P284.715 million, (b) PPE items included in the RPCPPE but not in the books worth P38.826 million, (c) PPE recorded in the books but not in the RPCPPE amounting to P169.861 million; and (d) discrepancies on the reported cost and quantities of PPE items totaling P1.240 million, contrary to Section 491, Volume I of the Government Accounting and Auditing Manual (GAAM).	pursuant to COA Circular No. 2020-006						1. 200-2024-07-081 dated 12 July 2024 2. 200-2024-07-082 dated 12 July 2024	July 2024	Fully Implemented			Plant and Equipment (PPE) for the One-Time Cleansing of the PPE account balances of the City was granted on April 22, 2024 and June 20, 2024 totaling P430,552,634.92. Entries to derecognize various PPE accounts for the one-time cleansing were effected under JEV Nos. 100-2024-07-0184, 100-2024-07-0185 for the General Fund (GF), JEV Nos. 200-2024-07-081 and 200-2024-07-082 for the Special Education Fund (SEF) all dated 12 July 2024.	
Observation No. 3, p. 85-88, Part II, CY 2022 AAR	The accuracy and validity of the year-end balance of inventory accounts amounting to P57.397 million could not be relied upon due to: (a) inclusion of issued inventory items worth P20.227 million; (b)	We recommended that Management require: a. The CGSD to: • Ensure all issuances of inventories are duly supported by RIS and reported in the			May 2023	May 2023	Fully implemented	All issuances of inventories are duly supported by RIS and reported in the RSMI.	July 2024	Fully implemented	May 2023	Present	Current issuances of inventories are duly supported by RIS and RSMI.	

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	semi-expendable items users amounting to P3.097 million; (c) inventory items not covered by Requisition and Issue Slip (RIS) totaling P24.912 million. Further, procured inventory items in the amount of P3.616 million were not recognized in the books contrary to Section 491, Volume I of GAAM, COA Circular No. 2005-002, Sections 41, Volume II and 122 (f), (g) and (h), Volume I of Manual on New Government Accounting System (MNGAS) for LGUs. Thus, the existence of unreconciled net discrepancy of P4.165 million between the accounting records and Report of the Physical Count of Inventories (RPCI).	Summary of Supplies Materials Issued (RSMI) and forwarded to CAD for recording in the books;												
Observation No. 6, p. 93-95, Part II, CY 2022 AAR	The withholding of business taxes from the claims of contractors/suppliers with no operating branch or sales outlet within the City amounting to P1.244 billion, and the collection of annual City	a. We recommended that Management require the concerned City officials to facilitate the preparation/formulation of the IRR of City Ordinance No. 8, s. 2020, and to submit the same to the	Promulgation of Implementing Rules and Regulations (IRR)	CAD	May 2023	Present	Ongoing	Ongoing coordination with the City Legal Department on the relevance of DOF Circulars and other issuances on the	Further inquiry was made by the City Accountant with the City Legal Department (CLD) on the proposed implementation prescribing the procedures and guidelines necessary	July 2024	Partially Implemented	May 2023	present	Proposed IRR on the Imposition of Local Business Tax and City Supplier's Regulatory Fee (CSRF) for those suppliers/contractors without operating branch or

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	Supplier's Regulatory Fee (CSRF) and Mayor's Permit Fee (MPF) of P2,500.00 from business enterprises dealing business with the City were not enforced by the Management due to the absence of Implementing Rules and Regulations (IRR) of Sangguniang Panlungsod of San Juan City Ordinance No. 8, s. 2020. This resulted to foregone income of undetermined amount of business taxes, as well as CSRF and MPF amounting to P237,500.00 for CYs 2021 and 2022.	Sangguniang Panlungsod for approval of resolution adopting the same, to have basis in the proper and efficient implementation of the subject Ordinance.						proposed Ordinance	for the proper execution of City Ordinance No. 8, Series of 2020. To date, finalization of IRR is being made, the same shall be immediately endorsed to the Sangguniang Panlungsod for resolution.					sales office in the City pursuant to the provisions of the City Ordinance No. 8, Series of 2020 was already reviewed by the Office of the City Legal Officer on April 28, 2023. The IRR of City Ordinance No. 8, s. 2020 is being finalized by the Legal Office.

AGENCY ACTION PLAN and STATUS of IMPLEMENTATION

RESULTS of COA VALIDATION

Ref.	Audit Observations	Audit Recommendations	Agency action Plan				Status of Implementation	Reason for Partial/Delay/Non-Implementation, if applicable	Action Taken/Action to be Taken	Date of Follow-up	Status of Implementation	Actual Implementation Date		Remarks
			Action Plan	Persons/Dept. Responsible	Target Implementation Date							From	To	
					From	To								
Observation No. 10, p. 102-104, Part II, CY 2022 AAR	The inability of SJMC PhilHealth Division to promptly file the 3,260 reimbursable claims amounting to P58.935 million as well as the existence of 715 Denied Claims amounting to P12.055 million contrary to Section 46 of the Revised IRR of RA No. 7875, exposes the City Government to possible loss of income totaling P70.990 million as of December 31, 2022.	We reiterated our recommendations that Management: b. Require the SJMC PhilHealth Division to strictly file the claims within the reglementary period as provided under Section 46 of the Revised IRR of NHIA and Item V (G)(1) of PhilHealth Circular No. 2020-0007, whichever is applicable.	Hasten the processing, evaluation, and submission of patients' benefit claims to PHIC.	SJMC	2023	Present	Partially Implemented		July 2024	Partially Implemented	2023	Present	As of July 31, 2024, a total of 3,340 claims are not yet transmitted. 657 and 2,683 claims in CYs 2021 and 2022, respectively.	
Observation No. 11, p. 104-106, Part II, CY 2022 AAR	The prevalence of RTH Claims amounting to P1.657 million as of December 31, 2022, is a clear sign/indication that the SJMC PhilHealth Division was not able to conduct thorough review and evaluation of the submitted member patient claim documents before allowing the deduction from their total hospital charges all expenses authorized to be reimbursed by PhilHealth.	We recommended that Management require the SJMC PhilHealth Division to – a. Conduct thorough review and evaluation on all reimbursement claims to ensure that the same are duly supported with complete and proper documentations; and	• Engage clinical departments on the compliance of PHIC forms and documents.	SJMC	2023	Present	Fully Implemented		July 2024	Partially Implemented	2023	Present	All reimbursement claims were carefully reviewed and evaluated by SJMC personnel to reduce or prevent RTH claims. For CY 2024, RTH claims were reduced to 51 claims compared to 199 RTH claims in CY 2023.	

AGENCY ACTION PLAN and STATUS of IMPLEMENTATION


Ref.	Audit Observations	Audit Recommendations	Agency action Plan				Status of Implementation	Reason for Partial/Delay/Non-Implementation, if applicable	Action Taken/Action to be Taken	RESULTS of COA VALIDATION				
			Action Plan	Persons/Dept. Responsible	Target Implementation Date					Date of Follow-up	Status of Implementation	Actual Implementation Date		Remarks
					From	To						From	To	
Observation No. 12, p. 105-110, Part II, CY 2022 AAR	The City was not able to implement 29 essential Disaster Risk Reduction Management (DRRM) PPAs with an appropriated amount of P89.022 million, and registered only 20.01 per cent utilization rate on the 12 PPAs with a total budget of P36.419 million contrary to RA No. 10121, hence, could affect the full attainment of the City's objective in mitigating the impacts of disaster.	We reiterated our recommendation that Management require the CDRRMO to timely implement and closely monitor the efficient implementation of all its planned DRRM PPAs to achieve maximum utilization of allocated funds towards the attainment of its objectives of mitigating the impacts of disaster.	Monitoring of implementation of PPAs	CDRRMO	May 2023	Present	Fully Implemented		CDRRMO reprogrammed the unimplemented PPAs and assure to timely implement and closely monitor the efficient implementation of all its planned DRRM PPAs	July 2024	Fully Implemented	May 2023	present	The CDRRMO submitted a Catch-up Plan for the 32 unimplemented LDRRM PPAs last May 2024. Ten projects were reprogrammed and 17 projects were revised. Four projects were implemented and paid while the budget for one CY 2018 unimplemented project was reverted to the General Fund.
Observation No. 14, p. 113-116, Part II, CY 2023 AAR	The premium contributions and loan repayments of City employees amounting to P11.784 million, P137,603.31 and P0.790 million (net of remittances for January 2023) were not remitted within the prescribed period to the Government Service Insurance System (GSIS), Pag-IBIG Fund and PhilHealth which could result to the imposition of interest and penalties, and affect	We recommended that Management require the CAD to: a. Promptly remit in full the monthly premium contributions and loan repayments withheld from employees to the GSIS, Pag-IBIG and PhilHealth as prescribed by laws, rules and regulations; and b. Conduct immediate analysis and reconciliation on the	Reconciliation of accounts Coordination with concerned government agency	CAD	May 2023	Present	Partially implemented Partially implemented	Same comment under Observation No. 5, p. 98-101, Part II, CY 2023 AAR	July 2024 July 2024	Partially Implemented Partially Implemented	May 2023 May 2023	present present	Reconciliation of records between CHRDD and CAD is ongoing. Reconciliation of records between	

AGENCY ACTION PLAN and STATUS of IMPLEMENTATION

RESULTS of COA VALIDATION


Ref.	Audit Observations	Audit Recommendations	Agency action Plan				Status of Implementation	Reason for Partial/Delay/N on-Implementation, if applicable	Action Taken/Action to be Taken	Date of Follow-up	Status of Implementation	Actual Implementation Date		Remarks
			Action Plan	Persons/ Dept. Responsible	Target Implementation Date							From	To	
					From	To								
	the employees benefits and privileges due them. Further, the noted discrepancies in the SL and sub-accounts, existence of negative and dormant balances on the Due to GSIS, Due to Pag-IBIG and Due to PhilHealth accounts rendered doubtful the accuracy of the year-end balances of the subject accounts.	noted discrepancies between the SLs and Sub-accounts as well as the negative and dormant balances on the Due to GSIS, Due to Pag-IBIG and Due to PhilHealth accounts and effect the necessary adjustments to correct the same.												CHRDD and CAD is ongoing.

Prepared by:


EDEN B. BUNAYOG
 Audit Team Leader – Team 1

September 4, 2024
 Date

Reviewed/Approved by:


CHRISTY O. PORMENTO
 Supervising Auditor

September 4, 2024
 Date