

STATUS OF IMPLEMENTATION OF PRIOR YEAR’S AUDIT RECOMMENDATIONS

Out of 74 prior year’s audit recommendations, 27 were fully implemented, 15 were partially implemented and 32 were not implemented by management, as shown below:

Reference	Observations	Recommendations	Status of Implementation
2018			
<p>Observation No. 1 page 53</p>	<p>The reported Property and Equipment (PE) accounts with a total amount of P77.364 billion as of December 31, 2018 is unreliable due to a) unreconciled variance of P19.163 billion between the General Ledger (GL) and the Report of Physical Count of Property, Plant and Equipment (RPCPPE); b) non-maintenance of Property Cards (PC) and Property, Plant and Equipment Ledger Cards (PPELC); c) non-recording of donated properties; and d) non-derecognition and non-disposal of unserviceable properties with a total cost of P120.927 million.</p>	<p>Management to instruct:</p> <ul style="list-style-type: none"> a. The Chairman of the Inventory Committee to expedite the submission of the complete RPCPPE and reconcile with the accounting records to ensure the existence, completeness and accuracy of the properties recorded in the PE accounts in the financial statements; b. The Chief of Accounting Division in CAAP-HO, Area Centers (ACs) VI and XII to maintain PPELC which should be reconciled with the PC maintained by the Supply Division; c. The Property Officer of AC I to immediately coordinate and request CAAP-HO to make the valuation/appraisal of all the donated properties for proper recording in the books of accounts; and 	<p>Not implemented</p> <p>Reiterated in Observation No. 2 of this Report.</p> <p>Not implemented</p> <p>Reiterated in Observation No. 2 of this Report.</p> <p>Implemented</p>

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		<p>d. The Supply Officer to report all unserviceable property in the Inventory and Inspection Report of Unserviceable Properties and expedite the disposal of the said property through appropriate mode of disposal, as determined by the Disposal Committee in order to obtain the best recoverable value from their disposal; and direct the Chief Accountant to prepare the necessary adjusting entries to derecognize the unserviceable properties as soon as the disposal is done.</p>	<p>Partially implemented</p> <p>Five unserviceable properties have been identified and included in the IIRUP for disposal.</p>
<p>Observation No. 2 page 57</p>	<p>The balance of Accounts Receivable account is unreliable due to a) variance amounting to P919.549 million between the balance per General Ledger (GL) and per Report on Aging (SL); b) variance amounting to P425.352 million between the accounting records and confirmation replies and no reply from 91 selected debtors with payable of P1.048 billion; and c) existence of past due accounts ranging from one year to more than ten years in the HO and ACs aggregating P1.482 billion and</p>	<p>Management to instruct the Chief Accountant to:</p> <p>a. Assign a dedicated staff to conduct a thorough examination of each of the balance per SL and communicate with the concerned debtor to validate the recorded receivable, and thereafter reconcile the variances;</p> <p>b. Coordinate with the debtors and reconcile the variances between accounting records and confirmation replies;</p>	<p>Not implemented</p> <p>Reiterated in Observation No. 1 of this Report.</p> <p>Not implemented</p> <p>Reiterated in Observation No. 1 of this Report.</p>

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	P631.573 million, respectively.	<p>c. Immediately and regularly update the addresses and contact details of each debtor;</p> <p>d. Issue demand letters to debtors for immediate collection of overdue accounts and impose penalties, if warranted; and</p> <p>e. Coordinate with the Enforcement Legal Services to execute legal remedies on the long outstanding accounts receivable as provided in CAAP Circular No. 03-11 dated May 2, 2011.</p>	<p>Implemented</p> <p>Not implemented</p> <p>Reiterated in Observation No. 1 of this Report.</p> <p>Implemented</p>
Observation No. 3 page 63	The balance of the Accounts Payable account as of December 31, 2018 amounting to P571.160 million is unreliable due to: a) inclusion of unsubstantiated accruals; and b) variance of balances between the accounting records and confirmation replies thereby resulting in overstatement of the assets, liability and expense accounts.	<p>Management to instruct the Chief Accountant to:</p> <p>a. Provide complete and proper documents to support the claims before recording in the books; and</p> <p>b. Reconcile the variances between the recorded liability with the confirmation replies and make the necessary adjusting entries.</p>	<p>Implemented</p> <p>Implemented</p>
Observation No. 4 page 64	The existence of dormant/long-outstanding receivable accounts amounting to P27.571 million and the non-provision for allowance for impairment	a. Intensify effort to locate pertinent records relevant to these receivables and pursue its collection. Should collection efforts	<p>Not implemented</p> <p>Reiterated in Observation No. 19 of this Report.</p>

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	<p>were not in accordance with Paragraph 15 of PAS 1.</p>	<p>prove futile, consider the provisions set under COA Circular 2016-005 in requesting for write-off for these receivables;</p> <p>b. Direct the Head Office and Area Center Accountants to analyze and age all receivable accounts and consider request for write-off of dormant receivables as necessary; and</p> <p>c. Provide allowance for impairment to present fairly the balance of these accounts.</p>	<p>Implemented</p> <p>Partially implemented</p> <p>Allowance for impairment was provided for some of the accounts.</p>
<p>Observation No. 5 page 66</p>	<p>The faithful representation of the Construction in Progress (CIP) account amounting to P1.091 billion as required under Paragraph 15, PAS No. 1 was not achieved due to the inclusion of completed projects amounting to P593.767 million and insufficient/absence of supporting documents of projects aggregating P146.337 million.</p>	<p>Direct the Chief Accountant to:</p> <p>a. Prepare the necessary adjusting entries for the reclassification of the completed projects from CIP-Infrastructure Assets and Buildings and Other Structures accounts to appropriate Property and Equipment (PE) and Due from Regional Offices accounts;</p> <p>b. Recognize and record the corresponding depreciation and</p>	<p>Not implemented</p> <p>Reiterated in Observation No. 3 of this Report.</p> <p>Not implemented</p>

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		<p>accumulated depreciation for the completed projects; and</p> <p>c. Submit explanation on the recorded transactions which have inadequate supporting documents.</p>	<p>Reiterated in Observation No. 3 of this Report.</p> <p>Not implemented</p>
<p>Observation No. 6 page 67</p>	<p>Variance amounting to P17.737 million was observed between the balances of Department of Budget and Management-Procurement Service (DBM-PS) per Subsidiary Ledger (SL) recorded in the Due from National Government Agencies (NGAs) account and the balance per statement of account provided by the DBM-PS due to unrecorded deliveries in the books of CAAP and the lack of regular and periodic monitoring of the account.</p>	<p>Direct the Chief Accountant to:</p> <p>a. Draw the necessary Journal Entry Voucher (JEV) to recognize the unrecorded deliveries amounting to P6,658,893;</p> <p>b. Coordinate with the DBM-PS to reconcile the variance amounting to 11,078,142, and make the necessary adjusting entry; and</p> <p>c. Monitor the fund transfers to DBM-PS by conducting a regular and periodic verification and reconciliation.</p>	<p>Implemented</p> <p>Not implemented</p> <p>Reiterated in Observation No. 17 of this Report.</p> <p>Not implemented</p> <p>Reiterated in Observation No. 17 of this Report.</p>
<p>Observation No. 7 page 69</p>	<p>The long-outstanding balance of DBM-PS account amounting to P16.745 million pertains to procurement of Motor Vehicles for CAAP in 2015.</p>	<p>a. Request from DBM-PS the immediate refund of the amount of P6,625,626 which pertains to the excess project fund; and</p> <p>b. Demand for the immediate delivery of the remaining two</p>	<p>Not implemented</p> <p>Reiterated in Observation No. 17 of this Report.</p> <p>Implemented</p>

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		(2) vehicles, or otherwise, request the DBM-PS to refund the balance.	
Observation No. 8 page 71	Unliquidated cash advances to officers and employees amounted to P2.264 million as of December 31, 2018 resulting in the understatement of expenses and overstatement of assets and Retained Earnings account.	<p>Management to instruct the Chief Accountant to:</p> <ul style="list-style-type: none"> a. Strictly enforce the rules and guidelines set under COA Circular 96-004 including its amendments set in COA Circular No. 97-002 in the grant, monitoring and liquidation of cash advances; b. Send final written reminders to accountable officers concerned to liquidate their cash advances; and c. File administrative charges, if warranted. 	<p>Implemented</p> <p>Not implemented</p> <p>Reiterated in Observation No. 20 of this Report.</p> <p>Not implemented</p> <p>Reiterated in Observation No. 20 of this Report.</p>
Observation No. 9 page 73	<p>The existence, completeness and accuracy of the carrying amount of Inventory accounts of P97.704 million is doubtful due to –</p> <ul style="list-style-type: none"> a) unrecorded issuances of inventories from stock; b) misclassification of inventory accounts; and 	<ul style="list-style-type: none"> a. Direct the Supplies Division and other divisions concerned to submit the required Report of Materials and Supplies Issued (RSMI) to the Accounting Division for proper accounting of inventories issued; b. Require the Chief Accountant to make the necessary 	<p>Implemented</p> <p>Implemented</p>

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	c) non-submission of the Report of Physical Count of Inventories (RPCI).	<p>adjusting entries on the misclassification of accounts and recognize the related accumulated depreciation; and</p> <p>c. Instruct the Supply Officer to regularly conduct physical count of inventories and prepare the required RPCI every semester and reconcile property records with accounting records to identify discrepancies, if any, and prepare the necessary adjustments.</p>	<p>Not implemented</p> <p>No physical inventory taking conducted.</p>
Observation No. 10 page 76	Interest charges for late remittances of various airline companies amounting to P3.281 million remained unbilled and unpaid in the HO and AC II as of December 31, 2018 thereby depriving CAAP of additional funds that could have been used for its operations.	Instruct the Revenue Section to bill and collect from the concerned airlines the total amount of P3,266,836 and P14,284 for HO and AC II, respectively, representing interest charges for CYs 2017 and 2018 due to delayed remittances.	Implemented
Observation No. 11 page 78	Remittances of Domestic Passenger Service Charge (DPSC) in AC II amounting to P13.948 million and P5.172 million, for Tuguegarao and Cauayan airports, respectively, were unreliable due to the variances ranging from 342 to (899) between the number of passengers as indicated in the daily monitoring report and the	Require the Chief Accountant to prepare a reconciliation report on the variances noted on the number of passengers subject to DPSC/terminal fee based on the daily monitoring report and the number of passengers who paid the terminal fee as reflected in the DPSC remittance report by the	<p>Partially implemented</p> <p>The computation of DPSC to be billed to Air Carriers are still ongoing. Some Air Carriers have complied with the submission of Load Sheets which facilitated the computation of DPSC to be billed.</p>

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	number of passengers reflected in the DPSC remittance report by the ArC and in the collecting officer's report thus, affecting the reliability of the recorded income of the agency.	Air Carrier and in the collecting officer's report.	
Observation No. 12 page 80	The recorded Air Navigational Charges (ANC) for CY 2018 was understated by P17.010 million due to under-billings to various Airline Carriers (ArCs) which is not in accordance to the provisions of PAS 18.	<p>Management to instruct the Billing Section to:</p> <ul style="list-style-type: none"> a. Expedite the preparation and sending out of billing statements to the concerned airline carriers; b. Prepare a complete billing flight data report to account all the flights reported in the Flight Statistics Report; and c. Review the billing flight data report and monitor flights regularly to ensure that all flights are being billed. 	<p>Implemented</p> <p>Not implemented</p> <p>Reiterated in Observation No. 14 of this Report.</p> <p>Not implemented</p> <p>Reiterated in Observation No. 14 of this Report.</p>
Observation No. 13 page 81	Collected DPSCs by an airline carrier in AC II were not yet remitted to CAAP as of December 31, 2018.	Send billing statements/demand letters to the airline carrier that has not yet remitted the DPSC as of December 31, 2018 including the corresponding interest charges for late remittances.	<p>Partially implemented</p> <p>Some Air Carriers have complied with the submission of Load Sheets which facilitated the computation of DPSC to be billed.</p>
Observation No. 14 page 82	Four (4) Airline Carriers have not remitted as of December 31, 2018 the	Closely monitor the remittance of the DPSC by the ArCs and compel	Partially implemented

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	DPSC collected from departing passengers in airports under ACs IV and IX.	them to remit the DPSC collections within the period prescribed in Item 6.2 of the MC.	In May 28, 2019, a meeting was held with airline representatives to make them aware of the mandatory timely remittance of DPSC Collections.
Observation No. 15 page 84	Variances amounting to P440,407 between the General Ledger (GL) balance and the Subsidiary Ledger (SL) balance of Advances to Officers and Employees account cast doubt on the reliability and accuracy of the account.	Instruct the Chief Accountant to verify the difference noted, reconcile the same and make the necessary adjusting entry in order to provide a reliable and accurate financial records.	Not implemented Reiterated in Observation No. 21 of this Report.
Observation No. 16 page 84	The reported Deposit on Letters of Credit account totaling P18.332 million lacked the necessary supporting documents.	Exert its best efforts in locating pertinent records relevant to the Deposit on Letters of Credit account and prepare adjusting entries, if warranted.	Partially implemented The Accounting Division has started to locate the pertinent records and will prepare the necessary adjusting entry as necessary.
Observation No. 17 Page 85	Investment in United Coconut Planter's Life Assurance Corporation (COCOLIFE) for a single-pay variable life insurance in the amount of P500 million is without approval by the Board, without in-depth study prior to the investment, and with no adequate criteria for the selection of the insured 10 key men.	<p>a. Recover the full amount of P500 million paid to COCOLIFE;</p> <p>b. Invest idle funds in a government facility which yields higher returns but less risky by properly evaluating/ conducting study on options on where to invest idle funds</p>	<p>Not implemented</p> <p>CAAP has issued an Appeal Memorandum dated October 2, 2019. Subsequently COA has issued an Answer to Appeal dated February 4, 2020.</p> <p>Not implemented</p> <p>CAAP has issued an Appeal Memorandum dated October 2, 2019. Subsequently COA has issued an Answer to Appeal dated February 4, 2020. CAAP raised</p>

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		<p>taking into account not only the income that will be earned but also the costs to be incurred with the proper approval of the Board; and</p> <p>c. Consider creating an Investment Group/Committee that will handle the fiduciary responsibilities of CAAP.</p>	<p>that the benchmark for assessing different investment vehicles should not be the strongest performing interest rate, but the interest rate of the savings account should excess funds remain idle.</p> <p>Not implemented</p> <p>Per inquiry, the matter was not yet taken up by the Board.</p>
<p>Observation No. 18 page 90</p>	<p>The payment of rentals and real property taxes for alleged leased properties of PAL in Bacolod City and Ozamis City for the period 1992 to 2018 amounting to P157.625 million (gross of tax) was inadequately supported contrary to Sec. 4(6) of PD 1445. There was no lease contract and the alleged prior years obligations are payables that were not recorded in the books of CAAP or disclosed in the Notes to its financial statements, thus raising doubts as to the validity of PAL's claim.</p>	<p>a. Coordinate with PAL for the submission of the duly approved lease contract and other documents to support the alleged obligation for rental fees from 1992 to 2018;</p> <p>b. Require the refund of the amount paid to PAL, if the prior years' obligation could not be substantiated; and</p> <p>c. Henceforth, ensure that all rentals are covered by a valid and binding lease contracts, containing the terms and conditions such as, but not limited to, the duration of the lease, the rental rate, and rights and obligations of both parties.</p>	<p>Implemented</p> <p>Notice of Suspension No. 2019-010 (2018) dated August 27, 2019 was issued requiring CAAP to submit documents to support the payment.</p> <p>Not implemented</p> <p>Implemented</p>

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<p>Observation No. 19 page 96</p>	<p>Advances to Contractors amounting to P1.605 million were not recouped due to the absence of supporting documents for the projects implemented by then Air Transportation Office (ATO) and despite the pre-termination of the contract in CY 2016, which was not in accordance with Section 4.3 of Annex E of the Revised IRR of RA 9184, thus, resulting in overstatement of the account.</p>	<p>a. Send demand letter to the contractor to recover the unrecouped advances and immediately coordinate with the Enforcement and Legal Office to file appropriate charges, if warranted; and</p> <p>b. Assign a dedicated staff to exert extra effort to locate the documents pertaining to the ATO projects and undertake similar action for the pre-terminated project.</p>	<p>Not implemented</p> <p>Reiterated in Observation No. 29 of this Report.</p> <p>Not implemented</p> <p>Reiterated in Observation No. 29 of this Report.</p>
<p>Observation No. 20 page 97</p>	<p>The Authority did not comply with the provisions of COA Circular 94-013 which provides the guidelines for the rules and regulations in the grant, utilization and liquidation of funds transferred to Implementing Agencies (IA), and with the provisions of the Memorandum of Agreement (MOA) entered into by the CAAP and the DOTr.</p> <ul style="list-style-type: none"> • Non-issuance of Official Receipt (OR) upon receipt of the fund from the DOTr. • Non-maintenance of Subsidiary Ledgers (SLs) for the funds 	<p>a. Instruct the Collecting Officer/Cashier to issue official receipt every time money/cash/fund transfer is received;</p> <p>b. Instruct the Accountant to maintain a separate and distinct book of accounts for each Airport Project or any future fund transfer;</p> <p>c. Submit to DOTr the monthly reports for expenses incurred by CAAP, both Head Office and Area Centers;</p> <p>d. Plan and monitor the implementation of</p>	<p>Implemented</p> <p>Implemented</p> <p>Implemented</p> <p>Partially implemented</p>

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	<p>received from the DOTr.</p> <ul style="list-style-type: none"> • Non-submission to the DOTr of any Report of Disbursement (RD) and Report of Checks Issued (RCI) for disbursements made in relation to the airport projects. • Early transfer of funds from the DOTr to the Authority contrary to the provisions of the MOA and delay in the procurement process. • Non-liquidation of previous fund transfers from DOTr to CAAP ranging from 1985 to 2007 and non-reconciliation of the variance. 	<p>the downloaded projects to ensure that these are within the prescribed timelines; and</p> <p>e. Ensure that the guidelines set under the MOA and COA Circular No. 94-013 are adhered to as regards receipts of funds from source agencies.</p>	<p>Partially implemented</p>
<p>Observation No. 21 page 101</p>	<p>CAAP-HO, Area Centers (ACs) V, VI, VII, IX, XI and XII did not comply with certain provisions of the Revised IRR of RA 9184, thereby, defeating the purpose of transparency, competitiveness and other control measures in the procurement of infrastructure, goods and services.</p>	<p>a. Strictly comply with the provisions of RA 9184 and its Revised IRR; and</p> <p>b. Require the Accounting Division to observe diligence in processing payments and require from the suppliers/</p>	<p>Partially implemented</p> <p>Invitation to Bid, Notice of Award, Approved Contract and Notice to Proceed have yet to be posted in the CAAP website. In Area XI, the Approved Budget for the Contract for two infrastructure projects were not yet prepared in the prescribed form.</p> <p>Partially implemented</p>

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		contractors the documents required under COA Circular No. 2012-001.	
Observation No. 22 page 111	The hiring of private lawyers in CY 2018 without the written conformity and acquiescence of the Government Corporate Counsel (OGCC) and the written concurrence of the Commission on Audit (COA), was not in accordance with the provisions of COA Circular No. 95-011 dated December 4, 1995, and Office of the President (OP) Memorandum Circular No. 9 dated August 27, 1998.	Strictly adhere to the provisions of COA Circular 95-011 dated December 4, 1995 and Office of the President Memorandum (OP) Circular No. 9 dated August 27, 1998.	Not implemented CGS Cluster 4 Decision No. 2020-08 dated June 26, 2020 was issued holding the respondents-approving officers liable for the amount of P1.750 million for the salaries of respondents-lawyers for legal services rendered in CY 2018.
Observation No. 23 page 113	Out of the land area of 820,000 square meters (sqm) and 3,121,399 sqm occupied by Laoag International Airport in AC I and various airports in AC IX, respectively, only 1,093,850 sqm were covered with Transfer Certificate of Title (TCT) which was not in conformity with Section 13.1 of COA Circular No. 2012-001 dated June 14, 2012.	<p>a. Expedite the titling of lands of the Authority to assert the ownership rights to the properties of AC I and IX; and</p> <p>b. Refer to CAAP Central Office the difference of 1,425,106 sqm for the purpose of reconciliation for AC IX.</p>	<p>Partially implemented</p> <p>AC I Management is continuously monitoring the lands owned by the Agency while AC IX has not made the transfer and is still coordinating with CAAP Central Office.</p> <p>Partially implemented</p> <p>Upon booking the Details of Land Areas given by the Central Office, an initial reconciliation has been made on those items that were already booked up to avoid double entry. Further reconciliation will be made.</p>

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<p>Observation No. 24 page 114</p>	<p>In Area Center IX, seventy nine contracts of lease between CAAP – AC IX and rent concessionaires were not executed while 20 lessees either did not comply with the conditions of the lease contracts or their contracts are defective.</p>	<p>a. Execute a duly signed and notarized lease contract before the turn-over of a property to a lessee in compliance with COA Circular No. 88-282A and Article 1356 of RA No. 386;</p> <p>b. Renew Contracts of Lease at least 30 days prior to the expiration of the Lease Period;</p> <p>c. Strictly monitor the implementation of and compliance with the conditions stipulated in the lease contracts;</p> <p>d. Instruct the ACs to coordinate with the HO to avoid discrepancies in billing and accruing monthly rentals specifically on the use of the common service area; and</p> <p>e. Revisit the rates charged per square meter so as to reflect the current market prices.</p>	<p>Not implemented</p> <p>In close coordination with the CAAP Central Office.</p> <p>Not implemented</p> <p>There had been delays in the approval of Contracts and also on the part of the Lessee's submission of documents.</p> <p>Partially implemented</p> <p>Not all lessees were collected advance rental payments and security deposits.</p> <p>Implemented</p> <p>Partially implemented</p> <p>New rates were proposed. Awaiting for approval.</p>
<p>Observation No. 25 page 116</p>	<p>Terminal Fee tickets in AC XII totaling 404 pieces with a money value of P75 and P100 per ticket or a total of P37,900 are missing and unaccounted</p>	<p>Exert extra efforts in locating the 404 pieces of missing or unaccounted terminal fee tickets.</p>	<p>Implemented</p>

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	due to lack of internal control measures to safeguard accountable forms from unauthorized access, thus posing a risk of possible fraudulent use or issuance thereof, contrary to Section 123 of Presidential Decree (PD) 1445.		
Observation No. 26 page 117	The amount of P20.554 million was paid for security services rendered by Eaglematrix Security Services, Inc. in AC XII beyond the allowable contract extension of one (1) year contrary to Government Procurement Policy Board (GPPB) Resolution No. 23-007 dated September 28, 2007.	Make representation with CAAP Head Office to schedule the conduct of public bidding for security services for CAAP Area Center XII and to award the contract to the winning bidder soonest to have legal basis of the disbursement for security services.	Implemented
Observation No. 27 page 118	Various attributed programs included in the Gender and Development Plans and Budget (GPB) were not subjected to the Harmonized Gender and Development Guidelines (HGDG) test contributing to the inability of the Authority to comply with the five percent budget allocation requirement.	<p>Management to instruct the GAD TWG to:</p> <p>a. Coordinate with the PCW for the conduct of further trainings to capacitate CAAP personnel in the HO and Area Centers in the use of HGDG tool in assessing the gender-responsiveness of the Authority's major programs and activities and determine the percentage of budget that can be allocated to the GPB; and</p> <p>b. Prepare a timely Annual GPB</p>	<p>Not implemented</p> <p>A seminar/workshop will be conducted in CY 2020.</p> <p>Reiterated in Observation No. 42 of this Report.</p> <p>Implemented</p>

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		equivalent to at least five percent of the total agency budget appropriations.	
Observation No. 28 page 120	Only 15 out of 53 PAPs were implemented, thus, the public and the intended users/beneficiaries were deprived of all the benefits that could have been derived therefrom.	<p>a. Consider decentralization of the implementation of GAD projects;</p> <p>b. Strengthen coordination among all personnel, particularly the Budget Division, in the formulation the GPB;</p> <p>c. Adhere to the guidelines set under Section 9.2 of the afore-cited Joint Circular in revising the PCW-endorsed GPB as a result of non-inclusion of GAD PAPs in the COB; and</p> <p>d. Formulate an effective monitoring system/process to ensure implementation of all identified PAPS so that the intended beneficiaries shall enjoy benefits derived therefrom.</p>	<p>Implemented</p> <p>Implemented</p> <p>Implemented</p> <p>Partially implemented</p> <p>The Omnibus Policy of GAD (OPO GAD) shall be finalized and implemented in CY 2020.</p>
Observation No. 29 page 121	Institutionalization of the GAD Database/Sex-disaggregated Data was not implemented.	Instruct the Human Resource Management Office (HRMO) in coordination with GAD-TWG to develop a GAD database/Sex-disaggregated Database and capacitate GAD GFPS on its use and	<p>Not implemented.</p> <p>Lack of resource person.</p> <p>Reiterated in Observation No. 45 of this Report.</p>

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		importance to be able to aid the focal point in the determination of gender issues and corresponding actions to address it.	
Observation No. 30 page 122	The 2018 GPB was not endorsed by the PCW while the 2018 GAD Accomplishment Report was submitted beyond the prescribed deadline and not duly supported with pertinent documents.	<p>Management to instruct the GAD-TWG:</p> <p>a. To prepare a timely Annual GAD Plan and Budget and submit the same to the PCW within the prescribed deadline for proper endorsement pursuant to the provisions of the PCW-NEDA-DBM Joint Circular No. 2012-001; and</p> <p>b. To submit to COA the GPB within five (5) working days from the receipt of the approved GPB duly endorsed by PCW and the AR within five (5) working days from the end of January of the preceding year.</p>	<p>Not implemented</p> <p>Reiterated in Observation No. 44 of this Report.</p> <p>Not implemented</p> <p>Reiterated in Observation No. 44 of this Report.</p>
Observation No. 33 page 126	Out of the 336 proposed infrastructure projects for CY 2018 with a total budget of P1.797 billion, 193 projects or 57 percent with a total budget cost of P1.021 billion were not implemented during the year thereby depriving the intended beneficiaries of the benefits that could	Review/visit and prioritize the CAAP programs, activities and projects to be undertaken during the year and assess its ability to implement them prior to the preparation of the budget in order to ensure that these are implemented as planned.	Not implemented

