



AUDIT OBSERVATIONS AND RECOMMENDATION MATRIX CY 2018

AUDIT OBSERVATIONS	RECOMMENDATION	ACTION TAKEN BY THE MANAGEMENT	STATUS	AUDITORS COMMENTS
<p>Bank Reconciliation Statements were submitted late ranging from 26 to 218 days in violation to Section 74 of PD 1445 which requires its monthly submission thus, causing weakness in the control of cash accounts and casting doubts in the accuracy and reliability of the reported cash balances.</p>	<p>Submit immediately the Bank Reconciliation Statements for the month of December, 2018 to ensure the accuracy of the reported cash balance as at year end.</p> <p>Henceforth, require the Accountant to adhere strictly on the prompt preparation and submission of the bank reconciliation statements, for timely detection and corrections of errors. Adjustments for items requiring reconciliations and discrepancies between the two records will then be immediately corrected.</p> <p>Secure the bank statements or bank print out at month end to facilitate the prompt preparation and submission of the Bank Reconciliation Statements.</p>	<p>The COA recommendation is well taken up. Management Issued Memorandum No. ROX-2019-02-23 to concerned personnel to submit immediately to the COA Auditor the Bank Reconciliation Statements for the month of December 2018 to ensure the accuracy of the reported cash balance. Personnel to submit monthly BRS within the reglementary period of time.</p>	<p>Partially implemented</p>	
<p>Number of 1,122 Disbursement Vouchers (DVs) amounting ₱68,401,041.52 with its corresponding Journal Entry Vouchers (JEVs),</p>	<p>We recommend the management to immediately submit the disbursement vouchers and other pertinent reports/documents with the necessary supporting documents and for the succeeding claims/payments, in</p>	<p>The COA recommendation is well taken up. Issued Memorandum No. ROX-2019-02-22 to concerned personnel to adhere strictly on the prompt preparation and submission of reports to the COA .</p>	<p>Partially Implemented</p>	



Republic of the Philippines
DEPARTMENT OF LABOR AND EMPLOYMENT
 Regional Office No. X
 Northern Mindanao



<p>Report of Checks Issued (RCI) pertaining to the period October to December 2018 transactions of DOLE-X and other reports/documents, remained unsubmitted to the Commission on Audit (COA) contrary to COA Circular No. 95-006 dated May 18, 1995 and Section 5.3 of COA Circular No. 97-002 dated February 10, 1997, thereby precluding timely verification and post-audit of these transactions.</p>	<p>conformity with the above-cited circulars.</p>	<p>DOLE-X submitted to the COA on February 14, 2019 the Disbursement Vouchers (DVs) amounting ₱68,401,041.52 with its corresponding Journal Entry Vouchers (JEVs), Report of Checks Issued (RCI) pertaining to the period October to December 2018 transactions of DOLE-X and other reports/documents in compliance to the COA observations and recommendation.</p>		
<p>The DOLE-X management failed to submit financial reports and statements causing the unnecessary delay for COA to perform its mandated duties and functions as required by law as well as adversely affected the timely evaluation and determination of the</p>	<p>We recommend that the management require the Accountant and other responsible officials of the Regional Office to:</p> <p>a.) Strictly comply with the prescribed with the prescribed monthly, quarterly and year-end submission of financial reports and documents to the Office of the Auditor to facilitate the complete review and audit of accounts and</p>	<p>Issued Memorandum No. ROX-2019-02-23 to concerned personnel to submit immediately to the COA Auditor the financial reports and statements and to strictly comply with the prescribed monthly, quarterly and year-end submission of financial reports and documents to facilitate the complete review and audit of accounts and to affirm the reliability of the management's assertion on the existence/occurrence, validity, accuracy and completeness of the recorded transactions,</p>	<p>Implemented</p>	



Republic of the Philippines
DEPARTMENT OF LABOR AND EMPLOYMENT
 Regional Office No. X
 Northern Mindanao



<p>regularity, validity, completeness and accuracy of recorded transactions contrary to Section 122 of Presidential Decree 1445 and Sections 7.1 and 7.2 of the Revised Rules and Regulations on the Settlement of Accounts (RRSA).</p>	<p>to affirm the reliability of the management's assertion on the existence/occurrence, validity, accuracy and completeness of the recorded transactions, otherwise, enforce the provisions of Section 122 (2) of PD 1445.</p> <p>b.) Take appropriate action against officials and employees responsible for such deficiencies pursuant to the provisions of Section 122 of PD 1445.</p>	<p>otherwise, enforce the provisions of Section 122 (2) of PD 1445</p>		
<p>Failure of the management to cover the government properties with a comprehensive fire insurance through the General Insurance Fund (GIF) of the GSIS, which is contrary to R.A. 656, otherwise known as the property Insurance Law and Section 489 of the Government Accounting and Auditing Manual (GAAM), Volume I, thereby denying the agency adequate and reliable protection against any damage to</p>	<p>We recommend that all government properties be provided with adequate protection from possible risk or calamities like fire, earthquake, storm, or other fortuitous events/casualty by securing comprehensive fire insurance in compliance with the Property Insurance Law and Section 489 of the GAAM, Volume I.</p>	<p>Issued Memorandum No. ROX-2019-02-22 to concerned personnel to conduct and submit immediately the complete inventory of DOLE-X properties to COA for proper identification of properties that need to be insured through the General Insurance Fund (GIF).</p>	<p>Partially Implemented</p>	



Republic of the Philippines
DEPARTMENT OF LABOR AND EMPLOYMENT
 Regional Office No. X
 Northern Mindanao



<p>or loss of its properties or assets and interests due to fire, earthquake, storm, or other fortuitous events/casualty. It also deprives the GSIS of substantial premium income that should have formed part of the GIF.</p>				
<p>Failure of the IMSD/Personnel Unit Officer to submit for review the Job Order Contracts of Service of sixty-two (62) employees in the total amount of P5,307,872.56, contrary to Section 3.1.1 of COA Circular 2009-001 and Section 9.1.3.2 of COA Circular No. 2012-001 thus, the regularity and propriety of disbursements could not be readily determined.</p>	<p>We recommend that subject approved Job Order contracts be immediately forwarded to office of the Audit Team Leader for review and evaluation. Management is urged to, henceforth, submit such within five (5) working days from the execution thereof.</p>	<p>Issued Memorandum No. ROX-2019-02-27 to concerned personnel to submit immediately the approved job order Contract of Service to the Office of Audit Team Leader for review and evaluation; and to adhere strictly the prompt submission of Contract of Service within five (5) working days from the execution.</p> <p>The Office submitted the Contracts of Service to the Audit Team Leader last January 29, 2019 in compliance to the COA observation and recommendation.</p>	<p>Implemented</p>	
<p>The implementation of Fish Cages Livelihood projects under DOLE Integrated Livelihood</p>	<p>We recommend that:</p>	<p>The Management concur COA findings and committed not to recur the same violation of the provision of RA 9184 and in conformity with the signed MOA and the approved project proposals.</p>	<p>Partially Implemented</p>	



Republic of the Philippines
DEPARTMENT OF LABOR AND EMPLOYMENT
 Regional Office No. X
 Northern Mindanao



<p>Programs (DILP) or KABUHAYAN Programs by LGU-Baliangao, Misamis Occidental, the Accredited Co-Partners (ACPs) did not adhere to the rules set out in the Department Order No. 173-17, series of 2017, on the procurement of necessary raw materials, equipment, tools and jigs indicated in the approved project proposal which resulted to problems in the liquidation of the funds granted.</p>	<p>a. the Accredited Co-Partners comply with the rules set out in the Department Order No. 173-17, series of 2017 on the procurement of necessary raw materials, equipment, tools and jigs indicated in the approved project proposal and rules required by RA 9184 in the procuring process;</p> <p>b. the agency should strengthen their monitoring activities and closely monitor the implementation of the various KABUHAYAN projects to find out those projects that deviates from their respective MOAs and project proposals and provide solution and guidance to remedy the deviations especially with procurement; and</p> <p>c. the agency should stress out the agency should stress out to all focal persons in the different provinces the importance of proper orientation to the Accredited Co-Partners and beneficiaries as these would have</p>	<p>a. Issued Memorandum No. ROX-2019-02-30 to concerned Field Office to submit all the liquidation documents including all the official Receipts, filled-out canvas forms, PHILGEPS documents, Omnibus Sworn Statements and other pertinent documents.</p> <p>b. Issued Office Order No. 23, Series of 2018 reconstituting the Regional Monitoring, Evaluation and Liquidation Committee (RMELC), headed by the Chief IMSD, and direct the focal persons of DILEEP to exert utmost efforts to monitor the implementations of the projects and assist the beneficiaries in the preparation and consolidation of their terminal/liquidation reports to ensure correctness of liquidation reports and immediate/prompt submission of liquidation reports.</p> <p>c. Issued Memorandum No. ROX-2019-02-30 ordering Field Offices to strictly adhere to the guidelines under Department Order No. 173, series of 2017 or the Revised Guidelines in the implementation of Department of Labor and Employment Integrated Livelihood and</p>		
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Republic of the Philippines
DEPARTMENT OF LABOR AND EMPLOYMENT
 Regional Office No. X
 Northern Mindanao



	<p>been prevented if the concerned individuals, organizations and associations, were properly informed and thoroughly educated of their respective responsibilities.</p>	<p>Emergency Employment Program (DILEEP.), and strengthen monitoring activities on various implemented KABUHAYAN projects to find out those projects that deviates from their respective MOAs and project proposals in order to provide solution and guidance to remedy the deviations especially with procurement, and to conduct proper orientation to the Accredited Co-Partners and beneficiaries to prevent the recurrence of the cited deficiency.</p>		
<p>Fund transfers to LGUs and NGOs/POs amounting to P128,665,720.41 and P27,225,399.92, respectively, for the implementation of livelihood projects remained unliquidated for six (6) months to over three years as of December 31, 2018, due to inadequate monitoring of the projects implementation and laxity in the enforcement of the provisions of COA Circular Nos. 94-013 and 2007-001, and MOAs between the DOLE and</p>	<p>We reiterated our prior year's recommendations that management</p> <p>a. direct the program implementers/facilitators to exert utmost efforts to monitor the implementations of the projects and assist the beneficiaries in the preparation and consolidation of their terminal/liquidation reports to ensure correctness of liquidation reports and immediate/prompt submission of liquidation reports; Factors that cause the delay in the submission of the reports/documents should be accordingly identified so that</p>	<p>The management instructed the Provincial Head through their DILEEP focal persons to exert utmost efforts to monitor the implementation of the projects and enforce liquidation within the prescribed period based on MOA and existing rules and regulations.</p> <p>a. Issued Office Order No. 23, Series of 2018 reconstituting the Regional Monitoring, Evaluation and Liquidation Committee (RMELC), headed by the Chief IMSD, and direct the focal persons of DILEEP to exert utmost efforts to monitor the implementations of the projects and assist the beneficiaries in the preparation and consolidation of their terminal/liquidation reports to ensure correctness of liquidation reports and immediate/prompt submission of liquidation reports.</p>	<p>Partially Implemented</p>	



Republic of the Philippines
DEPARTMENT OF LABOR AND EMPLOYMENT
 Regional Office No. X
 Northern Mindanao



<p>the LGUs/NGOs/POs, resulting in the difficulty of ascertaining the proper utilization of funds and doubtful validity of reported balances of such receivables.</p>	<p>remedial measures can be instituted;</p> <p>b. prepare an inspection/monitoring schedule covering current and prior years' projects and formulate alternative measures to effect immediate submission of the liquidation reports of Proponents to determine if funds released were properly utilized in accordance with the provisions of the MOA;</p>	<p>As of January 30, 2019, a total of Php5,711,859.60 out of P19,555,422.02 due to NGOs/POs or 29.21% was already settled and Php82,099,804.78 out of Php137,725,606.46 due to LGUs or 59.61% was settled.</p> <p>b. Issued Office Order for the RMELC to submit to the Regional Director inspection/monitoring schedules covering current and prior years' projects and formulate alternative measures to effect immediate submission of the liquidation reports of Proponents to determine if funds released were properly utilized in accordance with the provisions of the MOA.</p> <p>Field Offices sent letters to ACPs reminding them on prompt submission of liquidation report. Liquidation of prior and previous projects increased to 62% from 9% settlement rate for NGOs and 26% from 12% settlement rate for LGUs.</p> <p>The RMELC Committee together with the COA auditors conducted fieldwork on August 9-12, 2017 and August 23-26, 2017 in Camiguin Province and Lanao del Norte Province respectively.</p>		
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Republic of the Philippines
DEPARTMENT OF LABOR AND EMPLOYMENT
 Regional Office No. X
 Northern Mindanao



	<p>c. strictly adhere to the provisions of COA Circular Nos. 94-013 and 2007-001 on the liquidation of funds released to LGUs/NGOs/POs and enforce the terms and conditions provided for in the MOA particularly on the obligation of the Proponent to immediately refund any unutilized funds and for the DOLE X to institute appropriate actions against Proponents violating the same; and,</p> <p>d. conduct regular inspection of the recipient NGOs/POs and constantly update their addresses</p>	<p>Another series of monitoring was conducted on the following dates: May 29-30, 2018 – Camiguin Province June 5-8, 2018 - Misamis Oriental June 18-22, 2018 – Bukidnon Province June 26-29, 2018 – Lanao del Norte Province July 10-13, 2018 - Misamis Occidental Province October 23-26, 2018 – Camiguin Province</p> <p>c. Issued Office order No. 23, Series of 2018 for the RMELC to strictly adhere to the provisions of COA Circular Nos. 94-013 and 2007-001 on the liquidation of funds released to LGUs/NGOs/POs and enforce the terms and conditions provided for in the MOA particularly on the obligation of the Proponent to immediately refund any unutilized funds and for the DOLE X to institute appropriate actions against Proponents violating the same; and</p> <p>Issued Office Memorandum No: ROX-2018-03-029, Series of 2018 to the Regional Accountant and Technical Services and Support Division to submit utilization/liquidation report for NTCAs received from DOLE-CO and refund the unutilized balances especially if the projects are already completed</p> <p>d. Issued Office Order No. 23, Series of 2018, ordering RMELC to conduct regular inspection of the recipient NGOs/POs and constantly</p>		
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Republic of the Philippines
DEPARTMENT OF LABOR AND EMPLOYMENT
 Regional Office No. X
 Northern Mindanao



	and contact numbers to facilitate monitoring of their whereabouts and the utilization of funds transferred to them.	update their addresses and contact numbers to facilitate monitoring of their whereabouts and the utilization of funds transferred to them.		
DOLE – X did not prepare plans, targets and provision of budget exclusively for the implementation of Programs and Projects for the benefit of senior citizens and persons with disability (PWDs) for CY 2018 as required under Section 31 of the GAA for FY 2018 or RA No.10964, thus, there was no assurance that the welfare of senior citizens for livelihood opportunities and PWDs both for livelihood and employment opportunities, were addressed and monitored.	We recommend that Management prepare/formulate plans and budget and specifically identify appropriate livelihood projects that would sustain the well-being of the Senior Citizens and PWDs, and conduct related activities within the approved Philippine Plans and Budget in the succeeding years.	Issued <u>Memorandum ROX-2019-02-016</u> to all Provincial Field Offices to prepare concrete plans, programs, and projects for the benefit of SCs and PWDs. Heads of office are directed to designate a Focal Person to handle the monitoring. The same will be included in the DOLE-X Gender and Development Plan in compliance to Section 31 of GAA for FY 2018 or RA no. 10964, to ensure that the welfare of senior citizen and for livelihood and employment opportunities will be addressed and monitored.	Implemented	

PRIOR YEARS

AUDIT OBSERVATIONS	RECOMMENDATION	ACTION TAKEN BY THE MANAGEMENT	STATUS	AUDITOR'S COMMENT
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Republic of the Philippines
DEPARTMENT OF LABOR AND EMPLOYMENT
 Regional Office No. X
 Northern Mindanao



<p>The required monitoring and reporting system for DOLE Integrated Livelihood Program (DILP) or KABUHAYAN Programs prescribed under Department Order No. 137-14, series of 2014 (as revised to Department Order No. 173, series of 2017) is not fully utilized, and thus, success of the different projects under the program could not be adequately measured resulting to few success stories, hence slowing the attainment of the program objectives.</p>	<p>We recommended management the following:</p> <p>a.) That the agency must comply with the monitoring, reporting and evaluation of the programs as prescribed under Department Order No. 137-14 (Department Order No. 173 as revised).</p> <p>b.) That the agency should strengthen the evaluation process of the project proposals giving utmost consideration with the project's viability, feasibility, and sustainability in line with the KABUHAYAN program objectives. Hence, the agency must meticulously assess and carefully evaluate the project proposals.</p> <p>c.) That the agency should require field offices and focal</p>	<p>a. Issued Office Order No. 23, Series of 2018 reconstituting the Regional Monitoring, Evaluation and Liquidation Committee (RMELC), headed by the Chief IMSD, and direct the focal persons of DILEEP to exert utmost efforts to monitor the implementations of the projects; and assist the beneficiaries in the preparation and consolidation of their terminal/liquidation reports to ensure correctness of liquidation reports and immediate/prompt submission of liquidation reports.</p> <p>b. Issued Office Order No. 23, series of 2018, directing the Field Offices and RMELC to strengthen the evaluation process of the project proposals and to give utmost attention to the project's viability, feasibility, and sustainability in line with the KABUHAYAN program objectives.</p> <p>c. Issued Memorandum No. ROX-2019-2-28, ordering Field Offices to immediately submit</p>	<p>Implemented</p>	
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Republic of the Philippines
DEPARTMENT OF LABOR AND EMPLOYMENT
 Regional Office No. X
 Northern Mindanao



	<p>persons to closely monitor the status of the various project implementation and recommend corrective measures to put the approved projects back on track should they encounter ordeals or problems in implementation.</p> <p>d.) Lastly, that the agency should re-evaluate the program strategies and review existing guidelines to devise alternative measures in preventing the recurrence of cited deficiencies and make them more responsive in addressing the perceived needs of the beneficiaries. Further, they should ask feedback from the beneficiaries, focal persons,</p>	<p>through the RMELC the schedules of monitoring activities on the different projects implemented in their areas of jurisdiction. Initially, the Committee together with the COA auditors conducted fieldwork on August 9-12, 2017 and August 23-26, 2017 in Camiguin Province and Lanao del Norte Province respectively.</p> <p>Another series of monitoring was conducted on the dates:</p> <ul style="list-style-type: none"> May 29-30, 2018 – Camiguin Province June 5-8, 2018 - Misamis Oriental June 18-22, 2018 – Bukidnon Province June 26-29, 2018 – Lanao del Norte Province July 10-13, 2018 - Misamis Occidental Province October 23-26, 2018 – Camiguin Province <p>d. Issued Memorandum ROX-02-28 to all Field Offices and Regional Monitoring , Evaluation and Liquidation Committee (RMELC) to strictly adhere according to the guidelines as required under Department Order No. 173,series of 2017 or the Revised Guidelines in the implementation of Department of Labor and Employment Integrated Livelihood and Emergency Employment Program (DILEEP) and reminded them to gather feedback using the prescribed feedback form from the beneficiaries and other people involved in the implementation of the projects to generate information on the program's issues, concerns and good practices.</p>		
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Republic of the Philippines
DEPARTMENT OF LABOR AND EMPLOYMENT
 Regional Office No. X
 Northern Mindanao



	<p>ACPs, and other people involved in the implementation to improve the program and achieve effective and efficient ways of application and eventually generate information and knowledge about good practices.</p>			
<p>The implementation of some projects under DOLE Integrated Livelihood Programs (DILP) or KABUHAYAN Programs by the Accredited Co-Partners (ACPs) did not adhere to the rules set out in the Department Order No. 137-14, series of 2014, as revised to Department Order No. 173, series of 2017, on the procurement of necessary raw materials, equipment, tools and jigs indicated in the approved project proposal which resulted to problems in the liquidation of the funds granted.</p>	<p>We recommended that:</p> <p>a) the Accredited Co-Partners comply with the rules set out in the Department Order No. 137-14 series of 2014 (as revised to Department Order 173, series of 2017) on the procurement of necessary raw materials, equipment, tools and jigs indicated in the approved project proposal and rules required by RA 9184 in the procuring process;</p>	<p>a. The Office conducted an Accredited Co-Partner (ACP) consultation last November 26-28, 2018 at Deluxe Hotel Cagayan de Oro City. The objective of the consultation is to reorient partners to comply with the rules set out in the Department Order No. 137-14 series of 2014 (as revised to Department Order No. 173, series of 2017) on the procurement of necessary raw materials, equipment, tools and jigs indicated in the approved project proposal and rules required by RA 9184 in the procuring process. The ACPs and program implementer were also informed on the existing and new guidelines in relation to the implementation of DILEEP programs last January 23-24, 2018 at Marianne Suites, Cagayan de Oro City. The objective of the activity is to review, evaluate and</p>	<p>Implemented</p>	



Republic of the Philippines
DEPARTMENT OF LABOR AND EMPLOYMENT
 Regional Office No. X
 Northern Mindanao



	<p>b) the agency should strengthen their monitoring activities and closely monitor the implementation of the various KABUHAYAN projects to find out those projects that deviates from their respective MOAs and project proposals and provide solution and guidance to remedy the deviations especially with procurement; and</p> <p>c) the agency should stress out to all focal persons in the different provinces the importance of proper orientation to the</p>	<p>reorient on the new department orders and guidelines to have common understanding on latest policies as well as evaluate and assess the issues and recommend appropriate actions based on the opinion of the COA auditor.</p> <p>b. Per Office Order No. 23, Series of 2018, the RMELC Committee, together with the COA auditors, conducted monitoring activities on August 9-12, 2017 and August 23-26, 2017 in Camiguin Province and Lanao del Norte Province, respectively.</p> <p>Another series of monitoring was conducted on the dates: May 29-30, 2018 – Camiguin Province June 5-8, 2018 - Misamis Oriental June 18-22, 2018 – Bukidnon Province June 26-29, 2018 – Lanao del Norte Province July 10-13, 2018 - Misamis Occidental Province October 23-26, 2018 – Camguin Province</p> <p>C.) During the conduct of Accredited Co-Partner (ACP) consultation last November 26-28, 2018 at Deluxe Hotel, Cagayan de Oro City, all focal person in the different provinces were</p>		
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Republic of the Philippines
DEPARTMENT OF LABOR AND EMPLOYMENT
 Regional Office No. X
 Northern Mindanao



	<p>Accredited Co-Partners and beneficiaries as these would have been prevented if the concerned individuals, organizations and associations, were properly informed and thoroughly educated of their respective responsibilities.</p>	<p>informed on the importance of proper orientation to the Accredited Co- Partners and Beneficiaries as these issues would have been prevented if the concerned individual, organization and associations were properly informed and thoroughly educated of their respective responsibilities. The objective of the consultation is reorient partners to comply with the rules set out in the Department Order No. 137-14 series of 2014 (as revised to Department Order No. 173, series of 2017) on the procurement of necessary raw materials, equipment, tools and jigs indicated in the approved project proposal and rules required by RA 9184 in the procuring process.</p>		
<p>Property, Plant and Equipment (PPE) account balance in the total amount of P19,974,401.37 did not tally with the Report on the Physical Count of Property, Plant and Equipment of P19, 628, 310.97 by net discrepancy of P346, 090.40 due to failure to conduct periodic reconciliation thus, rendering the accuracy of the PPE account balance doubtful</p>	<p>We recommended management to create a committee or assign personnel to conduct periodic reconciliation between accounting and property records in order to immediately trace variances and make necessary adjustment in order to arrive at a correct PPE account balances pursuant to Paragraph 4, Section 114 of NGAS 6.</p>	<p>Issued Office Order to the Supply Officer and Accountant to conduct periodic reconciliation to immediately trace variances and make necessary adjustment in order to at a correct PPE account balances pursuant to Paragraph 4, Section 114 of NGAS 6.</p> <p>The Supply Officer immediately responded and submitted the Report on the Physical Count of Property, Plant and Equipment (RPCPPE) on January 25, 2019 to the COA Auditor.</p>	<p>Implemented</p>	
<p>Unserviceable properties total P2,359,350.80 are still recorded under</p>	<p>We recommended that management create appraisal committee to conduct</p>	<p>The management created appraisal committee to conduct appraisal of the unserviceable properties</p>	<p>Implemented</p>	



Republic of the Philippines
DEPARTMENT OF LABOR AND EMPLOYMENT
Regional Office No. X
Northern Mindanao



<p>Property, Plant and Equipment (PPE) accounts instead of Other Assets Account Contrary to Section 35 of Government Accounting Manual (GAM) thus, resulting in the misstatement of both accounts. Further, these unserviceable properties remained undisposed as of this date.</p>	<p>appraisal of the unserviceable Properties (IIRUP) and submit to COA for evaluation.</p>	<p>(IIRUP). The committee already disposed the unserviceable equipment and remitted the proceeds to Cashier on January 2019. The deletion of unserviceable equipment will be reflected in the 2019 Financial Statement.</p>		
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Prepared by:


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