



**Republic of the Philippines**  
**COMMISSION ON AUDIT**  
**Department of Labor and Employment**  
Regional Office No X  
Cagayan de Oro City

**DOLE AUDIT OBSERVATION MEMORANDUM (AOM) 2015**

1. **Delayed submission of mandatory reports, payrolls, Disbursement Voucher and its supporting documents, Bank Reconciliation Statements (BRS) and other documents for CY 2015 by DOLE X contrary to the pertinent provisions of PD 1445, COA Circular Nos. 2009-006 and the Manual on NGAS, Volume 1, affected the timely audit thereof.**

**We recommended that management:**

- a) **direct the concerned Accountant to submit the payrolls, vouchers, monthly trial balances, FSs and all mandatory reports to the office of the Auditor within the reglementary period and adhere strictly to the prescribed accounting and auditing rules and regulation to give the users correct and relevant data at any given period.**
  - b) **Otherwise, impose the withholding of salaries and allowances of concerned personnel for continuous failure to comply pursuant to Section 122 of PD 1445 and the RRSA.**
2. **Full payment of salaries/rata paid to some officials and employees of DOLE X without the necessary documents contrary to the provisions of Section 2 of PD 1445 and Item 5.8 and 5.9.3 of Joint Circular No. 2 s. 2004 dated October 4, 2004 thus accuracy in the computation of hours for compensatory leave granted unreliable.**

**We recommend that Management:**

- a) **Direct the concerned officials/employees to submit the required documents such as: the Certificate of COC duly approved and signed by the Head of Agency .**
  - b) **Direct the Accountant to process payrolls only to those with complete supporting documents in compliance of Section 2 of PD 1445 and Item 5.8 and 5.9.3 of Joint Circular No. 2 s. 2004 dated October 4, 2004**
3. **The rules and regulations of the revised Implementing Rules and Regulations (IRR) of RA 9184 on the procurement of Manpower and Security Services in the amount of P551,314.66 and 1,333,514.59 respectively were not strictly followed thereby defeat the purpose on transparency, competitiveness and accountability and deprived the agency from availing of the most advantageous prices in the procurement made.**

**Recommendation:**

**Management should:**

- **Ensure strict compliance with the applicable provisions of RA 9184 and its revised IRR.**

4. **The Supply Officer failed to update/renew Acknowledgement Receipt of Equipment (ARE) every after three (3) years and to issue pre-numbered AREs for internal control purposes contrary to Section 56 of MNGAS Volume II and Section 492 of GAAM Volume 1. Thus, the conduct of inventory taking, identification of persons responsible for government property and cross referencing of property transferred from one accountable officer to another could not be facilitated.**

**Recommendation:**

**We recommend that Management should**

1. **Require the Supply Officer to adhere strictly to existing rules and regulations on the maintenance of AREs for equipment issued to DOLE personnel.**
  2. **Renew the AREs every three (3) years if there is no change in property custodianship and;**
  3. **Issue an ARE every time accountability of government property is transferred.**
5. **Salaries and travelling allowance for two (2) SRO-CARP personnel for January to September 2015 in the amount of P589,772.00 were paid out of DILEEP funds contrary to the provisions of Sections 2 and 4 of PD 1445 and defeating the purpose of which the funds were intended for.**

**Recommendation:**

**We recommend that Management to:**

1. **Refrain from using funds for the implementation of other programs for payment of other obligations for the full implementation of DILEEP programs/projects;**
  2. **Make a follow up on the transfer of funds to facilitate the return the amount spent for SRO-CARP funds in order that full implementation of DILEEP funds would not be hampered.**
6. **Funds allocated for Self –Reliant Organizations for Comprehensive Agrarian Reform Program (SROs-CARP) Project could have saved the amount of P42, 667.51 had MAMANGA DAKU Agrarian Reform Community (MAMADARC) facilitated the submission of documents for tax exemption from the Bureau of Internal Revenue.**

**We recommended that Management:**

- a. **Require the Project Development Officer and the Provincial Head, Misamis Occidental to facilitate submission of the required documents to avail of the tax exemption and save funds to finance other programs/project.**

7. **Unexpended balance in the total amount of P27, 799.38 was not liquidated nor remitted back to DOLE X in violation to Item 4, Section C of the Memorandum of Agreement (MOA) entered into by and between the Department of Labor (DOLE) X and BLIND, INC, in the person of Mr. Delfin Morales thru its Accredited Co-Partner (ACP) Oro Investment Micro-Credit Cooperative represented by Mr. Samuel Almacen.**

**Recommendation:**

**It is recommended that DOLE X:**

**Should require the Treasurer of BLIND, INC. to submit liquidation papers in the amount of P27,799.38 otherwise, remit the unexpended balance to the DOLE X cashier.**

8. **Payment of hotel accommodation, meals and snacks for Labor Relation Dialogue conducted on November 26-27, 2015 in the amount of P 141,964.29 is deemed irregular due to excess payment of P1, 500.00 per day per participant contrary to National Budget Circular (NBC) No. 486 dated March 26, 2003 providing payment of training cost not to exceed P1, 200.00 per day per participant, resulting to a disallowance of P300.00 per day or a total amount of P15, 000.00.**

**We recommended that management:**

- a) **Stop the practice of paying P1, 500.00 per participant per day on the attendance of seminars, convention, etc. otherwise, said transaction will be disallowed in audit.**
- b) **Require the Accountant/Cashier to refrain from processing claims for seminars, convention in excess of P1,200.00 per participants as provided in NBC No. 486.**

9. **Fund releases and in 2014 and 2015 for the implementation of DILEEP/TUPAD and BUB projects amounting to ₱19,103,898.66 and liquidation reports with incomplete supporting documents in the amount of P18,963,430.50 were made and accepted despite lacking documentary requirements contrary to pertinent provisions of COA Circular Nos. 2012-001 and with the documentary requirement under DOLE administrative issuances on the disbursement of its program funds, thus, the propriety/ regularity of the transactions cannot be immediately established.**

Consistent with the government's thrust of alleviating poverty incidence in the country, the Department of Labor and Employment, was tasked to implement various programs and projects which are intended to assist and provide services to Filipino workforce which will contribute to the improvement of quality life in terms of increasing employment, whether through formal or informal sector, thereby reducing poverty incidence

In line with the government's goal of inclusive growth thru massive job generation and poverty reduction, the DOLE implemented the Integrated Livelihood and Emergency Employment Program (DILEEP). The DILEEP particularly seeks to contribute to poverty reduction and reduce vulnerability to risks of the poor, vulnerable marginalized workers either through (i) transitional emergency employment and (ii) promotion of entrepreneurship and community enterprise. It has two livelihood or the *KABUHAYAN*

program and (2) Emergency Employment Program or *Tulong Panghanapbuhay sa Ating Disadvantage / Displaced Workers or (TUPAD)*

All DOLE existing livelihood program, i.e., Women Workers Employment and Entrepreneurship Development (WEED) ; Promotion of Rural Employment through Self – Employment and Entrepreneurship Development (PRECEED) ; *Tulong Alalay sa Taong May Kapansanan (TULAY)* ; Workers Income Augmentation Program (AMP); Working Youth Center (WYC); and Youth Entrepreneurship Support (YES) are itegrated into the KABUHAYAN Program.

Section 2 of COA Circular No. 2012-001 dated June 14, 2012 prescribes the General Guidelines on the release of funds to Non-government organizations (NGOs) and Peoples Organization (NGOs). Likewise, this circular provided the documentary requirements as follows:

1. Approved Summary of Budget Requirements detailing the items of expenditure / disbursement to be incurred in the program/project
2. List of priority projects which may be implemented by the NGO/PO published in the newspaper, agency website, bulletin board and the like.
3. Accreditation of the NGO/PO by the Bids and Awards Committee (BAC) of the grantee agency.
4. Results of evaluation of financial and technical capability of selected NGO/PO
5. Performance security for infrastructure project
6. NGO/PO proposal or application for funding accompanied by:
  - a) Certificate of registration from Securities and Exchange Commission (SEC) or either Cooperative Development Authority (CDA) or Department of Labor and Employment (DOLE) as the case may be
  - b) Authenticated copy of the latest Articles of Incorporation or Articles of Cooperation as the case may be , showing the original incorporators/organizers and the secretary’s certificate for incumbent officers , together with the certificate of filing with the SEC/Certificate of approval by the CDA
  - c) Audited financial reports for the past three years preceding the date of project implementation of similar projects
  - d) Disclosure of other related business, if any
  - e) Work and Financial Plan (WFP), and sources and Details of Proponent’s Equity Participation in the Project
  - f) Complete project proposal approved/signed by officers
  - g) list and /or photographs of similar projects previously completed, if any, indicating the source of funds for implementation
  - h) Sworn affidavit-of the secretary of the fourth civil degree to the official of the agency authorized to process and /or approved proposed MOA, and release funds.

Schedule below shows NGOs/POs who failed to submit the above documentary requirements for calendar year 2014 and 2015 as follows:

Check No.	Date	Payee	Beneficiaries	Amount
1643362	4/25/2014	PH-624 Potters Child Development	Brgy. 16 Solo Parents Asso.	P 144,900.00
1643664	4/25/2015	PH-624 Potters	Catuan Farmers Irrigators Asso.	240.000.00

		Child Development		
1658947	8/11/2014	San Roque Handmade Paper Products	Cooperative/Asso.	4,600,000.00
1658,110	7/28/2014	FOPANORMIN	Vulnerable Workers/Calaanan Relocates	645,000.00
1658111	7/28/2014	FOPANORMIN	FOPANORMIN employees	955,000.00
1658112	7/28/2014	Civil Society Organization. Forum of Peace	Typhoon Sendong Victims	1,785,308.16
1668719	12/18/2015	Valencia Rural Improvement Club MPC	Volunteer Probation Asso./Senior Citizens/Natural Calamity Victims/Indigenous People	4,266,000.00
1668720	12/18/2014	Valencia Rural Improvement Club MPC	Karancho Kibawe Chapter	300,000.00
16687211	12/18/2014	Valencia Rural Improvement Club MPC	Baungon Women Cut-flower Entrepreneurs Asso.	253,260.00
1668722	12/18/2014	Valencia Rural Improvement Club MPC	Pag-asa Youth federation of Baungon	600,000.00
1668723	12/18/2014	Valencia Rural Improvement Club MPC	Association of persons with Disabilities	800,000.00
1669054	3/30/ 2015	Phil Rural Reconstruction Movement	Agoho Fisherfolks Association- Drift and Bottom Gill Net Fishing project	3,996,830.50
1668843	1/30/2014	CLURCIVICTA Agrarian Reform Community, Oroquieta City	Child Laborer Parents of barangays Bunga and Tulyok, Oroquieta City	517,600.00
		<b>Total</b>		<b>P19,103,898.66</b>

Furthermore, review of the Memorandum of Agreement (MOA) entered into by and between DOLE and the Accredited Co-Partner (ACP) did not bear the signature of the DOLE Regional Director being one of the contracting party of the MOA. Other deficiencies noted such as; difference of the total amount of project in words against its amount in figures, no individual breakdown of the project per association/beneficiaries and lastly, incomplete signatures of the parties involved in the 1<sup>st</sup> to the 2<sup>nd</sup> or 3<sup>rd</sup> page of the MOA as shown in the schedule below.

Check No.	Date	Payee	Beneficiaries	Amount	Remarks
1669056	March 30, 2015	LGU Sagay, Camiguin Province	Holy Trinity Youth Apostolate	P 574,735.00	No signature of the DOLE Regional Director being one of the contracting party on the MOA entered into by

					and between DOLE and LGU/NGO/PO
1669075	March 31, 2015	LGU-Guisliban Camiguin	Cabuan Coconut Sap/Toddy Sugar Makers- Coconut Sap/Toddy Sugar Making	300,000.00	Same as above
1669054	March 30, 2015	Phil Rural Reconstruction Movement	Agoho Fisherfolks Association- Drift and Bottom Gill Net Fishing project	3,996,830.50	Same as above
1668843	1/30/2015	CLURCIVIC TA Agrarian Reform Community Multi-Purpose Coop, Oroquieta City	Child Laborer Parents of barangays Bunga and Tuliyok, Oroquieta City	517,600.00	Same as above
1668931	2/27/2015	Paglingkawas Multi Purpose Coop	Tagoloan Small Coconut Industry Dev. Federation	497,715.00	<p><b>Lacking documents to support liquidation reports.</b></p> <ol style="list-style-type: none"> <li>1. Cert. of Turnover and Acceptance duly signed by the ACP and beneficiary Asso. Representatives on all items received and turn-over</li> <li>2. List of beneficiaries with their corresponding signatures</li> <li>3. List of vehicles assets procured by ACP out of DOLE Grant</li> <li>4. Copy of warranty of machines acquired</li> <li>5. Program of works</li> <li>7. Photos of implemented project</li> </ol>

					6. Copy of OR/CR issued by LTO for the vehicle procured  7. Activity design with estimated budgets on trainings conducted  8. Duly signed Attendance Sheets on trainings conducted.
1668931	2/27/2015	Paglingkawas Multi Purpose Coop	Nunungan Poona Piagapo ISF Farmers Multi Purpose Coop-Dressmaking/Handicraft Embroidery	344,000.00	Same as above
1668931	2/27/2015	Paglingkawas Multi Purpose Coop	Salam Farmers, Consumer Store	100,000.00	Same as above
1668931	2/27/2015	Paglingkawas Multi Purpose Coop	Pitubo Fish Cagers farmers Asso.-Goat Raising Dispersal	410,000.00	Same as above
1668931	2/27/2015	Paglingkawas Multi Purpose Coop	Tagoloan Bangsamoro Farmers Asso.-Community Store	100,000.00	Same as above
1668931	2/27/2015	Paglingkawas Multi Purpose Coop	Habal habal Drivers and Laborers Org.	753,050.00	Same as above
1668931	2/27/2015	Paglingkawas Multi Purpose Coop	Simbuco Fishermen and Farmers Asso.-Seaweeds Trading	515,000.00	Same as above
1668931	2/27/2015	Paglingkawas Multi Purpose Coop	Expansion of Consumer Store	800,000.00	Same as above
1668931	2/27/2015	Paglingkawas Multi Purpose Coop	SND Farmers Asso. -Grocery and Rice Trading	697,500.00	Same as above
1663110	09/2014	Market Vendors Asso.of Valencia, Inc.	Maramag Community Multi Purpose Coop.-Soybean Product	220,000.00	Same as above

		Valencia, Bukidnon	Processing		
1663109	09/2014	Market Vendors Asso.of Valencia, Inc. Valencia, Bukidnon	Kol-kol Range Farmers- Cassava Processing/Coco nut Shredding/Rice Grinding	150,000.00	Same as above
1663108	09/2014	Market Vendors Asso.of Valencia, Inc. Valencia, Bukidnon	Maramag Community Multi-Purpose Inc.- Backpack Making project	200,000.00	Same as above
1663107	09/2014	Market Vendors Asso.of Valencia, Inc. Valencia, Bukidnon	Parish Social Action Center/ALS Graduates-Health and Wellness Center	350,000.00	Same as above
1663807	09/2014	Market Vendors Asso.of Valencia, Inc. Valencia, Bukidnon	Womens ARB Asso.- Dressmaking/ Tailoring	300,000.00	Same as above
1663381	09/2014	Market Vendors Asso.of Valencia, Inc. Valencia, Bukidnon	Upper Balongkot Farmers Asso- Rice Trading.	500,000.00	Same as above
1663380	09/2014	Market Vendors Asso.of Valencia, Inc. Valencia, Bukidnon	Valencia Vegetable Laborers Asso.- Starter Kits	960,000.00	Same as above
1663378	09/2014	Market Vendors Asso.of Valencia, Inc. Valencia, Bukidnon	Capinonan Widows Asso.- Starter Kits	177,000.00	Same as above
1674528	6/30/2015	Barangay of Kalasungay, Malaybalay City	Urban Barangay Barbers/Women Ambuant Vendors/Informal Sectors Asso.	6,500,000.00	Copy of the Revised MOA in the amount of P6,500,000.00 was not submitted to the Office of the Auditor but the



					1 <sup>st</sup> MOA which was in te amount of p 2,000,000.00
<b>Total</b>				<b>P 18,963,430.50</b>	

The practice of paying transactions with incomplete documents/information and accepting liquidation reports with incomplete supporting documents renders the completeness, regularity and propriety of the transactions doubtful. Moreover, the absence of a signature of one of the contracting party may render the Memorandum of Agreement entered by and between the two parties null and void.

**Recommendation:**

**We recommended that Management submit to the COA Auditor the complete documentation/information and:**

- a. to remind concerned personnel responsible for processing government transactions that all claims should be duly supported by complete documentation;**
- b. that concerned DOLE officers certifying that charges to agency funds are necessary and lawful and that supporting documents are complete ensure that the basic requirements prescribed under existing laws, rules and regulations are complied with before processing claims for payments;**
- c. that the personnel in charge of reviewing documents for payments and liquidations scrutinize the documents before these are accepted to support claims/liquidations;**
- d. ensure that any disbursements/payments are authorized/anchored with legal basis; and**
- e. henceforth, adhere to pertinent laws, rules and regulations in the disbursement of public fund.**

**10. The non-monitoring of the agency and the lack of proper evaluation and selection/screening of the beneficiaries/grantee in the implementation of the Consumer Store Project in Manticao, Misamis Oriental with project cost of P P400, 000.00 may result to possible wastage of fund, thus depriving other beneficiaries of the benefits that they could have derived from the project.**

Consistent with the government’s thrust of alleviating poverty incidence in the country, the Department of Labor and Employment, was tasked to implement various programs and projects which are intended to assist and provide services to Filipino workforce which will contribute to the improvement of quality life in terms of increasing employment, whether through formal or informal sector, thereby reducing poverty incidence.

Memorandum of Agreement( MOA ) entered into by and between DOLE X and the ACP the Ayudasa Tao Foundation, Inc. provides that “ One of the duties and responsibilities of the Accredited Co-Partner ( ACP) is to implement the project in accordance with the approved proposal and any deviation on the implementation must have prior written approval from the ACP and the Agency.

Likewise, the MOA also states that the Department of Labor and Employment (DOLE ) has the right to repossess the assets acquired thru the grant in the event of mismanagement or failure to implement the conditions of the agreement.

Post-audit of voucher revealed that the Women Vendors Association of Manticao, Misamis Oriental thru its Accredited Co Partner (ACP) the Ayudasa Tao Foundation was a recipient of DOLE grant with Check No. 1647008 dated June 30, 2014 in the amount of P400, 000.00 for a Consumer Store project.

During the validation conducted by the Audit Team on August 24-28, 2015, it was found out that majority of the officers and members of the association were not aware of the funds received by the association. Moreover, interview with the officers and some members of the association disclosed that the Consumer Store that was opened was allegedly a personal business of the President of the association. Efforts were exerted to reach out the President but she was not available due to her out of town business. Further investigation on the whereabouts of project led the team to a closed and no longer operational Consumer Store which was owned by the President of the Women Vendors Association per interview with the father who happened to be present within the vicinity. Upon inspection, only One (1) unit Refrigerator was retained inside.

Had the Regional Project Monitoring Team (RPMT) been keen on the monitoring the releases on the implementation of the projects, the Consumer Store projects could had been properly implemented and the members of the Women Vendors Association could have benefited from it.

**We recommend that management:**

- 1. Conduct an investigation on case of the Women Vendors Association project and take appropriate actions on the persons liable for the transaction , repossess the refrigerator considering the mismanagement of the President of the association to implement the project, Likewise,**
- 2. Make sure that proper planning and assessment is instituted to project proposals being submitted for approval to ensure proper implementation of the project, Lastly,**
- 3. Conduct regular monitoring, visitation and inspection of projects being implemented and validate accomplishment reports being submitted by the ACPs to determine whether or not the different programs have been successfully implemented in a timely manner and the agency objectives are attained. Monitoring of the programs/projects of any government agency will ensure the government resources are manage in the most efficient manner and that the provision of the aforementioned rules and regulations are strictly complied with.**

**11. Failure of the concerned DOLE X officials to monitor the actual implementation of funded projects and lack of sufficient status/feedback to measure the success of the KABUHAYAN Program due to non-preparation of the Project Profile, Monthly Progress Report and the Annual Report contrary to Section 26 of DOLE Department Order No. 137-14, series of 2014 and the provisions of the Memorandum of Agreement resulting to**

**delayed/non-implementation/ of several projects which were released from CY 2014 and 2015 and wastage of government funds.**

Section 26 of the of DOLE Department Order No. 137-14, series of 2014 provides that all Regional Offices shall use the system prescribed under Department Order No. 85-07 or DOLE-Adjustment Measure Program (AMP) with modifications, for standardized monitoring and reporting. The reports and due dates of submission are as follows:

<b>Report</b>	<b>Due Date</b>
a. Project Profile	three (3) days after the release of fund
b. Monthly Progress Report	seven (7) days after the reference month
c. Annual Report	thirty (30) days after the reference year

Section 24 of the said Department Order also provides that the Bureau of Workers with Special Concern (BWSC), under the direct supervision of the Undersecretary for Labor Standards and Social Protection, shall manage and supervise the implementation of the KABUHAYAN programs at the regional level.

It was also stated therein that based on the Monthly Progress Report prepared by the DOLE-ROs, the BWSC and the regional focal person/s shall identify potential “trouble spots” needing closer supervision, and immediately act on the matter, and provide satisfactory explanations in case of deviations and/or variances between the targets as planned and the accomplishments as reported.

Moreover, as provided in the *Responsibilities of the Parties* in items A.5 and B.19 of the Memorandum of Agreement (MOA) entered into between the DOLE-RO and the Local Government Units represented by their respective Barangay Captains, it is the responsibility of the DOLE-RO and the LGU to monitor and inspect the project implementation of the Proponent on a regular basis and to utilize their respective PESO to oversee and regularly monitor the projects, respectively.

Item 10 of the MOA for the Responsibilities of the proponent-beneficiary provides that “The proponent-beneficiary shall submit regular quarterly report on the status of the project under the grant.”

Validation made by the Audit Team disclosed that releases amounting to P 81,184,144.97 for the KABUHAYAN Program were not implemented/ delayed implemented by DOLE-X as shown in the details below:

<b>Check No.</b>	<b>Date Issued</b>	<b>Beneficiary</b>	<b>Name of Project</b>	<b>Amount</b>	<b>Status</b>
1510198	6/302013	LGU-Sumilao, Bukidnon	Cassava Processing	500,000.00	Implemented/Unliquidated
1568722	March 2014	LGU-Manolo Fortich, Bukidnon	Food Processing Project	500,000.00	Unimplemented
1644800	June 2014	LGU- Kibawe, Bukidnon	Moscovado production	1,000,000.00	Unimplemented
1647161	June 30, 2014	LGU-Don Carlos, Bukidnon	Muscovado Production	827,650.63	Partially Implemented /Unliquidated
1658055	July 2014	LGU-Quezon, Bukidnon		2,204,218.00	Unimplemented
1647980	July 22, 2014	LGU-Cabanglasan, Bukidnon	Squash Production	500,000.00	Partially Implemented and not yet operational.

					Machine to be granted by DOST is not yet available.
1658104	July 28, 2014	LGU-Malaybalay City	Training/Producti on of recycled products	2,068,600.00	Implemented/ Unliquidated
1659170 -176	August 2014	LGU- Libona, Bukidnon	Furniture Making, Livestock Dispersal,Garmen ts Making,Egg Production, Non-formal Education, native Wine Production,Corn production	1,978,000.00	Implemented /Partial Liquidation
1661349 -353	September 2014	LGU-Talakag, Bukidnon	Cut-flower Production/food processing	924,000.00	Unimplement ed
1661355 -357	September 2014	LGU-Pangantucan, Bukidnon	Moringa vegetable Production, Mascuvado Production, Bread/ Dress Making	3,460,000.00	Partially Implemented
1668568	December 2014	LGU-Kitaotao, Bukidnon	Training on Massage Clinic, Bigasan ng Bayan,Livestock Production, Candle Making	2,660,200.00	Not Implemented/ Unliquidated
1668640	December 17, 2014	LGU- San Fernando, Bukidnon	Banana Chips Processing, Entrepreneural devpt. Seminar, rattan/Bamboo Furniture, Recycled Materials Production, Blacksmith, Cut-flower Production, Malunggay Coffee Processing	1,495,570.00	Partially Implemented. Disbursement on trainings conducted only
1668717	December 20, 2014	LGU- Kalilangan, Bukidnon	Rug Making Skills Training/Mascovado Training	561,680.00	Fully Implemented but not yet liquidated
1671525	January 2015	LGU-Lantapan, Bukidnon	Cassava Production/ Cattle Production/Hog Dispersal/Dressshop/Bigasan/Organic Vegetable Production	1,000,000.00	Not implemented
1668551 -554	December 2014	Bukidnon Womens Organization	Fresh Miki Production, Dress Making, Trainings, Motor Parts, Meat	2,709,250.00	Implemented /Unliquidated

			Processing, Cut Flower Production, Starter Kits, Hollow block Making, Tiger Grass Production, Horse Dispersal, Native Chicken Production, Bionass Briquette Production, Printing Services		
1668719-723	December 2014	Valencia Rural Improvement Club	Livestock Dispersal/Furniture Making/Cut flower production/Food processing/Native handicraft Production	6,219,260.00	Implemented/unliquidated
1661354	September 22, 2014	LGU-Claveria, Mis.Or.	Chocolate Corn Making/Corn Coffee Making/ Longanisa Making/ Rice Trading	425,000.00	Implemented/Unliquidated
1671616	May 2015	LGU-Tagoloan, Mis. Or.	Bayanihan Tricycle	3,300,000.00	Unimplemented
1671617	May 2015	LGU-Magsaysay, Mis. Or.	Rice Trading	429,300.00	Implemented/Unliquidated
1668925	February 2015	PH 624 Potters Hand, Gingoog City	Hog Raising/Fattening for 12 barangays	7,500,000.00	Partially Implemented. Unliquidated
1565066	January 30, 2014	LGU-Naawan Mis. Or.	Motor Parts	100,000.00	Unimplemented- Procurement process
1647006	June 30, 2014	LGU-Initao, Mis. Or	Coco-coir Based Furniture Making/Pillowcase/Curtain Making	443,000.00	Unimplemented
	December 2014	LGU_ Manticao, Mis. Or.	Food Processing/Motorcycle Parts/ Motorized Side Car Operators	1,350,000.00	Implemented/Unliquidated
1668970	March 2015	Prov. Government of Mis.Or.	Livelihood Employment	1,033,200.00	Unimplemented
1669055	March 2015	LGU-Opol, Mis.Or.	Copra Trading/Sari-Sari Store	542,600.00	Implemented/Unliquidated
1565100	February 2014	Oro Investment Micro Finance, CDO	Mini Grocery/Massage Center/Rice Trading	153,800.00	Implemented/Unliquidated
1568729	June 2014	AWATU, CDO	Rice Trading	690,480.00	Implemented/Unliquidated
1647261	June 2014	LGU- Catarman, Camiguin	Rice Retailer Project	212,000.00	Implemented/Unliquidated
1663809	September 2014	LGU-Mahinog, Camiguin	Cut flowers/Ornamental Plants Growers	475,000.00	Implemented/Unliquidated
1669056	March 2015	LGU-Sagay, Camiguin	Mechanized Fishing/Hog Fattening	1,870,535.00	Implemented/Unliquidated
1669075	March 2015	LGU-Guinsiliban, Camiguin	Coco Sugar Production	300,000.00	Unimplemented/Unliquidated
1659633	September	Mambajao Water	Goat Raising/Fish	2,119,852.00	Implemented/

-639	2014	District, Camiguin	nets/Cakemaking/ Taho Production/Suman Moron/Peanut Butter Making		Unliquidated
1668545 -546	December 2014	Hibok-hibok Foundation, Camiguin	Flower Arrangement/Gown rentals/Sand and gravel production/Bugasan /Cultured Honeybee Production	1,928,040.00	Partially Implemented/ Partially Liquidated
1669054	March 2015	Phil. Rural Reconstruction Movement	Fishing Supply/ Bigasan/Egg laying Production/Fishin g Boat Gears/Mini Grocery/Agri Fishing Supply/swine Fattening/Tuna Fishing Project/Fiber glass Boat Making/Dried Squid/Broiler Chicken Production	3,996,830.50	Partially Implemented/ Partially liquidated
	2013	LGU-Tubod, LDN	Tilapia/Bangus Production	1,780,000.00	Implemented/ Unliquidated
1567136	March 2014	LGU-Maranding, LDN	Community store	350,000.00	Unimplemented/ Unliquidated
1568723	March 2014	LGU-Tangkal, LDN	Consumer Store	900,000.00	Unimplemented/ Unliquidated
1663808 /166331 3	September 2014	LGU-Kapatagan, LDN	Tri-cum Production/ Employment	510,000.00	Unimplemented
1663811	September 2014	LGU-Poona Piagapo	Dress Making	280,000.00	Implemented/ Unliquidated
1663812	September 2014	LGU-Bacolod, LDN	Hog Raising	300,000.00	Implemented/ Unliquidated
1664499	October 2014	LGU-Pigcaragan, LDN	Expansion of Motorcycles	1,305,000.00	Unimplemented
1664506	October 2014	LGU-Lala, LDN	Coconut Sugar Project/Sweetened Kaong Production	1,530,000.00	Not implemented
1668461	November 2014	LGU, Linamon, LDN	Bag and Winowen Making	900,000.00	Unimplemented/ Unliquidated
1668467	Novembe r 2014	LGU-Baloi, LDN	Livelihood Project	1,900,000.00	Unimplemente d/Unliquidated
1668544	December 2014	LGU-Sapad, LDN	Starter Kits	300,000.00	Unimplemente d/Unliquidated
1668549	December 2014	LGU-Baroy, LDN	Boneless Bangus Production	300,000.00	Impleneted/ Unliquidated
1659410	August 2014	Cooperative Bank of Mis. Or.	Livelihood Employment	4,954,691.84	Unimplemente d/Unliquidated
1644802	June 2014	LGU-Baliangao, Mis. Occ.	Shellcraft Enhancement/Dag atnon Supermart/Bottled Bangus/Food processing	641,250.00	Implemented/ Unliquidated
1644813	June 2014	LGU-Oroquieta, Mis. Occ.	Organic Vegetable	1,794,000.00	Partially Implemented/P

			Production/ Micro Enterprise/ Copra Trading		Partially Liquidated
1647255	June 2014	LGU-Ozamis City, Mis. Occ.	Integrated Livelihood Projects/Push Cart Projects	1,680,000.00	Partially Implemented. On procurement process
1663375	September 2014	LGU-Don Vic. Mis. Or.	Starter Kits for Beauty Care and Health Wellness	240,000.00	Unimpletened /Unliquidated
1659462	August 2014	LGU-Sapang-Dalaga, Mis. Occ.	Fruit Vending	350,000.00	Implemented/ Unliquidated
1668471	October 2014	Province of Mis. Occ.	Agri-fishery Production	239,850.00	Unimplemented/ Unliquidated
1671619	May 2015	LGU-Lopez Jaena, Mis. Occ.	Pottery Making/Pottery Art Design	500,000.00	Unimplemented
1671620	May 2015	LGU-Calamba, Mis. Occ.	Beauty Care Livelihood pProject	250,000.00	unimplemented
1674526	June 2015	LGU-Plaridel	Rice Trading/Coco Sugar Production/Swine Fattening	2,200,000.00	Unimplemented
1669032	January 2015	CLURCIVICTA ARC MPC- Mis. Occ./Lorenzo Tan	Hog Fattening/Upgrading/Expansion of Consumer Store	2,001,286.00	Unimplemented
		Total		<b>P 81,184,144.97</b>	

Table above showed fund releases for CY 2014 and 2015 which remained unimplemented/delayed implemented due to non-preparation of the Project Profile, Monthly Progress and the Annual Report contrary to Section 26 of DOLE Department Order No. 137-14, series of 2014 and the provisions of the Memorandum of Agreement resulting to delayed/non-implementation/ of several projects which were released from CY 2014 and 2015 and wastage of government funds.

Due to the absence of monitoring and reporting, assessment on the success of the program in terms of its attainment of its objective to contribute to poverty reduction and reduce vulnerability to risks of the poor, vulnerable and marginalized workers were not properly measured.

**We recommend that Management:**

- 1. Should comply with the monitoring, reporting and evaluation of the program as prescribed under DOLE Department Order No. 137-14, series of 2014, as amended and as stated in the provisions of MOU. Further, this would provide management with adequate and reliable information as basis for making informed decisions and as a tool in taking appropriate action on identified problem areas thus, adequately addressed in order to obtain better results in the years of its implementation.**