MWSS RO AGENCY ACTION PLAN AND STATUS OF IMPLEMENTATION

Audit Observations and Recommendations

For Calendar Year 2017

As of: December 27, 2018



				Agenc	y Action	Plan		1	5.//
Ref	Audit Observation	Audit Recommendation	Action Plan	Person/Dept Responsible	Tar Implem Da	rget entation ate	Status of Implementa	Reasons for Partial/ Delay/ Non- implementation, if	Action Taken/ Actions to be
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C. Complia MWSS - RH RO-17-01 C. 20 (COA AAR CY 2017) pp. 116-117	ance Audit EGULATORY OFFICE Notices of Disallowance with issued Notice of Finality (NFD) amounting to P78,508,955.76 was not recorded in the books as of yearend, contrary to Section 22.6 of COA Circular No. 2009-006, dated September 15, 2009 re: Rules and Regulations on Settlement of Accounts (RRSA).	COA recommended that Management: 1. Record as Receivables the amount of P78,508,955.76 as of December 31, 2017; and 2. Cause the immediate settlement and payment of the	Plan	Kesponsible	From July 2018	To Dec. 2018	Fully Implemented On Going	The RO did not received the COE as it was sent to the MWSS Corporate Office. The RO was only notified then when it received the endorsement from the Office of the MWSS Administrator	Updates: Complied. The recievable was recorded under JV No. 1-18-001; In the absence of the amounts per employee in the issued Certificate of Execution (COE), Management will ask COA for an updated list
		disallowances by persons found liable pursuant to Sections 7.1.1 and 7.1.3, Chapter II, of the RRSA."	-						providing the amount of receivable per employee before issuing the individual notice of collection to all affected employees.

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		In reply to the query of the RO when it received the COE, the COA stand by their recommendation for the immediate settlement of the disallowances duly recorded as receivables since the issue has already been clarified in a letter dated March 15, 2018 by the COA Legal Services Sector to the MWSS-RO Chief Regulator, when the latter requested guidance from the former in the implementation of the subject COE thru a letter dated February 20, 2018.							Updates: Managment may also contemplate filing a petition for Declaratory Relief before the Reginal Trial Court.

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RO-16-07 C.21 (COA AAR CY 2017) pp. 118-120	Loans amounting to P25 million granted to MWSS-RO Multi-Purpose Cooperative for land development and house construction remained with the Cooperative in spite the non-realization/accom plishment of the project, has incomplete documentation and failed the public purpose test as required under Section 4 (6) and 4(2) of PD 1445.	COA again reiterate our recommendation that Management take legal action against the MWSS-RO Multi Purpose cooperative to collect or ensure the refund of the seed money including all accruing interest from CY 2005 up to the present. With due recognition of Management's effort to demand from the MWSS-RO Multi-Purpose Cooperative the refund of the seed money, uncluding full accounting of all disbursement and bank statements showing the balance of the fund, we stand by our recommendation and shall issue the appropriate ND if the information long requested is not received within a reasonable period of time.			July 2018	Dec. 2018	On-going Service of the control of t	A Notice of Disallowance No. 18-006-RO-(2009-2012) dated 22 October 2018 was issued.	Update: Management shall exhaust the Appeal process to resolve the matter.

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RO-17-08 C.22 (COA AAR CY 2017) pp. 120-122	MPLP Loan amortization (Housing and Car Loan) of 21 current employees amounted to P17,500.00 or a measly .002% of the total amount due of P7,394,947.91 as of December 31, 2017, indicates a dismal and grossly	COA recommended for Management: a) To re-evaluate/ revisit the paying capacity of concerned employees vis-avis their actual net pay to date so that loans are fully paid within the period stipulated in the contracts;			July 2018	Dec. 2018	Partially Implemented	A Notice of Disallowance No. 18-006-RO-(2009- 2012) dated 22 October 2018 was issued.	Updates: The Borrowers are refunding the subject Loans through salary deductions and post dated checks. Management shall exhaust the Appeal process to resolve the
	disproportionate collection rate compared to their capacity to pay resulting to arrearages and contrary to the provisions of the Loan Contract and to the detriment of public interest.	b) Invoke the Deed of Assignment in case of Motor Vehicle Loan defaults where the MWSS RO is authorized to collect the proceeds from the employees'					On Going	A Notice of Disallowance No. 18-006-RO-(2009- 2012) dated 22 October 2018 was issued.	matter.

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		salaries, bonuses,							
		Insurance, benefits							
		and other							
		emoluments to							
	3	ensure the full		-					
		payment of the							
		loan.							
		Rejoinder:							
		Rejoinaer.		(4)					
		COA stand by by							
		their recommendation							
	- ,	that that all arrearages							
	4.0	by recently separated							
-	0	and current	1						
		employees be				i			
2	*	updated/re-			1		-		
	*	structured including the payment of the							
		appropriate monthly		-			I		
		amortization in order			1				
		that all loans are							
		repaid on time or					ľ		
		within the remaining							
		10 years/term of	1			1			
		payment as stipulated							
		in the contract. Any							A
		deviation from the		Ì					
		agreement, should be							
		considered by the MWSS-RO as							
		sufficient grounds to take the necessary							
		legal action to protect					-		
		regar action to protect							

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		public interest and resources.	,						
RO-17-08 C.23(COA AAR CY 2017) pp. 122-123	Loan amortization arrears totaling P544,261.10 from six (6) former employees with receivable balance of P2,542,471.08 as of year-end have not been collected in violation of the provision of the Loan Contract, thus depriving MWSS-RO of funds which can be used for other public purposes.	COA recommend that Management a) Take legal action to immediately collect the P544,261.10 arrears or the entire loan balance consistent with the loan contract and revisit its policy on any accommodation or arrangements in the payment amortizations thru post-dated checks; and b) Require the immediate settlement of all loans from resigning employees to avoid exposure of the agency from absconding since any			July 2018	Dec. 2018	Fully Implemented Partially Implemented	A Notice of Disallowance No. 18-006-RO-(2009-2012) dated 22 October 2018 was issued.	Updates: The Borrowers who are already separated from the MWSS RO are also refunding through Post dated checks. Management shall exhaust the Appeal process to resolve the matter. Management informed the employees who have loan balances that in case they opt to resign or be separated from the service, Management might require full settlement of their loans upon resignation or
		half measure further exposes the agency						5	separation from the service as per audit

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RO-17-08. 24 (COA AAR CY 2017) p. 124	Receivables totaling P1,091,209.26 from separated/retired officers/employees representing Motor vehicle Loans remained outstanding for more than 10 years, contrary to the Loan Contracts.	from employees absconding from their obligation as evident in several cases on its loan receivables." COA reiterated their recommendation that Management finally take the appropriate legal action to recover the unpaid receivables from the separated/retired employees in order to protect its interest and more importantly recover public funds."			July 2018	Dec. 2018	On Going		recommendation. Update: Management will send final demand letters to concerned former employees.
RO-17-08 C. 25 (COA AAR CY 2017) p. 124	MWSS-RO has no guideline for settlement of Receivable from deceased employee resulting to lost opportunity to protect government asset.	a) Take appropriate action to transfer legal ownership of the motor vehicle from the deceased employee to MWSS-RO and consider all options to maximize the use of the asset or auction it to protect			July 2018	Dec. 2018	Partially Implemented		a) Management is processing the necessary documents to transfer the ownership of the car to the MWSS RO;

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		b) Formulate guidelines to be adopted and implemented in similar circumstances.					On Going		b) Management has required the concerned employees with loans to submit a Mortgage Redemption Insurance coverage.
RO-17-06 C.26 (COA AAR CY 2017) pp. 125-126	The Advances to UP National Engineering Center (UP-NEC) in the amount of P4.925 million as at year end for the Public Assessment of Water Services Project (PAWS) remained unliquidated despite the project completion in CY 2011 contrary to Memorandum of Agreement (MOA) dated October 24, 2007.	COA recommended for Management to follow-up on their demand from UP-NEC for the immediate refund/return of the outstanding advances from the project. If no response is received, consider other legal remedies to enforce collection of the advances.			July 2018	Dec. 2018	Fully Implemented		Updates: The MWSS RO has elevated the matter to the UP Chancellor. A Demand Letter addressed to the UP Chancellor was sent on Dec. 12, 2018.
RO-17-03 C.27	The former PNB Regular and MVFP accounts remained unreconciled by P	COA reiterated our previous year's recommendation to comply with Section			July 2018	Dec. 2018	On Going	-	Management will seek the Philippine National Bank's (PNB) assistance by requesting for the retrieval

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(COA AAR CY 2017) p. 126	1,270,973.75 as of December 31, 2017 contrary to Section 74 of P.D. 1445."	74 of P.D. 1445 in so far as the transferred balance of PNB account is concerned."							of past bank statements and/or any data/documents that may help in reconciling the balances. Likewise, the Accounting Section committed to continue to analyze both PNB accounts and MWSS RO transactions to find accurate adjustments to reconcile the book and bank balances.
RO-17-04 C.28 (COA AAR CY 2017) pp. 126-128	Gasoline, Oil and Lubricants expenses were incompletely documented for the year totaling P526,012.33 contrary to Section 4(6) of PD 1445. Moreover, a Monthly Report of Fuel Consumption (MRFC) for all service vehicles were not prepared/submitted contrary to COA Circular No. 77-61, dated September 26, 1977.	a) Submit a copy of the agreement/contract to support the inclusion of the MWSS-Regulatory Office in the contract for the supply of gasoline by the MWSS-Corporate Office;			July 2018	Dec. 2018	Fully Implemented		a) Management has submitted the contract of Petron as MWSS RO's alternate supplier of gasoline, oil and lubricants, coolants, etc;
		b) Prepare MRFC							

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		for all its service vehicles.					Fully Implemented		b) Management has required the Property Officer to generate the MRFC report from the trip tickets database on a monthly basis.
RO-17-13	Expenses incurred	COA recommended			July	Dec.	Fully Implemented		Updates:
C. 29	for Team building and Planning	that management:			2018	2018	Implemented		Moving forward,
C. 25	sessions were	Cause the immediate							Moving forward, Management shall limit
(COA AAR	deemed excessive by	refund of P225,552.16							the cost to P1,500 per
CY 2017)	P225, 252.16	representing the excess							head for hotel
pp. 128- 130	representing the	of actual cost incurred		ē					accommodations, meals &
pp. 128- 130	excess of actual cost incurred over the	over the allowable amount of							incidentals in the conduct of its TBA or Planning
	allowable amount of	P1,500.00/participant							Sessions as per audit
	P1,500/participant	pursuant to Section 43,							recommendation.
	pursuant to Section	General Provisions, of							
	43, General Provisions, of the FY	the FY 2017 GAA.							However, Management
	2017 General	COA recognized							may seek advice from the Resident Auditor on
1	Appropriations Act	justification in the							Resident Auditor on justifiable reasons that
	(GAA).	conduct of TBAs and							maybe entailed for
		Palnning Sessions,							additional cost for
		however, they stand							necessary/related
	,	by their recommendation that							activities.
		the same be conducted							
		with due regard to							
		budget limitations							



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RO-17-09		provided under existing rules and regulation. Expenditures incurred in the conduct of TBAs should not be made in outright disregard of what is prudent and reasonable. COA recommended							
C. 30 (COA AAR CY 2017) pp.130-134	Payment of Overtime (OT) claims totaling P148,275.79 for CY 2017 were without the requisite documentary requirements contrary to COA Circular 2012-001 and Section 4(6) of P.D. 1445. Moreover, overpayment of OT claims totaling P3, 698 were noted in the evaluation of supporting documents.	a) Comply with the General Policies and Limitations on Overtime Services and Overtime Pay cited under items 3.0 and 10.0 of Joint Circular No. 1 s. 2015 dated November 25, 2015; b) Comply with the documentary requirements mentioned under item 5.10 of COA Circular 2012-001 dated June			July 2018	Dec. 2018	Fully Implemented Fully Implemented		Updates: a) Management will ensure compliance with the existing rules on overtime services; b) The Management will continuously ensure compliance with the documentary requirements contained in the COA Circular;
		c) Remind responsible employees to exercise diligence in the evaluation of					Fully Implemented		c) Management also reminded all responsible employees to exercise diligence in

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		documents supporting OT claims to ensure proper payment for allowable services rendered and refund as necessary.							the processing of all overtime claims where the mode of compensation of OT, which is CTO, would not be practical and advantageous to the Office. A case in point are the Drivers where CTO is not advisable as it would result to their absence on working days, and may cause disruption on other working days, the likelihood of which may cause disruption and impair the delivery of support services to other Regulation areas.
RO-17-02 C. 31 (COA AAR CY 2017) pp. 134- 135	Excess monthly mobile phone charges by officials and employees totaling P79,751.12 remained unpaid/outstanding as of year-end, contrary to MWSS-CO Memorandum Circular No. 06-2007	COA recommended that Management: a) Immediately refund the P79,751 from various officers and employees whose mobile charges exceeded their			July 2018	Dec. 2018	Partially Implemented	Concerned employees respectfully requests for reconsideration for the refund.	Updates: a) Management shall discuss again with the concerned officers and employees for the refund of the excess mobile phone charges;

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	and Section 4(2) of PD 1445.	b) Establish its own mobile phone policy for officers/employees based on justifiable needs and exercise prudence in the use of public funds in accordance with Section 4(2) of PD 1445.					Fully Implemented		The Finance Section will also discuss with COA the Gobe Mobile Phone Charges once the reconciliation of account with Globe is completed. b) Management is studying the Mobile Phone Policy of the Corporate Office to harmonize the proposed establishment of a Mobile Phone Policy for the MWSS RO officers/ employees with that of the MWSS CO; Updates: The Management has implemented full deduction from salaries for call charges that exceeded the established limits equivalent with that of the MWSS CO.

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RO-17-12 C. 32 (COA AAR CY 2017) pp. 135- 137	Total proportionate amount of P49, 142.06 was not deducted from the Transportation Allowance (TA) of 15 agency officials notwithstanding their frequent use of motor vehicles during the year, contrary to COA Circular No. 2000-005 dated October 4, 2000.	COA reiterated their recommendation for Management to deduct from succeeding claims to TA the proportionate amount of P49,142.06 that should have been deducted from the concerned officials who frequently used motor vehicles during the year, in line with Section 2.3 oof COA Circular No. 2000-005, otherwise, a Notice of Disallowance shall be issued. COA stand by their recommendation to deduct from succeeding claims of TA the proportionate amount computed against all concerned officials who frequently use MWSS-RO's motor vehicles. In a recent decision, under CGS-CLUSTER 3 Decision No. 2018-17, dated May 29, 2018,			July 2018	Dec. 2018	On Going	During the exit conference, Management did not agree with the computation of the proportionate reduction. Management opined that if more than one official who receives RATA shared the use of vehicle for a certain trip, the deduction should only be charged againt the higher ranking official, or just one of the official. Management further believes that their current practice encourages carpooling which will save cost for the government. Management also pointed out that there is no clear guidelines as to how the proportionate deduction is to be computed.	Updates: Management shall exhaust the Appeal process to resolve the matter.

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		MWSS-RO appeal on a similar matter for CY2016 was denied.						,	
RO-17-10 C. 33 (COA AAR CY 2017) pp. 137- 139	Miscellaneous /Representaionexpe nces totaling P14,426.81 were charged to the Maintenance and Other Consumable (account 759) rather that Extraordinary and Miscellaneous expenses (Account 883) contrary to Section 42 of the General Provisions of the General Appropriations Act (GAA) for FY 2017	COA recommended that management: a) Reclassify the amount of P14,426.81 from Maintenance and Other Consumable (account 759) to Extraordinary and Miscellaneous expenses (account 883) and allocate the amount to the office of the official that incurred the expense with consideration of the statutory limits			July 2018	Dec. 2018	Fully Implemented		Updates: a) Moving forward, Management has procured in bulk, consumable supplies (coffee, sugar, creamer and biscuits, among others) tagged as consumable supplies in the APP for Non-CUS in CY 2018, in accordance with RA 9184 and its Implementing Rules and Regulations.
	and COA Circular No. 20016-001, dated January 3, 2006.	b) If determined to have exceeded the limit, cause the immediate refund of the Extraordinary and Miscellaneous expense otherwise a Notice of Disallowanve shall be issued accordingly					Fully Implemented		In compliance with the audit recommendation, the reclassification of the amount P14,426.81 is presented in the restated Financial Statements of CY2018.

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		COA stand by their recommendation to appropriately reclassify the charges as Extrordinary and Miscellaneous expense (EME) and determine if it has exceeded statutory limits or not. If so, a refund from the concerned official must be demanded otherwise we will issue a Notice of Disallowance (ND).			FIOR				b) The total actual EME did not exceed the limit for CY2017 per computation below: Budget P602,400.00 Actual (510,591.00) Reclassified (14,426.81) Savings P77,482.19
RO-17-09 C. 34 (COA AAR CY 2017) pp. 139- 140	Use of government vehicles for Shuttle Services by designated drivers where the vehicles are presumably parked in the driver residences even on weekends, contrary to Item 5 of COA Circular No.75-6A dated December 15, 1975	We recommended that Management comply with Item 5 of COA Circular No.75-6A dated December 15, 1975 and COA Circular No. 84-238 dated November 6, 1984 which provides safeguard to government motor vehicles. COA stand by their recommendation for management to comply with the COA			July 2018	Dec. 2018	Fully Implemented		Management allows shuttle Drivers to park the shuttle vehicles to their residences because we believe that it is impractical to return the vehicle to the office in the evening and take it again in the morning to fetch the employees. Further, the vehicles are parked in a secured parking area and most importantly, cost-benefit wise, it is more advantageous to the government since fuel loaded to the vehicle will

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		Circular and adopt/implement practical and feasible arrangements to ensure that the motor vehicles are properly safeguarded. We will monitor Management's progress on the matter.			From	То			not be doubled. Likewise, Management added that the odometers are regularly monitored to prevent personal use by the drivers during the weekend.
GAD PLAN	S & PROGRAMS								
RO-17-11 C. 35	The MWSS RO's GAD Plans and Budget (GPB) of	COA reiterated their recommendation for management:			July 2018	Dec. 2018			Undates
(COA	P0.823 million representing 0.24	a) To improve efforts					Fully		Updates: a) Management has
AAR CY 2017)	percent of its CY2017 Corporate Operating	to mainstream the Gender and	*				Implemented		attributed the regular operation activities,
pp. 140- 141	Budget (COB) was not compliant with the provisions of Sections 6 and 8 of PCW-NEDA-DBM Joint Circular No. 2012-01. Likewise, optimum use of GAD funds was not achieved because the planned activities were not fully	Development (GAD) programs, activities and projects to the regular activities of the agency in order to attain the GAD budget minimum requirement of at least five percent (5%) of its COB; and b) Moving forward, submit to this Office							plans, programs, projects and activities in its annual GAD Plan and Budget to optimize the utilization of funds for such purpose.
	accomplished.	copies of pertinent GPB and GAD AR	P.				Partially Implemented		b)The RO's GAD Committee is in the process of

		2019 (7.23) (1.25)		Agenc	y Action	Plan	Reasons for Partial/		
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		whether uploaded to the GMMS on time or not, as reference in audit, in compliance with COA Circular 2014-001.							accomplishing the GPB and GAD AR for submission to the COA in compliance with the COA Circular 2014-001.
RO-17-11 C. 36 (COA AAR CY 2017) pp. 141- 142	Attributed program expenditures totaling P1,202,991.00 have no clear linkage to any of MWSS-RO's identified Gender Issue and/or GADmandate or major programs, contrary to Section 6.4 of PCW-NEDA-DBM Joint Circular No. 2012-01.	COA recommended that management comply with Section 6.4 of PCW-NEDA-DBM Joint Circular No. 2012-01 in the process of attributing agency major programs to the GAD budget and COA Circular 2014-001.			July 2018	Dec. 2018	Fully Implemented		Updates: The GAD Committee agreed to include in its 2019 plans and programs as recommended to ensure compliance Section 6.4 of PCW-NEDA-DBM Joint Circular No. 2012-01 in the process of attributing agency major programs to the GAD budget and COA Circular 2014-001.
RO-17-11 C. 37 (COA AAR CY 2017) pp. 142- 143	Inefficiencies in the implementation of the Organization-Focused Activities as shown in the CY 2017 GAD AR	COA recommended for Management to revisit or improve the planning and implementation of MWSS-RO's GAD activities to achieve its intended objectives.			July 2018	Dec. 2018	Fully Implemented		Updates: The GAD Committee agreed with the recommendations and revisitrd and reviewed its GAD programs, activities and projects to mainstream and attribute its regular activities in order to comply with the

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									recommendation.

Agency Sign-off:

CLAUDINE B. OROCIO-ISORENA

DA for Administration and Legal Affairs MWSS Regulatory Office

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Note: Status of Implementation may either be a) Fully Implemented; b) on-gong; c) Not Implemented; d) Partially Implemented; or e) Delayed