



Republic of the Philippines
COMMISSION ON AUDIT
Office of the Regional Director
Region XI, Davao City

IV. AUDIT PROGRAM ON ACCOUNTABILITY REPORTS ON COVID - 19 EXPENDITURES, PROGRAMS AND ACTIVITIES

AUDIT OBJECTIVES	AUDIT PROCEDURES	CRITERIA
<p>1 To ascertain whether the required reports related to COVID - 19 Expenditures, Programs and Activities were prepared and submitted by concerned agencies timely, properly and in conformity with and as prescribed by relevant rules and regulations.</p>	<p>1. Identify the reports required for COVID - 19 Expenditures, Programs and Activities and prepare a Working Paper on the inventory of these reports, the dates of their submission, how often are they prepared, who will prepare or submit them and to whom will they be submitted. (Note: See Annex A for Table of required reports for ready reference.)</p> <p>2. Obtain copy of these reports and validate the data therein from the sources through confirmation, interview or examination of records. For financial reports verify mathematical computations.</p> <p>3. Verify whether these reports contain the data and comply with the form, if any, as required by the criteria prescribing for their preparation.</p> <p>4. Verify if these reports were prepared by the proper person or office and submitted to the proper person or office and submitted to the proper recipients on time. If there is delay, verify the reason or cause.</p> <p>5. Prepare or issue AOM for deficiencies noted.</p>	<p>1. Administrative Order No. 27 Establishing a Framework for the Acceptance, Management, Distribution and Delivery of All Medicines, Medical Equipment and Supplies, and Other Health Products Donated to the Nation;</p> <p>2. DSWD-DOLE-DTI-DA-DOF- DBM-DILG Joint Memorandum Circular No. 1 series of 2020 Special Guidelines on the Provision of Social Amelioration Measures by the DSWD, DOLE, DTI, DA, DOF, DBM and DILG to the Most Affected Residents of the Areas Under Enhanced Community Quarantine;</p> <p>3. DBM Local Budget Circular No. 125 dated April 07, 2020 Guidelines on the Release and Utilization of the Bayanihan Grant to Cities and Municipalities;</p> <p>4. DILG Memorandum Circular No. 2020-071 dated April 09, 2020 Mandatory Wearing of Face Masks of Other Protective Equipment in Public Areas;</p> <p>5. DILG Memorandum Circular 2020-072 dated April 11, 2020 Temporary Shelter/ Accommodation for the Safety and Protection Against Discrimination of Health Workers in Provincial/City Hospitals and Other Public Health Facilities Catering to COVID-19 Patients;</p> <p>6. DBM Local Budget Circular No. 126 dated April 13, 2020 Guidelines on the Release and Utilization of the Bayanihan Grant to Provinces;</p> <p>7. DILG Memorandum Circular 2020-073 dated April 13, 2020 Guidelines for the Conduct of the Expanded Testing Procedures for COVID-19;</p> <p>8. COA Circular No. 2020-009 Temporary relaxation in the application of certain provisions of COA Circular No. 2014-002 dated April 15, 2014 and COA Memorandum No. 2014-009 dated August 28, 2014 in areas subject to quarantine during the period of the State of Calamity declared under Proclamation No. 929, dated March 16, 2020;</p> <p>9. DILG Memorandum Circular No. 2020-087 dated May 21, 2020 Duties and Responsibilities of Local Government Officials, DILG Regional Directors and Field Officers, Philippine National Police, and Others Concerned on the Management of Returning Overseas Filipinos and Locally Stranded Individuals;</p> <p>10. DILG MC No. 2020-080 dated May 5, 2020 Implementing Guidelines for the Rice Resiliency Project of the Department of Agriculture) Annex DA Memorandum Order No. 19, Series of 2020;</p> <p>11. DILG MC No. 2020-086 dated May 21, 2020 Submission of Consolidated List of Waitlisted/Left-Out Household to the DILG Regional Office and DSWD Regional/Field Offices;</p> <p>12. DILG MC No. 2020-090 dated May 29, 2020 Provision of Assistance to the Relocated Informal Settler Families (ISFs) in Resettlement Communities in Response to the COVID-19 Emergency;</p> <p>13. DILG MC No. 2020-066 dated March 31, 2020 Guidelines on Providing Proper Welfare of Persons with Disabilities During the Enhanced Community Quarantine Due to the Corona Virus 2019 (COVID-19) Pandemic.</p>
<p>2 To determine whether the required reports for COVID - 19 Expenditures, Programs and Activities were utilized and their submission were enforced.</p>	<p>1. Verify if the required reports were actually submitted to the proper office or person which or who should receive these reports.</p> <p>2. Verify or inquire as to how these reports were utilized either for decision making or to exact accountability on those who committed acts or failed to perform a required function involving COVID - 19 Expenditures, Programs and Activities. Prepare appropriate Working Papers to document the findings.</p> <p>3. Verify what actions were taken for the delay or non submission of the required reports. If sanctions are to be imposed, verify if appropriate sanctions were applied.</p> <p>4. Prepare or issue AOM for deficiencies noted.</p>	<p>Same as in Objective No. 1</p>



FINANCIAL AND OPERATIONAL ACCOUNTABILITY REPORTS ON COVID - 19 EXPENDITURES, PROGRAMS AND ACTIVITIES

FINANCIAL ACCOUNTABILITY REPORTS

EXPECTED REPORTS	AGENCY WHICH WILL PREPARE THE REPORT	FREQUENCY OF REPORTING	DUE DATE FOR SUBMISSION OF THE REPORT	TO WHERE REPORT WILL BE SUBMITTED	CRITERIA
Report on the Implementation of Measures under JMC (the amount and corresponding utilization of the funds used, augmented, reprogrammed, reallocated and realigned pursuant to RA 11469)	DSWD to be assisted by IATF-TWG	Weekly		President	DSWD-DOLE-DTI-DA-DOF- DBM- DILG Joint Memorandum Circular No. 1 series of 2020 Special Guidelines on the Provision of Social Amelioration Measures by the DSWD, DOLE, DTI, DA, DOF, DBM and DILG to the Most Affected Residents of the Areas Under Enhanced Community Quarantine

EXPECTED REPORTS	AGENCY WHICH WILL PREPARE THE REPORT	FREQUENCY OF REPORTING	DUE DATE FOR SUBMISSION OF THE REPORT	TO WHERE REPORT WILL BE SUBMITTED	CRITERIA
Report on fund utilization and Status of Implementation of PPAs (Annex C of DBM Local Budget Circular No. 125 dated April 07, 2020)	LCE of the beneficiaries/Implementing Cities and Municipalities	Monthly	End of Month	Post the accumulated reports on the LGU's website and in at least three (3) conspicuous public places in the locality (Local Chief Executive(LCE) of the implementing city/ municipality shall send a written notice when said reports have been posted on its website to the - DBM - House of Representatives - Senate of the Philippines - House Committee on Appropriations - Senate Committee on Finance - and other offices where the submission of reports is required under existing laws, rules and regulations	DBM Local Budget Circular No. 125 dated April 07, 2020 Guidelines on the Release and Utilization of the Bayanihan Grant to Cities and Municipalities
Report on fund utilization and Status of Implementation of P/A/Ps	LCE of the Implementing/ Beneficiary Provinces	Monthly	End of Month	Post the accumulated reports on the LGU's website and in at least three (3) conspicuous public places in the locality (Local Chief Executive(LCE) of the implementing province shall send a written notice when said reports have been posted on its website to the - DBM - House of Representatives - Senate of the Philippines - House Committee on Appropriations - Senate Committee on Finance	DBM Local Budget Circular No. 125 dated April 07, 2020 Guidelines on the Release and Utilization of the Bayanihan Grant to Cities and Municipalities

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				- and other offices where the submission of reports is required under existing laws, rules and regulations	

OPERATIONAL ACCOUNTABILITY REPORTS

EXPECTED REPORTS	AGENCY WHICH WILL PREPARE THE REPORT	FREQUENCY OF REPORTING	DUE DATE FOR SUBMISSION OF THE REPORT	TO WHERE REPORT WILL BE SUBMITTED	CRITERIA
Report on the Actions taken Relative to the Implementation of AO No. 27	Office of the Civil Defense	Weekly		Office of the President through the Executive Secretary	Administrative Order No. 27 Establishing a Framework for the Acceptance, Management, Distribution and Delivery of All Medicines, Medical Equipment and Supplies, and Other Health Products Donated to the Nation
Online Reporting Questionnaire (accomplish and/ or update) on this link: bit.ly/DILG-MANDATORYFACEMASK	City/Municipal Local Government Operations Officers (C/MLGOOs) and authorized personnel from DILG Provincial Offices	Weekly	Every Wednesday of each Week for the duration of the State of National Emergency		DILG Memorandum Circular No. 2020-071 dated April 09, 2020 Mandatory Wearing of Face Masks of Other Protective Equipment in Public Areas
Online Reporting Questionnaire (accomplish and/ or update) on this link: https://forms.gle/zL8FgtnfLvjdUaB8	City/Municipal Local Government Operations Officers (C/MLGOOs) and authorized personnel from DILG Provincial Offices	Weekly	Every Wednesday of each Week for the duration of the State of National Emergency		DILG Memorandum Circular 2020-072 dated April 11, 2020 Temporary Shelter/ Accommodation for the Safety and Protection Against Discrimination of Health Workers in Provincial/City Hospitals and Other Public Health Facilities Catering to COVID-19 Patients

EXPECTED REPORTS	AGENCY WHICH WILL PREPARE THE REPORT	FREQUENCY OF REPORTING	DUE DATE FOR SUBMISSION OF THE REPORT	TO WHERE REPORT WILL BE SUBMITTED	CRITERIA
Status Report - Daily Action Report - Consolidated Report and Analysis of Data	Municipality/ City Task Forces COVID – 19 Provincial and Regional Task Forces	Daily (covering 12:00 noon to 12:00 noon) Daily	Every 2:00 pm Every 4:00 pm	COVID – 19 Provincial and Regional Task Forces National Task Force COVID – 19 (tgros.covid@gmail.com)	DILG Memorandum Circular 2020-073 dated April 13, 2020 Guidelines for the Conduct of the Expanded Testing Procedures for COVID-19
· One Time Report – separately for Cash Donations and In Kind Donations	Concerned agencies	Once	Once within ten (10) working days after the end of the Quarantine or if the Quarantine exceeds three (3) months – ten (10) working days after the end of each quarter	NDRRMC through OCD Copy Furnished: Three (3) Respective Auditors	COA Circular No. 2020-009 Temporary relaxation in the application of certain provisions of COA Circular No. 2014-002 dated April 15, 2014 and COA Memorandum No. 2014-009 dated August 28, 2014 in areas subject to quarantine during the period of the State of Calamity declared under Proclamation No. 929, dated March 16, 2020

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<ul style="list-style-type: none"> Consolidated Report 	Office of the Civil Defense	Quarterly	Within fifteen (15) working days after the end of the quarantine or after the end of each quarter, if the quarantine exceeds three (3) months	NDRRMC Copy Furnished: Auditors of NDRRMC	
<ul style="list-style-type: none"> Report on the number and status of Returning Overseas Filipinos (ROFs) and Locally Stranded Individuals (LSIs) Online Monitoring System (Weekly Status Report) 	Regional Task Force against COVID 19	Weekly Weekly		NTF Sub-Task Group on the Management of ROFs and LSIs EOC-DOOD Copy Furnished: LTFs RTFs	DILG Memorandum Circular No. 2020-087 dated May 21, 2020 Duties and Responsibilities of Local Government Officials, DILG Regional Directors and Field Officers, Philippine National Police, and Others Concerned on the Management of Returning Overseas Filipinos and Locally Stranded Individuals
- Masterlist of Beneficiaries of Both Seeds and Fertilizers (Properly Acknowledged by the Rice Farmers)	MLGU (Office of the City/Municipal Agriculturist)			PLGU (Office of the Provincial Agriculturist)	DILG MC No. 2020-080 dated May 5, 2020 (Re: Implementing Guidelines for the Rice Resiliency Project of the Department of Agriculture) Annex DA Memorandum Order No. 19, Series of 2020

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<ul style="list-style-type: none"> - Schedule of Deliveries of Seeds and Fertilizers (Including Drop-off Points in Coordination with the PLGUs) - Consolidated Reports from MLGUs - Consolidated Reports from the Provinces - Regular Reports and Terminal Report (at the End of the Project) 	<ul style="list-style-type: none"> MLGU (Office of the City/ Municipal Agriculturist) PLGU (Office of the Provincial Agriculturist) DA-RFOs DA-CO (Operations) 			<ul style="list-style-type: none"> PLGU (Office of the Provincial Agriculturist) DA-RFOs Central Office (FOS) Office of the Secretary 	
<ul style="list-style-type: none"> - Initial List of Waitlisted/ Left-Out Household - Consolidated List (Initial List of Waitlisted/ Left-Out Household) - Collated List 	<ul style="list-style-type: none"> Barangays City or Municipality DILG Regional/ Provincial Directors 		<ul style="list-style-type: none"> on or before May 20, 2020 on or before May 21, 2020 on or before May 22, 2020 	<ul style="list-style-type: none"> City or Municipal Government (For Consolidation) Posted by the Barangays in Conspicuous Places in the Community DILG Regional Office DSWD Regional/ Field Offices Bureau of Local Government Services (olparasaba@dilg.gov.ph) 	DILG MC No. 2020-086 dated May 21, 2020 (Re: Submission of Consolidated List of Waitlisted/Left-Out Household to the DILG Regional Office and DSWD Regional/Field Offices)
<ul style="list-style-type: none"> - M & E Sending LGU - M & E Recipient LGU 	All City/ Municipal Local Government Operations Officers (C/MLGOOs) and City Directors of Highly Urbanized Citites (HUCs)			DILG Regional Office	DILG MC No. 2020-090 dated May 29, 2020 Re: Provision of Assistance to the Relocated Informal Settler Families (ISFs) in Resettlement Communities in Response to the COVID-19 Emergency

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- Consolidated Regional Report	DILG Regional Office	Monthly	Not later than the 5th of the succeeding month	Capacitating LGUs on Resettlement Governance - Project Management Office (CLRG -PMO)	
- CHR - ESRC Matrix on Monitoring of the Situation of Persons with Disability during COVID-19 Pandemic	- Barangay Workers - Barangay Captains - City and Municipal Mayors			- Barangay Captains - City and Municipal Mayors - Provincial Governors	DILG MC No. 2020-066 dated March 31, 2020 (Item 4.4 - Submission of data by the Provincial Governors, City and Municipal Mayors, and Punong Barangays to the DILG on the Monitoring of the Situation of Persons with Disabilities During COVID-19 Pandemic)