

**AGENCY ACTION PLAN and STATUS OF IMPLEMENTATION**  
**Audit Observation and Recommendations**  
**For the Calendar Year 2020**  
**As of August 15, 2021**

**Philippine Statistical Research and Training Institute**

Ref. 2019 AAR	Audit Observations	Audit Recommendations	Agency Action Plan				Status of Implementation	Reason for Partial/Delay/ Non-Implementation, if Applicable	Action Taken/ Action to be taken	Result of Auditor's Validation
			Action Plan	Person/Dept. Responsible	Target Implementation Date					
					From	To				
	Erroneous recognition of net proceeds from sale of bid documents and receipts of other income ₱3,228.50, and ₱0.951 million, respectively	We recommended and Management agreed to instruct/direct the Accountant to: (a) process the remittance to the BTr of the net proceeds of ₱3,228.50 from the sales of bid documents and similar balances thereafter; (b) recognize the remittance of net proceeds from sales of bid documents to the BTr under Cash-Treasury/Agency Deposit, Regular and Other Service Income; and (c) require the Cashier to remit to the BTr the net proceeds from sales of bid documents	The Management to instruct/direct the Accountant to (a) process the remittance to the BTr of the net proceeds of ₱3,228.50 from the sales of bid documents and similar balances thereafter; (b) recognize the remittance of net proceeds from sales of bid documents to the BTr under Cash-Treasury/Agency Deposit, Regular and Other Service Income; and (c) required Cashier to remit to the BTr the net proceeds from sales of bid documents	Accounting	July 01, 2021	August 31, 2021	Implemented		(1) Remitted under Deposit Slip No. LC NO. 21-028 dated August 12, 2021. Effective this year all collections from bid documents are received and deposited under IATF funds. (2) Recognized net proceeds by: JEV NO. 01-2021-07-042 amounting 900,000.00; JEV NO. 05-20-07-040 dated July 31, 2021 amounting 50,830.00	
	Non-recognition of billed training fees - ₱72,000.00	We recommended and Management agreed to direct the Accountant to recognize the receivables for the unpaid training fees billed in the amount of ₱72,000.00 under Due from National Government Agencies, and similar receivables from training fees under the appropriate receivable accounts	The Management to direct the Accountant to recognize the receivables for the unpaid training fees billed in the amount of ₱72,000.00 under Due from National Government Agencies, and similar receivables from training fees under the appropriate receivable accounts	Accounting	July 01, 2021	August 31, 2021	Implemented		Recognized under JEV NO. 05-2021-07-037 and 05-2021-07-038 all dated July 31, 2021	
	Non-adjustment of fees collected from cancelled trainings to liability account - ₱343,152.00	We recommended and Management agreed to direct the Accountant to: (a) identify the payments pertaining to cancelled trainings within the year for adjustment of corresponding payments for seminar/training fees; (b) recognize the unearned revenue as at year-end under Other Deferred Credits	The Management to direct the Accountant to (a) identify the payments pertaining to cancelled trainings within the year for adjustment of corresponding payments for seminar/training fees; (b) recognize the unearned revenue as at year-end under Other Deferred Credits	Accounting	July 01, 2021	August 31, 2021	Implemented		Adjusted under JEV NO. 05-2021-07-039 dated July 31, 2021	
	Erroneous recognition of initial measurement and non-amortization of Held to Maturity (HTM) investments	We recommended and Management agreed to instruct the Accountant to: (a) recognize HTM investments at their fair value and transaction costs at initial recognition; (b) determine the carrying value at the end of CY 2020 and every year-end thereafter as basis for the subsequent year's amortization of total investments; and (c) amortize the carrying value of HTM investment using the effective interest method	The Management to instruct the Accountant to (a) Recognize HTM investments at their fair value and transaction costs at initial recognition; (b) Determine the carrying value at the end of CY 2020 and every year-end thereafter as basis for the subsequent year's amortization of total investments; and (c) c. Amortize the carrying value of HTM investment using the effective interest method	Accounting	July 01, 2021	August 31, 2021	Implemented		Recognized under JEV NO. 03-2021-07-010 dated July 31, 2021	

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	Non- recognition of the maturity proceeds and non-derecognition of matured HTM investment ₱20.824 million and ₱20.346 million, respectively	We recommended and Management agreed to require the Accountant to: (a) recognize proceeds of maturity of HTM investments and derecognize HTM investments as maturity proceeds are received; and (b) recognize interest income at its gross amount and taxes withheld thereon	The Management to require the Accountant to (a) recognize proceeds of maturity of HTM investments and derecognize HTM investments as maturity proceeds are received; and (b) recognize interest income at its gross amount and taxes withheld thereon	Accounting	July 01, 2021	August 31, 2021	Implemented		Recognized under JEV NO. 03-2021-07-011 dated July 31, 2021	
	Non-accrual and non-recognition of earned interest on investments - ₱363,250.39	We recommended and Management agreed to require the Accountant to: (a) recognize accrual of interests on investment in TBonds at year-end, as applicable; and (b) amortize the value of TBonds from the last interest payment to the end of the year and recognize the amortization	The Management to require the Accountant to (a) recognize accrual of interests on investment in TBonds at year-end, as applicable; and (b) amortize the value of TBonds from the last interest payment to the end of the year and recognize the amortization	Accounting	July 01, 2021	August 31, 2021	Implemented		Accrual of interest was recognized under JEV NO. 03-2021-07-012 dated July 31, 2021	
	Erroneous recognition of PPE donated to various government agencies - ₱312,251.89	We recommended and Management agreed to instruct the Accountant to recognize the disposal of PPE under the appropriate accounts considering the mode of disposal and not directly against Accumulated Surplus/(Deficit)	The Management to instruct the Accountant to recognize the disposal of PPE under the appropriate accounts considering the mode of disposal and not directly against Accumulated Surplus/(Deficit)	Accounting	July 01, 2021	August 31, 2021	Implemented		Adjustments were recognized under JEV NO. 03-2021-07-013, 01-2021-07-043, 05-2021-07-041 all dated July 31, 2021	
	Undelivered PPE recognized as payables - ₱226,396.67	We recommended that Management direct the (a) Budget Officer to prepare the ORS setting up obligations when there is a valid claims as evidenced by documents properly signed and approved; and (b) to require the Accountant to recognize PPE only when delivered, accepted and available for use	The Management to direct the (a) Budget Officer to prepare the ORS setting up obligations when there is a valid claims as evidenced by documents properly signed and approved; and (b) to require the Accountant to recognize PPE only when delivered, accepted and available for use	Accounting Unit	July 01, 2021	August 31, 2021	Implemented		Adjustment recognized under JEV NO. 01-2021-07-044 dated July 31, 2021	
	Unreported and unrecognized loss of 13 tablets with a carrying value of ₱143,081.66	We recommended and Management agreed to direct the Accountant to derecognize the 13 lost Tablets and recognize receivable from the Chief, Research Division and Supervisor at the depreciated replacement cost, unless another person was determined to be responsible for the loss	The Management direct the Accountant to derecognize the 13 lost Tablets and recognize receivable from the Chief, Research Division and Supervisor at the depreciated replacement cost, unless another person was determined to be responsible for the loss	Accounting Unit	July 01, 2021	August 31, 2021	Implemented		Derecognized under JEV NO. 01-2021-07-045 and JEV NO. 01-2021-07-046 all dated July 31, 2021 for the lost of 13 tablets allegedly stolen and 2 tablets lost and paid by 2 Field Team Supervisors. Receivable account was recognized under JEV NO. 01-2021-07-047 dated July 31, 2021	

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	Income erroneously deposited in a special account with the BTr - ₱12.084 million	We recommended and Management agreed to direct the Accountant to (a) identify management and administrative fees deposited to the special account with the BTr; (b) coordinate with the BTr and the DBM on the possible withdrawal of the management and administrative fees erroneously deposited to a special account with the BTr for transfer to the EF; and (c) take appropriate action based on the advice of the BTr and the DBM	The Management direct the Accountant to (a) identify management and administrative fees deposited to the special account with the BTr; (b) coordinate with the BTr and the DBM on the possible withdrawal of the management and administrative fees erroneously deposited to a special account with the BTr for transfer to the EF; and (c) take appropriate action based on the advice of the BTr and the DBM	Accounting Unit	August 01, 2021	September 30, 2021	Implemented		Income from Commissioned/Management fee were not erroneously deposited in the Special Account but rather in the PSRTI Endowment fund as per DBM authority dated May 10, 2016. Request for confirmation of deposits to the Bureau of Treasury dated August 3, 2021 was already made in the amount of ₱12,084,145.64. This amount will be requested for Special budget in the Department of Budget and Management as soon as the request for confirmation of deposits will be available.	
	Unremitted excess training fees and interest income to the BTr - ₱1.035 million	We recommended and Management agreed to direct the Accountant to (a) process the remittance to the BTr of the excess training fees and interest income totaling of ₱1.035 million; and (b) ensure that excess training fees and interest income on bank accounts, as applicable, are processed for remittance to the BTr; and (c) recognize remittances of excess training fees and interest income in the book of accounts  We also recommended and Management agreed to require the Cashier to remit immediately to the BTr the excess training fees and interest income of ₱1.035 million as at year-end and thereafter	The Management direct the Accountant to (a) process the remittance to the BTr of the excess training fees and interest income totaling of ₱1.035 million; and (b) ensure that excess training fees and interest income on bank accounts, as applicable, are processed for remittance to the BTr; and (c) recognize remittances of excess training fees and interest income in the book of accounts  The Management require the Cashier to remit immediately to the BTr the excess training fees and Interest income of ₱1.035 million as at year-end and thereafter	Accounting	July 01, 2021	August 31, 2021	Implemented		Remitted under deposit slip nos. (1) LC NO. 21-026 dated August 12, 2021 amounting ₱1,026,959.88; (2) LC No. 21-027 dated August 12, 2021 amounting ₱287,507.70; (3) LC NO. 21-029 dated August 12, 2021 amounting ₱54,835.50	
	Discrepancies in the reported disbursements in FAR Nos. 1, 1-A and 4	We recommended and Management agreed to require the Accountant to review and reconcile the discrepancies in the reported disbursements in FAR 1, 1-A and 4	The Management require the Accountant to review and reconcile the discrepancies in the reported disbursements in FAR 1, 1-A and 4	Accounting/ Budget	May 1, 2021	August 31, 2021	Implemented		Revised FAR Nos 1 and 1-A to recognized correction were already prepared and submitted to DBM. FAR 4, it was already revised for approval by the Executive Director to be submitted to DBM	

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	Issuance of Bill of Collection (BC) for seminars/trainings not yet conducted - P361,840.00	We recommended and Management agreed to direct the Accountant to issue the BC only to participants or agencies whose participants had already attended the seminars/trainings and to support the same in the recognition of receivables and income in the books	The Management agreed to direct the Accountant to issue the BC only to participants or agencies whose participants had already attended the seminars/trainings and to support the same in the recognition of receivables and income in the books	Accounting/ Cashier	May 1, 2021	August 31, 2021	Implemented		Instructed the Accountant to follow the recommendation by issuing the Bill of Collection to participants or agencies whose participants had already attended the seminars/trainings , and revised/ implemented the Cashier's process flow on the issuance of the Bill of Collection as recommended	
	Deficiencies in the preparation and safekeeping of BCs	We recommended and Management agreed to instruct the: a. Chief, TD to: (i) prepare the BCs for seminars/trainings conducted and rental of training facilities and forwarded the same to the Accountant for the indication of the serial number and the Accountant's signature; and (ii) observe proper safekeeping or maintenance of the BCs to preclude their loss and for reference in subsequent issuances; b. Accountant and personnel of each division involved in the preparation of the BC to indicate the fund for which the payment is due for proper identification of the fund to which deposit should made; and c. Accountant to: (i) indicate in the BCs the serial number, sign the same furnish the TD and Cashier a copy of the BCs for reference and monitoring purposes; and (ii) maintain copies of the BCs for reference and as supporting	The Management will instruct the concerned personnel to implement the recommendations mentioned in items a to c	Accounting/TD	May 1, 2021	August 31, 2021	Implemented		Instructed the concerned staff to adopt the recommendation on the preparation and safekeeping of the Bill of Collections	
	Non-maintenance of the Registries of Allotment, Obligations and Disbursement (RAOD)	We recommended and Management agreed to instruct the Budget Officer to maintain the prescribed RAODs by allotment class to support the information in the related FARs and FSs and facilitate verification and analysis thereof	The Management will instruct the Budget Officer to maintain the prescribed RAODs by allotment class to support the information in the related FARs and FSs and facilitate verification and analysis thereof	Budget	May 1, 2021	August 31, 2021	Implemented		Instructed the Budget Officer to maintain the prescribed Registries of Allotment, Obligations and Disbursement (RAOD) by allotment class, and continued to provide manpower support for Budget Officer	

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	Erroneous and non-inclusion of General Allotment Release Order (GARO)/ Special Allotment Release Orders (SAROs) and discrepancies noted in FAR Nos 1 and 1-A	We recommended and Management agreed to direct the Budget Officer to review the information contained in FAR Nos 1 and 1-A under the Appropriation and Allotment columns and reconcile the noted differences to reflect the correct amounts in the FARs	The Management will direct the Budget Officer to review the information contained in FAR Nos 1 and 1-A under the Appropriation and Allotment columns and to reconcile the noted differences to reflect the correct amounts in the FARs	Budget	May 1, 2021	August 31, 2021	Partially Implemented		The Management agreed to direct the Budget Officer to review the information contained in FAR Nos 1 and 1-A	
	Non-inclusion of realignments in the FAR No. 1-A and deficiencies in realignments of allotments	We recommended and Management agreed to instruct the Budget Officer to: a. Ensure that realignments are reflected under the Adjustments column for Allotment in FAR No. 1-A; b. Ensure that realignments relating to Personnel Services (PS) are supported by the Advice for Use of PS Allotment; c. Observe the proper use of the objects of expenditures in the realignments of allotments; and d. Observe the prohibition on the realignment of Retirement and Life Insurance Premium	The Management will instruct the Budget Officer to: a. Ensure that realignments are reflected under the Adjustments column for Allotment in FAR No. 1-A; b. Ensure that realignments relating to Personnel Services (PS) are supported by the Advice for Use of PS Allotment; c. Observe the proper use of the objects of expenditures in the realignments of allotments; and d. Observe the prohibition on the realignment of Retirement and Life Insurance Premium	Budget	May 1, 2021	August 31, 2021	Implemented		Instructed the Budget Officer to include realignments in the FAR No. 1-A and deficiencies in realignments of allotments as per recommendations mentioned in items a to d	
	Discrepancies in the reported unpaid obligations in FAR Nos. 1, 1-A, 3 and Accounts Payables	We recommended and Management agreed to instruct the Budget Officer and Accountant to review and reconcile the varying reported unpaid obligations in FAR Nos. 1, 1-A and 3, and the balance reported in the Accounts Payables	The Management will instruct the Budget Officer and Accountant to review and reconcile the varying reported unpaid obligations in FAR Nos. 1, 1-A and 3, and the balance reported in the Accounts Payables	Accounting/Budget	May 1, 2021	August 31, 2021	Partially Implemented	On-going	Instructed the Budget Officer and Accountant to review and reconcile the discrepancies in the reported unpaid obligations in FAR Nos. 1, 1-A, 3 and Accounts Payables	

Status of Implementation of Prior Years' Audit Recommendations

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	A number of accounts' balances were either unreconciled or with discrepancies undermining the qualitative characteristics and the reliability of the account balances in the financial statements (FSs)	Management agreed to instruct the Accountant to (a) Analyze and reconcile the discrepancy between the book and Individual Subsidiary Ledger (SL) balances of Due to NGAs and make the necessary adjustments in the book of accounts	The Accounting to continue reconciliation of the discrepancy between the GL and SL for the unreconciled difference of 0.697 million	Accounting	July 1, 2021	December 31, 2021	Partially implemented	On-going	The Accountant to monitor the completed projects and determine the unliquidated cash advance, office supplies not yet issued and equipment purchased from the project funds	
		(b) Maintain SLs for the Cash in Bank – Local Currency, Current Account as supporting details to the General Ledger (GL) balance to facilitate verification of the reported balance in the FSs	The Accounting to maintain Subsidiary Ledgers (SL) for collections and disbursements of each training activities	Accounting	July 1, 2021	December 31, 2021	Not implemented		The Bookkeeper is already preparing the SL for the collections and disbursements of each training activities for CY 2021 as the starting point	
AAR 2019 Pages 30-35	Record/post approved realignments or modifications in the Registry of Allotments and other pertinent registries, as necessary	Instruct the Budget Officer to start the preparation and maintenance of the registries and record the realignments or modifications of allotments in the applicable registry	The Management will instruct the Budget Officer to start the preparation and maintenance of the registries and record the realignments or modifications of allotments in the applicable registry	Budget	July 1, 2021	December 31, 2021	Partially implemented	As per validation with the Auditor, effective 2020 all registries will be encoded as soon as CY 2021 is updated	The Budget Officer has already started the preparation and maintenance of the registries and recorded the realignments or modifications of allotments in the applicable registry	
AAR 2019 Pages 30-35	Ensure that obligations and expenditures are charged to the appropriate budget of the agency	The Management agreed to instruct the Budget Officer to ensure that the obligations and expenditures are charged to the appropriate budget of the agency	Instruct the Budget Officer to ensure that the obligations and expenditures are charged to the appropriate budget of the agency	Budget	July 1, 2021	December 31, 2021	Partially implemented	Will be implementing this CY 2021 according to Object of Expenditure and ensure that there is a MAF if realigned and signed by the concerned divisions	For CY 2020, obligations and expenditures were already charged to the appropriate budget	
AAR 2019 Pages 30-35	Obligations are incurred only within the approved allotments to preclude overdrafts in allotments	The Management to instruct the Budget Officer that obligations are incurred only within the approved allotments to preclude overdrafts in allotments	Instruct the Budget Officer to ensure that obligations are incurred only within the approved allotments to preclude overdrafts in allotments	Budget	July 1, 2021	December 31, 2021	Partially implemented	For CY 2021 all needed registries will be implemented according to their approved budget with corresponding MAF	The Budget Officer ensured that obligations are incurred within the approved allotments and compliance with the prescribed form as approved by the Head of the Agency	

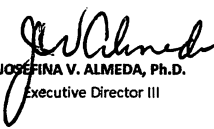
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AAR 2019 Pages 30-35	The Budget Officer to maintain the prescribed registries to support the information in the related FARs and FSs and facilitate verification and analysis thereof	The Management agreed to instruct the Budget Officer to maintain the prescribed registries to support the information in the related FARs and FSs and facilitate verification and analysis thereof	Instruct the Budget Officer to maintain the prescribed registries to support the information in the related FARs and FSs and facilitate verification and analysis thereof	Budget	July 1, 2021	December 31, 2021	Partially implemented	Effective CY 2021 the Budget Officer will maintain registries to support FARs	Hired the services of additional contract of service workers to support the manpower complement needed by the Budget Officer and instructed Budget Officer to implement the prescribed registries for all transactions	
AAR 2019 Pages 30-35	The Accountant and Budget Officer to prepare the required FARs and submit to the Department of Budget and Management (DBM), COA-GAS, and the Audit Team	The Management agreed to the recommendation to instruct the Accountant and Budget Officer to prepare the required FARs and submit to the Department of Budget and Management (DBM), COA-GAS, and the Audit Team	Instruct the Accountant and Budget Officer to prepare the required FARs and submit to the Department of Budget and Management (DBM), COA-GAS, and the Audit Team					FAR 2 and 2-A is not applicable	Instructed the Accountant to maintain the prescribed registries to support the information in the related FARs and FSs, and to submit the said registries to the DBM, COA-GAS and Audit Team	
AAR 2019 Pages 36-37	The Training and Research Division to evaluate the capacity of the PSRTI to complete trainings and researches from the estimated date of contract execution and fund transfers by the SAs as basis for entering into Memorandum of Agreement (MOA) with the SAs	The Management agreed to instruct the Training and Research Division to evaluate the capacity of the PSRTI to complete trainings and researches from the estimated date of contract execution and fund transfers by the SAs as basis for entering into Memorandum of Agreement (MOA) with the SAs	Instruct the Training and Research Division to evaluate the capacity of the PSRTI to complete trainings and researches f	RD/TD Division Chiefs	July 1, 2021	December 31, 2021	Implemented	On going	All existing MOAs of the Research Division in 2020 and 2021 already comply with the requirement that project funds from Source Agencies be transferred in tranches and on deliverable basis  The PSRTI has established protocols not to enter into MOA that will extend until the following year except for those with multiyear fund. The current DA project has been extended until 2021 due to the pandemic where field operations were halted but it is initially until December 2020 only.  For the multi-year Customized Training Courses from 2017, PSRTI was able to complete the training programs: 1) Training on Basic and Advance Statistical Analysis for DENR Staff; and	The status of commissioned training and research projects disclosed that there are still prior years' projects that are still ongoing/not yet completed

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AAR 2019 Pages 40-41	The Accountant and Budget Officer to prepare the accountability reports and forward the same to the Web Administrator for posting in the TS page in the Agency's website, ensuring compliance with the posting timelines	The Management to instruct the Accountant and Budget Officer to prepare the accountability reports and forward the same to the Web Administrator	Instruct the Accountant and Budget Officer to prepare the accountability reports and forward the same to post at the Web Administrator in the TS page in the Agency's website, ensuring compliance with the posting timelines	Accounting/Budget/KMID and Planning Officer	July 1, 2021	December 31, 2021	Implemented	On going	All Accountability and Financial Reports were already forwarded to the Web Administrator	
2018 AAR Page 26	Necessary adjustments to correct the various accounting errors	The Management to instruct the Accountant to make necessary adjustments to correct the various accounting errors noted	Instruct the Accountant to make necessary adjustments to correct the various accounting errors noted	Accounting	July 1, 2021	December 31, 2021	Partially Implemented	On going	The Accountant to make necessary adjustments to correct the various accounting errors noted	
2018 AAR Page 28	Continue the reconciliation of records to thresh out the discrepancies and to come up with the correct balances of the accounts	Management to instruct the Accountant and the Property Officer to continue the reconciliation of their records to thresh out the discrepancies and to come up with the correct balances of the accounts	Management to direct the Accountant and the Property Officer to continue the reconciliation of their records to thresh out the discrepancies and to come up with the correct balances of the accounts	Accounting/Property Officer	July 1, 2021	December 31, 2021	Partially Implemented	On going	Management instructed the Accounting and Property personnel to look into the discrepancy and prepare the necessary adjustments to correct the balances presented in the GL, PPELC, and RPCPPE	
2017 AAR Page 26-27	Reconcile periodically the records of the PSRTI against the Procurement Service to promptly thresh out noted discrepancies, for immediate adjustments in either records, as necessary	Management require the Accountant to reconcile periodically the records of the PSRTI against the Procurement Service to promptly thresh out noted discrepancies, for immediate adjustments in either records, as necessary	Management to instruct and require the Accountant to reconcile periodically the records of the PSRTI against the Procurement Service	Accounting/Property Officer	July 1, 2021	December 31, 2021	Partially Implemented	On going	Sent letter to DBM-PS on the advance payments of undelivered supplies, requesting for reconciliation and possible payment application for Virtual Store	

Reviewed by:

  
**LOLITA M. OREO**  
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Approved by:

  
**JOSEFINA V. ALMEDA, Ph.D.**  
 Executive Director III