



**Special Audits Office
Report No. 2012-03
Government-wide Performance Audit**

***Priority Development Assistance Fund (PDAF)
and Various Infrastructures
including Local Projects (VILP)***





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August 14, 2013

SECRETARY FLORENCIO B. ABAD

Department of Budget and Management
Gen. Solano St., San Miguel
Manila

Sir:

We are pleased to transmit the report on the government-wide performance audit of the allocation and utilization of Priority Development Assistance Fund (PDAF) and Various Infrastructure including Local Projects (VILP) under the appropriation of the Department of Public Works and Highways (DPWH). The audit covered releases by that Office and utilization by the following implementing agencies during CYs 2007 to 2009:

- Department of Agriculture
- Department of Public Works and Highways
- Department of Social Welfare and Development
- Technology and Livelihood Resource Center/Technology Resource Center
- National Livelihood Development Corporation
- National Agribusiness Corporation
- Zamboanga del Norte Agricultural College (ZNAC) Rubber Estate Corporation
- City Governments of Mandaluyong, Manila including 12 barangays, Quezon including 94 barangays, Taguig including 3 barangays, Las Piñas, Tabaco, Iriga, Naga, and Panabo; and
- Provincial Governments of Tarlac, Bataan, Nueva Ecija, Compostela Valley and Davao Oriental.

The audit was conducted from June 15, 2010 to September 13, 2012 pursuant to COA Office Order No. 2010-309 dated May 13, 2010 and subsequent issuances. The audit focused on the allocation and utilization of funds as well as implementation of projects/programs by the covered agencies. The draft reports containing the results of the audit were forwarded to that Department and all concerned implementing agencies for comments. All comments received as of December 3, 2012 were evaluated and incorporated in the report, where appropriate.

We look forward to the implementation of the audit recommendations contained in the report and we would appreciate being informed of the actions taken thereon within one month from receipt hereof.

We acknowledge the cooperation and assistance extended to the team by the officials and employees of that Department.

Very truly yours,

By Authority of the Chairman:


SUSAN P. GARCIA
Director

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Part I

Executive Summary

INTRODUCTION

The fundings for the priority development programs and projects identified by the legislators are included in the General Appropriations Act (GAA) as a lump sum appropriation under the Priority Development Assistance Fund (PDAF) for soft projects and under Locally-Funded Projects - Various Infrastructure including Local Projects (VILP) of the Department of Public Works and Highways (DPWH) for hard projects.

The practice of providing certain amount for the projects of the legislators started in 1989, upon the creation of the Mindanao Development Fund and Visayas Development Fund, with lump sum appropriations of **₱480.0 Million** and **₱240.0 Million**, respectively. These funds were intended to support development projects identified by Representatives from the Visayas and Mindanao areas. Subsequently, in 1990, the Countrywide Development Fund (CDF) was created with an initial funding of **₱2.3 Billion** to cover the implementation of projects identified by the Senators and Representatives including those from the Luzon area. In 2000, the CDF was renamed as PDAF.

For CYs 2007 to 2009, the projects eligible for funding under PDAF are described as soft projects under the category of education, health, livelihood, comprehensive integrated delivery of social services, financial assistance to address specific pro-poor programs of the government, historical, arts and culture, peace and order; and small infrastructure projects such as irrigation, rural electrification, water supply, housing and forest management. Those under VILP are described as hard projects under the category of public works. The implementing agencies (IAs) for each category of project are also defined in the GAA for those years.

The total appropriations included in CYs 2007 to 2009 GAAs for PDAF and VILP amounted to **₱79.878 Billion**, as tabulated below:

Year	In Billion		
	PDAF (Soft)	VILP (Hard)	Total
2007	₱ 11.446	₱ 12.040	₱ 23.486
2008	7.893	15.630	23.523
2009	9.665	23.204	32.869
Total	₱ 29.004	₱ 50.874	₱ 79.878

These funds were allocated for the priority programs and projects of the legislators in the amount of **₱70.0 Million** for each congressional district and partylist

EXECUTIVE SUMMARY

Representative, and **₱200.0 Million** for each Senator. These allocations are broken down into soft and hard projects in the following amounts:

Legislator	Amount (in Million)		
	Soft	Hard	Total
Congressional District and Partylist Representative	₱ 30.0	₱ 40.0	₱ 70.0
Senator	100.0	100.0	200.0

AUDIT OBJECTIVES

The Audit was conducted to determine:

1. the propriety of releases of PDAF and VILP by the Department of Budget and Management (DBM), and
2. the efficient utilization of funds and effective implementation of projects by the IAs,

taking into consideration the menu of programs defined in the GAA and pertinent laws, rules and regulations.

AUDIT SCOPE AND METHODOLOGY

1. Scope

The Audit covered releases by the DBM Central Office (CO) and Regional Offices (ROs) Nos. III, V, XI and National Capital Region (NCR); and utilization of funds and implementation of projects during CYs 2007 to 2009 by the following IAs:

National Government Agencies (NGAs)	
Department of Agriculture (DA)	CO; Regional Field Units (RFUs) Nos. III, V and XI
	CO; NCR; ROs Nos. V and XI
Department of Public Works and Highways (DPWH)	District Engineering Offices (DEOs) – First Metro Manila DEO (FMMDEO), Second Metro Manila DEO (SMMDEO), Third Metro Manila DEO (TMMDEO); Tarlac 1 st ; Nueva Ecija 2 nd ; Albay 1 st ; Camarines Sur 1 st ; Davao City; and Davao del Norte

Table 3. Implementing Agencies Covered in the Audit	
Department of Social Welfare and Development (DSWD)	CO, NCR, Regional Field Offices (RFOs) Nos. III, V, XI
Government-Owned and Controlled Corporations (GOCCs)	
Technology and Livelihood Resource Center (TLRC) / Technology Resource Center (TRC)	
National Livelihood Development Corporation (NLDC)	
National Agribusiness Corporation (NABCOR)	
Zamboanga del Norte Agricultural College (ZNAC) Rubber Estate Corporation [ZREC]	
Local Government Units (LGUs)	
City Governments of Mandaluyong; Manila including 12 barangays; Quezon including 94 barangays; Taguig including 3 barangays; Las Piñas; Tabaco; Iriga; Naga; and Panabo	
Provincial Governments of Tarlac, Bataan, Nueva Ecija, Compostela Valley, and Davao Oriental	

The foregoing IAs were selected for the Audit based on materiality of amounts released to them using the National Expenditures Program (NEP) as the basis. The DA, DPWH and DSWD are the top three NGAs as to amounts released to them by the DBM. TLRC and NLDC are the top two GOCCs while NABCOR and ZREC are both wholly owned subsidiaries of DA. As for the LGUs, those covered in audit are the top five cities within Metro Manila and three LGUs located within the top three ROs of the NGA-IAs.

The Audit focused on the following audit areas:

- Allocation and Transfer of Funds and Monitoring of Releases
- Implementation of Livelihood and Other Projects
- Implementation of Infrastructure Projects
- Financial Assistance and Other Charges by the LGUs

2. Methodology

To achieve the Audit Objectives, the Team performed the following audit procedures, among others:

- Obtained and studied relevant laws, rules, regulations, policies and procedures pertinent to the allocation, releases, and utilization of funds and implementation of identified priority development programs and projects, including the roles and responsibilities of the DBM, and the IAs;
- Gathered from the DBM-CO and selected ROs, and DPWH-CO and ROs, schedule of releases to selected IAs and copy of Special Allotment Release Order (SAROs) issued for soft and hard projects and summarized releases by IAs;

- Obtained and reviewed selected transactions charged against PDAF, VILP and other sources, and assessed whether the funds were used for the purpose/s intended and disbursed in accordance with existing laws, rules and regulations;
- Interviewed concerned officials and staff of the auditees, administered questionnaires to selected beneficiaries, and confirmed authenticity of documents from concerned parties such as beneficiaries, suppliers, legislators and Regulatory Offices to determine the validity of reported transactions; and
- Inspected selected infrastructure projects and equipment, and conducted ocular inspection of selected Non-Government Organizations (NGOs) and suppliers to determine their existence, condition and status.

3. The Audit Team

The Audit was conducted by a Team composed of 18 members from the Special Audits Office, and one (1) Technical Audit Specialist from the Technical Services Office, both under the Special Services Sector, Commission on Audit (COA). The Audit was conducted pursuant to COA Office Order No. 2010-309 dated May 13, 2010 and subsequent issuances.

AUDIT FINDINGS

The Audit disclosed that PDAF and VILP were not properly released by the DBM and not appropriately, efficiently and effectively utilized by the IAs.

1. DBM

- a. The DBM could not provide the Team, despite repeated requests, with complete schedule of releases per legislator from PDAF for soft projects and VILP for hard projects. Only the schedule of releases from VILP for hard projects identified by the legislators named therein was provided, covering releases of **₱32.347 Billion** (See Table 9) during CYs 2007 to 2009 which was found deficient.
- b. From data gathered by the Team from the different Offices of the DPWH, such schedule excluded around **₱69.261 Billion** (See Table 9), released to different DPWH ROs and DEOs. The concerned legislators of such releases cannot, however, be identified. This manifests that total releases from VILP

for hard projects, amounted to at least **₱101.608 Billion** (See Table 9), thus, exceeding the DBM report by **₱69.261 Billion** and exceeded combined appropriation for the same period of **₱50.874 Billion** (See Table 1) by **₱50.734 Billion**.

- c. As gathered by the Team from the records of the audited agencies and the DBM-CO, ROs Nos. III, V, XI and NCR, total releases from PDAF to LGUs within the ROs covered in the audit, and to DA, DSWD, NLDC and TRC amounted to **₱12.018 Billion** (See Table 4) while that of the VILP amounted to **₱101.608 Billion**. In addition to releases out of PDAF and VILP, there were also releases of around **₱2.362 Billion** (See Table 4) from “Other Sources” such as Financial Assistance (FAs) to LGUs and Budgetary Support to GOCCs, also for the implementation of projects identified by the legislators. These brought the total releases for the legislators’ programs and projects to **₱115.988 Billion** (See Table 4).
- d. As reflected in the summary of the releases from VILP provided to the team by the DBM, the **₱32.347 Billion** were released out of the allocation of 356 legislators **and of a certain Luis Abalos who is not, however, a member of the 13th and 14th Congress**. On the other hand, releases from PDAF gathered by the Team were released out of the allocation from the same legislators and from 15 other legislators, tabulated below:

Table 4. Releases from PDAF, VILP and Other Sources from CYs 2007 to 2009 Per Legislator as Provided by the DBM and Gathered by the Team							
Legislator	Legislative District	Region	Hard VILP (in M ₱)	Soft (in M ₱)			Total Hard and Soft (in M ₱)
				PDAF	Other Sources	Total Soft	
REPRESENTATIVES							
Abad, Henedina R.	Batanes - Lone	II	-	-	2.000	2.000	2.000
Abalos, Benjamin, Jr. C.	Mandaluyong - Lone	NCR	2.000	15.000	10.000	25.000	27.000
Abalos, Luis	Not included in the List of 13 th & 14 th Congress	NCR	20.000	-	-	-	20.000
Abante, Bienvenido, Jr. M.	Manila - 6 th	NCR	110.000	75.580	4.000	79.580	189.580
Abaya, Joseph Emilio A.	Cavite - 1 st	IV-A	100.000	-	-	-	100.000
Abayon, Daryl Grace J.	Aangat Tayo Partylist		-	-	20.000	20.000	20.000
Abayon, Harlin C.	Northern Samar - 1 st	VIII	20.000	-	-	-	20.000
Ablan, Roque, Jr., R.	Ilocos Norte - 1 st	I	120.000	10.000	-	10.000	130.000
Agarao, Benjamin, Jr. C.	Laguna - 4 th	IV-A	20.000	-	-	-	20.000
Agbayani, Rodolfo Q.	N. Vizcaya - Lone	II	30.000	0.500	1.300	1.800	31.800
Agbayani, Victor Aguedo E.	Pangasinan - 2 nd	I	90.000	-	-	-	90.000
Aggabao, Giorgidi B.	Isabela - 4 th	II	100.000	-	6.000	6.000	106.000
Agyao, Manuel S.	Kalinga - Lone	CAR	100.000	20.500	-	20.500	120.500
Akbar, Wahab M.	Basilan - Lone	ARMM	81.000	-	-	-	81.000
Albano, Rodolfo III T.	Isabela - 1 st	II	40.000	-	-	-	40.000
Alcala, Proceso J.	Quezon - 2 nd	IV-A	110.000	16.334	6.500	22.834	132.834
Alfelor, Felix Jr. R.	Camarines Sur - 4 th	V	120.000	100.300	-	100.300	220.300
Almario, Joel Mayo Z.	Davao Oriental - 2 nd	XI	20.000	22.900	-	22.900	42.900
Almario, Thelma Z.			90.100	65.500	11.000	76.500	166.600

EXECUTIVE SUMMARY

**Table 4. Releases from PDAF, VILP and Other Sources from CYs 2007 to 2009
Per Legislator as Provided by the DBM and Gathered by the Team**

Legislator	Legislative District	Region	Hard VILP (in M ₱)	Soft (in M ₱)			Total Hard and Soft (in M ₱)
				PDAF	Other Sources	Total Soft	
Alvarado, Wilhelmino Sy	Bulacan - 1 st	III	20.000	10.000	-	10.000	30.000
Alvarez, Antonio C.	Palawan - 1 st	IV-B	119.250	12.000	5.000	17.000	136.250
Alvarez, Genaro Jr. M.	Negros Occ. - 6 th	VI	90.000	0.250	-	0.250	90.250
Alvarez, Genaro Rafael III K.		VI	30.000	-	-	-	30.000
Amante, Edelmiro A.	Agusan del N. - 2 nd	CARAGA	100.000	0.200	-	0.200	100.200
Amante, Ma. Angelica Rosedell			15.000	-	-	-	15.000
Amatong, Prospero S.	Compo. Valley - 2 nd	XI	20.000	20.600	10.000	30.600	50.600
Amatong, Rommel C.			95.000	61.300	6.000	67.300	162.300
Amin, Hussin U.	Sulu - 1 st	ARMM	15.000	5.000	-	5.000	20.000
Andaya, Rolando Jr. G.	Camarines Sur - 1 st	V	20.000	-	-	-	20.000
Angara, Juan Edgardo M.	Aurora - Lone	III	110.000	31.250	-	31.250	141.250
Angping, Maria Zenaida B.	Manila - 3 rd	NCR	80.000	56.040	4.400	60.440	140.440
Antonino, Rodolfo W.	Nueva Ecija - 4 th	III	120.000	90.000	10.000	100.000	220.000
Antonino-Custodio, Darlene R.	So. Cotabato - 1 st	XII	105.000	2.000	-	2.000	107.000
Apostol, Trinidad G.	Leyte - 2 nd	VIII	120.000	-	-	-	120.000
Aquino, Jesus Reynaldo B.	Pampanga - 3 rd	III	20.000	23.200	-	23.200	43.200
Aquino, Jose II S.	Agusan del N. - 1 st	CARAGA	95.000	1.400	2.000	3.400	98.400
Arago, Ma. Evita R.	Laguna - 3 rd	IV-A	66.100	1.120	-	1.120	67.220
Arbison, Munir M.	Sulu - 2 nd	ARMM	45.000	-	-	-	45.000
Arenas, Ma. Rachel J.	Pangasinan - 3 rd	I	80.000	28.550	-	28.550	108.550
Arnaiz, George P.	Negros Oriental - 2 nd	VII	100.000	3.200	1.200	4.400	104.400
Arroyo, Diosdado M.	Camarines Sur - 1 st	V	80.000	11.200	-	11.200	91.200
Arroyo, Ignacio Jr. T.	Negros Occ. - 5 th	VI	119.700	49.620	10.000	59.620	179.320
Arroyo, Juan Miguel M.	Pampanga - 2 nd	III	115.000	105.500	-	105.500	220.500
Asilo, Benjamin D.	Manila - 1 st	NCR	84.000	44.500	21.421	65.921	149.921
Assistio, Luis A.	Caloocan - 2 nd	NCR	20.000	15.000	10.000	25.000	45.000
Bacani, Rodolfo C.	Manila - 4 th	NCR	-	15.000	-	15.000	15.000
Baculio, Augusto H.	Misamis Or. - 2 nd	X	15.000	0.100	-	0.100	15.100
Badelles, Alipio Cirilo V.	Lanao del Norte - 1 st	X	15.000	11.300	0.450	11.750	26.750
Bagatsing, Amado S.	Manila - 5 th	NCR	100.000	31.800	25.000	56.800	156.800
Balindong, Pangailan M.	Lanao del Sur - 2 nd	ARMM	60.000	-	-	-	60.000
Banaag, Leovigildo B.	Agusan del N. - 1 st	CARAGA	20.000	19.000	-	19.000	39.000
Barbers, Robert Ace S.	Sur. del Norte - 2 nd	CARAGA	20.000	25.000	-	25.000	45.000
Barinaga, Roseller L.	Zambo. del Norte - 2 nd	IX	20.000	1.000	-	1.000	21.000
Barzaga, Elpidio Jr., F.	Cavite - 2 nd	IV-A	100.000	1.000	-	1.000	101.000
Baterina, Salacnib F.	Ilocos Sur - 1 st	I	20.000	25.000	10.000	35.000	55.000
Bautista, Claude P.	Davao del Sur - 2 nd	XI	25.000	0.550	-	0.550	25.550
Bautista, Franklin P.		XI	90.000	9.850	-	9.850	99.850
Belmonte, Vicente Jr. F.	Lanao del Norte - 1 st	X	99.620	15.000	3.500	18.500	118.120
Biazon, Rozzano Rufino B.	Muntinlupa City-Lone	NCR	115.000	60.150	27.000	87.150	202.150
Bichara, Al Francis C.	Albay - 2 nd	V	85.000	32.806	-	32.806	117.806
Binay, Mar-Len Abigail S.	Makati City - 2 nd	NCR	115.000	42.000	-	42.000	157.000
Biron, Ferjanel G.	Iloilo - 4 th	VI	120.000	1.950	-	1.950	121.950
Bondoc, Anna York P.	Pampanga - 4 th	III	106.600	28.800	-	28.800	135.400
Bonoan-David, Ma. Theresa B.	Manila - 4 th	NCR	90.000	52.940	-	52.940	142.940
Bravo, Narciso Jr. R.	Masbate - 1 st	V	120.000	99.100	11.500	110.600	230.600
Briones, Nicanor M.	AGAP Partylist		71.000	-	-	-	71.000
Bueser, Danton Q.	Laguna - 3 rd	IV-A	20.000	10.000	10.000	20.000	40.000

**Table 4. Releases from PDAF, VILP and Other Sources from CYs 2007 to 2009
Per Legislator as Provided by the DBM and Gathered by the Team**

Legislator	Legislative District	Region	Hard VILP (in M ₱)	Soft (in M ₱)			Total Hard and Soft (in M ₱)
				PDAF	Other Sources	Total Soft	
Bulut, Elias Jr. C.	Apayao - Lone	CAR	100.000	20.000	8.000	28.000	128.000
Cabilao, Belma A.	Zambo. Sibugay – Lone 13 th Congress, 1 st , 14 th Congress	IX	115.000	18.850	6.000	24.850	139.850
Cagas, Douglas R.A.	Davao del Sur - 1 st	XI	30.000	16.000	-	16.000	46.000
Cagas, Marc Douglas IV C.			85.000	53.700	26.500	80.200	165.200
Cajayon, Mary Mitzi L.	Caloocan - 2 nd	NCR	100.000	53.820	3.500	57.320	157.320
Cajes, Roberto C.	Bohol - 2 nd	VII	100.000	46.815	21.300	68.115	168.115
Cari, Carmen L.	Leyte - 5 th	VIII	120.000	-	-	-	120.000
Carlos, Jose Emmanuel Bobbit	Valenzuela City - 1 st	NCR	20.000	25.000	-	25.000	45.000
Carmona, Tranquilino B.	Negros Occ. - 1 st	VI	20.000	-	-	0.000	20.000
Castelo-Daza, Nanette C.	Quezon City - 4 th	NCR	97.400	34.950	23.100	58.050	155.450
Castro, Fredenil H.	Capiz - 2 nd	VI	120.000	-	-	-	120.000
Cayetano, Ma. Laarni L.	Taguig City - Lone	NCR	88.500	30.500	5.500	36.000	124.500
Celeste, Arthur F.	Pangasinan - 1 st	I	120.000	3.000	-	3.000	123.000
Cerilles, Antonio H.	Zambo. del Sur - 2 nd	IX	115.000	-	-	-	115.000
Chatto, Edgardo M.	Bohol - 1 st	VII	119.884	45.300	9.000	54.300	174.184
Chavez, Leonila V.	BUTIL Partylist		103.010	59.500	8.000	67.500	170.510
Chiongbian, Erwin L.	Sarangani - Lone	XII	115.000	77.050	30.950	108.000	223.000
Chipeco, Justin Marc S.	Laguna - 2 nd	IV-A	100.000	6.000	5.000	11.000	111.000
Chong, Glenn A.	Biliran – Lone	VIII	80.000	6.400	0.420	6.820	86.820
Chungalao, Solomon R.	Ifugao – Lone	CAR	130.000	-	-	-	130.000
Clarete, Ernie Dulalas	Misamis Occ. - 1 st	X	20.000	13.000	2.100	15.100	35.100
Clarete, Marina P.		X	95.000	47.200	18.000	65.200	160.200
Climaco, Maria Isabele G.	Zambo. City - 1 st	IX	89.000	17.350	11.100	28.450	117.450
Codilla, Eufrocino Sr. M	Leyte - 4 th	VIII	120.000	35.000	14.500	49.500	169.500
Cojuangco, Carlos O.	Negros Occ.- 4 th	VI	20.000	-	-	-	20.000
Cojuangco, Mark O.	Pangasinan - 5 th	I	101.273	6.000	-	6.000	107.273
Coquilla, Teodolo M.	E. Samar - Lone	VIII	100.000	5.400	-	5.400	105.400
Coscolluela, Ma. Carissa O.	BUHAY Partylist		78.690	41.450	-	41.450	120.140
Crisologo, Vincent P.	Quezon City - 1 st	NCR	120.000	49.234	9.016	58.250	178.250
Cruz-Gonzales, Cinchona C.	CIBAC Partylist		47.500	12.550	1.850	14.400	61.900
Cua, Guillermo P.	Coop-NATCCO		65.650	42.325	9.000	51.325	116.975
Cua, Junie E.	Quirino – Lone	II	88.500	131.810	28.600	160.410	248.910
Cuenco, Antonio V.	Cebu City - 2 nd	VII	120.000	58.000	11.000	69.000	189.000
Dadivas, Rodriguez D.	Capiz - 1 st	VI	20.000	-	-	-	20.000
Dangwa, Samuel M.	Benguet – Lone	CAR	119.750	47.000	-	47.000	166.750
Datumanong, Simeon A.	Maguindanao - 2 nd	ARMM	115.000	-	-	-	115.000
Dayanghirang, Nelson L.	Davao Oriental - 1 st	XI	140.000	48.640	6.000	54.640	194.640
Daza, Paul R.	Northern Samar - 1 st	VIII	100.000	11.650	-	11.650	111.650
De Guzman, Del R.	Marikina City - 2 nd	NCR	100.000	48.900	13.300	62.200	162.200
De Venecia, Jose Jr. C.	Pangasinan - 4 th	I	98.000	25.000	7.000	32.000	130.000
Defensor, Arthur Sr. D.	Iloilo - 3 rd	VI	110.000	-	1.300	1.300	111.300
Defensor, Matias Jr. V.	Quezon City - 3 rd	NCR	110.000	77.000	38.000	115.000	225.000
Del Mar, Raul V.	Cebu City - 1 st	VII	120.000	72.500	10.000	82.500	202.500
Del Rosario, Antonio A.	Capiz - 1 st	VI	100.000	-	-	-	100.000
Diasnes, Carlo Oliver D.	Batanes – Lone	II	120.000	28.600	-	28.600	148.600
Diaz, Antonio M.	Zambales - 2 nd	III	-	32.350	-	32.350	32.350
Dilangalen, Baisendig G.	Maguindanao - 1 st	ARMM	15.000	-	-	-	15.000

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Dilangalen, Didagen P.			80.000	42.500	-	42.500	122.500
Dimaporo, Abdullah D.	Lanao del Norte - 2 nd	X	95.000	-	-	-	95.000
Dominguez, Victor S.	Mt. Province - Lone	CAR	120.000	-	-	-	120.000
Domogan, Mauricio G.	Mt. Province - Lone	CAR	117.000	5.000	-	5.000	122.000
Duavit, Michael John R.	Rizal - 1 st	IV-A	120.000	-	5.000	5.000	125.000
Dueñas, Henry Jr. M.	Taguig City - Lone	NCR	90.000	54.800	11.500	66.300	156.300
Dumarpa, Faysah M.	Lanao del Sur - 1 st	ARMM	70.000	-	6.000	6.000	76.000
Dumpit, Thomas Jr. L.	La Union - 2 nd	I	120.000	45.500	21.000	66.500	186.500
Durano, Ramon VI H.	Cebu - 5 th	VII	120.000	8.000	-	8.000	128.000
Dy, Consuelo A.	Pasay City - Lone	NCR	20.000	15.000	9.800	24.800	44.800
Dy, Faustino III G.	Isabela - 3 rd	II	120.000	-	-	-	120.000
Ecleo, Glenda B.	Surigao del N. - 1 st	CARAGA	115.000	0.200	-	0.200	115.200
Emano, Yevgeny Vicente B.	Misamis Or. - 2 nd	X	85.485	17.195	6.000	23.195	108.680
Enrile, Juan Ponce Jr.	Cagayan - 1 st	II	20.000	-	-	-	20.000
Enrile, Salvacion S.			100.000	0.100	-	0.100	100.100
Enverga, Wilfrido Mark C.	Quezon - 1 st	IV-A	99.450	11.815	6.000	17.815	117.265
Ermita-Buhain, Eileen	Batangas - 1 st	IV-A	120.000	6.400	1.000	7.400	127.400
Escudero, Salvador III H.	Sorsogon - 1 st	V	70.000	12.707	-	12.707	82.707
Espina, Gerardo Jr. S.	Biliran - Lone	VIII	20.000	15.000	10.000	25.000	45.000
Espino, Amado Jr. T.	Pangasinan - 2 nd	I	20.000	-	-	-	20.000
Espinosa, Edgar T.	Guimaras - Lone	VI	20.000	15.000	15.000	30.000	50.000
Espinosa, Emilio Jr. R.	Masbate - 2 nd	V	20.000	10.000	-	10.000	30.000
Estrella, Conrado III M.	Pangasinan - 6 th	I	120.000	62.000	20.000	82.000	202.000
Estrella, Robert Raymund M.	ABONO Partylist		92.000	58.500	-	58.500	150.500
Fabian, Erico Basilio A.	Zambo. City -Lone 13 th Congress, 2 nd 14 th Congress	IX	115.000	17.150	15.000	32.150	147.150
Falcon, Peter Paul Jed	Sur.del Sur-2 nd	CARAGA	20.000	-	-	-	20.000
Fernandez, Danilo Ramon S.	Laguna-1 st	IV-A	100.000	3.000	-	3.000	103.000
Ferrer, Jeffrey P.	Negros Occ.-4 th	VI	100.000	-	-	-	100.000
Figuroa, Catalino V.	Western Samar-2 nd	VIII	20.000	-	-	-	20.000
Firmalo, Eduardo C.	Romblon-Lone	IV-B	20.000	0.300	-	0.300	20.300
Floirendo, Antonio Jr. B.	Davao del Norte-2 nd	XI	20.000	9.500	-	9.500	29.500
Fua, Orlando Jr. A.	Siquijor - Lone	VII	120.000	7.500	6.000	13.500	133.500
Fuentebella, Arnulfo P.	Camarines Sur - 3 rd	V	120.000	76.800	1.000	77.800	197.800
Garay, Florencio C.	Sur.del Sur - 2 nd	CARAGA	95.000	0.950	-	0.950	95.950
Garcia, Albert Raymond S.	Bataan - 2 nd	III	113.000	55.650	-	55.650	168.650
Garcia, Pablo John F.	Cebu - 3 rd	VII	82.500	-	-	-	82.500
Garcia, Pablo P.	Cebu - 2 nd	VII	100.000	1.000	-	1.000	101.000
Garcia, Vincent J.	Davao City - 2 nd	XI	115.000	13.449	0.219	13.668	128.668
Garin, Janette L.	Iloilo - 1 st	VI	129.000	-	-	-	129.000
Gatchalian, Rex T.	Valenzuela City - 1 st	NCR	100.000	26.059	10.950	37.009	137.009
Gatlabayan, Angelito C.	Antipolo City - 2 nd	IV-A	100.000	-	-	-	100.000
Go, Arnulfo F.	Sultan Kudarat - 2 nd 14 th Congress	XII	100.000	5.000	6.000	11.000	111.000
Golez, Roilo S.	Paranaque City - 2 nd	NCR	100.000	11.000	2.700	13.700	113.700
Gonzales, Aurelio Jr. D.	Pampanga - 3 rd	III	100.000	21.700	-	21.700	121.700
Gonzales, Neptali II M.	Mandaluyong - Lone	NCR	80.000	130.000	185.000	315.000	395.000
Gonzales, Raul Jr. T.	Iloilo City - Lone	VI	100.000	-	-	-	100.000
Gonzales, Raul M.			20.000	-	-	-	20.000

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Gozos, Oscar L.	Batangas - 4 th	IV-A	20.000	-	-	-	20.000
Guingona, Teofisto III L.	Bukidnon - 2 nd	X	55.000	11.633	-	11.633	66.633
Gunigundo, Magtanggol I T.	Valenzuela City - 2 nd	NCR	100.000	46.780	-	46.780	146.780
Gullas, Eduardo R.	Cebu - 1 st	VII	120.000	20.000	-	20.000	140.000
Hataman, Mujiv S.	AMIN Partylist		104.000	10.000	-	10.000	114.000
Hizon, Joey D.	Manila - 5 th	NCR	20.000	18.500	10.000	28.500	48.500
Hofer, Dulce Anne K.	Zambo. Sibugay - 2 nd	IX	100.000	0.150	6.000	6.150	106.150
Imperial, Carlos R.	Albay - 2 nd	V	20.000	23.000	-	23.000	43.000
Ipong, Gregorio T.	N. Cotabato - 2 nd	XII	15.000	15.000	9.400	24.400	39.400
Jaafar, Nur G.	Tawi-tawi - Lone	ARMM	105.000	10.000	25.000	35.000	140.000
Jala, Adam Relson L.	Bohol - 3 rd	VII	100.000	28.200	6.000	34.200	134.200
Jala, Eladio M.			20.000	23.000	0.100	23.100	43.100
Jalosjos, Cesar G.	Zambo. del Norte -3 rd	IX	114.650	-	-	-	114.650
Jalosjos-Carreon, Cecilia G.	Zambo. del Norte -1 st	IX	115.000	-	-	-	115.000
Jaraula, Constantino G.	Cag.deOroCity -Lone 13 th Congress	X	20.000	30.000	-	30.000	50.000
Javier, Exequiel B.	Antique - Lone	VI	115.000	0.600	-	0.600	115.600
Jaworski, Robert Vincent Jude B.	Pasig City - Lone	NCR	20.000	20.200	2.700	22.900	42.900
Jikiri, Yusop H.	Sulu - 1 st	ARMM	15.000	4.300	6.000	10.300	25.300
Joaquin, Uliran T.	Laguna - 1 st	IV-A	20.000	18.610	-	18.610	38.610
Joson, Eduardo Nonato N.	Nueva Ecija - 1 st	III	90.000	68.050	-	68.050	158.050
Joson, Josefina M.			20.000	25.000	-	25.000	45.000
Kho, Antonio T.	Masbate - 2 nd	V	100.000	65.000	-	65.000	165.000
Kintanar, Simeon L.	Cebu - 2 nd	VII	20.000	-	-	-	20.000
Labadlabad, Rosendo S.	Zambo.del Norte -2 nd	IX	95.000	3.000	-	3.000	98.000
Lacson, Jose Carlos V.	Negros Occ. - 3 rd	VI	120.000	32.000	2.000	34.000	154.000
Lagbas, Danilo P.	Misamis Or. - 1 st	X	120.000	37.300	10.000	47.300	167.300
Lagdameo, Antonio Jr. F	Davao del Norte - 2 nd	XI	95.000	34.500	9.000	43.500	138.500
Lagman, Edcel C.	Albay - 1 st	V	120.000	136.461	90.500	226.961	346.961
Lapus, Jeci A.	Tarlac - 3 rd	III	90.000	29.688	-	29.688	119.688
Lapus, Jesli A.			10.000	11.100	0.800	11.900	21.900
Lazatin, Carmelo F.	Pampanga - 1 st	III	91.400	57.400	-	57.400	148.800
Ledesma, Julio IV A.	Negros Occ. - 1 st	VI	70.000	53.000	6.000	59.000	129.000
Libanan, Marcelino C.	E. Samar - Lone	VIII	40.000	14.000	10.000	24.000	64.000
Lim, Reno G.	Albay - 3 rd	V	90.000	82.035	-	82.035	172.035
Locsin, Teodoro Jr. L.	Makati City - 1 st	NCR	120.000	14.000	5.000	19.000	139.000
Lopez, Carol Jayne B.	YACAP Partylist		70.000	49.000	-	49.000	119.000
Lopez, Jaime C.	Manila - 2 nd	NCR	120.000	39.500	19.500	59.000	179.000
Macarambon, Benasing Jr. O	Lanao del Sur - 2 nd	ARMM	-	-	-	-	0.000
Macias, Emilio II C.	Negros Or. - 2 nd	VII	20.000	4.100	7.000	11.100	31.100
Madamba, Sunny Rose A.	APEC Partylist		20.000	-	-	-	20.000
Madrona, Eleandro Jesus F.	Romblon - Lone	IV-B	100.000	1.000	-	1.000	101.000
Magsaysay, Eulogio R.	AVE Partylist		20.000	7.073	0.100	7.173	27.173
Magsaysay, Ma. Milagros H.	Zambales - 1 st	III	120.000	147.751	-	147.751	267.751
Malanyaon, Corazon N.	Davao Oriental - 1 st	XI	5.000	33.000	-	33.000	38.000
Malapitan, Oscar G.	Caloocan City - 1 st	NCR	110.000	59.138	8.500	67.638	177.638
Mamba, Manuel N.	Cagayan - 3 rd	II	80.000	-	-	-	80.000
Mandanas, Hermilando I.	Batangas - 2 nd	IV-A	110.000	6.100	1.000	7.100	117.100
Mangudadatu, Datu Pax S.	Sultan Kudarat - 1 st 14 th Congress	XII	75.000	-	-	-	75.000

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Mangudatu, Suharto T.	Sultan Kudarat –Lone 13 th Congress	XII	20.000	-	-	-	20.000
Marañon, Alfredo III D.	Negros Occ. - 2 nd	VI	120.000	-	-	-	120.000
Marcoleta, Rodante D.	ALAGAD Partylist		30.000	23.500	3.750	27.250	57.250
Marcos, Ferdinand Jr. R.	Ilocos Norte - 2 nd	I	80.000	-	-	-	80.000
Mariano, Rafael V.	Anakpawis Partylist		-	2.000	-	2.000	2.000
Martinez, Clavel A.	Cebu - 4 th	VII	20.000	35.000	-	35.000	55.000
Matugas, Francisco T.	Sur. del Norte - 1 st	CARAGA	79.900	8.510	13.500	22.010	101.910
Mendoza, Mark Llandro L.	Batangas - 4 th	IV-A	92.000	6.500	1.200	7.700	99.700
Mercado, Roger G.	So. Leyte - Lone	VIII	120.000	1.100	-	1.100	121.100
Miraflores, Florencio T.	Aklan - Lone	VI	120.000	11.500	-	11.500	131.500
Miranda, Anthony C.	Isabela - 4 th	II	20.000	21.000	-	21.000	41.000
Mitra, Abraham Kahilil B.	Palawan - 2 nd	IV-B	90.000	5.800	3.000	8.800	98.800
Nantes, Rafael P.	Quezon - 1 st	IV-A	20.000	-	-	-	20.000
Nava, Joaquin Carlos Rahman A.	Guimaras - Lone	VI	100.000	1.450	-	1.450	101.450
Nepomuceno, Francis L.	Pampanga - 1 st	III	20.000	15.000	-	15.000	35.000
Nicolas, Reylina G.	Bulacan - 4 th	III	120.000	110.440	0.350	110.790	230.790
Nieva, Ernesto A.	Manila - 1 st	NCR	20.000	17.000	7.800	24.800	44.800
Noel, Florencio G.	An WARAY Partylist		87.500	2.900	25.000	27.900	115.400
Nogralas, Prospero C.	Davao City - 1 st	XI	115.000	333.500	156.000	489.500	604.500
Olaño, Arrel R.	Davao del Norte - 1 st	XI	115.000	57.100	6.000	63.100	178.100
Ong, Emil L.	N. Samar - 2 nd	VIII	90.000	71.500	-	71.500	161.500
Ortega, Manuel C.	La Union - 1 st	I	20.000	20.000	10.000	30.000	50.000
Ortega, Victor Francisco C.			100.000	13.000	5.000	18.000	118.000
Pablo, Ernesto C.	APEC Partylist		96.500	22.200	-	22.200	118.700
Padilla, Carlos M.	N. Vizcaya - Lone	II	100.000	7.000	-	7.000	107.000
Pancho, Pedro M.	Bulacan - 2 nd	III	140.000	78.150	12.914	91.064	231.064
Pancrudo, Candido Jr. P.	Bukidnon - 1 st	X	115.000	50.750	6.000	56.750	171.750
Paras, Jacinto V.	Negros Or. - 1 st	VII	20.000	-	-	-	20.000
Petilla, Remedios L.	Leyte - 1 st	VIII	20.000	-	-	-	20.000
Piamonte, Mariano U.	A TEACHER Partylist		68.500	42.350	16.000	58.350	126.850
Pichay, Philip A.	Sur.del Sur - 1 st	CARAGA	100.000	-	200.000	200.000	300.000
Pichay, Prospero Jr. A.			15.000	17.000	55.000	72.000	87.000
Ping-Ay, Jose R.	Coop-NATCCO Partylist		39.500	20.000	10.000	30.000	69.500
Pingoy, Arthur Jr. Y.	So. Cotabato - 2 nd	XII	115.000	32.000	7.800	39.800	154.800
Piñol, Bernardo Jr. F.	N. Cotabato - 2 nd	XII	100.000	15.000	-	15.000	115.000
Plaza, Rodolfo G.	Agus. del Sur - Lone	CARAGA	115.000	27.300	6.000	33.300	148.300
Prieto-Teodoro, Monica Louise	Tarlac - 1 st	III	100.000	54.000	-	54.000	154.000
Puentevella, Monico O.	Bacolod City - Lone	VII	120.000	15.650	-	15.650	135.650
Puno, Roberto V.	Antipolo City - 1 st	IV-A	100.000	-	6.000	6.000	106.000
Ramiro, Herminia M.	Misamis Occ. - 2 nd	X	115.000	-	8.000	8.000	123.000
Real, Isidoro Jr. E.	Zambo. del Sur - 1 st	IX	20.000	8.950	-	8.950	28.950
Remulla, Gilbert C.	Cavite - 2 nd	IV-A	20.000	-	-	-	20.000
Remulla, Jesus Crispin C.	Cavite - 3 rd	IV-A	100.000	-	-	-	100.000
Reyes, Carmencita O.	Marinduque - Lone	IV-B	95.000	26.570	-	26.570	121.570
Reyes, Edmundo Jr. O.			20.000	0.100	-	0.100	20.100
Reyes, Victoria H.	Batangas - 3 rd	IV-A	120.000	3.000	-	3.000	123.000
Robes, Arturo B.	San Jose del Monte City - Lone	III	100.000	60.400	-	60.400	160.400
Roces, Miles M.	Manila - 3 rd	NCR	20.000	24.000	-	24.000	44.000

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Rodriguez, Isidro Jr. S.	Rizal - 2 nd	IV-A	20.000	-	-	-	20.000
Rodriguez, Rufus B.	Cag. de Oro City -2 nd 14 th Congress	X	100.000	15.200	-	15.200	115.200
Rodriguez-Zaldarriaga, Adelina S.	Rizal - 2 nd	IV-A	85.000	2.000	-	2.000	87.000
Roman, Antonino P.	Bataan - 1 st	III	20.000	-	-	-	20.000
Roman, Herminia B.			100.000	38.395	-	38.395	138.395
Romarate, Guillermo Jr. A.	Sur.del Norte - 2 nd	CARAGA	95.000	-	-	-	95.000
Romualdez, Ferdinand Martin G.	Leyte - 1 st	VIII	100.000	5.250	-	5.250	105.250
Romualdo, Jurdin Jesus M.	Camiguin - Lone	X	20.000	10.000	10.000	20.000	40.000
Romualdo, Pedro P.			95.000	-	-	-	95.000
Romulo, Roman T.	Pasig City - Lone	NCR	100.000	39.960	18.460	58.420	158.420
Roquero, Eduardo V.	San Jose Del Monte City -Lone	III	20.000	15.000	20.000	35.000	55.000
Roxas, Jose Antonio F.	Pasay City - Lone	NCR	100.000	42.000	24.000	66.000	166.000
Salapuddin, Gerry A.	Basilan - Lone	ARMM	20.000	-	-	-	20.000
Salceda, Jose Clemente S.	Albay - 3 rd	V	35.000	15.000	15.000	30.000	65.000
Salimbangon, Benhur L.	Cebu - 4 th	VII	85.000	11.800	-	11.800	96.800
Salvacion, Andreas Jr. D.	Leyte - 3 rd	VIII	100.000	0.250	-	0.250	100.250
San Luis, Edgar S.	Laguna - 4 th	IV-A	100.000	7.150	-	7.150	107.150
Sandoval, Alvin S.	Malabon/Navotas - Lone	NCR	100.000	85.950	45.000	130.950	230.950
Sandoval, Federico II S.			20.000	22.000	20.000	42.000	62.000
Santiago, Joseph A.	Catanduanes - Lone	V	120.000	79.000	15.000	94.000	214.000
Santiago, Narciso III D.	ARC Partylist		95.000	-	-	-	95.000
Santos, Estrella DL.	VFP Partylist		18.000	9.000	-	9.000	27.000
Seachon-Lanete, Rizalina L.	Masbate - 3 rd	V	120.000	113.550	-	113.550	233.550
Seares-Luna, Cecilia S.	Abra - Lone	CAR	100.000	-	-	-	100.000
Señeres, Hans Christian	BUHAY Partylist		20.000	15.000	-	15.000	35.000
Serapio, Antonio M.	Valenzuela City - 2 nd	NCR	19.500	15.000	7.750	22.750	42.250
Silverio, Loma C.	Bulacan - 3 rd	III	120.000	82.120	-	82.120	202.120
Singson, Eric D.	Ilocos Sur - 2 nd	I	82.500	-	-	-	82.500
Singson, Ronald V.	Ilocos Sur - 1 st	I	90.000	-	-	-	90.000
Sois, Jose G.	Sorsogon - 2 nd	V	105.000	84.000	10.000	94.000	199.000
Soon-Ruiz, Nerissa Corazon	Cebu - 6 th	VII	120.000	33.400	11.250	44.650	164.650
Suarez, Danilo E.	Quezon - 3 rd	IV-A	120.000	3.000	-	3.000	123.000
Sumulong, Victor R.	Antipolo City - 2 nd	IV-A	40.000	10.000	-	10.000	50.000
Suplico, Rolex T.	Iloilo - 5 th	VI	-	15.000	10.000	25.000	25.000
Susano, Mary Ann L.	Quezon City - 2 nd	NCR	120.000	5.600	3.500	9.100	129.100
Sy-Alvarado, Ma. Victoria R.	Bulacan - 1 st	III	100.000	73.000	-	73.000	173.000
Syjoco, Judy J.	Iloilo - 2 nd	VI	100.000	1.000	-	1.000	101.000
Sy-Limkaichong, Jocelyn	Negros Or. - 1 st	VII	91.000	0.500	-	0.500	91.500
Taliño-Mendoza, Emmylou J.	N. Cotabato - 1 st	XII	115.000	7.400	-	7.400	122.400
Tan, Sharee Ann T.	Western Samar - 2 nd	VIII	100.000	5.460	-	5.460	105.460
Tañada, Lorenzo III R.	Quezon - 4 th	IV-A	100.000	3.900	0.500	4.400	104.400
Teodoro, Gilberto Jr. C.	Tarlac - 1 st	III	40.000	25.000	-	25.000	65.000
Teodoro, Marcelino R.	Marikina City- 1 st	NCR	100.000	47.424	5.800	53.224	153.224
Teves, Herminio G.	Negros Or. - 3 rd	VII	20.000	10.000	-	10.000	30.000
Teves, Pryde Henry A.			100.000	-	-	-	100.000
Tieng, William Irwin	BUHAY Partylist		79.500	7.150	-	7.150	86.650
Tomawis, Acmad M.	ALIF Partylist		5.000	-	-	-	5.000
Tulagan, Generoso D.	Pangasinan - 3 rd	I	20.000	10.000	-	10.000	30.000

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Table 4. Releases from PDAF, VILP and Other Sources from CYs 2007 to 2009 Per Legislator as Provided by the DBM and Gathered by the Team							
Legislator	Legislative District	Region	Hard VILP (in M ₱)	Soft (in M ₱)			Total Hard and Soft (in M ₱)
				PDAF	Other Sources	Total Soft	
Tupas, Niel Jr. C.	Iloilo - 5 th	VI	160.000	12.000	6.000	18.000	178.000
Umali, Alfonso Jr. V.	Or. Mindoro – 2 nd	IV-B	100.000	8.925	1.000	9.925	109.925
Umali, Aurelio M.	Nueva Ecija - 3 rd	III	20.000	15.000	10.000	25.000	45.000
Umali, Czarina D.	Nueva Ecija - 3 rd	III	120.000	61.200	-	61.200	181.200
Ungab, Isidro T.	Davao City - 3 rd	XI	115.000	76.500	6.000	82.500	197.500
Unico, Renato Jr. J.	Cam. Norte - Lone	V	20.000	28.000	-	28.000	48.000
Uy, Edwin C.	Isabela - 2 nd	II	100.000	-	-	-	100.000
Uy, Reynaldo S.	Western Samar - 1 st	VIII	120.000	-	-	-	120.000
Uy, Rolando A.	Cag. de Oro City -2 nd 14 th Congress	X	75.000	18.700	16.000	34.700	109.700
Valdez, Edgar L.	APEC Partylist		123.850	92.100	-	92.100	215.950
Valencia, Rodolfo G.	Or. Mindoro - 1 st	IV-B	120.000	11.150	-	11.150	131.150
Vargas, Florencio L.	Cagayan - 2 nd	II	107.500	-	-	-	107.500
Velarde, Rene M.	BUHAY Partylist		110.450	27.650	5.000	32.650	143.100
Veloso, Eduardo K.	Leyte - 3 rd	VIII	20.000	15.000	10.000	25.000	45.000
Villafuerte, Luis R.	Camarines Sur - 2 nd	V	120.000	69.870	2.000	71.870	191.870
Villanueva, Emmanuel Joel J.	CIBAC Partylist		102.300	51.950	-	51.950	154.250
Villar, Cynthia A.	Las Pinas City - Lone	NCR	110.000	60.000	30.000	90.000	200.000
Villarosa, Ma. Amelita C.	Occ. Mindoro - Lone	IV-B	120.000	0.200	-	0.200	120.200
Vinzons-Chato, Liwayway	Cam. Norte - Lone	V	100.000	40.600	-	40.600	140.600
Violago, Eleuterio R.	Nueva Ecija - 2 nd	III	20.000	25.000	-	25.000	45.000
Violago, Joseph Gilbert F.			100.000	38.143	-	38.143	138.143
Wacnang, Laurence B.	Kalinga - Lone	CAR	20.000	15.000	2.914	17.914	37.914
Yap, Jose V.	Tarlac - 2 nd	III	100.000	75.500	10.000	85.500	185.500
Yapha, Antonio Jr. P.	Cebu - 3 rd	VII	20.000	10.000	10.000	20.000	40.000
Yu, Victor J.	Zambo. del Sur - 1 st	IX	95.000	0.350	6.000	6.350	101.350
Zamora, Manuel E.	Compo. Valley - 1 st	XI	3,114.500	88.100	6.500	94.600	3,209.100
Zamora, Ronaldo B.	San Juan - Lone	NCR	100.000	56.250	12.800	69.050	169.050
Zialcita, Eduardo C.	Paranaque City - 1 st	NCR	120.000	43.750	11.250	55.000	175.000
Zubiri, Jose Maria III F.	Bukidnon - 3 rd	X	100.000	-	-	-	100.000
Sub-Total			28,783.012	7,945.294	2,050.113	9,994.407	38,777.419
SENATORS							
Angara, Edgardo J.			288.375	553.770	20.500	574.270	862.645
Aquino, Benigno III S.			40.000	-	-	-	40.000
Biazon, Rodolfo G.			192.000	53.000	-	53.000	245.000
Cayetano, Allan Peter S.			267.000	49.500	34.500	84.000	351.000
Cayetano, Pia S.			108.100	15.150	-	15.150	123.250
Ejercito-Estarada, Jinggoy			294.500	480.650	50.000	530.650	825.150
Ejercito-Estrada, Luisa			110.800	-	-	-	110.800
Enrile, Juan Ponce			252.000	611.500	41.000	652.500	904.500
Flavier, Juan M.			-	1.000	-	1.000	1.000
Gordon, Richard J.			142.200	104.100	-	104.100	246.300
Honasan, Gregorio B.			240.000	93.000	15.000	108.000	348.000
Lapid, Manuel M.			260.000	86.700	20.000	106.700	366.700
Legarda, Loren B.			93.500	29.700	0.000	29.700	123.200
Magsaysay, Ramon Jr. B.			10.000	12.500	-	12.500	22.500
Pangilinan, Francisco N.			130.000	61.050	-	61.050	191.050
Pimentel, Aquilino Jr. Q.			55.560	5.000	1.000	6.000	61.560
Revilla, Ramon Jr. B.			300.000	473.000	80.000	553.000	853.000

Legislator	Legislative District	Region	Hard VILP (in M ₱)	Soft (in M ₱)			Total Hard and Soft (in M ₱)
				PDAF	Other Sources	Total Soft	
Roxas, Manuel II A.			-	-	5,000	5,000	5,000
Santiago, Miriam D.			400,000	151,850	-	151,850	551,850
Trillanes, Antonio F.			-	3,000	-	3,000	3,000
Recto, Ralph G.			99,000	30,000	-	30,000	129,000
Villar, Manuel Jr. B.			20,500	77,100	37,900	115,000	135,500
Zubiri, Juan Miguel F.			260,000	56,400	-	56,400	316,400
Sub-Total			3,563.535	2,942.979	304.900	3,252.870	6,816.405
Total			32,346.547	10,892.264	2,355.513	13,247.277	45,593.824
Unidentified Solons			69,261,256	1,126,045	6,500	1,132,545	70,393,802
Grand Total			101,607.803	12,018.309	2,361.513	14,379.822	115,987.626

- e. Out of the total releases gathered by the Team, **₱8.374 Billion** and **₱32.664 Billion** (See Table 7) out of PDAF and VILP, respectively, were covered in the Audit. These represent 58 percent and 32 percent of the total PDAF and VILP, respectively, accounted for in Table 4.
- f. As tabulated by the Team from available SAROs, releases for projects identified by 74 legislators exceeded their respective allocations. (See Table 10)
- g. Funds were released by the DBM even for projects outside the legislative districts of the sponsoring congressmen. (See Table 11)
- h. Funds were released by the DBM to IAs without administrative and technical capabilities to implement the project or for no specific purpose at all, or for projects outside the IAs' mandated functions. Thus, around **₱35.865 Million** (See Table 13) released to eight IAs from October 2006 to October 2009 remained unused as of audit date.

2. IAs

The IAs, in turn, used the funds without due regard to existing rules and regulations. Substantial amounts were transferred to NGOs, without any appropriation law or ordinance authorizing such transfer and were used for projects not eligible under the program. Worse, the reported projects were supported with questionable and/or spurious documents. Infrastructure projects were not effectively implemented as a number were found deficient or implemented in private lots, among others, which is prohibited under the law. Specifically:

a. Livelihood and Other Projects

- The IAs continuously released funds amounting to **₱6.156 Billion** (See Table 15) to NGOs for the implementation of various projects despite the absence of an appropriation law or ordinance earmarking certain amounts to be contracted out to NGOs, in violation of Government Procurement Policy Board (GPPB) Resolution No. 12-2007, adopted and approved as Section 53(j) of the Implementing Rules and Regulations (IRR)-A of Republic Act (R.A.) No. 9184 and incorporated in the Revised IRR as Section 53.11. This Section provides that the procuring entity may enter into Memorandum of Agreement (MOA) with an NGO when an appropriation law or ordinance earmarked an amount to be specifically contracted out to NGOs. In the absence of any appropriation, then, such transfers or releases are not legally authorized.
- The NGOs were selected on the basis alone of the purported endorsement by the sponsoring legislators and not through public bidding, as also required under GPPB Resolution No. 12-2007.
- The various MOA entered into with the NGOs by a number of IAs did not comply with the requirements of COA Circular No. 2007-001 dated October 25, 2007. They did not indicate, among others, the time schedules for the periodic inspection/evaluation, reporting and monitoring requirements, visitorial audit by the officials and personnel of COA, equity requirement equivalent to 20 percent of the total contract cost, brief project description, and intended beneficiaries.
- The implementation of 772 projects by the selected 82 NGOs out of funds transferred by 10 IAs amounting to **₱6.156 Billion** (See Table 15) was not proper and highly irregular. There were no bases for the selection of suppliers as they did not conduct biddings while substantial transactions and distributions of items purportedly procured were not documented. The implementation is particularly questionable for the following reasons:
 - A number of NGOs, along with their suppliers turned out to be unknown or unlocated at their given addresses, or have given non-existent addresses, or addresses traced in a mere shanty or high-end residential units without any NGO signages and of which, some turned out to be the residences of their owner/officer (See Tables 18 and 23);
 - A number of NGOs and suppliers, which cannot be located at their given addresses, were found to have no permits to operate business

or not registered with the Securities and Exchange Commission (SEC);

- A number of NGOs were charging their operating expenses such as salaries and administrative expenses against PDAF (See Table 19);
- A number of these NGOs were incorporated and/or managed or have been managed by the same persons with a number of them connected or have been connected to as many as six NGOs (See Table 20);
- Around **₱1.531 Billion** transferred to 55 NGOs remained completely unliquidated as of audit date (See *Annex B*). On the other hand, almost all of those for which liquidation documents were submitted were found in audit to be deficient or otherwise irregular. These included expenses of **₱28.605 Million** for the conduct of three studies which were not at all used (See *Annex C* pages 266 and 267);
- An NGO submitted the same list of beneficiaries to two different agencies, and/or list of beneficiaries taken from the published list of board/bar examination passers for various professions (See Table 21);
- A number of suppliers and recipients including the sponsoring legislators denied their participation in the implementation of the purported projects (See Tables 22 and 27);
- A number of establishments which confirmed their transactions with the selected NGOs issued questionable receipts (See Table 24). They were either using different Authority to Print (ATP) receipts/invoices purportedly issued by the Bureau of Internal Revenue (BIR) but covering the same series of receipt numbers, or using ATPs and Tax Identification Numbers (TINs) being used by other suppliers. They did not also report such transactions to the concerned LGUs; they declared in their application for renewal of business permits relatively insignificant amounts of gross sales in relation to their transactions with the covered IAs alone;
- Six NGOs were incorporated by the legislators themselves or their relatives (See Table 26);
- The same or similar trainings have been repeatedly attended by almost the same beneficiaries and/or conducted in the same

barangays. This is neither effective nor realistic (See Tables 29, 30 and 31);

- Reported but unlocated beneficiaries were oftentimes confirmed by the LGU officials or the Commission on Election (COMELEC) Registrars as non-residents or non-registered voters within their purported residences/districts;
 - The 82 NGOs with releases from 10 IAs ranging from **₱0.300 Million** to **₱585.359 Million** in the total amount of **₱6.156 Billion** are presented in *Annex C*.
 - The details of these Findings are discussed in Part III, Chapter 2 of this Report.
- The implementation of various livelihood projects by the IAs themselves, specifically the three DA-RFUs, in the total amount of **₱152.408 Million** (See Table 33) was not compliant with the provisions of R.A. No. 9184. These were not properly advertised and, in several instances, awarded to suppliers identified by the legislator and/or of questionable legal and physical existence. Moreover, a number of items procured are no longer eligible under PDAF and were mostly not supported with distribution list. In many cases, a number of recipients denied receipt of the items or cannot be located at their given addresses. The furnitures and equipment worth **₱2.025 Million** procured by DSWD-RFO III for Day Care Center were also not eligible for funding under PDAF and not a priority need of the recipients.
 - Funds amounting to **₱107.024 Million** (See Table 36) were released by six IAs to 33 cooperatives and associations to finance the latter's respective micro financing activities and/or procure various equipment and supplies for their own operations, while DPWH-Tarlac 1st DEO constructed project worth **₱1.0 Million** for the Cooperative Bank of Tarlac. The cooperatives are private institutions composed of private individuals. Hence, such use of fund is questionable as it does not come within the purview of public purpose. Moreover, the implementation of some of these projects is questionable as a number of recipients denied receiving the items purportedly distributed.

b. Infrastructure Projects

- Forty-one projects costing **₱1.393 Billion**, implemented by selected DPWH ROs and DEOs, and LGUs were found deficient by **₱46.262 Million**. These were not constructed strictly in accordance with plans

and specifications or included excessive quantities of reflective pavement studs (RPS) and other construction materials (See *Annex F*).

- Fifty-four other projects costing **₱161.498 Million** were constructed in private lots without any document to support the turn over of such properties to the government (See Table 43). The prohibition on the use of government funds for the development of private properties was already decided by the Supreme Court in various cases, among which is “Pascual vs. Secretary of Public Works,” G.R. No. L-10405 dated December 29, 1960.
- Contract costs of a number of projects were excessive by **₱100.989 Million** due to erroneous application of rates on various items and splitting of contracts (See Tables 45, 48, 51 and 53).
- Around 90 projects were either not utilized/fully utilized indicating that the funds could have been used for more urgently needed projects, or not properly maintained and in a state of deterioration, or construction not properly planned and thereupon replaced, or already in the process of replacement (See Table 55).
- The estimates for safety, health and other miscellaneous items were not supported with detailed computations as required under DPWH Department Order (DO) No. 56, series of 2005. These were quoted in lump sum amounts in percentages ranging from 0.013 percent to 11.405 percent of the total contract cost for each item and billed as such by the contractors (See Table 56). The estimates even included vehicles which are required under existing regulations to be approved by the President (See Table 57).

c. Financial Assistance and Other Charges by the LGUs

- Releases to LGUs for soft projects were not properly utilized. Disbursements amounting to **₱1.289 Billion** were not compliant with existing rules and regulations particularly R.A. No. 9184 (See Table 61). These included substantial procurements which were no longer within the menu of projects eligible to be funded under PDAF and/or supported with questionable documents. Specifically:
 - Procurements were not compliant with the provisions of R.A. No. 9184 with a number of contracts awarded to suppliers not legally existing;

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- Twenty-eight suppliers of the City Government of Mandaluyong denied 167 transactions amounting to **₱28.744 Million** (See Table 62);
- Twelve IAs transacted with 208 suppliers of questionable existence. These suppliers are either unknown at their given addresses, or issued receipts of questionable validity, or have no permit to operate (See Tables 63 and 64);
- A number of items reportedly procured were even unaccounted for and cannot be presented despite demand (See Table 65);
- The funds were used for the regular operations of the LGUs and other government offices including the Offices of the Congressional Districts and/or to grant financial assistance to various organizations, associations and individuals without establishing the need and for purposes not covered by the GAA menu (See Tables 67 and 68);
- Disbursement Vouchers (DVs) and supporting documents amounting to **₱250.377 Million** were not submitted to the Team for evaluation and audit (See Table 69).

MANAGEMENTS' COMMENTS

The audit highlights summarizing the deficiencies noted during the Audit were forwarded to the concerned IAs from July 9 to September 13, 2012. Initially, the comments were requested to be submitted from July 30 to September 24, 2012. In view of a number of requests for extension of time within which to submit comments, the Team extended the submission of managements' comments to October 10, 2012. Still, not all IAs submitted comments. All comments received by the Team as of December 3, 2012 were considered in the report.

In general, the IAs claimed that:

a. On livelihood projects

- Intervention in the implementation of livelihood projects tended to be more recommendatory in nature or was merely to facilitate the transfer of funds, as the projects and NGOs were endorsed by the sponsoring legislators.

- NLDC has fully relied on the Office of the Legislators to supervise and ascertain project implementation.
- TRC has few staff assigned to the task of validation and had been requiring NGOs to present original receipts to account utilization of funds.
- NLDC has been looking into interlocking personalities, establishing the legal and physical existence of NGOs endorsed by the legislators, blacklisted a number of NGOs, and has initially expressed hesitance in being part of the PDAF implementation as early as November 2008 since it runs counter to its mandate to provide credit to micro-entrepreneurs which remains to be its foremost priority.
- The incumbent President of NABCOR assumed office only on October 9, 2011 and, therefore, cannot comment on the observations. The former NABCOR and ZREC Presidents were also furnished copy of the audit highlights but did not submit any comment.
- The project implementation is directly participated by the proponent legislators.

b. On infrastructure projects

- The missing RPS are either stolen, or dislodged, or replaced by another District Office and the projects as reported were completed and all items were installed as planned. The installation of RPS, in short interval of only 3 m. to 4 m., was intended to ensure visibility during night time.
- DPWH-NCR is using the updated costing in the Detailed Unit Price Analysis (DUPA) prescribing the application ratio of 0.75 to 1.5 liters/sq.m. for Item 302, Bituminous Tack Coat, and that for Metro Manila, the prescribed Standard Specification of 0.20 to 0.70/sq. m. had to be revised as the same is no longer applicable.
- Barangay Officials relied on the DPWH and City Engineering Office for the preparation of plans, Program of Works (POW) and even in determining the extent of project completion.
- DPWH-DEO posited that it is the responsibility of the end-users to use and maintain the structures upon turned-over.

c. On financial assistance and other projects

- Fund transfers or financial assistance were granted upon the request or direction of the sponsoring legislators. The LGUs merely acted as initial depository and conduit of the funds.
- Expenses were intended to address pro-poor programs and as financial assistance to various individuals and associations.
- The IAs may use PDAF to complement or expand their regular programs designed to ease the difficulty of its most needy citizens.
- Procurements were not posted in the PhilGEPs as the LGUs IT Section was operationalized only towards the end of 2009.
- Most LGU officials claimed they were not aware of the menu of programs in the GAA.
- Barangay Officials claimed they have no direct control and participation in the utilization of such funds.

TEAM'S REJOINDER

Under Section 2 of P.D. No. 1445, the responsibility to ensure that government funds are utilized in accordance with laws and regulations and safeguarded against loss or wastage through illegal or improper disposition rests on the head of the concerned government agency. Such fiscal responsibility pertains to all funds received by the agency including those sourced from PDAF and VILP. The IAs, being government agencies, cannot relinquish this responsibility and claim minimal participation and responsibilities as mere conduits of funds or documents, for that matter. They cannot also plead to be unaware of the menu prescribed in the GAA. The GAA is the most vital legislation on the national budget and prescribes when and how the people's money should be spent. It behooves the IAs to know and comply with the GAA.

It is also incumbent upon the IAs to assess their mandate and technical and administrative capability to implement, manage, and monitor projects for implementation under PDAF before accepting any fund transfers. More than simply receiving any and all documents submitted by NGOs, a large part of the IA's responsibility is to look into the feasibility of the project proposals and the qualifications of the NGOs proposed to be involved in the projects. This is proper exercise of due diligence and care to ensure that legal and regulatory requirements

for the release and utilization of funds are duly complied with, and that the people's money is not wasted or misused. As noted during the Audit, a number of NGOs are either non-existent or could not be located or lack legal personality to transact business. Worse, a number of them were found to have submitted questionable documents.

In respect of infrastructure projects, there is a need for DPWH to revisit certain policies and practices, e.g., the applicability of a number of existing standards to determine if the same are actually suitable or appropriate given present conditions. For instance, in the case of the missing RPS, considering that the RPS installed on asphalt paved road can easily be stolen or dislodged as claimed, then, the matter of propriety of installing this item, under such condition, must be re-studied. Likewise, there is a need to examine the practice of including a number of miscellaneous items in lump sum amounts in the project costs. Similarly, before approving a project for implementation, DPWH should consider the capability of end-users to maintain multi-purpose buildings, and secure their commitment to use and maintain the same accordingly.

The financial assistance granted to various beneficiaries and items procured by the LGUs either for donation or, otherwise, for its own operations cannot be ascertained or validated to have been for any pro-poor program of the government as these were released and/or procured without any supporting documents. These were not supported with project profile, evaluation reports on the necessity of providing assistance and eligibility under PDAF, or any document to manifest the need to release assistance. In most cases, these were not even supported with distribution list and/or proof of receipt by the beneficiaries. There were also no selection criteria of beneficiaries.

PDAF is not intended to complement and expand the regular programs of the LGUs; it is intended to address specific menu of projects and programs defined in the GAA.

The absence of IT Section of the LGUs cannot also be used as an excuse in its failure to post procurement requirements in the PhilGEPS as the LGUs can post their procurement requirements at the DBM website.

RECOMMENDATIONS

In view of the noted deficiencies in the implementation of the priority projects and programs of the legislators, the Team recommended courses of actions for the DBM, Legislators and IAs, which are presented under Part IV of the report.

In general, it is recommended that:

1. DBM

- Maintain an accurate record and accounts of each legislator and ensure that releases for the projects of each legislator does not exceed their respective appropriation;
- Determine if the request for allocation from a legislator is properly within the GAA menu; if not, to advise the legislator of ineligibility and hold the issuance of SARO;
- Expressly state in the SARO that the amounts covered thereby shall not be transferred by the IAs to an NGO when there is no appropriation or ordinance authorizing the same;
- Consider issuing more specific guidelines on the utilization of PDAF indicating, among others, the specific projects earmarked for the implementation by the NGOs, should there be any, and the specific pro-poor programs of the government that should be addressed under PDAF;
- Secure the commitment of the IAs to implement the project before releasing any amount to them and closely monitor project implementation; and
- Blacklist all NGOs found submitting questionable documents, not liquidating fund transfers on time and not capable of implementing the projects, and take other actions appropriate under the circumstances.

2. IAs

- Accept funds only for projects within their mandate, administrative and technical capabilities to manage, implement and monitor;
- Ensure that only projects eligible for funding under PDAF are implemented;
- Release funds to the NGOs only for projects earmarked under the appropriation law or specific ordinance for their implementation;
- Select NGOs in the manner required under existing rules and regulations;
- Require NGOs to comply with R.A. No. 9184 and its IRR in all their procurements as funds transferred to them retained their character as public funds;
- Support all transactions with valid and complete documents;

- Blacklist NGOs and their officers for submitting questionable documents, failure to effectively implement the project, or fully document their disbursements, or liquidate funds transferred to them within the prescribed period, and take other actions appropriate under the circumstances;
- Submit status report on the implementation of the PDAF project to the concerned legislator.
- Comply with existing laws, rules and regulations at all times;
- Return expired SAROs/unused funds;
- Require the NGOs to submit to the auditorial authority of the COA; and
- Immediately investigate and determine accountable officers and employees responsible in the inefficient management and implementation of PDAF projects and file appropriate charges for gross dereliction of duty, among others.
- Require compliance by the NGOs with the Procurement Act and other applicable laws and regulations in the disbursement of funds.

3. For Legislators

- Limit participation in the implementation of PDAF project to identification of projects and IAs;
- Ensure that the identified projects are eligible to be funded under PDAF and that IAs have the mandate, technical and administrative capabilities and willingness to implement the projects;
- Require the identified IAs to submit progress and financial reports on the implementation of project;
- Ensure that projects identified are the projects most beneficial to the constituents;
- For Congressmen, to limit the project coverage within their congressional districts; and
- For Partylist Representatives, to limit the project coverage within their respective Sectors.

Part II

The PDAF and VILP

INTRODUCTION

Congressional allocations under the PDAF are directly released by the DBM to the IAs identified by the legislators. Generally, the proponent legislator submits to the Appropriations Committee the project proposal for funding out of PDAF. The Appropriations Committee, in turn, submits the project proposal to the DBM, through the Speaker of the House or Senate President, for evaluation and release of SARO and Notice of Cash Allocation (NCA) to the selected IAs.

ELIGIBLE PROJECTS AND IMPLEMENTING AGENCIES

Under the pertinent provisions of the GAAs for the years covered in the Audit, the congressional allocation shall be used to finance 12 major projects to be implemented by the following agencies:

Particulars	Program/Project	IA
Education	Purchase of IT Equipment	DepEd / TESDA / CHED / SUCs / LGUs
	Scholarship	TESDA/CHED/SUCs/LGUs
Health	Assistance to indigent patients either confined or out-patients, in hospitals under DOH including specialty hospitals	DOH / Specialty Hospitals / UPS-PGH, WWSU Hospital
	Purchase of medical equipment	
	Assistance to indigent patients at the hospitals devolved to LGUs and RHUs	LGUs
	Insurance premium	Philhealth
Livelihood/ CIDSS	Small and Medium Enterprise/Livelihood	DTI / DA / CDA / OMA / TLRC (2007) / LIVECOR (2007 & 2008) / TRC (2008) / NLDC (2009)
	Comprehensive Integrated Delivery of Social Services	DSWD
Rural Electrification	Barangay Rural Electrification	DOE/NEA/LGUs
Water Supply	Construction of Water System	DPWH
	Installation of pipes/pumps/tanks	LGUs
	Water Supply Dev't for Local Water Districts	LWUA
Financial Assistance	Specific programs and projects to address the pro-poor programs of the Government	LGUs
Public Works	Construction / Repair / Rehabilitation of Roads and Bridges / Flood Control / School Buildings / Hospitals / Health Facilities / Public Markets / Multi-Purpose Buildings	DPWH

Particulars	Program/Project	IA
	/ Multi-Purpose Pavements	
	Construction / Repair / Rehabilitation of Academic Buildings	SUCs
Irrigation	Construction/Repair/Rehab of Irrigation Facilities	DA/NIA
Peace and Order	Purchase of firetrucks and firefighting equipment, Patrol Vehicles, Prisoners' Vans and Multicabs	DILG-PNP
	Const'n / Repair of Police, Jail and Fire Stations	DILG (2007 & 2008) BFP, BJMP
Housing	Construction of housing units for eligible beneficiaries	NHA/LGUs
Forest Management	Establishment / Rehabilitation / Maintenance and Protection of Forest, Mangroves and Watersheds	DENR
	Upland Agro-Forestry Development Program specially for the Planting of <i>Jatropha Curcas</i> L	NRDC – PFC
Historical/Art/Culture	Historical Sites/Heritage, Documentary Files of Culture and Arts, Promotion of Filipino Music	NHI and FDCP (2007) and NCCA

GOVERNING LAWS, RULES AND REGULATIONS

The implementation of PDAF and VILP from CYs 2007 to 2009 is primarily governed by the following laws and regulations:

Laws, Rules & Regulations	Subject
Special Provision No.1 under XLVII-CY 2007, the XLVI-CY 2008 and XLIX-CY 2009 of GAA	Use and release of funds allocated under PDAF
R.A. No. 9184	Government Procurement Reform Act
Section 4 of P.D. No. 1445	Providing the fundamental principles in the disbursement and disposition of government funds or properties
R.A. No. 6938	An Act to Ordain a Cooperative Code of the Philippines
COA Circular No. 2007-001 dated October 25, 2007	Revised guidelines in the granting, utilization, accounting and auditing of the funds released to NGOs/POs
COA Circular No. 97-002 dated February 10, 1997	Restatement with amendments of the rules and regulations in the granting, utilization and liquidation of cash advances provided for under COA Circular No. 90-331 dated May 3, 1990
COA Circular No. 2009-002 dated May 18, 2009	Reinstituting Selective Pre-Audit on Government Transactions
National Budget Circular (NBC) No. 476 dated September 20, 2001	Guidelines on the release of funds chargeable against the Priority Development Assistance Fund for the Second Semester of FY 2001 and thereafter
GPPB Resolution No. 12-2007	Amendment of Section 53 of the IRR, Part A of R.A. No. 9184 and prescribing guidelines on Participation of Non-Governmental Organizations in Public Procurement

Laws, Rules & Regulations	Subject
DSWD Circular No. 33, series of 2005, and DSWD Memorandum Circular No. 15 series of 2009	Guidelines on the Management and Utilization of PDAF/Congressional Initiative (CI)
Treasury Order No. 01-95 dated December 5, 1995 and Treasury Order No. 01-99 dated January 1, 1999	Regulations promulgated for effective bonding of accountable public officers pursuant to the provisions of Public Bonding Law
Treasury Order No. 02-2009 dated October 1, 2009	Revised Omnibus Regulations Governing the Fidelity Bonding of Accountable Officers Pursuant to the Public Bonding Law
DPWH D.O. No. 57 series of 2002 dated February 13, 2002	Preparation of Approved Budget for the Contract
DPWH D.O. No. 56 series of 2005	Guidelines for the Implementation of Department of Labor and Employments (DOLE) D.O. No. 13 series of 1998 on Occupational Safety and Health in the Construction Industry
DPWH Standard Specifications	Standard Specifications for Public Works and Highways, Volume II
Association of Carriers and Equipment Lessors (ACEL) Guidebook (Adopted by the DPWH)	System of equipment leasing which is accepted as the best possible alternative to acquiring heavy equipment for immediate use, where outright purchase may not be possible.

RELEASES DURING CYs 2007 TO 2009 TO IAs COVERED IN THE AUDIT

The total funds released for PDAF cannot be fully established by the Team because despite repeated requests from the DBM, the Team was not provided with total releases per legislator and per IA. The Team was provided only with lists of releases out of VILP which were not even complete. Based, however, on available SAROs and data gathered from the concerned IAs, DBM CO, NCR, ROs Nos. III, V and XI, around **₱101.608 Billion** was released from VILP for hard projects of which **₱32.664 Billion** was released to the DPWH ROs and DEOs covered in the Audit. On the other hand, PDAF covered in the Audit for soft projects released to selected NGAs, GOCCs and LGUs amounted to **₱8.374 Billion**:

IA	Amount Audited (in Billion ₱)				Remarks
	2007	2008	2009	Total	
I. VILP - DPWH					
NCR					
Regional Office	0.327	0.117	2.063	2.507	Covered in the evaluation but inspected only selected projects.
FMMDEO	0.110	0.913	1.222	2.245	
SMMDEO	0.430	0.052	0.399	0.881	

Table 7. Releases Covered in the Audit					
IA	Amount Audited (in Billion ₱)				Remarks
	2007	2008	2009	Total	
TMMDEO	0.311	0.435	1.219	1.965	
Region III					Covered in the evaluation but inspected only selected projects.
Nueva Ecija DEO	0.059	0.078	0.129	0.266	
Tarlac City DEO	0.060	0.081	0.084	0.225	
Region V					
Regional Office		0.846	10.273	11.119	
Albay 1 st DEO	2.189	2.599	2.351	7.139	
Cam Sur 1 st DEO	0.111	0.225	0.515	0.851	
Region XI					
Regional Office	0.884	0.043	1.210	2.137	
Davao City DEO	0.499	0.544	0.656	1.699	
Davao del Norte DEO	0.426	0.186	1.018	1.630	
Sub-Total	5.406	6.119	21.139	32.664	
II. PDAF					
NGAs					
DA	0.306	0.991	0.396	1.693	Projects transferred to NABCOR and ZREC amounting to ₱1.509 Billion and sub-allotted to DA-RFUs III, V and XI.
DSWD	0.434	0.267	0.245	0.946	Funds transferred by CO, NCR and RFOs III to covered NGOs and sub-allotted to RFOs III, V and XI.
GOCCs					
NLDC		0.213	1.046	1.259	Funds transferred to NGOs.
TLRC/TRC	1.686	0.731	0.023	2.440	Funds transferred to NGOs amounting to ₱2.432 Billion and ₱0.008 Billion to the Municipal Governments of M'lang and Magpet, North Cotabato.
LGUs					
NCR					
Manila	0.012	0.085	0.039	0.136	Selected projects implemented by the City Government including releases to 12 barangays
Quezon City	0.077	0.123	0.072	0.272	Selected projects implemented by the City Government including releases to 94 barangays
Taguig City	0.022	0.074	0.092	0.188	Selected projects implemented by the City Government including releases to 3 barangays
Las Piñas City	0.011	0.138	0.020	0.169	Total accounted releases.
Mandaluyong City	0.071	0.112	0.330	0.513	
Region III					
Nueva Ecija	0.002	0.025	0.020	0.047	Selected transactions.
Bataan	0.007	0.022	0.031	0.060	
Tarlac	0.005	0.063	0.074	0.142	

Table 7. Releases Covered in the Audit					
IA	Amount Audited (in Billion ₱)				Remarks
	2007	2008	2009	Total	
Region V					
Iriga City	0.035	0.038	0.030	0.103	Selected transactions.
Naga City	0.006	0.003	0.021	0.030	
Tabaco City	0.008	0.134	0.045	0.187	
Region XI					
Panabo		0.006	0.016	0.022	Financial Assistance and procurement of various items.
Compostela Valley		0.001	0.040	0.041	
Davao Oriental	0.003	0.019	0.104	0.126	
Sub-Total	2.685	3.045	2.644	8.374	
Total	8.091	9.164	23.783	41.038	

Part III

Audit Observations

Chapter 1

Allocation and Transfer of Funds and Monitoring of Releases

INTRODUCTION

To ensure effective utilization of the PDAF for the purpose intended by law, the DBM issued guidelines providing, among others, that the funds shall be released to IAs with administrative and technical capabilities to implement eligible projects and that the release to the IAs of the relevant SARO and corresponding NCA be subject to the submission of a project proposal and endorsement from the IA. On the other hand, the GPPB issued Resolution imposing the need for appropriation law or ordinance earmarking certain amount for the implementation of NGOs before the IAs can enter into MOA with them.

Funds were, however, released without strict observance of the above guidelines. Releases were not properly monitored such that funds released for projects endorsed by a number of legislators were not tracked, thus, significantly exceeding their respective allocations. Total releases from VILP in CYs 2007 to 2009 exceeded the approved appropriations of **₱50.874 Billion** for the same period.

Moreover, funds were released to IAs without administrative and technical capabilities to implement the projects. These IAs hardly monitored project implementation, if at all, and merely transferred funds to NGOs identified by the sponsoring legislators, thereby effectively relinquishing the function and concomitant responsibility in favor of the NGOs named by the sponsoring legislators. This is despite the absence of amounts earmarked for the implementation by the NGOs.

OBSERVATIONS

- 1. Releases out of PDAF were not efficiently monitored and tracked, if at all. Despite repeated requests, the DBM failed to provide the summary of releases per legislator and IA out of PDAF.*

As discussed earlier, the annual congressional allocation of legislators for both hard and soft projects should not exceed the amount of **₱70.0 Million** for each Congressional District and Partylist Representative, and **₱200.0 Million** for each Senator. The “soft” and “hard” projects are generally defined as follows:

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Table 8. Definition of Soft and Hard Projects	
Types of Project	Description
“Soft” Projects	These cover both non-infrastructure and small infrastructure projects defined in the GAA to be implemented out of PDAF appropriated in the GAA. The non-infrastructure projects are scholarship, purchase of IT equipment, medical equipment and medical assistance to indigent patients in government hospitals, livelihood support, purchase of firetruck, firefighter equipment and patrol vehicle, specific pro-poor program and those categorized under forest management and historical, arts and culture. On the other hand, small infrastructure projects are the likes of water system, irrigation facilities, barangay rural electrification, and construction/repair of police, jail and fire stations.
“Hard” Projects	These cover small infrastructure public work projects, such as, roads, bridges, flood control, school buildings, hospitals, health facilities, public market, multi-purpose building and pavement. These projects are reflected in the GAA under the DPWH locally-funded nationwide lump sum appropriation with allocation for each district.

As presented in Table 1, the appropriation for PDAF under the GAAs for CYs 2007 to 2009 amounted to **₱29.004 Billion**. Despite repeated request, the DBM did not provide the Team with the schedule of releases from PDAF per legislator. Thus, total releases for each legislator out of PDAF cannot be established.

To reiterate, the Team gathered data on releases from the DBM RO Nos. III, V, XI, and NCR, and the audited IAs. Based on the data gathered by the Team, the total releases for soft projects from PDAF and other sources to IAs covered in the Audit and LGUs within the covered Regions (NCR, III, V, and XI) amounted to **₱12.018 Billion** (see Table 4). Given, however, the failure of the DBM to properly record and track the releases, it is possible that the SAROs gathered by the Team may not even be complete. The amounts posted in the DBM Website covering releases from PDAF for CY 2009 cannot also be used by the Team as the covering SARO was not indicated therein.

- 2. While DBM provided summary of releases out of VILP in the amount of ₱32.347 Billion, around ₱69.261 Billion were found in Audit to have been also released to different DPWH ROs and DEOs during CYs 2007 to 2009. This brings total releases out of the VILP to ₱101.608 Billion which already exceeded the combined appropriation of ₱50.874 Billion for the 3-year period by ₱50.734 Billion.***

Results of tabulation of the SAROs gathered by the Team disclosed that releases out of VILP were also not properly monitored. While the DBM submitted summary of releases per legislators out of VILP, the submitted

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summary of **₱32.347 Billion** excluded releases of around **₱69.261 Billion** to the different DPWH ROs and DEOs nationwide as gathered by the Team. The releases excluded in the summary of DBM follow:

Table 9. Releases Out of VILP Gathered by the Team						
DPWH ROs/DEOs	DBM Schedule	Releases Excluded in DBM Schedule				Total Releases
		2007	2008	2009	Total	
(in Billion ₱)						
ARMM	0.621	-	-	-	-	0.621
CAR	0.807	0.572	-	-	0.572	1.379
NCR	3.181	1.351	1.310	2.454	5.115	8.296
I	1.282	0.909	0.180	1.527	2.616	3.898
II	1.026	0.849	-	2.811	3.660	4.686
III	2.366	2.733	0.526	0.863	4.122	6.488
IV-A	2.122	6.236	-	11.640	17.876	19.999
IV-B	0.784	0.301	-	2.337	2.638	3.422
V	1.585	4.095	-	2.602	6.697	8.282
VI	2.024	0.605	-	3.903	4.508	6.532
VII	1.858	0.385	-	2.317	2.702	4.56
VIII	1.410	1.702	-	4.818	6.520	7.93
IX	0.994	0.909	-	-	0.909	1.903
X	1.240	1.025	-	-	1.025	2.265
XI	4.290	1.696	0.515	2.095	4.306	8.596
XII	0.760	1.043	-	1.348	2.391	3.151
XIII	0.885	0.593	-	3.011	3.604	4.489
Partylists	1.548	-	-	-	-	1.548
Senate	3.563	-	-	-	-	3.563
Total	32.347	25.004	2.531	41.726	69.261	101.608

In effect, total SAROs gathered by the Team out of VILP amounted to **₱101.608 Billion** which far exceeded the approved appropriations for VILP of only **₱50.874 Billion** for the 3-year period by **₱50.734 Billion**.

3. Amounts released for projects identified by 74 legislators significantly exceeded their respective allocations.

As discussed earlier, the allocation for each legislative district and partylist representative is **₱70.0 Million**, while for each Senator is **₱200.0 Million**. Releases to the IAs covered in the Audit alone from PDAF and VILP for projects endorsed by a number of legislators, however, exceeded their respective allocation. This is true in the case of 74 legislators that endorsed

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projects with corresponding releases ranging from **₱71.000 Million** to **₱3.068 Billion**. In addition to releases out of PDAF and VILP, other priority projects of a number of these legislators were also funded from the allocation in the GAA for FA to LGUs and Subsidy to GOCCs. Releases in excess of allocations are presented below:

Table 10. Legislators with Releases for Priority Projects in Excess of Their Allocation								
Legislator	Legislative District	Yr	Hard VILP	Soft		Hard + Soft Total	Excess	
				PDAF	Others			
(in Million ₱)								
REPRESENTATIVE								
Abante, Bienvenido, Jr. M.	Manila - 6 th	2007	40.000	37.880	4.000	41.880	81.880	(11.880)
Alfelor, Felix Jr. R.	Cam. Sur - 4 th	2007	40.000	33.600	-	33.600	73.600	(3.600)
		2008	40.000	37.700	-	37.700	77.700	(7.700)
Almario, Thelma Z.	Davao Or. - 2 nd	2009	55.100	31.600	5.000	36.600	91.700	(21.700)
Amatong, Rommel C.	Compo. Valley - 2 nd	2008	45.000	32.950	6.000	38.950	83.950	(13.950)
Antonino, Rodolfo W.	N. Ecija - 4 th	2009	60.000	30.000	-	30.000	90.000	(20.000)
Arenas, Ma. Rachel J.	Pangasinan - 3 rd	2008	50.000	22.400	-	22.400	72.400	(2.400)
Arroyo, Juan Miguel M.	Pampanga - 2 nd	2007	40.000	45.000	-	45.000	85.000	(15.000)
		2009	55.000	40.000	-	40.000	95.000	(25.000)
Asilo, Benjamin D.	Manila - 1 st	2008	49.000	24.500	13.000	37.500	86.500	(16.500)
Bagatsing, Amado S.	Manila - 5 th	2008	50.000	11.300	15.000	26.300	76.300	(6.300)
Biazon, Rozzano Rufino B.	Muntinlupa City-Lone	2007	40.000	18.900	15.000	33.900	73.900	(3.900)
Binay, Mar-Len Abigail S.	Makati - 2 nd	2008	80.000	37.000	-	37.000	117.000	(47.000)
Bonoan-David, Ma. Theresa B.	Manila - 4 th	2008	50.000	30.000	-	30.000	80.000	(10.000)
Bravo, Narciso Jr. R.	Masbate - 1 st	2007	40.000	30.400	11.500	41.900	81.900	(11.900)
		2009	40.000	44.200	-	44.200	84.200	(14.200)
Cajayon, Mary Mitzi L.	Caloocan - 2 nd	2008	40.000	38.000	-	38.000	78.000	(8.000)
Cajes, Roberto C.	Bohol - 2 nd	2008	40.000	21.725	11.300	33.025	73.025	(3.025)
Cayetano, Ma. Laarni L.	Taguig - Lone	2008	60.000	13.000	5.500	18.500	78.500	(8.500)
Chiongbian, Erwin L.	Sarangani-Lone	2008	60.000	39.250	6.000	45.250	105.250	(35.250)
Clarete, Marina P.	Misamis Occ-1 st	2008	40.000	25.100	18.000	43.100	83.100	(13.100)
Climaco, Maria Isabele G.	Zambo. City - 1 st	2008	50.000	17.250	11.100	28.350	78.350	(8.350)
Cua, Junie E.	Quirino - Lone	2007	32.500	12.900	28.600	41.500	74.000	(4.000)
		2009	16.000	92.210	-	92.210	108.210	(38.210)
Cuenco, Antonio V.	Cebu City - 2 nd	2008	40.000	29.500	6.000	35.500	75.500	(5.500)
Dayanghirang, Nelson L.	Davao Or. - 1 st	2008	60.000	28.240	6.000	34.240	94.240	(24.240)
Daza, Nanette C.	Quezon City-4 th	2008	50.000	21.200	-	21.200	71.200	(1.200)
De Guzman, Del R.	Marikina City-2 nd	2008	50.000	21.700	5.000	26.700	76.700	(6.700)
De Venecia, Jose Jr. C.	Pangasinan- 4 th	2007	58.000	25.000	7.000	32.000	90.000	(20.000)
Defensor, Matias Jr. V.	Quezon City - 3 rd	2008	40.000	35.000	-	35.000	75.000	(5.000)
		2009	40.000	12.000	28.000	40.000	80.000	(10.000)
Dilangalen, Didagen P.	Maguindanao- 1 st	2008	50.000	20.500	-	20.500	70.500	(0.500)
Dueñas, Henry Jr. M.	Taguig City - Lone	2008	40.000	34.800	1.500	36.300	76.300	(6.300)
Dumpit, Thomas Jr. L.	La Union - 2 nd	2008	40.000	15.500	21.000	36.500	76.500	(6.500)
Estrella, Robert Raymund M.	ABONO Partylist	2009	40.000	31.000	-	31.000	71.000	(1.000)
Gonzales, Neptali II M.	Mandaluyong - Lone	2008	20.000	65.000	20.000	85.000	105.000	(35.000)

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Table 10. Legislators with Releases for Priority Projects in Excess of Their Allocation								
Legislator	Legislative District	Yr	Hard VILP	Soft		Hard + Soft	Excess	
				PDAF	Others			Total
(in Million ₱)								
		2009	40.000	50.000	150.000	200.000	240.000	(170.000)
Joson, Eduardo Nonato N.	N. Ecija - 1 st	2008	50.000	38.050	-	38.050	88.050	(18.050)
Lagman, Edcel C.	Albay - 1 st	2008	40.000	66.955	60.500	127.455	167.455	(97.455)
		2009	40.000	60.006	30.000	90.006	130.006	(60.006)
Lazatin, Carmelo F.	Pampanga - 1 st	2008	40.000	35.500	-	35.500	75.500	(5.500)
Ledesma, Julio IV A.	Negros Oc - 1 st	2008	70.000	23.000	6.000	29.000	99.000	(29.000)
Lim, Reno G.	Albay - 3 rd	2008	45.000	39.835	-	39.835	84.835	(14.835)
Magsaysay, Ma. Milagros H.	Zambales - 1 st	2007	30.000	49.251	-	49.251	79.251	(9.251)
		2008	50.000	48.500	-	48.500	98.500	(28.500)
		2009	40.000	50.000	-	50.000	90.000	(20.000)
Nicolas, Reyline G.	Bulacan - 4 th	2008	40.000	43.440	-	43.440	83.440	(13.440)
		2009	40.000	39.500	-	39.500	79.500	(9.500)
Nogralas, Prospero C.	Davao City - 1 st	2008	40.000	105.600	61.000	166.000	206.000	(136.600)
		2009	40.000	219.700	75.000	294.700	334.700	(264.700)
Olaño, Arrel R.	Davao del Norte-1 st	2008	40.000	27.850	6.000	33.850	73.850	(3.850)
Ong, Emil L.	N. Samar - 2 nd	2009	30.000	53.000	-	53.000	83.000	(13.000)
Pancho, Pedro M.	Bulacan - 2 nd	2007	60.000	20.200	12.914	33.114	93.114	(23.114)
		2009	40.000	34.500	-	34.500	74.500	(4.500)
Pancrudo, Candido Jr. P.	Bukidnon - 1 st	2008	55.000	25.350	6.000	31.350	86.350	(16.350)
Pichay, Philip A.	Surigao del Sur - 1 st	2008	40.000	-	150.000	150.000	190.000	(120.000)
Pichay, Prospero Jr. A.		2007	15.000	17.000	55.000	72.000	87.000	(17.000)
Pingoy, Arthur Jr. Y.	S. Cotabato-2 nd	2009	60.000	11.000	-	11.000	71.000	(1.000)
Prieto-Teodoro, Monica Louise	Tarlac - 1 st	2008	40.000	40.000	-	40.000	80.000	(10.000)
Reyes, Carmencita O.	Marinduque - Lone	2009	60.000	17.070	-	17.070	77.070	(7.070)
Robes, Arturo B.	SJ del Monte City-Lone	2008	50.000	35.000	-	35.000	85.000	(15.000)
Roman, Herminia B.	Bataan - 1 st	2008	40.000	37.545	-	37.545	77.545	(7.545)
Roxas, Jose Antonio F.	Pasay City - Lone	2008	40.000	35.000	-	35.000	75.000	(5.000)
Sandoval, Alvin S.	Malabon/Navotas-Lone	2008	40.000	33.450	45.000	78.450	118.450	(48.450)
Santiago, Joseph A.	Catanduanes - Lone	2007	40.000	27.400	10.000	37.400	77.400	(7.400)
		2009	40.000	31.700	-	31.700	71.700	(1.700)
Seachon-Lanete, Rizalina L.	Masbate - 3 rd	2007	40.000	35.000	-	35.000	75.000	(5.000)
		2008	40.000	38.550	-	38.550	78.550	(8.550)
		2009	40.000	40.000	-	40.000	80.000	(10.000)
Silverio, Lorna C.	Bulacan - 3 rd	2008	50.000	33.765	-	33.765	83.765	(13.765)
Solis, Jose G.	Sorsogon - 2 nd	2008	40.000	40.000	-	40.000	80.000	(10.000)
Sy-Alvarado, Ma. Victoria R.	Bulacan - 1 st	2008	40.000	38.000	-	38.000	78.000	(8.000)
Teodoro, Marcelino R.	Marikina City - 1 st	2008	40.500	33.540	1.500	35.040	75.540	(5.540)
Tupas, Niel Jr. C.	Iloilo - 5 th	2008	95.000	5.000	6.000	11.000	106.000	(36.000)
Umali, Czarina D.	N. Ecija - 3 rd	2008	40.000	36.200	-	36.200	76.200	(6.200)
Ungab, Isidro T.	Davao City - 3 rd	2008	55.000	38.000	6.000	44.000	99.000	(29.000)
Valdez, Edgar L.	APEC Partylist	2007	43.850	30.000	-	30.000	73.850	(3.850)
		2008	40.000	32.100	-	32.100	72.100	(2.100)
Villafuerte, Luis R.	Cam. Sur - 2 nd	2007	40.000	28.500	2.000	30.500	70.500	(0.500)
Villanueva, Emmanuel Joel J.	CIBAC Partylist	2008	50.000	27.350	-	27.350	77.350	(7.350)

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Legislator	Legislative District	Yr	Hard VILP	Soft		Hard + Soft	Excess	
				PDAF	Others			
				(in Million ₱)				
Villar, Cynthia A.	Las Pinas City - Lone	2008	50.000	60.000	-	60.000	110.000	(40.000)
Yap, Jose V.	Tarlac - 2 nd	2008	40.000	41.000	10.000	51.000	91.000	(21.000)
Zamora, Manuel E.	Compo. Valley - 1 st	2007	3,034.500	33.000	0.500	33.500	3,068.000	(2,998.000)
		2008	40.000	35.600	6.000	41.600	81.600	(11.600)
Zamora, Ronaldo B.	San Juan - Lone	2008	40.000	32.700	-	32.700	72.700	(2.700)
SENATORS								
Angara, Edgardo J.		2009	141.375	443.000	-	443.000	584.375	(384.375)
Ejercito-Estrada, Jinggoy		2008	144.500	192.350	-	192.350	336.850	(136.850)
		2009	150.000	265.300	50.000	315.300	465.300	(265.300)
Enrile, Juan Ponce		2008	50.000	155.000	-	155.000	205.000	(5.000)
		2009	100.000	401.500	41.000	442.500	542.500	(342.500)
Lapid, Manuel M.		2008	160.000	33.600	20.000	53.600	213.600	(13.600)
Revilla, Ramon Jr. B.		2008	100.000	85.000	80.000	165.000	265.000	(65.000)
		2009	100.000	304.000	-	304.000	404.000	(204.000)
Defensor-Santiago, Miriam		2008	200.000	26.510	-	26.510	226.510	(26.510)

As disclosed in the summary of releases provided to the Team by the DBM, releases of **₱3.000 Billion** under SARO No. A-07-095396 to DPWH-CO was intended for the implementation of projects nationwide identified by Representative Manuel E. Zamora of the 1st District of Davao del Norte.

4. Funds were released by the DBM even for projects outside the legislative districts of the sponsoring Congressmen.

In a number of cases, funds were released by the DBM for projects identified by Congressmen even if the projects were outside their legislative districts. This, in a way, deprived the legislators' constituents from receiving the benefits to be derived from such projects. These cases are illustrated below:

Legislator	Legislative District	Project Location	IA	SARO (ROCS)	Amount (in M ₱)
Manuel E. Zamora	Davao del Norte - 1 st	Nationwide	DPWH	A-07-09539	3,000.000
Antonio V. Cuenco	Cebu CITY - 2 nd	2nd, Cebu PROVINCE	NABCOR	08-00440	3.880
Faysah M. Dumarpa	Lanao del Sur-Lone	Marawi City	TRC	D-08-01441	6.000
Marina P. Clarete	Misamis Occ. - 1 st	Misamis Occ. Iligan City	TRC	D-08-01438	6.000
Edcel C. Lagman	Albay - 1 st	Quezon City	28 Barangays	08-01930	3.500

ALLOCATION AND TRANSFER OF FUNDS AND MONITORING OF RELEASES

Table 11. Releases Outside the Legislative District of Congressmen					
Legislator	Legislative District	Project Location	IA	SARO (ROCS)	Amount (in M ₱)
				08-05269	20.000
				08-06036	37.000
		Reg. III	San Leonardo, NE	G-09-07961	20.500
			San Luis, Pampanga		5.000
Prospero C. Nograles	Davao City - 1 st	NCR	Mandaluyong and Taguig	09-05612	50.000
				09-02966	24.000
		Reg. III	Bataan Province Various LGUs	G-09-07958	20.000
				08-07074	280.000
				08-09720	400.000
		Reg. V	Sorsogon and Placer, Masbate	09-05613 08-07078	55.000
		Reg. XI	Davao del Norte, Davao Oriental Compo. Valley, Davao del Sur	G-09-07957	125.000
09-04145 08-09726	10.000				
Monica Louise Prieto-Teodoro	Tarlac - 1 st	Manila	Manila	08-04072	1.000
Cynthia A. Villar	Las Piñas – Lone	Nationwide	Las Piñas	07-02034 08-08942	1.322
Total					4,068.202

5. *Significant amounts of funds were released by the DBM to IAs without the IAs' respective endorsements and considering their mandated functions, and administrative and technical capabilities to implement projects. Thus, the funds were either merely transferred to NGOs with implementation of projects hardly monitored or funds remained unused as of audit date. NGOs are not included among the IAs of PDAF as identified in the GAA, hence, such transfers are without legal basis.*

The DBM issued NBC No. 476 on September 20, 2001 to provide guidance in the release and utilization of PDAF. The NBC prescribed the nature of programs and projects to be funded from PDAF, the IAs for each program and the nature of expenses prohibited to be charged against the funds. It further provides that NGAs and GOCCs shall implement only programs and projects which fall within their mandated functions, while LGUs to be identified as IAs should have administrative and technical capabilities to implement the program/projects. Nowhere does it provide that the IAs can transfer funds to the NGOs.

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It is, likewise, specifically stated therein that the release of SARO and corresponding NCA to the IAs is subject to submission of the following requirements:

- Project profile; and
- Endorsement from the IAs, except those programs/projects to be undertaken by the LGUs.

The endorsement from the IAs is critical to the successful implementation of PDAF-funded projects, because the implementation of the project would be over and above the mandated program of activities of the IAs and their absorptive capacity, and may affect the performance of their regular activities. As discussed earlier, the projects eligible to be funded under PDAF and the respective IAs vary depending on the provisions of the GAA for the year. During the period covered in the Audit, there were 21 eligible projects for funding under PDAF for the implementation of selected NGAs, GOCCs, State Universities and Colleges (SUCs), and LGUs. (See Table 5)

The above regulations were, however, not at all observed by the DBM. Funds were released even without endorsement from the concerned IAs and without considering their mandated functions. Despite repeated request by the Team, the DBM failed to provide copy of endorsement by the IAs. The IAs covered in the Audit, during interviews, also declared that they never endorsed any of the projects forwarded to them for implementation but merely received SAROs and corresponding NCAs from the DBM. Releases of funds to the covered IAs in substantial amounts without consultation or their concurrence cannot but burden or are otherwise be beyond their mandated functions.

In the case of DA, significant amounts of PDAF received were merely transferred to NABCOR and ZREC even if the purpose of releases is no longer within the functions of the subject GOCCs. This is also true in the case of NLDC with releases no longer within its mandated functions as illustrated below:

GOCC	Function	Livelihood Projects for Implementation	Amt Released (in B)
NABCOR	Promote agribusiness focusing on Small Farmers and Fisherfolks through the development, modeling and/or replication of viable and innovative agribusiness enterprises; and establish and develop Agribusiness Enterprise Center through Market Development and Promotion to improve SFF income.	Procurement for distribution of farm implements / seeds / seedlings; livelihood technology kits for cosmetology, food and meat processing, dress making, handicrafts making and the like; animals/vitamins and vaccines; agricultural livelihood kits, gardening package, training and	₱ 1.265
ZREC	Marketing Rubber Products purchased		0.291

ALLOCATION AND TRANSFER OF FUNDS AND MONITORING OF RELEASES

Table 12. IAs Functions and Implemented PDAF Projects			
GOCC	Function	Livelihood Projects for Implementation	Amt Released (in B)
	from rubber farm owners.	distribution of financial assistance.	
NLDC	Promote, generate and develop sustainable livelihood community-based enterprises primarily in agri-business, including those in agrarian reform communities that will cater to the low-income bracket.		1.299
Total			₱ 2.855

These GOCCs are, therefore, not mandated to actually implement livelihood projects but merely promote agribusiness, or conduct livelihood training, or engage in micro lending for livelihood projects. In view of the magnitude of releases and due to the inability of these GOCCs to implement the projects themselves, the funds were merely transferred to NGOs.

As the Team noted, NGOs were not among those identified under the GAA as implementing arm of the different PDAF projects. Moreover, the IAs merely relied on the NGOs endorsed by the sponsoring legislators, and their submitted documents without evaluating the project proposal and the qualification of the NGOs. While the State recognizes the contributions of NGOs to society, their participation in the implementation of government projects is subject to existing rules and regulations.

Similarly, significant amounts of PDAF were also released to the different barangays for the implementation of various infrastructure projects and procurement of vehicle and IT equipment, which are generally beyond their capacity to implement. As the barangays were not capable to implement infrastructure projects, they either merely depended on the concerned City Engineering Office or DPWH DEO for the preparation of plans and validation of accomplishments or merely accepted presented project accomplishments without technical evaluation. A number of these projects were found deficient as these were practically not evaluated as to compliance with plans and specifications.

In a number of instances, the funds released to the IAs were not at all used or not fully used signifying either the lack of technical capability to implement the project or the absence of need for the same. This is true in the following funds amounting to **₱35.865 Million** released to various IAs from October 2006 to October 2009 as financial assistance which remained unused as of audit date:

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Table 13. SAROs with Unutilized Balances					
SARO				Balance	
IA/Legislator	No.	Date	Amount	As of	Amount
Manila					
Amado S. Bagatsing	ROCS-08-05270	06/20/08	₱ 15,000,000	08/31/10	₱ 3,984,959
Bienvenido M. Abante, Jr.	ROCS-07-02995	02/09/07	2,780,000	08/31/10	2,780,000
	ROCS-07-07652	10/10/07	100,000	08/31/10	100,000
	ROCS-08-00261	01/09/08	100,000	08/31/10	100,000
Cinchona Cruz-Gonzales	ROCS-08-07683	10/07/08	200,000	08/31/10	200,000
	ROCS-09-04729	07/01/09	200,000	08/31/10	200,000
	ROCS-09-06441	08/02/09	300,000	08/31/10	300,000
Emmanuel Joel J. Villanueva	ROCS-09-06317	08/19/09	300,000	08/31/10	300,000
	ROCS-08-04693	05/20/08	400,000	08/31/10	400,000
Francisco N. Pangilinan	ROCS-06-06128	10/13/06	500,000	08/31/10	500,000
	ROCS-06-07493	11/16/06	1,000,000	08/31/10	1,000,000
Jaime C. Lopez	ROCS-07-07929	10/10/07	1,000,000	08/31/10	600,000
	ROCS-08-08408	10/10/08	10,900,000	08/31/10	400,000
Jaime C. Lopez	ROCS-09-02498	04/14/09	14,500,000	08/31/10	500,000
Monica Louise Prieto-Teodoro	ROCS-08-04072	06/19/08	1,000,000	08/31/10	919,360
Maria Zenaida B. Angping	ROCS-08-04650	05/19/08	11,170,000	08/31/10	4,170,000
	ROCS-08-08398	10/10/08	4,170,000	08/31/10	4,170,000
Sub-Total					₱ 20,124,319
Las Pinas City					
Cynthia A. Villar	ROCS-09-04560	6/29/09	13,000,000	12/30/10	1,103,116
Manuel B. Villar, Jr.	ROCS-08-09021	11/10/08	28,000,000	12/30/10	1,204,493
Sub-Total					₱ 2,307,609
Taguig City					
Henry M. Dueñas, Jr.	ROCS-09-06247	08/18/09	7,000,000	04/07/10	853,752
Miriam Defensor Santiago	ROCS-06-08605	12/13/06	17,700,000	4/07/10	344,090
Not specified	ROCS-08-06178	08/14/08	35,000,000	04/07/10	209,899
	ROCS-09-06487	09/15/09	50,000,000	04/07/10	2,089,410
Sub-Total					₱ 3,497,151
Quezon City					
Emmanuel Joel J. Villanueva	ROCS-07-08690	11/09/07	100,000	07/06/10	100,000
Cinchona Cruz-Gonzales	ROCS-08-04507	05/16/08	100,000	07/06/10	100,000
Jeci A. Lapus	ROCS-09-03272	05/21/09	100,000	07/06/10	100,000
Juan Miguel F. Zubiri	ROCS-08-06615	09/09/08	3,000,000	07/06/10	500,000
	ROCS-09-06807	09/14/09	3,500,000	07/06/10	1,500,000
Nanette Castelo-Daza	ROCS-08-06177	08/14/08	1,000,000	07/06/10	1,000,000
Manuel B. Villar, Jr.	ROCS-08-09021	11/10/08	100,000	07/06/10	100,000
Vincent P. Crisologo	ROCS-08-04600	05/16/08	200,000	07/06/10	200,000
	ROCS-09-06764	09/14/09	150,000	07/06/10	150,000
	G-09-08010	10/26/09	150,000	07/06/10	150,000
Sub-Total					₱ 3,900,000

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Table 13. SAROs with Unutilized Balances					
SARO				Balance	
IA/Legislator	No.	Date	Amount	As of	Amount
Brgy. Siena, District I, Quezon City					
Vincent P. Crisologo	G-09-08009	10/26/09	18,000	09/27/10	18,000
Brgy. South Triangle, District IV, Quezon City (claimed by the IA to have not been received or reflected in the submitted bank statements)					
Edcel C. Lagman	ROCS-08-06036	08/08/08	2,000,000	09/27/10	2,000,000
Not specified	ROCS-08-06309	08/21/08	1,500,000	09/27/10	1,500,000
Brgy. Laging Handa, District IV, Quezon City					
Edcel C. Lagman	ROCS-08-06036	08/08/08	2,000,000	09/27/10	2,000,000
Brgy. Paang Bundok, District IV, Quezon City					
Vincent P. Crisologo	G-09-08009	10/26/09	18,000	09/27/10	18,000
Sub-Total					₱ 5,536,000
Total					₱ 35,865,079

It is clear that the validity of a number of unused SAROs have already expired, thus, the same should be returned to the National Government.

Chapter 2

Implementation of Livelihood and Other Projects

INTRODUCTION

As mandated by Sec. 2 of P.D. No. 1445, all resources of the government shall be managed, expended or utilized in accordance with law and regulations, and safeguarded against loss or wastage through illegal or improper disposition, with a view to ensuring efficiency, economy and effectiveness in the operations of the government. In line with this policy, a number of rules and regulations have been issued to ensure proper utilization and disposition of government funds.

Among the programs eligible for funding under PDAF are livelihood/CIDSS programs with the DA, TLRC/TRC, NLDC, and DSWD as among the designated IAs during CYs 2007-2009. These IAs implemented the projects either by transferring funds to various NGOs mostly endorsed by the sponsoring legislators, or by procuring livelihood materials themselves for distribution to selected beneficiaries.

The implementation of projects by the NGOs is governed by the provisions of the IRR-A of R.A. No. 9184 and issuances of the GPPB and COA. COA issued Circular No. 2007-001 on October 25, 2007 defining the guidelines on the transfer, utilization, management and recording of funds transferred to NGOs. Procurement of goods and services is governed by the provisions of R.A. No. 9184 and its IRR. Under the revised IRR of R.A. No. 9184, as a general rule, all procurement shall be done through public bidding. To enhance the transparency of the procurement process, provide wide dissemination of bids and extend equal opportunity to eligible and qualified contracting parties, the Invitation to Bid/Request for Quotation is required to be advertised in the following manner:

- Newspaper of general nationwide circulation for procurement of above ₱5.0 Million for infrastructure projects and ₱2.0 Million for goods; and
- Posting in PhilGEPS, agency website and in conspicuous places.

The IRR also provides that where justified by the conditions provided in the Act and subject to the prior approval of the Head of the Agency, the procuring entity may, in order to promote economy and efficiency, resort to any of the alternative methods of procurement, among which are direct contracting and shopping.

Under direct contracting, suppliers are merely asked to submit price quotations with the conditions of sale. For procurement through exclusive distributor, the supplier is required to submit certificate of exclusive distributorship while the agency authorized official is required to issue certification that there are no sub-dealers selling at lower prices and no suitable substitute can be obtained at more

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advantageous terms to the government. In all cases, however, the Invitation to Bid is required to be posted in the PhilGEPS, agency website and in conspicuous places while the Notice of Award, Notice to Proceed and Contract are, likewise, required to be posted in the PhilGEPS.

It was found in Audit, however, that the IAs did not comply with the existing laws, rules and other legal requirements in the disbursement of funds and that significant amounts of disbursements are highly irregular.

OBSERVATIONS

- 1. The implementation of most of the livelihood projects was not undertaken by the IAs themselves, but by the NGOs endorsed by the legislators, in spite of the absence of any appropriation law or ordinance as required under GPPB Resolution No. 12-2007.*

Of the IAs covered in the Audit, seven IAs with total releases of **₱8.446 Billion** during CYs 2007 to 2009 transferred a total of **₱6.156 Billion** to NGOs for the implementation of livelihood projects, among others:

Table 14. IAs that Transferred Fund to NGOs Covered in the Audit				
IA	Releases	Audited	FT to NGOs	
	(in Billion ₱)			
NABCOR	₱ 1.265	₱ 1.227	₱	1.227
ZREC	0.291	0.282		0.282
DA-RFUs III, V and XI	0.212	0.184		0.031
DSWD	2.470	0.946		0.748
TRC	2.613	2.440		2.432
NLDC	1.299	1.259		1.259
City Government of Quezon (Q.C.) including Barangays	0.296	0.272		0.177
Total	₱ 8.446	₱ 6.610	₱	6.156

The amounts reflected under NABCOR and ZREC represent funds transferred by DA to these corporations. Funds transferred to NABCOR were not liquidated on time with unliquidated fund transfers by DA to NABCOR of **₱509.529 Million** as of December 31, 2011.

The participation of the NGOs in the implementation of government programs is governed by the provisions of the IRR-A of R.A. No. 9184, and issuances of the GPPB and COA, among others. To reiterate, under GPPB Resolution No.

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12-2007, adopted and approved as Section 53(j) of the IRR-A of R.A. No. 9184, funds may be transferred to NGOs for implementation when there is an appropriation law or ordinance earmarking an amount to be specifically contracted out to NGOs.

The 82 NGOs where funds were transferred despite the absence of law appropriating or specifically earmarking such funds to be contracted out to NGOs follow:

Table 15. NGOs to which PDAF were Transferred by the IAs Covered in the Audit			
NGO	IA	Total Projects (in M ₱)	
		No.	Amt
Social Dev't Program for Farmers Foundations, Inc. (SDPFFI)	ZREC/NABCOR/NLDC/TRC	40	585.359
Kabuhayan at Kalusugan Alay sa Masa Foundation, Inc. (KKAMFI)	NABCOR/TRC/NLDC	74	526.679
Aaron Foundation Phils., Inc. (AFPI)	NABCOR/TRC	38	524.910
Masaganang Ani Para sa Magsasaka Foundation, Inc. (MAMFI)	NABCOR/TRC/NLDC	34	477.033
Pangkabuhayan Foundation, Inc. (Pang-FI)	ZREC/NABCOR/TRC	23	396.128
Farmerbusiness Dev't Corp (FDC)	TRC	46	248.400
Countrywide Agri and Rural Economic Development (CARED) Foundation, Inc.	NLDC/TRC	20	246.740
Dr. Rodolfo A. Ignacio, Sr. Foundation, Inc. (DRAISFI)	NABCOR/TRC	25	164.622
Masaganang mga Bukirin Foundation, Inc. (MBFI)	NLDC/TRC	17	163.958
Agri & Economic Program for Farmers Foundation, Inc. (AEPFFI)	NLDC/TRC	5	145.250
Kaloocan Assistance Council, Inc. (KACI)	DSWD-Main/NCR	21	133.600
ITO NA Movement Foundation, Inc. (ITO NA MI)	NABCOR/NLDC/TRC	17	124.860
Philippine Social Dev't Foundation, Inc. (PSDFI)	TRC	16	121.610
Kagandahan ng Kapaligiran Foundation, Inc. (KKFI)	NABCOR	9	109.062
Gabay at Pag-asa ng Masa Foundations, Inc. (GPMFI)	NABCOR/TRC	16	108.015
Gabay sa Magandang Bukas Foundation, Inc. (GMBFI)			
Ikaw at Ako Foundation, Inc. (IAFI)			
Kapuso't Kapamilya Foundation, Inc. (KapKFI)	NABCOR	12	107.541
Agricultura Para sa Magbubukid Foundation, Inc. (APMFI)	NLDC/TRC	4	104.950
Sixty-three (63) other NGOs		355	1,867.034
Total (82)		772	6,155.751

To reiterate, the IAs to where funds were released by the DBM should have implemented the projects themselves as they are the IAs defined in the GAA.

To illustrate, funds released to DA for procurement of farm implements, seeds, seedling, fertilizers and the like should not have been transferred by DA to NABCOR and ZREC as these fall within the DA's mandated functions. This is also true for funds released to TRC for the conduct of various livelihood trainings and to DSWD for the implementation of social services programs.

The matrix of NGOs and the amounts released to them by the IAs are presented as *Annex A*.

2. Selection of NGOs were not compliant with the provision of COA Circular No. 2007-001 and GPPB Resolution No. 12-2007 and their implementation of projects was merely covered by MOA not compliant with existing regulations.

Aggravating the clear violation of law in the release of funds to NGOs, these NGOs were not even selected in accordance with the Guidelines on Participation of NGOs in Public Procurement prescribed under GPPB Resolution No. 12-2007, for transfers authorized by law. As provided in the GPPB Resolution, the selection of NGOs shall either be through competitive bidding, prescribed under Section 21.2.1 or negotiated procurement, prescribed under Section 21.2.4 of the IRR-A of R.A. No. 9184. However, the IAs accepted the NGOs and released funds to them based merely on the purported endorsement of the sponsoring legislators.

In addition to the GPPB Resolution is COA Circular No. 2007-001, providing control and guidance on the transfer, utilization and management of funds released to NGOs/POs. Under this Circular, NGOs shall be selected through public bidding and that government funds granted to the NGOs/POs shall retain their character as public funds. It also requires that the MOA to be entered into with the NGOs should include the following provisions, among others:

- Time schedules for the periodic inspection/evaluation, reporting, monitoring requirements and date of completion;
- Visitorial Audit by the officials and personnel of COA;
- Project description, beneficiaries, benefits and site/location; and
- Twenty percent equity of the project cost by the NGOs.

These provisions were, however, not included in the MOA entered into particularly by NABCOR, ZREC, TLRC/TRC and NLDC. While the project details were included in the project proposal, the same were not made integral part of the MOA. Absence of these requirements would not provide sufficient basis and guide in monitoring project accomplishments.

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3. *Even worse, all the 82 NGOs, entrusted with the implementation of 772 projects amounting to ₱6.156 Billion, along with their suppliers and reported beneficiaries, are either unknown or cannot be located at their given addresses, or have given non-existent addresses, or addresses traced in a mere shanty or in high-end residential units without any NGO signage, or submitted questionable documents, or failed to liquidate or fully document utilization of funds. This was aggravated by the denial of a number of suppliers and recipients/beneficiaries, and even sponsoring legislators on their participation on the reported projects.*

To assess the performance of the selected NGOs and the benefits derived by the reported beneficiaries from the implementation of a number of programs/projects, the Team conducted the following procedures, among others:

- Inspected/validated the physical existence of selected NGOs and business establishments, and evaluated their legal existence and capability to undertake the projects and supply the projects' requirements;
- Confirmed from the following sectors their participation in the implementation of the livelihood programs:

Sector	Issues for Confirmation
Suppliers	Delivery of goods and services, issuance of official receipts and invoices, and receipt of payments.
Legislators	Authenticity of their signatures on the documents submitted by the IAs and NGOs, and participation in the implementation of the projects.
Beneficiaries	Receipt of the financial assistance/items distributed, attendance in trainings/seminars and information on the benefits derived from the projects implemented by the NGOs.
Government Agencies and Regulatory Offices	Issuance of permits/licenses to and/or accreditation of the selected NGOs, and their suppliers and printers.
LGUs and Election Officers (EOs)	Residency and identity of the reported beneficiaries.

- Reviewed, evaluated and analyzed the submitted liquidation documents along with all other documents gathered from various sources.

Based on the liquidation documents submitted to the Team, the sponsoring legislators and/or their authorized representatives were signatories to the following documents:

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IAs	Documents
DSWD	MOA, Project Proposal (PP), Request for release of fund to NGO, Letter endorsing the NGO; and in isolated cases, List of Beneficiaries.
TRC	MOA, Work and Financial Plan (WFP), PP, endorsement letter for NGO to implement the project, Request for release of fund to NGO and PDAF Monitoring Report; and in some other cases, Certificate of Project Completion (CPC), Report of Disbursement (RD), Project Final Report (PFR) and Project Beneficiaries.
NLDC	MOA, PP, endorsement letter for NGO to implement the project, Accomplishment Report (AR), Acknowledgment Receipt/Certificate of Acceptance (CA), WFP and Request for release of fund to NGO; and in some other cases, Inspection and Acceptance Report (IAR), RD, Attendance Sheet/List of Beneficiaries/Distribution List, and Letter of Quotations.
NABCOR	MOA, Project Beneficiaries/Registration Form, endorsement letter for NGO to implement the project, CA, Request for release of fund to NGO, PP, AR; and in other cases, WFP/Detailed Budget, Liquidation and RD, and Delivery Receipt (DR).
ZREC	AR, endorsement letter for NGO to implement the project, CA, PP, WFP, Liquidation and RD, Distribution List/Attendance Sheet; and in some other cases, Time Table of Activities, and Terminal Report.
DA-RFU III	MOA, PP, AR, endorsement letter for NGO to implement the project, RD, CA.
DA-RFU V	MOA, endorsement letter for NGO to implement the project, List of Beneficiaries, and Purchase Request
Quezon City	MOA and Transmittal Letter of SARO to the City Mayor and in other cases, DVs and Report of Obligation of Fund.

Review and evaluation of documents and confirmation replies gathered from various sources disclosed that the implementation of these projects is questionable for the following reasons:

As to status of NGOs:

- A number of these NGOs are either unknown, or cannot be located at their given addresses, or have no traces of office existence, or addresses traced in a mere shanty or high-end residential areas without any NGO signage, or have given non-existent addresses, or while existing, have no apparent capability to implement projects in such magnitude, or were not issued business permits to operate during CYs 2007 to 2009, or submitted questionable documents, as illustrated below:

NGO	Amt Released (M ₱)	Remarks
SDPFFI	581.359	Located in a garage of a residential unit in Laguna but certified by the Secretary of the Home Association to be unknown within the subdivision area.
KKAMFI	526.679	Given three addresses: one is non-existent; the 2 nd is a residential unit with the NGO unknown within the area; and the 3 rd is a unit at Reliance Center Building in Pasig City.

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NGO	Amt Released (M ₱)	Remarks
AFPI	524.910	The given address is a vacant lot storing various equipment. It was not issued business permit since 2004 to present but registered with SEC.
MAMFI	477.033	Given address is a residential unit reportedly owned by the NGO President.
Pang-FI	396.128	Given two addresses: one is a dilapidated apartment reportedly used to be occupied by the NGO President and the other, a residential unit with the present occupant not aware of the existence of the NGO.
FDC	248.400	Holding Office at DA Compound, Elliptical Road, QC.
CARED FI	246.740	Given address is a shanty occupied by the mother of one of the incorporators.
DRAISFI	164.622	Unknown in the 1 st address which is a residential unit in one subdivision within Quezon City: received the confirmation letter sent by the Team in another residential unit in Pasig City and confirmed transactions with the IA.
MBFI	163.958	Given address is a high-end residential unit, of which the NGO is unknown to the caretaker.
AEPFFI	145.250	Given address is residential unit in Taguig City.
ITONAMI	124.860	The NGO is unknown in a given condominium unit address.
PSPFI	126.610	The NGO is unlocated by the Team at the given address. It was also not issued business permits during CYs 2007 to 2009 and was not reflected in the list of NGOs published in the SEC website.
KKFI	109.062	Given address is a condominium unit reportedly owned by the NGO's Corporate Secretary.
GPMFI/GMBFI/IAFI	108.015	Given address is a residential unit reportedly owned by the GPMFI President.
KapKFI	107.541	Given address is a residential unit in Mandaluyong City.
GDFI	96.882	Given address is a residential unit. There was nobody to receive the letter at the time of inspection, thus, confirmation letter was sent through LBC. It is not registered with SEC and has no business permit to operate during CYs 2007 to 2009.
KMBFI	56.551	Given address is a residential apartment with the occupant not aware of the existence of the NGO.
POPDFI	50.350	The given address is a residential unit which is for rent at the time of inspection. The NGO is not included in the list of registered NGOs published in the SEC website.
KKMFI	36.860	The given address is a high-end residential building of which the NGO is unknown within the vicinity.

- Around **₱1.531 Billion** of funds transferred to 55 NGOs remained unliquidated as of audit date (See *Annex B*) while liquidation reports for other fund transfers were not fully documented.
- Around **₱123.005 Million** was used by the NGOs to pay salaries and other administrative expenses, contrary to rules and regulations.

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IA	NGO	Nature	Amount (in Million ₱)
DSWD	KACI	Administrative expense	1.788
	TMCI	Administrative cost	0.385
	D2MKFI		1.240
NABCOR	GDFI	Fuel/office supplies	0.739
NLDC	APMFI	Administrative cost	1.200
	AEPFFI		1.650
	CARED		1.500
	KKAMFI		9.533
	MAMFI		3.554
	ITONAMI		2.040
	SDPFFI		2.265
TRC	AFPI		7.700
	FDC		61.566
	MMBFI		0.380
	PSDFI		1.592
	ITONAMI	Salaries and wages	0.670
	DRAISFI	Miscellaneous expense	7.906
	SDPFFI	Administrative support	2.167
	Quezon City	MDSF	Operating expense
SPFI		Furnitures, meals, and other miscellaneous expenses	12.269
Total			123.005

- A number of NGOs were incorporated or managed by the same persons with a number connected to as many as six NGOs as tabulated below:

Name	NGO	Position Held	IA
Benhur K. Luy	SDPFFI	Incorporator/COB/President	TRC/NLDC/ZREC/ NABCOR
	POPDFI	Incorporator/Board of Director (BOD) / Stockholder	TRC/NABCOR
France Mercado	IAFI	Incorporator	NABCOR
	KMFI	Project Coordinator	
Genely O. Belleza	BTLFI	Incorporator/BOD/Stockholder/Sec.	DA-RFU III/NABCOR
	MBFI	Incorporator/BOD/Stockholder	NLDC/TRC
Godofredo G. Roque	KMBFI	Incorporator	NABCOR
	GPMFI	Treasurer	
	KKAMFI	Incorporator/BOD/CEO	TRC/NLDC/NABCOR
	IAFI	Treasurer	NABCOR
	KMFI	Incorporator/BOD/Stockholder/Treas.	TRC/NABCOR
Joel L.	KMBFI	President	NABCOR

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Name	NGO	Position Held	IA
Soriano	BMMKFI	Incorporator	
Marilou C. Ferrer	KKAMFI	Incorporator/BOD/Secretary	TRC/NLDC/NABCOR
	GPMFI	Incorporator/BOD/Stockholder	NABCOR
	KapkFI	Project Coordinator	NABCOR
	KMFI	Incorporator	TRC/NABCOR
Marilou Antonio	BMMKFI	President	NABCOR
	GPMFI		
	GMBFI	President/Authorized Rep.	
	KKAMFI	Treasurer	
	KMBFI	Project Coordinator	
Myra Villanueva	KMBFI	Project Coordinator	NABCOR
	KKAMFI	Incorporator/BOD	TRC/NLDC/NABCOR
	BMMKFI	Secretary	NABCOR
	GMBFI	Owner of the residential unit where the NGO held office	
Mary Ann A. Exito	GSLFI	Incorporator	NLDC
	HMLFI		TRC/NLDC/DSWD

- There were no proof that these NGOs exercised due diligence in ensuring that the lowest price for their procurements were obtained. The provisions of R.A. No. 9184 were totally disregarded.
- There were even cases where exactly the same list of beneficiaries were submitted by the same NGO to two different agencies and/or list of beneficiaries taken from the published list of board passers in various professions. This is particularly true in the case of list of beneficiaries submitted by ITONAMI to TRC to support the utilization of SARO No. ROCS-07-077-55:

Licensure Examination	Year Released	No. of Passers	
		Published	Listed as Beneficiaries
CPA Board Exam	Oct. 2007	2,299	1,090
Bar Exams	Sept. 2007	1,289	620
Nursing Board Exams	Feb. 2008	28,924	905

IMPLEMENTATION OF LIVELIHOOD AND OTHER PROJECTS

As to Status of Suppliers:

- Forty-one suppliers with purported transactions amounting to **₱352.136 Million** with 17 NGOs out of funds transferred by 5 IAs denied their involvement and participation in the projects:

Supplier	IA	NGO	Amount (in M ₱)	Legislator
B.B. Vergara Plant Nursery (ORs bearing ATPs being used by other suppliers)	ZREC NABCOR	Pang-FI KMBFI KKAMFI KapKFI GPMFI KKFI UPFI	108.903	Juan Ponce Enrile, Danilo P. Lagbas, Franklin P. Bautista, Ma. Isabelle G. Climaco, Thomas L. Dumpit, Jr., Al Francis C. Bichara, Niel C. Tupaz, Jr., Roberto C. Cajés, Ignacio T. Arroyo, Nerissa Corazon Soon-Ruiz, Antonio V. Cuenco, Mariano U. Piamonte, Jr., Joseph A. Santiago
P.I. Farm Products	NABCOR	KMBFI KKAMFI KapKFI GPMFI	88.991	Marina P. Clarete, Edgardo M. Chatto, Vicente F. Belmonte, Jr., Ignacio T. Arroyo, Danilo P. Lagbas, Rolando A. Uy, Roberto C. Cajés
JR and JP Enterprises	ZREC NABCOR	Pang-FI UPFI	65.300	Juan Ponce Enrile, Belma A. Cabilao
Screenmark Printing & Advertising	NABCOR NLDC	UPFI SBPSF	29.068	Candido P. Pancrudo, Jr., Jinggoy Ejercito Estrada
J. Sangalang Garden and Plant Nursery	ZREC	Pang-FI	18.064	Juan Ponce Enrile, Rene M. Velarde
Thirty-six other suppliers	NLDC TRC NABCOR DSWD	KKAMFI ITO NA MI GMDFI ECOSOC ASAP MBFI GPMFI PEEDA HMLFI CFI	41.81	Joseph A. Santiago, Rolando A. Uy, Danilo P. Lagbas, Eufrocino M. Codilla Sr., Sharee Ann T. Tan, Manuel S. Agyao, Wilfrido Mark M. Enverga, Edgar S. San Luis, Teodoro M. Coquilla, Emil L. Ong, Reno G. Lim, Prospero J. Alcala, Jaime C. Lopez, Maria Zenaida B. Angping, Marcelito R. Teodoro, Del R. de Guzman, Erico Basilio A. Fabian, Mariano U. Piamonte, Jr., Alvin S. Sandoval, Francisco T. Matugas, Oscar G. Malapitan, Magtanggol T. Gunigundo I. Adelina R. Zalzarriaga
Total	5	17	352.136	

- Two hundred thirty other suppliers with transactions amounting to **₱689.818 Million** could not be located at their given addresses, or have given insufficient or non-existent addresses. A number of these suppliers do not have permits to operate business, or have issued questionable receipts:

IMPLEMENTATION OF LIVELIHOOD AND OTHER PROJECTS

Table 23. Suppliers That Cannot Be Located or Non-Existent with some Submitting deficient Documents					
Establishment	NGO	IA	Legislator	Amt (M P)	Remarks
Nutrigrowth Philippines, Inc. (Moved out)	SDPFFI/ MAMFI	TRC NABCOR	Ramon Revilla, Jr., Jinggoy Ejercito Estrada, Juan Ponce Enrile, Conrado M. Estrella III, Edgardo L. Valdez, Erwin L. Chiongbian, Marc Douglas C. Cagas IV, Robert Raymund M. Estrella, Rodolfo G. Plaza, Samuel M. Dangwa, Victor Francisco C. Ortega, Rizalina L. Seachon-Lanete, Rodolfo G. Valencia, Emmanuel Joel J. Villanueva	198.972	No business permit to operate.
Calpito Agrifarm & Mach. Ent. (Unknown)	JCBFI/ PFI	TRC/ NABCOR ZREC	Alvin S. Sandoval, Jinggoy Estrada, Juan Ponce Enrile	135.626	Using ATPs being used by other suppliers and has no business permit to operate.
MJ Rickson Trading Corp. (unlocated)	AFPI	NABCOR	Emmanuel Joel J. Villanueva, Jose Carlos V. Lacson, Prospero C. Nograles	48.500	No business permit to operate.
J-Chaper Enterprises (Moved out)	MBFI/ BTLFI	NLDC DA-RFU III	Erico Basilio A. Fabian, Mariano U. Piamonte, Elias C. Bulut, Aurelio D. Gonzales, Jr.	29.136	
Lucky L.M.L. Marketing (unclaimed)	MAMFI	TRC NABCOR	Amado S. Bagatsing, Jinggoy Ejercito Estrada	25.123	With Permit only for CY 2001
J.L Soriano Enterprises (Unknown)	KKAMFI	NLDC	Niel C. Tupas, Jr., Isidro T. Ungab, Vicente F. Belmonte, Jr., Thomas L. Dumpit, Jr.	16.253	With Permit only for CYs 2000-2001
Villa Verde Agri Farm (no such address)	Pang-Fi	ZREC	Jinggoy Ejercito Estrada	15.673	Using the same TIN being used by another establishment.
LR Services (Unknown)	Pang-Fi	ZREC	Juan Ponce Enrile	7.266	No business permit to operate and
Livelihood Research Corporation (unlocated)	Pang-Fi	TRC NABCOR ZREC	Liwayway Vinzons-Chato, Jinggoy Ejercito Estrada, Juan Ponce Enrile	6.025	ATP used by other suppliers
Technitool Marketing Co. (Unknown)	ASAP	TRC	Del R. De Guzman, Marcelino R. Teodoro, Ronaldo B. Zamora	5.635	No business permit
Jeffrey Hans Trading (unknown)	ITONAMI	NLDC NABCOR	Glenn A. Chong, Emil L. Ong, Wilfrido Mark M. Enverga, Samuel M. Dangwa	6.428	
219 Others (unknown/no such number/ moved out)				195.182	Of which, 188 have either no business permit to operate or using questionable ATPs.
Total (230)				689.818	

IMPLEMENTATION OF LIVELIHOOD AND OTHER PROJECTS

- Thirteen suppliers that confirmed their transactions amounting to **₱1.054 Billion** with the selected NGOs either have no permits to operate, or using multiple TINs, or issued questionable receipts. They were also either using different ATPs purportedly issued by the BIR but covering the same series of numbers, or using ATPs and TINs being used by other suppliers.

Establishment	NGO	IA	Legislator	Amt (M ₱)	Remarks
C.C. Barredo Publishing House	KapKFI GMBFI KMBFI KKMFI KMFI BMMKFI KKFI GPMFI	NABCOR TRC NLDC	Prospero C. Nograles, Antonio T. Kho, Danilo P. Lagbas, Antonio P. Yapha, Jr; Marina P. Clarete, Renato J. Unico, Jr., Eduardo V. Roquero, Emilio C. Macias II, Nerissa Corazon Soon-Ruiz, Rolando A. Uy, Roberto C. Cajés, Vicente F. Belmonte, Jr., Joseph A. Santiago; Julio A. Ledesma IV; Al Francis C. Bichara; Arturo B. Robes, Adam Relson A. Jala, Emmanuel Joel J. Villanueva, Thomas L. Dumpit, Jr. , Isidro T. Ungab, Antonio V. Cuenco, Ignacio T. Arroyo; Reno G. Lim, Rodolfo W. Antonino, Juan Ponce Enrile, Edgardo J. Angara, Carol Jayne B. Lopez, Antonio F. Lagdameo, Jr., Daryl Grace J. Abayon, Edgardo M. Chatto, Eufrocino M. Codilla, Sr., Franklin P. Bautista, Mariano U. Piamonte, Niel C. Tupas, Jr., Rodante D. Marcoleta,	541.742	Using various ATPs with overlapping series and being used by other suppliers.
TNU Trading	SDPFFI MAMFI POPDFI	NABCOR	Jinggoy Ejercito Estrada, Juan Ponce Enrile, Erwin L. Chiongbian, Edgar L. Valdez, Rodolfo G. Plaza, Robert Raymund M. Estrella, Samuel M. Dangwa, Marc Douglas C. Cagas IV, . Conrado M. Estrella III, Ramon B. Revilla, Jr., Victor F. Ortega, Rizalina L. Seachon-Lanete	323.897	Using various ATPs covering the same series of numbers.
Montrude Trading	MAMFI SPFFI	TRC NABCOR	Rizalina Seachon-Lanete, Conrado M. Estrella III, Edgar L. Valdez, Erwin L. Chiongbian, Rodolfo G. Plaza, Samuel M. Dangwa, Victor Francisco C. Ortega, Rodolfo G. Valencia, Marc Douglas C. Cagas IV, Robert Raymund M. Estrella and Ramon Revilla Jr.	61.886	No business permit to operate.
M.A. Guerrero Ent.	KKAMFI	NLDC	Antonio V. Cuenco, Danilo P. Lagbas, Eufrocino M. Codilla Sr., Francisco T. Matugas, Joseph A. Santiago, Maria Isabelle G. Climaco, Mariano U. Piamonte, Marina P. Clarete, Roberto C. Cajés, Rolando A. Uy	59.241	Using ATP being used by several suppliers.
Hub Trading	MBFI BTLFI MBFI	NLDC NABCOR TRC	Erico Basilio A. Fabian, Mariano U. Piamonte, Jr., Elias C. Bulut, Jr. Samuel M. Dangwa	33.675	No business permit to operate.
S & A Plant Nursery	KKMFI KKFI KMFI	NABCOR	Julio A. Ledesma IV, Alfonso V. Umali, Jr., Edgardo J. Angara	19.193	
7 Other Estab.	CFI KKAMFI HMLFI RFI KACI	NLDC DSWD		14.444	Either have no business permit to operate or

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Establishment	NGO	IA	Legislator	Amt (M ₱)	Remarks
					using questionable ATPs.
Total (13)				1,054.078	

- The items procured from C.C. Barredo Publishing House amounting to **₱541.742 Million** consists of four to five volumes of manuals consisting of 100 to 104 pages costing ₱2,000 to ₱ 3,500 per kit written in English or in Filipino. These pertain to various types of livelihood programs such as raising livestock, farming, food processing, and the like which are already of common knowledge to an ordinary farmer. Validation conducted in Region V disclosed that a number of these manuals were even distributed to high school students who may not even be the right recipients of the kits.
- Forty-six other suppliers with transactions amounting to **₱787.161 Million** that did not reply to the Team have also submitted questionable documents:

Establishment	NGO	IA	Legislator	Amt (M ₱)	Remarks
Sin-Gum Trading	AMFI AEPFFI	NLDC	Ramon Revilla, Jr.	82.348	Using ATPs being used by other suppliers.
MMRC Trading			Juan Ponce Enrile, Ramon Revilla, Jr.	111.522	No business permit to operate and using ATPs used by other suppliers.
Chino & Iris Catering Services	KKAMFI	NLDC	Rolando A. Uy, Danilo P. Lagbas	1.611	
TNU Trading	SDPFFI APMFI MAMFI POPDFI CARED	TRC NLDC	Jinggoy Ejercito Estrada, Juan Ponce Enrile, Erwin L. Chiongbian, Edgar L. Valdez, Rodolfo G. Plaza, Robert Raymond M. Estrella, Samuel M. Dangwa, Marc Douglas C. Cagas IV, . Conrado M. Estrella III, Ramon Revilla, Jr., Victor F. Ortega, Rizalina L. Seachon Lanete	578.336	Using various ATPs covering the same series of numbers.
Zynmil Agrisciences, Inc.	BTLFI	DA-RFU III	Rozzano Rufino B. Biazon	5.000	No business permit to operate.
41 Other Establishments				8.344	No business permit to operate and using ATPs used by other suppliers and/or issued ORs with no details.

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Establishment	NGO	IA	Legislator	Amt (M ₱)	Remarks
Total (46)				787.161	

- They did not also declare such transactions to the concerned LGUs in their application for the renewal of business permits as they reported relatively insignificant amount of gross sales in relation to their millions of transactions with the covered IAs alone.
- Reported training costs as well as hotel/accommodations, transportations, and meals/catering are unreasonably, if not unconscionably high.

As to Status of Beneficiaries:

- A number of beneficiaries/recipients of these projects also either denied receipt of the distributed items, or participation in the training, or could not be located at their given addresses, or have given insufficient addresses. The unlocated beneficiaries were oftentimes confirmed by the LGU officials or the COMELEC Registrar as non-resident or non-registered voters within their purported residences/districts. (See *Annex C* for detailed discussion per NGO).

As to Legislators:

- Six legislators and/or their relatives are incorporators of recipient-NGOs of fund transfers from their respective PDAF allocations.

IA	NGO	Legislator/ Relative	Position	Total Releases (in M ₱)
DSWD-NCR	KABAKA Foundation, Inc.	Amado S. Bagatsing	Incorporator/BOD/ Stockholder	19.800
NABCOR				1.940
Quezon City	Matias Defensor, Sr. Foundation, Inc.	Matias V. Defensor, Jr.	Incorporator/BOT/ Stockholder	99.500
DSWD-RFO III	Jose Sy Alvarado Foundation, Inc.	Ma. Victoria R. Sy-Alvarado	Incorporator/COB/ President	12.900
DSWD-CO	Kalusugan ng Bata, Karunungan ng Bayan, Inc.	Edgardo J. Angara	Incorporator/BOD/ Stockholder	14.400
DSWD-NCR	Pamamalakaya Foundation, Inc.	Jeannie Sandoval, sister-in-law of Federico S. Sandoval II	Incorporator/BOD/ Stockholder	20.000
TRC	Aksyon Makamasa Foundation, Inc.	Anthony C. Miranda	Incorporator/COB/ Stockholder/President	20.060

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- A number of legislators, likewise, denied the authenticity of their signatures on a number of documents submitted by the NGOs and/or authorizing any representative to sign on their behalf;

Table 27. Legislators Who Denied Signatures on Documents Submitted by NGOs	
Legislator	Documents Denied/Remarks
Julio A. Ledesma IV	Denied signatures in documents submitted by KKMFI in one project but did not comment in two other projects and on the documents submitted by FDC and KKAMFI.
Edgardo M. Chatto	Denied signatures in all documents except in the letter interposing no objections for the NGO to implement project. Did not submit reply on documents submitted by KKMFI to NABCOR.
Roberto C. Cajés	Noted unfamiliar strokes in the certificate of acceptance and list of beneficiaries. Acknowledged to have identified project beneficiaries of one project but did not comment on other documents. Also confirmed 31 out of 39 documents in other projects.
Niel C. Tupas, Jr.	Denied signatures in the list of beneficiaries and other documents such as Certificate of Work Completed, Inspection Report, Certificate of Acceptance, Certificate of Distribution and Certificate of Work Rendered, among others, but confirmed signatures in the endorsement letter, MOA, PP, WFP, Proposed Distribution List.
Al Francis C. Bichara	Denied signatures in the list of beneficiaries and claimed that there was no PDAF allocation for such project except for funds transferred to KKMFI where he neither confirmed nor denied his signatures.
Isidro T. Ungab	Confirmed signatures in MOA, WFP, proposed distribution list, but denied signatures in PP, letter request to release payments, Inspection Report and Project Beneficiaries. He also cannot remember having authorized a certain Mr. Jessie Enurable to sign on his behalf and therefore cannot confirm the authenticity of the signatures of the said person. He did not comment on 33 other documents but confirmed signature in an endorsement letter.
Douglas R.A. Cagas	Denied signatures in all documents except for endorsement letter and MOA for PSDFI.
Danton Q. Bueser	Denied signatures in all documents.
Constantino Jaraula	Confirmed signature in MOA and letter to NLDC but denied signature in all other documents.
Juridin Jesus Romualdo	Claimed that his signatures were forged and affirmed no implementation of the projects.
Prospero C. Nograles	Denied having authorized any representative to sign in his behalf and noted that only the letter to DA Secretary requesting transfer of fund to NABCOR conform to the document processing procedures in his former Office.
Juan Ponce Enrile	Confirmed to have authorized his Chief of Staff to sign in his behalf. The Chief of Staff confirmed signatures in the MOA but denied signatures in the Certificate of Acceptance and list of beneficiaries for projects implemented by KKF. Confirmed authenticity of signature on documents pertaining to other projects.
Rodolfo W. Antonino	Denied signatures in list of beneficiaries and certificate of acceptance.
Victor Francisco C. Ortega	Sought assistance from the NBI to check the authenticity of his signatures.

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Legislator	Documents Denied/Remarks
Jose Carlos V. Lacson	Denied signatures in acceptance report and list of beneficiaries but confirmed signatures in the request for release of fund to NABCOR. He also claimed that he has no staff by the name of Marianne Ancheta.
Nelson L. Dayanghirang	Denied signatures in liquidation report, MOA, Project Proposal and Work and Financial Report but confirmed signatures in the endorsement letter to TRC.
Ernesto C. Pablo	Denied signatures in 17 out of 23 documents and claimed that he has no representative by the name of Nestor Alcantara.
Carlos M. Padilla	Denied his and his authorized representative's signatures in all documents. He also noted that the Barangay beneficiaries listed do not exist in his district.
Arrel C. Olaño	Denied signatures in all documents except endorsement letter. He also denied authorizing a certain Mr. Rodolfo Limchaco and Jason Magbanua as his representatives.
Teodoro L. Locsin, Jr.	Denied signatures in Project Proposal and MOA.
Eduardo C. Zialcita	Denied signatures in all documents except for one MOA and PP, which he did comment on.
Arturo B. Robes	Did not reply to the Team's confirmation letter but sought the assistance of the PNP Crime Lab to verify his signatures.

- While a number of legislators requested their PDAF allocation to be released to different IAs, the funds were nonetheless purportedly requested to be transferred to the same NGO:

Legislators	Amt. (M ₱)	IAs	NGOs
Jinggoy Ejercito Estrada	204.600	ZREC, NABCOR	Pang-FI
Rene M. Velarde	7.760		
Nerissa Corazon Soon-Ruiz	21.963	NABCOR,NLDC, TRC	KKAMFI
Marina P. Clarete	45.590	NABCOR,NLDC	
Vicente F. Belmonte Jr.	8.245		
Rolando A. Uy	17.460		
Danilo P. Lagbas	13.386		
Niel C. Tupas, Jr.	17.460		
Roberto C. Cajés	32.495		
Maria Isabele G. Climaco	23.377		
Thomas L. Dumpit Jr.	44.100		
Isidro T. Ungab	38.300	TRC,NLDC	
Ignacio T. Arroyo, Jr.	20.255	NABCOR,TRC	
Joseph A. Santiago	19.350		IAFI
Manuel S. Agyao	11.447	NABCOR, NLDC	ITO NA MI
Jinggoy Ejercito Estrada	90.400	NABCOR, NLDC,TRC	SDPFFI

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Table 28. Legislators with Allocations Released to Various IAs But Requested their Allocations to be Transferred to the Same NGOs			
Legislators	Amt. (M ₱)	IAs	NGOs
Ramon B. Revilla, Jr.	130.200	ZREC, NABCOR, NLDC,TRC	
Edgar L. Valdez	35.890	ZREC, NABCOR	
Rizalina L. Seachon-Lanete	31.650	NABCOR,TRC	MAMFI
Ramon B. Revilla, Jr.	118.340	NABCOR,NLDC	
Jinggoy Ejercito Estrada	172.175		
Juan Ponce Enrile	77.600		
Conrado M. Estrella III	36.730	NLDC, TRC	CARED Found., Inc.
Juan Ponce Enrile	96.800	NABCOR, TRC	DRAISFI
Adam Relson L. Jala	13.300		AFPI
Prospero C. Nograles	60.100		UPFI
Edgar T. Espinosa	24.100		ASAP
Marcelino R. Teodoro	14.258	NLDC, TRC	MBFI
Del R. De Guzman	9.350		
Jaime C. Lopez	5.540		
Mariano U. Piamonte, Jr.	14.960		
Elias C. Bulut, Jr.	12.260		
Rozzano Rufino B. Biazon	8.000	DSWD-CO, NCR	UPO
Vincent P. Crisologo	6.500	NLDC, TRC	AEPFFI
Ramon B. Revilla, Jr.	106.450		AWSDI
Arturo B. Robes	25.431	DSWD-CO/NCR	DFCCO
Rozzano Rufino B. Biazon	16.000		
Ma. Teresa B. Bonoan-David	35.000		
Vincent P. Crisologo	8.500		
Eduardo C. Zialcita	17.500		
Luis A. Asistio	25.000		
Vincent P. Crisologo	18.000		
Oscar G. Malapitan	25.300		

The detailed analysis of transactions including results of confirmations and comments from the legislators are integrally attached as *Annex C* while the Comments of the concerned IAs and the Team’s Rejoinder are integrally attached as *Annex D*.

4. *Irregularity in the implementation of livelihood projects was also manifested in the purported multiple attendance of the same beneficiaries to the same or similar trainings in as many as 15 times and multiple receipt of the same or similar kits and/or conduct of the same or similar trainings for several times in the same barangays. Moreover, some beneficiaries, who claimed to have*

attended the livelihood trainings, did not, in any way, use such training in establishing a business.

Review of documents submitted by the NGOs, particularly the purported list of beneficiaries, further disclosed that:

- A number of beneficiaries have purportedly attended the same or similar trainings conducted by different NGOs for as many as 15 times and received multiple number of the same kits.
- A number of the same or similar trainings were purportedly conducted in the same barangay by the same or different NGOs.

This is not effective and realistic.

The purported attendance of around 4 to 15 times by 4,097 individuals in the same or similar seminars/trainings, is tabulated below:

No. of times Reported as Beneficiary	NGOs	No. of Beneficiaries w/ multiple trainings/kits	IAs
4-6	AEPFFI, AFPI, APMFI, APSMFI, ASAP, AWSDFI, BTLFI, CARED, Inc., CFI, CPEF, CRB, DFCCOI, DRAISFI, FDC, GDFI, GMPFI, GSLFI, GPFI, GPMFI, HMLFI, ITONAMI, JCBFI, KABAKA, KACI, KBKF, KKAMFI, KMBFI, KMFI, MAMFI, MBFI, MMBFI, NATCCO, MPC, PDDCI, PFI, POPDFI, PSDFI, RFI, SBPFSFI, SDPFFI, SDC, TMC, UPFI	3,731	NABCOR, NLDC, DSWD, TRC, DA
7-9	AEPFFI, AFPI, APFMI, APSMFI, ASAP, AWSDFI, BTLFI, CARED, Inc., CFI, CPEF, CRB, DFCCOI, DRAISFI, FDC, GDFI, GSLFI, GPFI, GPMFI, HMLFI, ITONAMI, JCBFI, KABAKA, KACI, KBKF, KBMFI, KMBFI, KKAMFI, MAMFI, MBFI, MMBFI, NATCCO-DBMPC, NATCCO, PDDCI, PFI, POPDFI, PSDFI, RB, RFI, SDPFFI, TMC, UPFI	305	DA, DSWD, NLDC TRC, NABCOR
10-12	AEPFFI, AFPI, APSMFI, ASAP, AWSDFI, CARED, Inc., CFI, CPEF, DFCCOI, DRAISFI, FDC, GDFI, GSLFI, GPFI, GPMFI, HMLFI, ITONAMI, KACI, KKAMFI, KMBFI, MAMFI, MBFI, MMBFI, NATCCO-ICDC, PDDCI, POPDFI, RFI, SDPFFI, TMC, UPFI	46	NABCOR, NLDC, DSWD, TRC, DA
13-15	AEPFFI, AWSDFI, CPEF, DFCCOI, DRAISFI, GPFI, HMLFI, JCBFI, KKAMFI, MAMFI, SDPFFI, UPFI	15	NABCOR, NLDC, DSWD, TRC, DA
Total		4,097	

The conduct of the same or similar trainings with almost the same beneficiaries is an indication of either lack of proper planning and/or irregularity in the implementation of the projects and a waste of valuable resources.

IMPLEMENTATION OF LIVELIHOOD AND OTHER PROJECTS

As discussed earlier, results of confirmation disclosed that significant amounts and quantities of items intended to be distributed did not at all reach the intended beneficiaries. On the other hand, the intended benefits of increasing the income of few beneficiaries who confirmed to have received kits or attended trainings did not at all materialize. Such kits received or trainings acquired were not used as an alternative source of income as these were merely used for personal/home use and not for establishing business. For those who initially tried to establish the business, the business established was short-lived. This means, then, that these projects, costing billions of pesos to implement, and continuously being implemented did not at all improve the living conditions of the intended project beneficiaries.

The projects implemented in the same barangays by different NGOs are illustrated as follow:

IA	NGO	Province	City/ Mun.	Barangay	Procurements Undertaken and/or Trainings Conducted	Qty
NABCOR	PFI/GPMFI	Cebu	Cebu City	Guadalupe	Hand Tractors (in units)	3
	PFI				Thresher (units)	2
					Fertilizer (bottles)	114
	GPMFI				Palay (sacks)	15
					Water Pumps (in units)	2
					Fruit bearing trees (in pcs.)	729
NABCOR/ NLDC/TRC	GPMFI/ KKAMFI			Livelihood Technology Kits (LTKs) (Vol. I-V, in sets)	201	
NABCOR	PFI/GPMFI			Kalunasan	Hand Tractors (in units)	5
	PFI				Thresher (units)	3
					Palay (sacks)	20
	GPMFI				Fertilizer (bottles)	172
					Water Pumps (in units)	2
					Fruit bearing trees (in pcs.)	729
NABCOR/ NLDC/TRC	GPMFI/ KKAMFI			LTKs (Vol I-V, in sets)	201	
NABCOR	PFI/GPMFI			Pamutan	Hand Tractors (in units)	3
	PFI				Thresher (units)	8
					Palay (sacks)	51
	GPMFI				Fertilizer (bottles)	266
					Hand Tractors (in units)	2
					Fruit bearing trees (in pcs.)	726
NABCOR/ NLDC/TRC	GPMFI/ KKAMFI			LTKs (Vol I-V, in sets)	199	
TRC	POPDFI	La Union	Bacnotan	Baroro	Agricultural Production Livelihood Packages (APLPs)	1
NLDC	CARED				Dressmaking & Livelihood Kits	10

IMPLEMENTATION OF LIVELIHOOD AND OTHER PROJECTS

IA	NGO	Province	City/ Mun.	Barangay	Procurements Undertaken and/or Trainings Conducted	Qty	
					Jewelry Making & Kits	10	
					Manicure & Pedicure & Kits	10	
					Pickled Veg. & Fruit Training & Kits	10	
					Wellness Massage & Kits	42	
					Training Supplies and Materials (TSM)	124	
TRC	POPDFI			Bulala	APLPs	1	
NABCOR	SDPFFI				Gardening Package, Knapsack Sprayer, Liq. Fertilizer (in pkgs)	18	
NLDC	CARED				Dressmaking & Livelihood Kits	10	
					Jewelry Making & Kits	13	
					Manicure & Pedicure & Kits	13	
					Pickled Veg. & Fruit Training & Kits	13	
					Wellness Massage & Kits	49	
					TSM	98	
TRC	POPDFI				Narra	APLPs	1
NLDC	CARED					Dressmaking & Livelihood Kits	17
				Jewelry Making & Kits		49	
				Manicure & Pedicure & Kits		50	
				Pickled Veg. & Fruit Training & Kits		50	
				Wellness Massage & Kits		46	
				TSM		212	
				Poblacion	Dressmaking & Livelihood Kits	38	
					Jewelry Making & Kits	71	
					Manicure & Pedicure & Kits	73	
					Pickled Veg. & Fruit Training & Kits	73	
					Wellness Massage & Kits	50	
				TSM	305		

The conduct of the same or similar trainings and distribution of kits are almost nationwide, as tabulated below:

Region	IA	Items Distributed/Trainings Conducted	Units	Participants/ Qty. Dist.	
ARMM	NLDC	Livelihood Technology Kits (LTK) - 588 with trainings	sets	6,421	
	TRC/NABCOR/ NLDC	Agricultural Kits (AKs)	pkgs.	1,093	
	ZREC		Hand Tractors	units	175
			Mechanical Dryers		14
			Power Tiller		28
			Rice Thresher		22
			Water Pumps		163

IMPLEMENTATION OF LIVELIHOOD AND OTHER PROJECTS

Table 31. Nationwide Conduct of Same or Similar Trainings and Distribution of Kits				
Region	IA	Items Distributed/Trainings Conducted	Units	Participants/ Qty. Dist.
		Seedlings - Fruit bearing Trees & Calamansi	pcs	226,300
		Vegetable Seeds	packs	80,000
		Trainings- Food Processing and Soap and Candle Making some with Financial Assistance (FA)		759
CAR	NABCOR	Agricultural Production Packages (APPs)	pkgs.	1,197
		Duck Raising/ Swine Dispersal/Goat Dispersal	pcs	9,811
	TRC/NLDC	Agricultural Farming and Livelihood Project (AFLP) – Loam and Basket Weaving, food processing, fruit propagation, etc.		821
		APLPs		1619
	NLDC	Farm Initiative Production Packages (FIPPS)	pkgs.	121
		Livelihood Kits (LKs) - Training Supplies	sets	720
		LKs- Vermiculture Starter Kits		1,750
NLDC/TRC/ NABCOR	Trainings – Cosmetology, Soap and Candle Making/Goat & Swine/Duck Raising, and etc ; 4841 with Livelihood Manuals (LMs)		5,420	
NCR	NLDC	Conversion kits, Tools, & Gears for Transport Vehicle	sets	128
		LKs – VCDs-5 & LMs-5		100
	NLDC/TRC	Trainings (Computer Education, Massage Therapy, Food Processing) some with distribution of FAs,VCDs, LKs		116,823
	TRC	Agricultural and Livelihood Kits (ALKs)		1,200
	TRC	Livelihood Manuals (LMs)	sets	58
		LKs – Hair and Fashion Accessories		45
I	NABCOR	Hand Tractors	units	142
		Water Pumps		79
		Seedlings – Fruit bearing trees	pcs	128,168
	NLDC	LKs		50
		LKs – Barber Sets, Dressmaking Kits, Manicure Sets	sets	888
		LKs – Sewing Machine	units	472
		SSAPs – not specified		434
		Training Supplies and Materials (TSMs)	sets	22,308
	NLDC/TRC	Trainings – Barber/Dressmaking, Manicure & Pedicure / Fish Processing, etc (some with FA, LMs or LKs)		25,465
	NLDC/TRC	LTKs (Vol. I-V)	sets	4,159
TRC/NLDC/ NABCOR	ALKs (with 50 LMs)		4,223	
II	NLDC	Livelihood Kits – Computer Set	sets	1
	TRC	Trainings - Reflexology,Food Proc., Soap Making,etc with FAs or LKs		9,249
	TRC/NLDC/ NABCOR	Agricultural Kits (AKs)		1,209
III	NLDC	LKs		48
		LKs and Modules		425
		TSMs		2,500
	NLDC/ NABCOR	LTKs (Vol. I-V)		13,216
	TRC/NLDC/	AKs – CIBAC Agri	pkgs.	112

IMPLEMENTATION OF LIVELIHOOD AND OTHER PROJECTS

Table 31. Nationwide Conduct of Same or Similar Trainings and Distribution of Kits				
Region	IA	Items Distributed/Trainings Conducted	Units	Participants/ Qty. Dist.
	NABCOR	AKs	sets	2,365
	TRC/NLDC	Livelihood trainings - Furniture Prod, Food Production, Poultry/ Swine, etc with FAs or LKs		29,436
	ZREC	Mechanical Dryer	units	180
Power Tiller			1,200	
IV-A	NABCOR	APPs	pkgs.	1,459
		LTKs (Vol. I-V)		1,385
	NLDC	ALPs – not itemized		475
		Livelihood Items for Food Making		60
TRC	Trainings - Paper Products, Food Processing, Massage Technique, Backyard Farming, Beauty/Hair Cutlture, etc. with FA or LKs		5,301	
IV-B	NABCOR	FA		66
		Mini Hand Tractors		3
		Seedlings – fruit bearing trees		84,480
	NLDC/NABCOR	LTKs (Vol. I-V, in sets)		5,142
	TRC/NLDC/ NABCOR	LMS – Poultry/Livestock; Vegetables , Fishery, Fruit Trees, etc.		7,550
	TRC	Training e.g. Computer System (A-open Exida) some with FA		1,816
Agricultural kits		pkgs.	422	
V	NABCOR/TRC	Hand Tractors	units	39
		Thresher		30
		Water Pumps		39
		LTMs		750
		Seedlings – Fruit Bearing trees/hybrid yellow corn		168,609
		Vegetable Seeds		62,435
	NABCOR/NLDC	LTKs (Vol. I-V)		45,881
	NABCOR/TRC	Fertilizers		16,000
	TRC	LKs – Not Specified		1,296
	TRC/NABCOR/ NLDC	Agricultural kits		2,299
TRC/NLDC	Trainings - Food Processing, Wellness Massage, etc. with kits/FA		2,511	
VI	NABCOR/ ZREC	APPs	pkgs.	368
		Backpack Sprayer	pcs	50
		Electrification Project		6
		Hand Tractors	units	395
		Corn Sheller		20
		Gardening Tools		50
		Hydro Tillers		2
		Mechanical Dryer		8
		Thresher		30
		Water Pumps		237
		Fruit bearing seedlings and rubber trees		138,718
	NLDC/ZREC/	LTKs - LTKs (Vol I-V, in sets)	sets	20,952

IMPLEMENTATION OF LIVELIHOOD AND OTHER PROJECTS

Region	IA	Items Distributed/Trainings Conducted	Units	Participants/ Qty. Dist.
	NABCOR			
	ZREC	Corn Sheller	units	20
		Gardening Tools		50
		Hand Tractors		30
		Mechanical Dryer		8
		Thresher		30
		Water Pumps		43
		Seedlings - Fruit Bearing Trees/Rubber Trees		27,500
	ZREC/TRC/ NLDC	Trainings - e.g. Detergent Soap Making, piggery, goat & poultry raisingsome, Dress Making Training & Sewing Machine (man'l) and Manicure & Pedicure Training (some with LKs)		1,287
VII	NABCOR/ ZREC	Fertilizer	bottles	2,656
			packs	5,000
		Water Pumps	units	218
		Thresher		90
		Hand Tractors		348
		Mechanical Dryer		18
		Other Seeds – Palay Seeds		508
		Seedlings – fruit bearing trees/hybrid yellow corn		424,762
		Vegetable seeds		17,986
	NABCOR/ NLDC/TRC	LTKs (Vol. I-V)		44,089
	NLDC	VCDs with 15 Computer sets	sets	1,461
	TRC/NABCOR/ NLDC	Trainings - e.g. Soap & Candle Making and Silk Screen Printing, Paper Making (some with LKs)		3,557
	ZREC	Corn Sheller	units	20
		Gardening Tools		50
VIII	NABCOR	Instructional Materials (IMs)	sets	33,984
		LKs – Computer Sets		16
		Seedlings – Fruit bearing trees, Veg. Seeds		40,598
	NABCOR	Agricultural kits	pkgs.	268
	NLDC	LTKs (Vol. I-V, in sets)		2,646
		VCDs (in sets)		2,382
	TRC/NLDC/ NABCOR	Trainings –Reflexology, Food Proc., Hair /Massage / Vermiculture Training with FA or LKs/LSKs		14,700
IX	NABCOR	Hand Tractors	units	111
		Water Pumps		112
		Seedling – Fruit bearing trees		25,663
	TRC/NABCOR/ NLDC/ZREC	Livelihood trainings - Auto Repair, Food Processing, Soap / Dress Making, etc. with FA/LKs/LMs		14,082
	NABCOR/TRC	APPs	pkgs.	890
	NLDC	Bush Cutter	pcs	78
		LKs - Business Guide Manuals	sets	1,061
		LKs - Dressmaking Starter Kits		70

IMPLEMENTATION OF LIVELIHOOD AND OTHER PROJECTS

Table 31. Nationwide Conduct of Same or Similar Trainings and Distribution of Kits				
Region	IA	Items Distributed/Trainings Conducted	Units	Participants/ Qty. Dist.
		LKs - Electric Mixer	units	57
		LKs - Sewing Machine		81
		LMs – Poultry/Livestock, Veg. and Root Crops; Fishery, Fruit Trees, etc.	sets	5,360
		LTKs (Vol. I-V, in sets)		793
X	NABCOR	Water Pumps	units	328
		Hand Tractors		344
		Seedlings – fruit bearing trees		112,879
	NLDC	LKs – Computer Sets	sets	30
	NLDC/ NABCOR	LTKs - (Vol I-V, in sets)		17,907
	TRC/NABCOR/ NLDC	Agricultural kits	pkgs.	1,042
ZREC/NLDC/ NABCOR/TRC	Trainings - Auto Repair, Food Processing, Soap / Dress Making, etc. with VCD sets/LKs/FA		7,856	
XI	NABCOR	Water Pump	units	100
		Fertilizer		6,000
		Hand Tractors	units	173
		Thresher		25
		Hybrid yellow corn		1,750
		Seedlings – fruit bearing trees & Veg. Seeds		127, 423
	NABCOR/TRC/ NLDC	Agricultural kits	pkgs.	2,548
	NLDC	LKs – Barber Sets/Manicure Sets	sets	597
		LKs – Sewing Machine (elec) (in units)		84
		LKs – Vermiculture Manuals/Starter Sets	sets	2,608
	TRC	LKs - Not Itemized (in pkgs)	pkgs.	8,064
TRC/NLDC/ NABCOR	LTKs (Vol. I-V, in sets)		16,805	
TRC/NLDC	Trainings - e.g. Soap/Candle Making, Food Processing, Manicure/Pedicure, etc. with VCDs, LKs, Manuals		8,133	
XII	NABCOR	Farm Inputs - Sprayers	pcs	351
	NABCOR	Gardening Tools		351
		Liquid Fertilizer	bottles	2,808
		LTKs (Vol. I-V, in sets)		4,156
		Vegetable seeds		351
	NLDC/TRC	Trainings –Candle/Silk Screen/Detergent Soap Making, etc. with kits		3,035
	NLDC/ZREC/ NABCOR/TRC	Agricultural kits		5,847
TRC	Livelihood Trainings with LKs/LPMs		1,871	
XIII	NLDC	LKs – Manicure/Pedicure, Soap/Jewelry/Candle Making, etc.		1,898
		LKs - VCDs		800
	NLDC	TSMs		1,850
	TRC/NABCOR/ NLDC	Agricultural kits		5,949

IMPLEMENTATION OF LIVELIHOOD AND OTHER PROJECTS

Region	IA	Items Distributed/Trainings Conducted	Units	Participants/ Qty. Dist.
	TRC/NLDC	Food Processing, Hair, Manicure/Pedicure, /Novelty Giveaways, Wellness Massage, Soap Making, Sewing, etc. with FA/Kits/Sewing Machines		12,594

Various types of agricultural kits/AFLPs/APLPs/FIPPs reportedly composed of a combination of gardening packages/knapsack/power sprayer, liquid fertilizer, planting material and soil implement, among others. The Comments of Management and the Team’s Rejoinder on the above findings are integrally attached as *Annex E*.

- Releases by TRC to two LGUs to conduct training for the establishment and management of rubber plantation and distribution of rubber seedlings amounting to ₱10.0 Million remained unliquidated. The documents submitted to the Team upon request were also found deficient. In addition, the submitted documents by DA-RFU XI for the transfer of funds to another LGU for the implementation of livelihood project was also not supported with liquidation documents.*

The TRC also transferred funds to two Municipal Governments of North Cotabato in the total amount of **₱10.0 Million** for the establishment of rubber plantation and distribution of rubber seedlings. On the other hand, DA-RFU XI also transferred funds amounting to **₱6.000 Million** to the Municipality of Tipo-Tipo, Basilan for the implementation of livelihood projects.

The transfer of funds by the TRC remained unliquidated in its books during the Audit with the liquidation reports for both projects recently submitted to the Team. The submitted documents were, however, found deficient. Likewise, the disbursement voucher submitted by the DA-RFU XI was also not supported with liquidation documents. Deficiencies on the submitted documents follows:

IA	Projects		No. of Legislator	Remarks
	No.	Amt (M ₱)		
Municipal Government of M’lang, North Cotabato				
TRC	1	5,000	1	The project, with funds released in 2008, was intended to conduct training for the establishment and management of rubber plantation and distribution of rubber seedlings. The funds transferred remained unliquidated in the books of the TRC. The project was funded out of PDAF allocation of Cong. Bernardo F. Piñol, Jr. Based on the documents forwarded by the Auditor thereat upon the request of the Team, the funds were used for the procurement of
ROCS 08-00355		5,000		

IMPLEMENTATION OF LIVELIHOOD AND OTHER PROJECTS

Table 32. Funds Transferred to Three Municipalities				
IA	Projects		No. of Legislator	Remarks
	No.	Amt (M ₱)		
				<p>141,150 pieces of rubber seedlings from Nykka Plant Nursery. The supplier, however, was not yet confirming its transactions with this Municipality.</p> <p>Evaluation of the documents disclosed that the procurement did not comply with the provisions of R.A. No. 9184. There was no proof of posting in the PhilGEPS or advertisement in the newspaper of general circulation or posting in three conspicuous places. There were even no quotations from the purported suppliers. Only the abstract of quotations was attached to the voucher. The procurement was also apparently, completed in one day. The Abstract of Quotation, Purchase Order, Delivery, Acceptance and Official Receipt were all dated May 29, 2008.</p> <p>Moreover, there were no documents to prove the conduct of training and distribution of seedling. There was no duly signed list of participants, reports indicating the dates of training, venue, activities undertaken, expenses incurred during training, selection criteria of participants, list of participants and duly acknowledged distribution list of seedling.</p> <p>The concerned legislator did not also reply on the Team's request to confirm the authenticity of his signatures in the documents submitted by the TRC.</p>
Municipal Government of Magpet, North Cotabato				
TRC	1	5.000	1	
	ROCS 08-00355	5.000		<p>The project, with funds released in CY 2008, was intended to conduct training for the establishment and management of rubber plantation and distribution of rubber seedlings. The fund transferred remained unliquidated in the books of the TRC. The project was funded out of PDAF allocation of Cong. Bernardo F. Piñol, Jr.</p> <p>Upon request by the Team, the Municipality recently submitted documents on the utilization of the fund and implementation of the project.</p> <p>Review of the submitted documents disclosed that only the procurement of rubber seedlings in the amount of ₱3.750 Million was covered by DV, while only copy of ORs for all other expenses were submitted.</p> <p>In addition, the team noted that the procurement of rubber seedlings was not supported with the following documents, among others:</p> <ul style="list-style-type: none"> • Sales Invoice and Delivery Receipt • Inspection and Acceptance Report • Bids/Quotations by the purported participating bidders • Publication of Invitation to Bid in newspaper of general circulation • Print-out copy of publication of Invitation to Bid, Award, Contract to PhilGEPS • Print-out copy of publication of Invitation to Bid, Award, Contract to the Agency Website, if any • Certification of the Chairman of BAC that the Invitation to Bid

IMPLEMENTATION OF LIVELIHOOD AND OTHER PROJECTS

Table 32. Funds Transferred to Three Municipalities				
IA	Projects		No. of Legislator	Remarks
	No.	Amt (M ₱)		
				<p>was posted in three conspicuous places</p> <ul style="list-style-type: none"> • Contract <p>On the other hand, the Team is yet to confirm from the beneficiaries receipt of the items purportedly distributed.</p> <p>The concerned legislator did not also reply on the Team's request to confirm his signatures on the documents submitted by the LGU.</p>
Sub-Total	2	10.000	1	
Municipal Government of Tipo-Tipo, Basilan				
DA-RFU XI	1	6.000	1	<p>The fund, out of PDAF allocation of Cong. Mujiv S. Hataman, was released on Oct. 6, 2009 intended to the Municipality of Tipo-Tipo, Basilan for the implementation of Ginintuang Masaganang Ani High Value Commercial Crops Program (GMA-HVCCP). It was covered by undated MOA entered into by DA-RFU XI, Department of Agriculture and Fisheries, ARMM and the Municipality of Tipo-Tipo. The MOA was supported with Official Receipts issued by the Municipality of Tipo-Tipo, project proposal and Sanguniang Bayan Resolution No. 09-36, S-2009, authorizing the Municipal Mayor of Tipo-Tipo to enter into a MOA for the implementation of the said project.</p> <p>Under the MOA, the LGU is required to submit Report of Disbursement, list of recipients with complete address and return any unutilized balance, among others. These documents were, however, not among those submitted to the Team, hence, implementation of the project cannot be evaluated.</p>
Sub-Total	1	6.000	1	
Total	3	16.000	2	

6. *Livelihood items procured by three DA-RFUs in the total amount of ₱152.408 Million were not compliant with the provisions of R.A. No. 9184. These were not properly advertised and, in several instances, awarded to suppliers identified by the legislator and/or of questionable legal and physical existence. In some other cases, a number of items procured are no longer eligible under PDAF and were not supported with distribution list. The submitted distribution list for one project is even questionable as a number of recipients denied receipt of the items purportedly distributed or otherwise cannot be located at their given addresses. The items procured by DSWD-RFO III for Day Care Center were also not eligible for funding under PDAF and not the priority of the recipients.*

IMPLEMENTATION OF LIVELIHOOD AND OTHER PROJECTS

Among the activities undertaken by the three DA-RFUs covered in the Audit was procurement of various items which amounted to **₱152.408 Million**. The items procured included fertilizer, seeds, veterinary supplies, and office furniture and equipment, among others. Documents revealed that the procurement of these items was not compliant with R.A. No. 9184. These procurements were not supported with proof of publication in newspaper of general nationwide circulation for those within the threshold; print out copies of posting in the PhilGEPS of advertisement, notice of award, notice to proceed, and contract; printout copy of posting of advertisement in the agency website, and certificate of the Head of BAC Secretariat as to posting of advertisement at conspicuous places.

The contracts, in a number of instances, were also awarded to suppliers identified by the legislator and/or of questionable legal and physical existence. In addition, a number of items procured were no longer eligible to be charged against PDAF and mostly not supported with distribution list. In one case, the supporting distribution list is even questionable as a number of recipients denied receipt of the items purportedly distributed or cannot be located at their given addresses.

The transactions charged against PDAF by the three DA-RFUs, which were not advertised in accordance with the provisions of R.A. No. 9184, in addition to a number other deficiencies, are discussed below:

Table 33. Transactions of IAs Not Compliant with R.A. 9184 and/or not eligible for funding under PDAF and with other documentary deficiencies				
Supplier	Legislator	Items Procured	Amt (M ₱)	Remarks
I. RFU III				
Zymnil Agri Science, Inc.	Rodolfo G. Biazon	Granular fertilizers	5.000	The contract was awarded through exclusive distributor without the following certification: <ul style="list-style-type: none"> • exclusive distributorship issued by the principal under oath; • certification that there was no sub-dealer offering lower prices and that no suitable substitute can be obtained at more advantageous price to the government.
Sub-Total			5.000	
II. RFU V				
MM Castillo Gen. Mdse.	Renato J. Unico, Jr./ Liwayway Vinzons-Chatto	Organic Fertilizer	1.882	These were not published in the PhilGEPS and in any other means required under existing regulations. There was also no proof of distribution of the items procured. This supplier and the printer of its receipt did not also confirm these transactions. The printer of the receipts has also no business permit to operate. The project was implemented upon the request of Cong. Chatto.

IMPLEMENTATION OF LIVELIHOOD AND OTHER PROJECTS

Table 33. Transactions of IAs Not Compliant with R.A. 9184 and/or not eligible for funding under PDAF and with other documentary deficiencies				
Supplier	Legislator	Items Procured	Amt (M ₱)	Remarks
Bestrais Corp.	Luis R. Villafuerte	Chicken Feeds	0.679	These transactions were not advertised as required and not confirmed by the suppliers. Procurement amounting to ₱479,861.33 was not documented. There was also no proof of distribution of the items procured.
Gaite Agrivet & Gen. Mdse.		Veterinary Supplies	0.005	
Fortuna Dep't. Store		Fish Net	0.094	
APA Enterprise	Jose G. Solis	Chicken Feeds	0.031	This supplier's license as dealer of fertilizers and pesticides expired on July 27, 2005 and was issuing receipts/invoices bearing numbers no longer within the authorized series to be printed. Although this supplier has business permit, it did not confirm these transactions.
RNM Feeds Vet. Poultry Supply	<ul style="list-style-type: none"> •Arnulfo P. Fuentebella •Gregorio B. Honasan II 	Hybrid yellow corn seeds and complete fertilizers	4.210	
AIMS Agri Venture	Liwayway Vinzons-Chato	Palay Tresher, 4WD Tractor, Power sprayer/bag and brush cutter	2.617	This procurement was not advertised as required and supplier has no confirmed business permit. It was issuing receipts not in accordance with BIR requirements. It did not also confirm this transaction.
Bicol JL Agri Corp.	Arnulfo P. Fuentebella	Complete fertilizers	0.282	This procurement was not advertised as required and its license as handler of fertilizer expired on September 19, 2007 or before this transaction transpired on November 1, 2009. There was also no proof of distribution of the items procured.
Partido Dev't Administration		Palay seeds	0.411	
Goldstar Agri-Vet. Corp	Luis R. Villafuerte	Veterinary Supplies	0.010	This procurement was not advertised as required and not supported with receipt and proof of distribution of items procured.
GN Electrical Service Shop	Jose C. Solis	Hydrovac Assembly for SCX 955	0.006	These procurements did not comply with existing regulations and not documented as there were no DVs submitted. These transactions may also be considered part of the operating expenses of the RFU.
BBR Enterprise	Gregorio B. Honasan II	Hardware and painting materials	0.026	
Bitstop Bicol Sales Center	<ul style="list-style-type: none"> •Jose C. Solis •Arnulfo P. Fuentebella 	Photocopying Machine and computer sets	0.324	This is considered part of the operating expenses of the RFU and utilization not documented.
A.R. Petron Station	Al Francis C. Bichara	Diesoline deposit	0.138	
Geronimo Petron Station	Arnulfo P. Fuentebella		0.076	
3GX Computers & IT Solution	Al Francis C. Bichara	One unit Desktop	0.278	These items were reportedly distributed to the winners of "Modelong Gulayan sa Eskwelahan". These also may not be considered eligible under PDAF and not advertised as required under
Boning' Trading		Sport equipment	0.046	
S.F. Castro Arts		Supplies and	0.022	

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Table 33. Transactions of IAs Not Compliant with R.A. 9184 and/or not eligible for funding under PDAF and with other documentary deficiencies				
Supplier	Legislator	Items Procured	Amt (M ₱)	Remarks
& Frames		plaque		existing rules and regulations.
Bodega Galssware		Prizes for winners	0.180	
Zynmil Agri Science, Inc.	Narciso R. Bravo, Jr.	Granular Fertilizers	14.850	Out of ₱14.850 Million , ₱4.950.00 was not documented and have no proof of distribution. Of the confirmation letters sent, 84 beneficiaries confirmed to have received the items, 6 denied receipt, while 30 others cannot be located at their given addresses. This procurement was not also advertised as required.
WB Ink Colors	Joseph A. Santiago	Office Supplies for Acctg Section	0.024	This is part of the operating expenses of the RFU.
NFA	Arnulfo P. Fuentesbella	4,000 bags of Rice	16.369	There was no proof of distribution of ₱11.369 Million worth of rice and procurement not supported with project proposal.
ARIK Const.	<ul style="list-style-type: none"> •Al Francis C. Bichara •Liwayway Vinzons-Chato 	Installation of 10 units rainshelters	0.717	Both supplier and printer of the receipts did not confirm these transactions. These items were not advertised as required and cannot be considered within the menu of program.
CTC Builders & Supplies	Al Francis C. Bichara	Materials for livelihood program	0.188	The supplier and printer of the receipts did not confirm this transaction which was not advertised as required. The beneficiaries were identified by the Office of the Congressional District and the items appeared to have been distributed by the Congressional District Staff.
Sub-Total			43.465	
III. RFU XI				
Basic Agri Industrial Sales	Douglas R.A. Cagas	12 units RPM Hand Tractor	1.908	The supplier confirmed this transaction, however, there was no proof of distribution of the items procured. The items were received by the staff of Cong. Douglas R.A. Cagas, Mr. Gil Gubat. The procurement was not published in the PhilGEPS, but was claimed to have been published in the Mindanao Mercury Times which cannot be considered a newspaper of general nationwide circulation. This supplier issued receipt no longer within the series authorized by the BIR to be printed but has permit to operate.
Harbest Agri-business Corp.	Thelma Z. Almario	Vegetable seed and tools	0.021	These procurements were not supported with print out copies of publication in the PhilGEPS and any canvass documents. The supplier appeared to have been identified by Vice Gov. Joel Mayo Z. Almario. The items procured were delivered directly to the Office of the Provincial Vice Governor. It was received by Ms. Emma Montejo, Project-In-charge. The supplier can not be located at its given address and there was no distribution list.
			0.154	
		0.218		
CL Agribusiness Solutions	Not indicated	Fertilizers and chemicals	0.189	The supplier is unlocated at its given address and is not a licensed handler of fertilizers. The

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Table 33. Transactions of IAs Not Compliant with R.A. 9184 and/or not eligible for funding under PDAF and with other documentary deficiencies				
Supplier	Legislator	Items Procured	Amt (M ₱)	Remarks
				procurement also was not published in the PhilGEPS but was supported with purported quotations from three suppliers. There was also no distribution list.
JMKYLE Trading	Marc Douglas C. Cagas IV	Vegetable Seeds - 15,680 sets	3.916	The supplier is unknown at its given address. The procurement was not published in the PhilGEPS although it was claimed to have been published in Mindanao Mercury Times which cannot be considered of general circulation. The items declared were received by a certain Mr. Arsenio R. Obedencia. There was no distribution list submitted. The printer of receipts issued by this supplier is also unknown at its given address.
Sulhen & TJJ Corporation	Douglas R.A. Cagas	Various vegetable seeds & 20 sets of gardening tools	0.444	Items were purportedly delivered to Congressman Cagas site bodega for distribution and were received by his staff, Mr. Gil Gubat. However, there was no attached distribution list to support such activity. The supplier cannot be located at the given address and was not selected in accordance with existing regulations. The procurements were not published in the PhilGEPS, but were claimed to have been published in Mindanao Mercury Times, a newspaper that cannot be considered of nationwide general circulation. Apparently, however, the supplier was already pre-selected as among the documents attached to the DV is a purported letter dated February 19, 2008 of Congressman Marc Douglas C. Cagas IV asking Dir. Roger C. Chio to immediately implement the project with Sulhen & TJJ Corporation as the supplier.
	Marc Douglas C. Cagas IV	5 sets of 2 in 1 cornmill combined ricemill with feed mixer	3.500	
	Douglas R.A. Cagas	20 sets of Personal Computer with printer and 150 pcs. Sweat shirts with print & design per set.	2.820	
Sulhen & TJJ Corporation	Marc Douglas C. Cagas IV	7 units mini rice mill	2.797	These procurements were purportedly published in Mindanao Mercury Times. There was no attached list of actual recipients. The 7 units mini rice mill were purportedly received by Mr. Gil Gubat, Congressional Staff, He also inspected the other 5 units which was received by a certain, Mr. Eden Joseph S. Kintanar.
		5 units mini rice mill	2.000	
Cotabato Producers Multi-Purpose	Edgar L. Valdez	Large Planting Materials - Fruit bearing trees	4.909	In a letter dated February 20, 2007 to Director Roger C. Chio, the implementation of this project by this Cooperative was endorsed by
			4.909	

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Table 33. Transactions of IAs Not Compliant with R.A. 9184 and/or not eligible for funding under PDAF and with other documentary deficiencies				
Supplier	Legislator	Items Procured	Amt (M ₱)	Remarks
Cooperative			0.130	Congressman Edgar L. Valdez. The procurement of these items are among those also published in the Mindanao Mercury Times on March 18, 2007. There were no proof of quotations submitted by any participating suppliers including this supplier. All items were purportedly received by a certain Mr. Roel Miyashiro, Project Coordinator/Staff of Congressman Valdez. The attached list of recipients is yet to be confirmed.
Davao Surplus Motors, Inc.	Joel Mayo Z. Almario	Hauling Trucks	5.831	The supplier and the printer of its receipts can not be located at their given addresses and reportedly moved out. These procurements were not also published in the PhilGEPS but reportedly published in Mindanao Mercury Times. The items were received by Mr. Pabro and by Mr. Ramuel Martinez for Vice Governor Joel Mayo Z. Almario.
Farmer Business Dev't Corp.	Marc Douglas C. Cagas IV	Vegetable Seeds	19.760	There was no proof of distribution of the items procured. Only the list of farmers was attached to the contract. This procurement was not published in the PhilGEPS and newspaper of nationwide circulation. The items were received by Mr. Ernesto Miro, Provincial Agriculturist of Digos.
MMR Marketing	Not indicated	Laptop/Camera/Copier	0.195	These expenses are not eligible under PDAF as these are part of the regular operating expenses of RFU XI. Moreover, the supplier is unlocated as it reportedly moved out from its address, while the printer of its receipts is unknown at its given address. Sealed canvass was purportedly conducted but procurement was not published in the PhilGEPS.
New East Davao Traders		Fertilizers and Chemicals	0.513	The procurements were not published in the PhilGEPS. The supplier is not a licensed fertilizer handler and did not confirm these transactions. The printer of its receipts was, likewise, unlocated at its given address. These items were received by Ms. Emma M. Montejo, Project In-Charge but there was no distribution list.
			0.081	
PZA Trading	Thelma Z. Almario	115 units of multipurpose tent	4.966	The supplier can not be located at its given address as it reportedly moved out. While procurements were undertaken from CYs 2007 to 2009, the supplier has permit only for CY 2009. All items procured were not published in the PhilGEPS and in newspaper of nationwide general circulation but claimed to have been published in Mindanao Mercury Times, Bandera and Global Times. There were also no distribution lists of all items procured. All these items were received either by Congwoman Thelma Almario herself, by a Mr. Michael A. Alcobe for Congwoman Almario, by a certain Ms.
	Joel Mayo Z. Almario	24 units multipurpose tent	0.900	
		109 sets of Digital Sattelite Receiver	9.000	
	Thelma Z. Almario	100 units multi-	4.348	

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Table 33. Transactions of IAs Not Compliant with R.A. 9184 and/or not eligible for funding under PDAF and with other documentary deficiencies				
Supplier	Legislator	Items Procured	Amt (M ₱)	Remarks
		purpose tent		Ginalyn C. Ibanez, Staff of Congw. Almario, by a certain Mr. Roger A. Pabro, Political Officer Assistant for Vice Gov. Joel Mayo Z. Almario.
	Joel Mayo Z. Almario	22 units of multi-purpose tent	0.825	
		84 sets Public Address System	6.676	
	Thelma Z. Almario	one unit hauling truck steel	0.873	
		80 units of multipurpose tent	3.454	
		2 units multipurpose tent	0.087	
		5 units Hauling Truck	4.363	
PZA Trading	Antonio F Lagdameo, Jr.	115 units Multipurpose tent	1.983	As discussed earlier, this supplier can not be located at its given address. This procurement was not also published in the PhilGEPS but supported only with quotations from three suppliers. The items were received by Mr. Edwin Paradillo, Congressional Staff, and there was no submitted distribution list.
		132 units Multi-purpose units	5.713	This procurement was published in Mindanao Mercury Times which can not be considered of nationwide general circulation. It was not also published in the PhilGEPS. These items were also received by a certain Mr. Restituto T. Jaylon, purportedly on behalf of Congressman Lagdameo and was not supported with actual list of recipients.
Ramgo International Corporation	Rene M. Velarde	31 sets of vegetable seeds	4.960	There was no list of actual recipients of the items procured, only list of proposed barangay beneficiaries of the different municipalities under the Province of North Cotabato supported the claim. While the supplier confirmed its transaction, the printer of its receipts could not be located at its given address. This is another procurement published in Mindanao Mercury Times.
JR and JP Enterprises	Antonio, Lagdameo, Jr.	Vegetable Seeds	1.250	This procurement was not published in the PhilGEPS and there were no proof of any publication undertaken. It was reportedly procured under repeat order mode based on previous contract awarded to the lone bidder which come from the Province of Rizal. These items were received by a certain Mr. Emmanuel Pelaeza, Political Affairs Asst. of
			0.250	

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Supplier	Legislator	Items Procured	Amt (M ₱)	Remarks
				the 2nd District of Davao del Norte. The purported distribution list is yet to be confirmed.
Sub-Total			103.943	
Total			152.408	

The items procured by DSWD-RFO III for Day Care Center (DCC) are also no longer within the menu of programs eligible to be funded under PDAF and not the priorities of the beneficiaries as confirmed to the Team. The RFO procured tables, chairs and audio visual equipment for distribution to 18 DCC in the total amount of **₱2.025 Million**.

As confirmed by the Team from the 18 recipients, the items procured and delivered are not their priorities. Of the 18 packages, only 15 video CDs, 14 colored TVs, and 11 DVD players are still operational. Others were claimed to be defective or have been operational only for about six months to one year or operated only upon repair.

Based on the documents submitted to the team by the DA-RFUs III, V and XI, the concerned legislators are signatories to the following documents:

IAs	Legislator	Documents
DA-RFU III	Rodolfo G. Biazon	Letter request to the DA Secretary Arthur Yap for the implementation of his priority projects and to Mr. Redentor S. Gatus for the implementation of the project in the Province of Pampanga.
DA-RFU V	Arnulfo P. Fuentesbella	Letter request to the DA Secretary for the issuance of the Advice of Sub- Allotment (ASA), Letter request to the DA RFU V for the implementation of projects and letter submitting liquidation reports and MOA.
	Al Francis C. Bichara	Purchase Request, Letter request to the DA Secretary for the early release of the ASA for the immediate implementation of the project.
	Joseph A. Santiago	Letter request to DA-RFU V Regional Executive Director for the release of his PDAF allocation to the Provincial Government of Catanduanes.
	Jose C. Solis	Letter request for procurement thru Alternative Modes of Procurement under RA 9184, Obligation Request, Letter request to the DA Secretary for the immediate release of the Notice of Allocation (NTA) to DA-RFU V and for transfer to Sunshine Development Cooperative, List of Beneficiaries, Certificate of Inspection and Final Acceptance, Report of Disbursement, MOA.
	Liwayway Vinzons-Chato	Letter requests to the DA Secretary for the release of her PDAF allocation to DA-RFU V, Invoice Receipts for Equipment, Follow-up letter and request to the DA RFU V Regional Executive Director for the release of her PDAF allocation and implementation of project.

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Table 34. Documents submitted by DA-RFUs III, V and XI Purportedly Signed by Legislators/Authorized Representatives		
IAs	Legislator	Documents
	Narciso R. Bravo, Jr.	Letter to DA-RFU V Regional Executive Director requesting for the implementation of the projects, Purchase Requests, Letter request to DA Undersecretary for the immediate processing of the Summary Advice of Allotment (SAA) allocation to be coursed thru the DA RFU- V.
	Luis R. Villafuerte	Letter to DA RFU V Regional Executive Director informing the intended use of his PDAF allocation, Purchase Requests, Project Proposal.
	Renato J. Unico, Jr.	Purchase Requests.
	Gregorio B. Honasan II	Letter Request to DA RFU V Regional Executive Director for the provision of his PDAF allocation to the project of Congressman Solis, Letter to the DA Secretary to allocate his PDAF to the 2nd District of Sorsogon and for the immediate processing of NTA.
DA-RFU XI	Marc Douglas C. Cagas IV	Purchase Request, Letter request to DA RFU XI Regional Executive Director for the use of PDAF, designation of Mr. Jefferson Chong as conduit to his Office for fast implementation of the project, Letter-request on the use of his PDAF for procurement and implementation of project, Project Proposal.
	Douglas R.A. Cagas	Purchase Request, Letter to DA RFU XI Regional Executive Director requesting for the procurement of 3,000 pieces printed Sweat Shirts from Sulhen and TJJ Corporation, Letter requesting for the implementation of projects, Project Proposal, Endorsement of Project Proposal.
	Joel Mayo Z. Almario	Purchase Request, Letter to DA RFU XI Regional Executive Director requesting for the implementation of projects, Letter requesting that Harbest Agribusiness Corp. be the partner in the establishment of the Gulay ug Prutas para sa Mayong Panglawas Project.
	Thelma Z. Almario	Letter to DA RFU XI Regional Executive Director requesting for the implementation of projects, Project Proposal, Letter to Secretary Yap for the release of PDAF fund.
	Antonio F. Lagdameo, Jr.	Purchase Request, Project Proposal, Letter to DA RFU XI Regional Executive Director for the prompt release of PDAF funds, Letter endorsing Ms. Renita F. Guiwa in coordinating/facilitating the implementation of the project.
	Edgar L. Valdez	Letter authorizing Mr. Roel Miyashero to sign pertinent documents needed for fast implementation of the project, Letter requesting that the Cotabato Producers Multi-Purpose Cooperative be the cooperating NGO to assist in the implementation of the project.
	Rene M. Velarde	Purchase Request, Letter to DA RFU XI Regional Executive Director requesting for the implementation of identified project.

MANAGEMENTS' COMMENTS AND TEAM'S REJOINER

Managements' Comments	Team's Rejoinder
Response provided by DA-RFU III	
<p>The Mayors (business) permit for 2007, 2008 and 2009 of San Fernando City (Pampanga) issued to Zynmil Agriscience, Inc. are hereto attached for your reference. The business permit showed that the supplier is a "Distributor of Fertilizer".</p> <p>Direct contracting can be made in certain cases and the specification as indicated in the Purchase Request (PR) can only be supplied by the supplier, at that time. However, despite the alternative mode of procurement, all documents required were submitted by the supplier.</p> <p>Zynmil Agriscience, Inc., certified that their business, with the address at Dolores Homesite, City of San Fernando, Pampanga, is the exclusive manufacturer and distributor nationwide of Growplus Fertilizer, a product fully registered with the Fertilizer and Pesticide Authority (FPA).</p>	<p>The Team is not questioning the permits and accreditation of the supplier as distributor of fertilizer but the manner of procurement. As required under R.A. No. 9184, all procurement requirements shall be posted in the PhilGEPs, irrespective of the mode of procurement. Thus, even if the fertilizer was intended to be procured thru direct contracting, the same shall still be advertised as required under R.A. No. 9184 to ensure the reasonableness of cost. As discussed in the report, this procurement was not also supported with required certifications.</p>
Response provided by DSWD-RFO III	
<p>DSWD-RFO III BAC facilitated the procurement of Day Care materials for the municipalities under the 3rd District of Tarlac through the competitive bidding process. The procurement was based on the project proposal prepared by Miss Editha R. Aspiras, President, TODO Foundation, Inc. The items/packages were delivered to the beneficiaries by the winning bidder. The Inspection and Acceptance Committee of DSWD-RFO III conducted inspection of the delivered items/packages to the beneficiaries.</p>	<p>The Team is not questioning the existence of the items but the procurement of items which were not based on the priorities of the beneficiaries and the quality of the items delivered, as manifested in the comments of the beneficiaries.</p>

- 7. Funds amounting to ₱107.024 Million were released by six IAs to various cooperatives and associations to finance their respective micro financing activities and/or procure various equipment and supplies for their own operations. DPWH-Tarlac 1st DEO also constructed project for the use of Cooperative Bank of Tarlac. The cooperatives are private institutions composed of private individuals. Hence, such use of funds is questionable as it does not come within the purview of public***

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purpose. Moreover, the implementation of some of these projects is questionable as a number of recipients denied receiving the items.

As discussed earlier, among the IAs implementing soft projects during CYs 2007 to 2009 are DSWD-RFO III, RFO V and NCR, TRC, NLDC, DA-RFU XI, and DPWH-Tarlac 1st DEO. These agencies were mandated under the GAA for the year to implement the following projects:

IAs	Program/Project
DSWD-RFO III, RFO V and NCR	CIDSS
TRC/NLDC/DA-RFU XI	Small and medium enterprise/livelihood
DPWH-Tarlac 1 st DEO	Small infrastructure projects

Records, however, disclosed that out of the total releases by the DBM to these IAs for the implementation of various projects, **₱107.024 Million** was transferred to various cooperatives and associations. These funds were transferred purportedly to support the respective micro-financing projects of the Cooperatives and/or procure supplies and equipment for the cooperatives' operations:

IA	Association	Legislator	SARO		Purpose	Project Implemented	
			ROCS No	Amt (P)			
DSWD-RFO III	Coop. Bank of Bataan	Leonila V. Chavez	08-08383	500,000	Implementation of CIDSS program	Micro-financing assistance to cooperatives.	
			08-03028	2,000,000			
	Coop. Bank of Nueva Ecija	Czarina D. Umali	08-08383	2,000,000			
			08-03939	1,000,000			
	Coop. Bank of Tarlac	Leonila V. Chavez	08-03028	500,000			
			08-08383	1,000,000			
			09-04047	2,000,000			
	Coop. Bank of Zambales		08-8383/08-04116	500,000			
			09-04047	3,000,000			
	Coop. Bank of Bulacan		08-03028	2,000,000			
			08-08383/08-04116	2,500,000			
			Reylina G. Nicolas	07-03252			1,500
			08-07415	700,000			
			09-04166	1,800,000			
	Coop. Bank of Pampanga	Leonila V. Chavez	07-04563	1,000,000			
			Ma. Victoria R. Sy-Alvarado	08-00364			1,000,000
			Leonila V. Chavez	07-00379			2,000,000
		08-03028	2,000,000				

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IA	Association	Legislator	SARO		Purpose	Project Implemented
			ROCS No	Amt (P)		
	Coop. Banks Federation of the Philippines Small Farmer's Dev. Center		08-08383	2,000,000		
			09-04047	3,000,000		
			07-00379	2,000,000		
			07-04563	1,000,000		
			08-03028	1,000,000		
			09-04047	3,000,000		
			Sub-Total			
DSWD-RFO V	Cam Sur Teachers & Employees Multi-Purpose Coop. (CASTEMPCO)	Diosdado M. Arroyo	07-09799	1,000,000		
	Coop. Bank of Cam Norte	Leonila V. Chavez	08-08383	500,000		
	Coop. Bank of Cam Sur		08-08383	500,000		
	Coop. Bank of Sorsogon		09-04047	300,000		
	Sub-Total			2,300,000		
DSWD-NCR	Small Farmers Dev Center	Leonila V. Chavez	08-04116	1,000,000		Capital assistance to support cooperatives' micro and small-sized entrepreneurs.
			07-00379	1,000,000		
	National Confederation of Cooperatives (NATCCO)	Guillermo P. Cua	08-07949	4,750,000		
			07-00609	3,000,000		
			08-04061	5,000,000		
			07-03312	5,000,000		
	Birhen ng Lourdes Parish Dev't Coop (BLPDC)	Oscar G. Malapitan	08-07426	5,000,000		
			07-00546	250,000		
			07-00546	1,000,000		
	Caloocan Teacher's Multi-Purpose Coop. (CTMPC)		07-00546	100,000		
	Coop. Banks Federation of the Phils.	Leonila V. Chavez	07-00379	1,000,000		
	Moving Towards Dev't Multi-Purpose Coop	Matias Jr. V. Defensor	08-04622	1,000,000		
	PBB Environmental Multi-Purpose	Vincent P. Crisologo	07-03113	50,000		
	Simbayanan ni Maria Dev't Coop	Ma. Laarni L. Cayetano	07-07634	200,000		
Sub-Total			28,350,000			
TRC	Sulong Bayan Foundation, Inc.	Guillermo P. Cua	07-03591	4,800,000	Livelihood Program in NCR and Region X	Procurement of Livelihood Equipment and supplies for various members of NATCCO. Releases by TRC remained unliquidated.
			07-00612	5,472,000		
			07-03311	4,800,000		
			07-06503	4,800,000		
			Sub-Total			

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IA	Association	Legislator	SARO		Purpose	Project Implemented
			ROCS No	Amt (P)		
NLDC	Sulong Bayan Foundation, Inc.	Jose R. Ping-ay	08-09700	10,000,000		Procurement of IT packages for distribution to NATCCO members
	Sub-Total			10,000,000		
DA-RFU XI	PHUSPHINCO	Marc Douglas C. Cagas IV	08-04180	5,000,000	Implementation of livelihood programs of the 1st District of Davao del Sur	Portable Rice Mill with Mixer
	ZOPHIMCO					
	MAL-FLMA-COOP					
	BAFAMCO					
	LOMAIRA					
	LOMBANG LA					
	Tinongtongan Farmers Coop					
	08-00637		4,000,000	Rice and Corn Mill		
	Blocon Farmers Coop.					
	Sibulan Multi-Purpose Cooperative					
Anonang Farmers Coop.						
	Sub-Total			9,000,000		
	Grand Total			107,023,500		

The Team also noted that the DPWH-Tarlac 1st DEO constructed multi-purpose building at Macabulos, San Roque Drive, Tarlac for the use of the Cooperative Bank of Tarlac in the total amount of ₱1.0 Million covered by SARO No. ROCS-08-08241.

The release of financial assistance to cooperatives for micro financing activities and/or construction of projects for their own use may not be considered part of the livelihood project, or within the CIDSS programs of the DSWD, or within the menu of programs allowed to be implemented by the IAs. The Team could also hardly validate from the member beneficiaries the actual loans availed of, if at all, as the list of beneficiaries submitted did not indicate their complete addresses.

The release of funds to cooperatives which are private institutions, composed of private individuals, is questionable as it does not come within the purview of public purpose. As discussed in COA Decision No. 2008-127 dated December 24, 2008, while there are privileges granted to cooperatives under various Articles of R.A. No. 6938 and in other legislative enactments, there is no specific provisions either under R.A. No. 6938 or other laws, authorizing the allocation of public funds to private cooperatives for their direct use or benefit. It is further explained in the said COA Decision that the financial assistance, which the government may extend to cooperatives, as contemplated under Article 2 of R.A. No. 6938, shall be considered limited to those which are specifically provided for by law or related rules and regulations, such as those stated in Articles 62 and 63 of R.A. No. 6938.

Clearly, the purpose of releasing funds for micro-financing assistance to cooperatives, procurement of equipment, rice and corn mill and construction of multi-purpose building, are all for the direct use and benefits of these cooperatives. The Team also noted that the use of PDAF released to DSWD for micro-financing activities was also not among the types of projects that may be funded from PDAF under DSWD Memorandum Circular No. 33, series of 2005.

Nonetheless, in order to determine the effectiveness of the implementation of these programs, the Team requested for a list of beneficiaries of loans and/or equipment purchased. Of the cooperatives requested to submit documents, only the following cooperatives submitted Fund Utilization Report indicating the amount granted per customer:

Cooperative	Range of Loans Granted
Cooperative Bank of Tarlac	₱ 5,000 to ₱ 100,000
Cooperative Bank of Zambales	8,000 to 320,000
Cooperative Bank of Bulacan	5,000 to 60,000
PBB Environment Multi-Purpose	1,000 to 4,000

The Team was no longer able to validate receipt of loans by the listed beneficiaries. On the other hand, based on the liquidation documents of NATCCO, the funds were released as financial assistance in the amount of **₱1.0 Million** each to member cooperatives. Confirmation from the recipient member cooperatives even disclosed that the reported fund utilization is questionable for the following reasons:

- Out of the 10 cooperatives which reportedly availed loans from NATCCO, two cooperatives are no longer operational. The Team's confirmation letter can no longer be served as the Cooperative is already non-operational. The status of the eight others cannot also be established as they did not reply to the Team's request for confirmation.
- Fifteen computer packages amounting to **₱1.254 Million** purportedly distributed to NATCCO members by Sulong Bayan Foundation, Inc., out of NLDC releases were denied by the recipients.

Of the 12 legislators, the Team confirmed signatures of 6 legislators:

Legislator	Reply
Jose R. Pingay	Confirmed signature in all documents sent for confirmation.

Legislator	Reply
Ma. Victoria R. Alvarado-Sy	Did not comment on the document submitted.
Reylina G. Nicolas	No reply.
Diosdado M. Arroyo	
Ma. Laarni L. Cayetano	
Marc Douglas C. Cagas IV	

MANAGEMENT’S COMMENTS AND TEAM’S REJOINER

Management’s Comments	Team’s Rejoinder
Response provided by NLDC	
<ul style="list-style-type: none"> • The objective of the project is to increase the productivity and boost the income of the members of the cooperative, who are the direct beneficiaries of the Partylist Representative of COOP-NATCCO. <ul style="list-style-type: none"> ▪ Free use of computers and printers for their business letters, flyers, advertisement thru internet, etc. ▪ Free use of projectors and office of the cooperative for the coop member business presentation. ▪ Free use of laptop for outside business presentation of coop member. • In concluding, following are the reasons for the release of funds: <ul style="list-style-type: none"> ▪ More cooperative members will be benefited by this project. ▪ Coop-NATCCO is a party list at the same time a federation of cooperatives ▪ The constituents of Coop-NATCCO are cooperatives. ▪ The rational behind the party list system is for marginalized members of society to have representation in Congress. ▪ Just like the district congressmen, party list representatives are given PDAF allocations which are supposed to fund projects for the benefit of their districts/constituents. ▪ The cooperatives being the constituents of Coop-NATCCO are therefore the rightful beneficiaries of the PDAF of their congressmen/nominees, not the farmers or teachers. 	<p>The project should be one that is intended to directly uplift the living condition of the Cooperative members and not to support the operations of Cooperative itself. It is very unlikely that the cooperative members will go to the Cooperative just to make use of computers, printers and projectors. Releases by TRC to this NGO even remained unliquidated as of audit date.</p> <p>The use of PDAF is guided by the provisions of the GAA for the year and limited to projects enumerated therein. Besides, the constituents of the party list representatives are the members of the cooperatives and not the cooperative itself.</p>

IMPLEMENTATION OF LIVELIHOOD AND OTHER PROJECTS

Management's Comments	Team's Rejoinder
<ul style="list-style-type: none"> ▪ The project was envisioned to provide the cooperatives with tools and equipment for their livelihood projects and to improve their efficiency. 	
<i>Response provided by DSWD-RFO III (per letter dated July 31, 2012)</i>	
<ul style="list-style-type: none"> • The Cooperative Bank beneficiaries were already specified in the Sub-ARO. • Based on the Memorandum issued by DSWD Assistant Secretary and DLLO, cooperative organizations are classified as People's Organization. 	<p>The release of funds is being questioned not because it is released to the cooperative but because of the purpose for the release. As discussed earlier, releases for micro-financing assistance is not eligible for funding under PDAF. This is tantamount to financing the very operations of private organizations which is not allowed under existing laws and regulations.</p>

8. Loans granted by DSWD-RFO XI to a number of SEA Kaunlaran Associations (SKAs) members were not strictly monitored. A number of borrowers were either not paying on time or not paying at all as of September 9, 2010. The existence of a number others cannot even be established as they are either unknown or have moved out from their given addresses or the addresses given were insufficient.

Records of DSWD-RFO XI disclosed that certain amounts were used to assist the SEA Kaunlaran Program, a community-based credit assistance program utilizing people's organizations known as SEA Kaunlaran Associations (SKAs) as credit conduits. The general objective of the program is to build the capability of the economically active poor to access credit resources and sustain and maximize its use for their empowerment and development.

One of the provisions of Department Order No. 45, series of 1996, "Policies for SEA Kaunlaran Integrated Program-Level I" is that each SKAs can avail a SEA-K loan at a maximum amount of **₱150,000** payable within one to two years from date of release of completed loan. Repayments shall be in the form of monthly amortizations to the DSWD SEA Revolving and Settlement Fund through inter-branch deposit following a pre-approved amortization schedule. After payment of the first loan, each SKA can avail a second seed fund loan that should not exceed twice the amount of the previous loan. The amount of the loan would depend on the SKA's track record and their capacity to manage increased financial resources.

Evaluation of records disclosed that a number of SEA-K members were delayed in payment of loan with the following 17 SKAs, with total loans amounting to **₱2,550,000**, not paying at all:

IMPLEMENTATION OF LIVELIHOOD AND OTHER PROJECTS

SEA/Kabayan/Beneficiary Name (SEA-K Level I)	Check No.	Date Funded	Capital Assistance Granted	Should be Start of Repayment
Catalunan Pequeño Women's SEA-K	30405	3/14/2007	₱ 150,000	4/15/2007
Bliss Women's SEA-K Association/Eva P. Ignosa	30608	3/27/2007	150,000	5/15/2007
PSL SEA-K Association/Julito Dublin	44629	8/19/2008	150,000	9/2008
San Juan Village Women's SEA-K Compound/Ann Rubio	40899	4/14/2008	150,000	6/15/2008
Del Carmen SEA-K Association/Paz Pindang	53160	6/29/2009	150,000	8/2009
Purok 10 Upper Libby SEA-K Association/Alona Valencia	52847	6/18/2009	150,000	7/2009
San Antonio Village Women's SEA-K Association/ Matilda Argillo	30607	3/27/2007	150,000	5/15/2007
BHW-BNS SEA-K Association/Joana S. Kudera	34049	2/22/2007	150,000	4/15/2007
Blue Sapphire SEA-K Assoc'n/Lourdes Fatima Cabillo	54790	9/3/2009	150,000	10/2009
Cristina Village Business Women's SEA-K Association/ Jackie Mae Granada	55463	10/2/2009	150,000	11/2009
Maharlika Women's SEA-K Association/Editha Gil	55462	10/2/2009	150,000	11/2009
DAKESECA SEA-K Association/Erwin Saraum	55461	10/6/2009	150,000	11/2009
Seaside Fish Vendors SEA-K Assoc'n/Juanita Pacquin	57483	11/6/2009	150,000	12/2009
Wisdom Women's SEA-K Association/Precy Bandal	57482	11/6/2009	150,000	12/2009
MIRA Group SEA-K Association/Editha Aballe	58009	11/19/2009	150,000	1/2010
Kabos SEA-K Association/Hernando Dicap	59558	12/10/2009	150,000	1/2010
Our Lady of Fatima SEA-K Association/Dolores Rabanillo	59559	12/10/2009	150,000	1/2010
Total			₱ 2,550,000	

The receipt of loans granted to 90 other members cannot even be established as the confirmation letters sent by the Team to these beneficiaries were returned for reasons such as unknown or have moved out from their given addresses or the addresses given were insufficient with 2 even denying receipt of the loan proceed, as summarized below:

No. of Beneficiaries	Amount	Remarks
3	₱ 15,000	Deceased
7	35,000	Insufficient addresses
5	35,000	Moved out from their given addresses
73	532,000	Unknown at their given addresses
1	Not indicated	Did not receive the amount
1	5,000	Unfamiliar of the program
90		Total

Chapter 3

Implementation of Infrastructure Projects

INTRODUCTION

The implementation of infrastructure projects is governed by specific laws, rules and regulations and subject to certain standards appropriate under the circumstances. These standards are considered in the preparation of plans, specifications and program of works for each project.

Among the projects eligible for funding under the congressional allocation of legislators are small infrastructure projects like roads, bridges, multi-purpose buildings, school buildings, potable water systems, flood control, irrigation facilities and electrification projects. For CYs 2007-2009, funds intended for the implementation of these projects are included in the DPWH budget under VILP and PDAF. These were then released by the DBM to DPWH and various IAs including the LGUs. For the period covered in the Audit, around **₱50.874 Billion** (See Table 1) was included in the DPWH budget under VILP. However, releases out of VILP amounted to **₱101.608 Billion** (See Table 9) of which **₱69.261 Billion** was not included in the the DBM schedules provided to the team. Of the total releases from VILP, **₱32.644 Billion** (See Table 7) released to the selected DPWH ROs and DEOs were audited. On the other hand, out of the total funds released for soft projects to the IAs covered in the audit and LGUs within the covered regions of **₱14.380 Billion** (See Table 4), **₱8.357 Billion** (See Table 7) was audited.

Evaluation of records, however, disclosed that the implementation of a number of projects by selected DPWH ROs and DEOs, and LGUs were not effectively undertaken. A number of projects were either not constructed strictly in accordance with plans and specifications, or included excessive quantities of construction materials, or constructed in private properties, or not utilized or not fully utilized, or included miscellaneous items in lump sum amounts.

OBSERVATIONS

- 1. Forty-one projects costing **₱1.393 Billion** implemented by DPWH ROs and DEOs, and selected LGUs were found deficient by **₱46.262 Million**. These were either not strictly constructed in accordance with plans and specifications or otherwise included excessive quantities of RPS and other construction materials.*

Inspection of the 41 infrastructure projects costing **₱1.393 Billion** implemented by 17 IAs disclosed deficiencies amounting to **₱46.262 Million**, summarized as follows (See Annex F):

IMPLEMENTATION OF INFRASTRUCTURE PROJECTS

Table 41. Projects with Deficiencies				
IA	Project	Contractor	Nature of Deficiency	Amount (M ₱)
DPWH-NCR	Rehab/Asphalt Overlay for Araneta Ave, Gen T. de Leon St. and Const. of Maysan Rd., Valenzuela City (P 1 to 6)	Rend Ent. & General Contractor; Northern Builders	Unaccounted/missing and/or excessive raised pavement studs (RPS) of 2,567 units and warning/directional signs	10.370
	C-5 Extension Project	E. Gardiola Const. & Readycon Trdg & Const. Corp. (Joint Venture)	Unaccounted guardrails of 112.2 meters and 1 street light	0.867
	Widening of C-5 Phase II & III	Northern Builders	Unaccounted/missing RPS of 565 units	1.507
SMMDEO	Improv. of Ninoy Aquino Ave. -South Bound	Solid Rock Construction	Short accomplishment equivalent to 722 sq. m.	1.095
	-North Bound		Short accomplishment equivalent to 113 sq. m.	0.217
Tarlac 1 st DEO	Const. of 2-storey Library Bldg. at Tarlac State University	Chaina Construction	Uninstalled electrical works and plumbing fixture	0.469
DPWH-RO V	Asphalt Overlay of Andaya Highway (6 projects)	NFH Const. & Supply; Persan /GCI Const. (Joint Venture)	Unapplied Bituminous Seal Coat (Item 303) as sealant	3.549
Albay 1 st DEO	Asphalt Overlay of Washington Drive Road	Hi-Tone Const. & Dev. Corp.	Short accomplishment equivalent to 1,654.37 sq. m.	4.111
	Asphalt Overlay from Lapu-Lapu St. to Elizondo St.	Sunwest Const & Dev. Corp.	Short accomplishment equivalent to 2,482.17 sq. m.	6.194
City Government of Las Piñas	Const. of 2-storey Livelihood Center	Exel Concepts Corp.	Non-installation of solar lights and replacement of windows; and excessive estimates for concreting works	0.662
	Improvement of Road leading to S. Marquez	E. M. Angeles Ent.	Non-installation and fabrication of guardhouse barrier and application of excessive indirect costs	0.710
	Supply and Installation of Traffic Signages	Traffic Supplies and Const. Corp.	Unlocated 12 signages	0.171
	Concreting of Road leading to BFRV Waste Management Office	Jadeant Construction and Trading	Excessive quantity estimates	0.137
City Government of Taguig	Completion of Signal Multi-Purpose Bldg (MPB)	ABN Construction	Uninstalled swing door, decorative steel doors and two units of community loudspeakers	0.290
	Electrical and other works Signal Village MPB	Grandline Engg Services	Uninstalled works and unrepresented items	0.305
	Concreting of Levi Mariano Avenue	Carjen Construction and Trading	Short accomplishment equivalent to 2,289 sq. m. and uninstalled road markings	7.620
	Construction of C.P. Tinga		Deviation from specifications of	2.105

IMPLEMENTATION OF INFRASTRUCTURE PROJECTS

IA	Project	Contractor	Nature of Deficiency	Amount (M ₱)
	Gym		viewing glass, windows and bleachers flooring	
	Concreting of Tinio and Ledesma Streets	Jaylot Trading and Construction	Uncorrected miscalculations and errors in cost computation	0.651
City Gov't of Manila	Water Pipe Laying	Trilex Builders	Work items included in the estimates but not included in the scope of works	0.578
	Construction of New Vertical Wall Niches	E. P. Cornejo Construction	Excessive estimates	0.589
Brgy. 310, Zone 31, Manila	Construction of Multi-Purpose Hall	Jayzeline Enterprises	Excessive quantity estimates	0.521
Brgy. UP Village, Q.C.	Repair of Barangay Hall	CB Tampengco Const & Supply	Uncorrected errors in computation	0.103
Brgy. Bagong Lipunan ng Crame, QC	Improvement of Fourth Avenue	SPNR Builders	Short accomplishment equivalent to 2.40 meters	0.031
Brgy. Kalusugan, QC	Repair of buildings and other projects	2H2L Construction	Not in accordance with plans and specifications	0.650
Brgy. South Triangle, Q.C.	Const. of ground floor interior finishing of brgy hall	Cresta Mgt & Construction	Not in accordance with plans and specifications	1.243
Brgy. Kristong Hari, QC	Renovation of Multi-purpose hall	SPNR Builders	Not in accordance with the bid estimate	0.439
Brgy. Paligsahan, QC	Construction of extension office of the barangay hall	JYBL Const. & Trading	Not constructed as planned	0.238
Brgy. Teachers' Village East, Q.C.	Renovation of barangay hall	2H2L Construction	Inclusion of items not required in plan and spec'n and deficiencies in ramps and steel gates	0.703
Brgy. Immaculate Conception	Construction of roofing of half-covered court	2H2L Construction	Not in accordance with plans and specifications	0.137
Total				46.262

These projects were funded from the allocation of the following legislators:

IA	Legislator	Project Cost (M ₱)
DPWH-NCR	Not indicated	350.385
SMMDEO	Eduardo C. Zialcita	28.626
Tarlac 1 st DEO	Miriam Defensor-Santiago	14.753
DPWH-RO V	Not indicated	815.100
Albay 1 st DEO	Not indicated	38.416
City Government of Las Piñas	Manny A. Villar, Jr.	4.192
	Cynthia A. Villar	4.709
City Government of Taguig	Henry M. Dueñas, Jr.	19.950
	Not indicated	74.955

IMPLEMENTATION OF INFRASTRUCTURE PROJECTS

IA	Legislator	Project Cost (M ₱)
	Juan Ponce Enrile	4.995
City Government of Manila	Benjamin D. Asilo	9.172
Brgy. 310, Zone 31, Manila	Maria Zenaida B. Angping	1.500
Brgy. UP Village, Q.C.	Edcel C. Lagman	1.989
Brgy. Bagong Lipunan ng Crame, QC		2.000
Brgy. Kalusugan, QC		2.000
Brgy. South Triangle, Q.C.		12.000
Brgy. Kristong Hari, QC		2.000
Brgy. Paligsahan, QC		2.000
Brgy. Teachers' Village East, Q.C.		2.000
Brgy. Immaculate Conception		2.000

The detailed discussions on the foregoing findings are integrally attached as *Annex F* while the comments of the management to these findings and the Team's rejoinder are integrally attached as *Annex G*.

- 2. Fifty-four projects costing ₱161.498 Million were constructed on private properties without documents to support the turn over of such properties to the government, if at all. The prohibition on the use of public funds for the development of private properties was already settled by the Supreme Court under "Pascual vs. Secretary of the Public Works" – G.R. No. L-10405 dated December 29, 1960.***

In addition to the deficiencies in the implementation of the projects, the Team also noted that 54 projects costing **₱161.498 Million** were constructed on private properties without any document to support the turn over of such properties to the government, if at all. Despite request by the Team to the concerned LGUs for information and documents on the turn over of these properties to the government, there were no information and documents submitted except for the comments provided by the City Government of Las Piñas on some of the covered projects.

The Supreme Court, in a number of cases, particularly under "Pascual vs. Secretary of the Public Works" – G.R. No. L-10405 dated December 29, 1960, held that the use of government funds to develop private properties is not proper unless the lots where the properties are to be constructed were already turned over to the government. The affected projects follow:

IMPLEMENTATION OF INFRASTRUCTURE PROJECTS

Table 43. Projects Constructed on Private Properties			
IA	Project Description/Location	Proj. Cost (M ₱)	Legislator
SMMDEO	Construction of Multi-Purpose Buildings (MPBs) at Paranaque City		
	San Antonio Valley 14, Brgy. San Isidro	4.291	Not indicated
	San Antonio Valley 12, Brgy. San Isidro	1.428	
	San Antonio Valley 15, Brgy. San Isidro	1.428	
	Aratiles, Brgy. BF Homes	3.815	Not indicated
	Cul de Sac, Brgy. Sun Valley	3.816	Roilo S. Golez
	Clinic Site, Brgy. BF Homes	3.816	Not indicated
	Villanueva Vill., Brgy. San Dionisio (Ph. 1 & 2)	4.766	Eduardo C. Zialcita
	Lim Compound, Brgy. San Dionisio	4.291	Not indicated
	Reyes Compd, Brgy. San Antonio (Ph. 1 & 2)	3.815	
	United Pque Sub 5, Area 3, Brgy. San Isidro	1.430	Eduardo C. Zialcita
	Landscape, Brgy. Marcelo Green	3.816	Not indicated
	Brgy. Sto. Niño (Ph. 1 & 2)	3.811	
	Camella Homes, Brgy. San Antonio	3.817	Roilo S. Golez
	Riverside, Brgy. Sun Valley	1.906	Not indicated
	Parkview, Brgy. Sun Valley	3.817	
	Countryside, Brgy. Sun Valley	3.815	
	Sampaguita Hills, Brgy. Marcelo Green	3.837	
	Armela, Brgy. Marcelo Green	3.815	
	Classic Homes, Brgy. BF Homes	3.815	
	Seacom, Brgy. San Antonio	3.815	Roilo S. Golez
	Goodwill, Brgy. BF Homes	3.816	Not indicated
	Target Site, Brgy. BF Homes	1.907	
	Levitown, Brgy. Don Bosco	3.817	
	Camachile, Brgy. Sun Valley	3.814	
	Garcia Heights, Brgy. San Antonio	3.816	
	Jackielou Ville, Brgy. BF Homes	3.814	
	Ipil Site, Brgy. BF Homes	3.816	
	Sampaloc II-B, Brgy. BF Homes	1.907	Roilo S. Golez
	United Pque Subd 5, Area 1 (Ph 3), San Isidro	0.666	Eduardo C. Zialcita
United Pque Subd 5, Area 7, San Isidro	1.429	Not indicated	
San Antonio Valley 8, San Antonio (Ph 1 & 2)	4.407	Roilo S. Golez	
FMMDEO	Repair/Rehab. of MPBs/ Roads at Marikina City		
	Cinco Hermanos (Ph I-V), Industrial Valley Comp.	6.500	Marcelino R. Teodoro
	Hacienda Hts., Brgy. Concepcion Dos	2.500	Del R. De Guzman
	Rancho Estate Phase III, Concepcion Dos, Mkna (Rancho Estate II, report of FMMDEO)	4.428	
	Aguinaldo St., Industrial Valley Complex	3.000	Marcelino R. Teodoro
	Parkland Subd. II, Brgy. Malanday	3.000	Marcelino R. Teodoro and Del R. De Guzman
	St. Benedict, Brgy. Nangka	5.200	Del R. De Guzman
Rodeo St., Rancho II, Concepcion Dos	3.000		

IMPLEMENTATION OF INFRASTRUCTURE PROJECTS

Table 43. Projects Constructed on Private Properties				
IA	Project Description/Location	Proj. Cost (M ₱)	Legislator	
	Monte Subd., Brgy. Industrial Valley Complex	4.500	Marcelino R. Teodoro	
TMMDEO	Sta. Lucia, Phase 6, Brgy. Punturin, Val. City	3.000	Rex Gatchalian	
City Gov't of Las Piñas	Steel Gate along Ligaya Pascual St.	0.050	Cynthia A. Villar	
	Const'n of MPB at BF Resort Village	0.440		
	Const'n of MPB (Gazebo 2)	0.200		
Brgy. Sacred Heart QC	Rehab. drainage systems - South J Street	2.000	Edcel C. Lagman	
Brgy. Horseshoe, QC	Rehab. drainage systems - Big Horseshoe Drive	1.915		
Brgy. Old Capitol Site QC	Rehab. drainage systems - Rosal St & basketball court	2.000		
Brgy. Santol, Q.C.	Rehab. drainage systems-Brixton Hill St.	2.000		
Brgy. Don Manuel QC	Rehab. drainage systems-Brixton Hill St.-N. Ramirez St.	1.649		
Brgy. Sto. Niño, Q.C.	T. Pinpin St. (fr Sanciangco to Batanes St.) & Bagong Buhay St. (fr T. Pinpin to Mindanao Ave)	1.914		
Brgy. Teachers' Vill West, Q.C.	Installation of gates & desilting of drainage system	2.000		
Brgy. Blue Ridge A, QC	Construction of Multi-purpose Complex	4.000		
Brgy. Pasong Tamo, QC	Repair of clubhouse at Mapayapa Village III	0.999		
Brgy. Mariana, QC	Asphalt overlay 11th St. (Broadway - Gilmore Ave)	2.000		
DPWH-RO XI	Conc. Rd, Alpha Homes, Matina Aplaya, Davao	2.834		Not indicated
Total		161.498		

The projects implemented by the City Government and the different Barangays of Quezon City were even found deficient. The detailed discussions on the foregoing findings are integrally attached as ***Annex H***.

MANAGEMENT'S COMMENTS AND TEAM'S REJOINDER

Only the City Government of Las Piñas commented to some of the above findings as follows:

Management's Comments	Team's Rejoinder
Materials for fabrication of steel gate/Ligaya Pascual St., BFRV, Talon II	
Actual estimate coincide with the actual measurement of the project. Unfortunately, prepared drawing does not comply with the final program of works.	As computed by the Team, the actual materials used are less than the programmed/estimated quantities, hence, the difference. Moreover, the project was constructed within a private subdivision, hence, the total amount is considered questionable.

IMPLEMENTATION OF INFRASTRUCTURE PROJECTS

Management's Comments	Team's Rejoinder
Materials for the construction of multi-purpose pavements, BFRV, Talon II	
<p>The project is generally for the concreting of a multi-purpose pavement. During the implementation, we also concreted the other side of the road. The subject area was the former location of informal settlers that were relocated. However, portion of it was considered as pathwalk. The usual thickness that we used for pathwalk and even concrete pavement that does not carry much load is 3.0 in. to 4.0 in. Considering the data mentioned, the designed 5.0 in. thickness was used for the pavement. Actual measurements must be made in different locations for proper verifications.</p>	<p>Any change in the original plan should be covered with approved change order and revised program of work. Such changes should also be reflected in the as-built plan. In this case, there was none submitted to the Team. Hence, this explanation cannot be considered. Moreover, as discussed earlier, no project can be constructed in an area privately owned unless the same is donated to the government.</p>

3. Contract costs of a number of projects were excessive by ₱100.989 Million due to erroneous application of rate for Item 302, double application of indirect costs, splitting of contracts, use of excessive rental rates, and inappropriate unit cost for excavation and embankment.

Further evaluation of the POW of selected projects disclosed that the project estimates may be considered excessive in view of erroneous application of rate for asphalt, double or erroneous application of indirect costs, use of excessive rental rates, inappropriate unit costs for embankment and excavation, and splitting of contracts. As the POW is the basis for computing the Approved Budget for the Contract (ABC) which is used as the limit for the contract amount, the contract amounts then are, likewise, considered excessive.

These deficiencies resulted in combined excess costs of around **₱100.989 Million** as summarized below:

Nature	No. of Projs.	Excess Amt. (M ₱)	IA
a. Erroneous application of rate for asphalt	23*	4.953	NCR, V, XI, FMMDEO, SMMDEO, Albay 1 st DEO
b. Double application of indirect cost	131	85.522	FMMDEO, SMMDEO, TMMDEO
c. Splitting of contract, and use of high rental rates and unit costs for excavation and embankment.	323	10.261	NCR
d. Erroneous application of indirect costs	2	0.253	City Government of Las Piñas
Total		100.989	

** Excluded FMMDEO & SMMDEO projects as these are the same projects considered under Item b.*

IMPLEMENTATION OF INFRASTRUCTURE PROJECTS

The detailed discussions for each deficiency follow:

- a. The rate applied in computing the quantity of Item 302 in 37 projects was erroneous resulting in excessive quantities costing ₱4.953 million.*

As provided under Volume II, Standard Specifications for Public Works and Highways, the rate application of either Rapid Curing Cut-back or the Emulsified Asphalt shall be within the range of 0.20 to 0.70 liter/sq.m. It is further provided that care shall be taken to ensure that the application of bituminous material should not exceed the specified amount and that any excess shall be blotted by sand or removed as directed by the Engineer.

Evaluation of selected POWs and Contracts of projects implemented by various DPWH ROs and DEOs, however, disclosed that these provisions were not strictly observed. The Team noted that **the rate applied for computing the quantity of Item 302 – Bituminous Tack Coat in the 37 projects ranged from 0.74 to 1.50 liters/sq.m., exceeding the range of 0.20 to 0.70 liter/sq.m. This resulted in total quantity difference of 59.119 metric tons costing ₱4.953 Million.** The Team considered the maximum allowable rate of 0.70 liter/sq.m. in the computation of excess quantities.

The affected projects follow:

Table 45. Projects with Erroneous Application of Item 302							
Project/Location	Contractor/ Contract Amount	POW	Quantity (in m.t.)			Unit Cost (₱)	Total Diff. (₱)
		Rate Applied	POW/ Contract	COA (0.70)	Diff.		
DPWH - NCR							
Rehab. (Valenzuela City)	Northern Builders						
- Maysan Road	₱19,289,886.22	0.80	5.65	4.945	0.705	75,319.91	53,100.54
- Maysan Road & Exit	19,287,128.34	0.80	5.72	5.001	0.719	75,294.43	54,136.70
Asphalt Overlay (QC)	Persan Const.						
- C3 Rd (Ph I)	19,786,315.88	0.80	8.09	7.080	1.010	62,257.43	62,880.00
- C3 Rd (Ph II)	19,785,986.88	0.80	8.06	7.050	1.010	62,358.88	62,982.46
Rehab.	Rend Ent.						
- McArthur Highway (Gen. T. de Leon to Poblacion)	19,287,243.53	0.80	7.34	6.420	0.920	75,316.15	69,290.86
- Araneta Ave. QC (S. Bound)	19,317,083.80	0.80	6.66	5.828	0.832	75,300.89	62,650.34
- Araneta Ave. QC (N. Bound)	19,316,915.73	0.80	6.54	5.726	0.818	75,322.07	61,613.45
- Gen T deLeon St. Val (Ph I)	19,310,103.13	0.80	6.14	5.370	0.770	75,300.45	57,981.35
- Gen T deLeon St. Val (Ph II)	19,310,235.71	0.80	6.41	5.610	0.800	75,357.67	60,286.14
Asphalt Overlay	Solid Rock Const.						
- C3 Rd	25,730,797.99	0.80	10.63	9.304	1.326	62,314.04	82,628.42
- Gov. Forbes	19,541,508.56	0.80	7.80	6.827	0.973	62,348.88	60,665.46
- Sgt. Rivera, QC	1,924,636.98	0.80	0.95	0.827	0.123	77,110.53	9,484.60
Total Cost of Variance			79.99	69.988	10.006		697,700.32

IMPLEMENTATION OF INFRASTRUCTURE PROJECTS

Table 45. Projects with Erroneous Application of Item 302							
Project/Location	Contractor/ Contract Amount	POW	Quantity (in m.t.)			Unit Cost (₱)	Total Diff. (₱)
		Rate Applied	POW/ Contract	COA (0.70)	Diff.		
FMMDEO							
Rehab. - Mangga St., Malanday & A.Luna Street, Sto. Niño, Marikina (Mkna.)	Aylan Const. 4,046,962.90	1.50	2.14	1.00	1.14	70,600.00	80,484.00
- Marikina - San Mateo Road. Marikina	B. Bernardo 4,821,924.00	1.00	3.19	2.24	0.95	70,580.00	67,051.00
Asphalt Overlay - Capitol drive, Pasig City	Broston Const. 9,598,996.03	0.75	5.31	4.95	0.36	69,730.74	25,103.07
- A. Bonifacio - A. Luna St., Mandaluyong City (Mand.)	9,598,696.32	1.00	6.83	4.78	2.05	69,730.74	142,948.02
- Bayan-Bayanan Ave., Mkna.	10,000,000.00	1.00	5.59	3.91	1.68	69,690.00	117,079.20
- Lopez Jaena St., Mkna.	9,599,628.56	1.00	5.34	3.74	1.60	69,690.00	111,504.00
Rehab - Ortigas Ave., Mand. City	C.S Garcia Const 942,555.02	1.00	0.46	0.32	0.14	75,187.20	10,526.21
- Katipunan St. Kalumpang, Mkna.	IDR Const Supply 4,798,564.98	1.50	2.26	1.05	1.21	75,465.02	91,312.67
Total Cost of Variance			31.12	21.99	9.13		646,008.17
SMMDEO							
Concreting-Roxas Blvd, Parañaque City	AKN Const Corp 7,157,260.00	1.50	0.55	0.257	0.29	62,700.00	18,342.66
Rehab.- Sucat Road, Parañaque City (Pque.)	EFC Ent. 9,615,613.51	1.00	4.85	3.398	1.45	64,610.00	93,812.15
Asphalting - Tamaraw Court,Tambo, Paranaque City	RNN Const'n. 953,419.40	1.00	0.60	0.418	0.18	66,975.00	12,210.81
Rehab. - Sucat Rd. (E. Bound), Pque	Solid Rock Const 4,795,350.00	1.00	1.79	1.253	0.54	69,634.00	37,390.44
- Sucat Rd. (W. Bound), Pque	4,796,250.00	1.00	1.80	1.257	0.54	69,634.00	37,516.43
- Roxas Blvd Service Road	4,771,500.00	1.00	2.28	1.593	0.69	64,370.50	44,209.98
Total Cost of Variance			11.87	8.176	3.69		243,482.47
DPWH-RO V							
Asphalt Overlay - Andaya Hwy., Del Gallego- Ragay Sec. Cam. Sur	NFH Cons. & Supply 171,400,307.63	0.74	49.54	47.08	2.46	63,719.00	157,067.34
- Andaya Hwy., Ragay-Sipocot Section, Cam. Sur	161,800,292.51	0.74	60.34	56.854	3.49	63,886.20	222,724.43
- Andaya Hwy., Del Gallego- Ragay Section, Cam. Sur	96,499,587.97	0.74	45.46	43.202	2.26	52,586.60	118,737.63
- Andaya Hwy., Del Gallego- Ragay Section, Cam. Sur	143,550,393.65	0.74	30.57	29.047	1.52	53,043.80	80,767.36
- Quirino-Andaya Highway, Lupi- Sipocot Sect, Camarines Sur	Persian Const/GCI 143,500,162.68	0.74	63.32	60.172	3.15	54,581.93	171,820.56
- Andaya Hwy., Ragay-Sipocot Section, Cam. Sur	96,500,499.26	0.74	40.52	40.245	0.27	54,040.83	14,836.37
Total Cost of Variance			289.75	276.600	13.15		765,953.69
Albay 1ST DEO							
Asphalt Overlay - Washington Drive Road., Legaspi	Hi-Tone Const. 19,210,056.75	1.50	11.43	5.330	6.100	103,935.80	634,008.50
- Bahi-Cagbulacao Road., Bacacay, Albay	48,075,000.00	1.50	17.40	7.720	9.680	121,727.50	1,178,323.00
- Dap-Dap Rizal St., Legaspi	3,811,015.69	1.50	1.96	0.910	1.050	109,398.53	114,868.46
- Lapu-lapu -Elizondo St., Legaspi	Sunwest Const. 19,206,000.00	1.50	11.48	5.340	6.140	107,282.30	658,713.81

IMPLEMENTATION OF INFRASTRUCTURE PROJECTS

Project/Location	Contractor/ Contract Amount	POW Rate Applied	Quantity (in m.t.)			Unit Cost (₱)	Total Diff. (₱)
			POW/ Contract	COA (0.70)	Diff.		
Total Cost of Variance			42.27	19.30	22.97		2,585,913.84
DPWH-RO XI							
Rehab. - Davao-Agusan Rd.	STX Ent. 7,176,753.58	0.76	2.04	1.872	0.168	81,101.62	13,634.65
Total Cost of Variance			2.04	1.872	0.168		13,634.65
Grand Total							4,952,693.14

- b. While the unit cost for asphalt used in 131 projects was already inclusive of indirect cost, the unit cost was again subjected to indirect cost resulting in cost difference of ₱90.340 Million.*

The Team also noted that the DPWH, under several occasions, prescribed the unit costs for asphalt, items 301, 302 and 310, to ensure consistency of applications. The unit cost prescribed was inclusive of indirect cost, as illustrated below:

Particulars	Updated Direct Unit Cost as of							
	301 - Bituminous Prime Coat				302 - Bituminous Tack Coat			
	08/11/05	COA	12/13/07	COA	08/11/05	COA	12/13/07	COA Comp.
Furnishing								
Basic Cost	4,145.20	4,145.20	7,431.50	7,431.50	4,280.40	4,280.40	7,396.10	7,396.10
OCM 3%	124.36	-	222.95	-	128.41	-	221.88	-
Profit 10%	414.52	-	743.15	-	428.04	-	739.61	-
VAT 10%								
Unit Cost	4,684.08	4,145.20	8,397.60	7,431.50	4,836.85	4,280.40	8,357.59	7,396.10
Delivery Cost								
Basic Cost	181.60	181.60	181.60	181.60	181.60	181.60	181.60	181.60
OCM 3%	5.45	-	5.45	-	5.45	-	5.45	-
Profit 10%	18.16	-	18.16	-	18.16	-	18.16	-
VAT 10%								
Unit Cost	205.21	181.60	205.21	181.60	205.21	181.60	205.21	181.60
Spraying Cost (2mt x 5drums/mt)								
Basic	440.00	440.00	440.00	440.00	not included		440.00	440.00
OCM 3%	13.20	-	13.20	-			13.20	-
Profit 10%	44.00	-	44.00	-			44.00	-
Unit Cost	497.20	440.00	497.20	440.00	-	-	497.20	440.00
Total UC per drum	5,386.48	4,766.80	9,100.00	8,053.10	5,042.06	4,462.00	9,060.00	8,017.70
Total UC per m.t.	26,932.42	23,834.00	45,500.02	40,265.50	25,210.30	22,310.00	45,300.00	40,088.50

IMPLEMENTATION OF INFRASTRUCTURE PROJECTS

Table 46b. Updated Revised Unit Cost of Item 310				
Particulars	Updated Direct Unit Cost			
	310 – Bituminous Concrete Surface Course			
	08/11/05	COA	8/14/09	COA
Furnishing				
Basic Cost	1,880.29	1,880.29	3,205.02	3,205.02
OCM 3%	56.41	-	96.15	-
Profit 10%	188.03	-	320.50	-
VAT 10%	212.47	-	362.17	-
Unit Cost	2,337.20	1,880.29	3,983.84	3,205.02
Delivery Cost				
Basic Cost	171.97	171.97	190.62	190.62
OCM 3%	5.16	-	5.72	-
Profit 10%	17.20	-	19.06	-
VAT 10%	19.43	-	21.54	-
Unit Cost	213.76	171.97	236.94	190.62
Laying Basic Cost				
Equipment Rental	66,141.60	66,141.60	66,141.60	66,141.60
Labor	1,539.93	1,539.93	2,079.73	2,079.73
Mobilization 15%	9,921.24	-	9,921.24	-
Total Cost	77,602.77	67,681.53	78,142.57	68,221.33
Laying 1 m.t.				
Basic Cost	80.84	70.50	81.40	71.06
OCM 3%	2.43	-	2.44	-
Profit 10%	8.08	-	8.14	-
VAT 10%	9.13	-	9.20	-
Unit Cost	100.48	70.50	101.18	71.06
Rolling Basic Cost				
Equipment Rental	48,900.00	48,900.00	50,082.00	50,082.00
Mobilization 15%	7,335.00	-	7,512.30	-
Unit Cost	56,235.00	48,900.00	57,594.30	50,082.00
Rolling 1 m.t.				
Basic Cost	117.16	101.88	119.99	104.34
OCM 3%	3.51	-	3.60	-
Profit 10%	11.72	-	12.00	-
VAT 10%	13.24	-	13.56	-
Unit Cost	145.63	101.88	149.15	104.34
Correcting Basic Cost				
Labor	9,853.32	9,853.32	8,454.12	8,454.12
Vehicle Rental	9,600.00	9,600.00	9,600.00	9,600.00
Minor Tools - 10%	985.33	-	845.41	-
Total Cost	20,438.65	19,453.32	18,899.53	18,054.12
Correcting 1 m.t.				
Basic Cost of	42.58	40.53	39.37	37.61
OCM 3%	1.28	-	1.18	-

IMPLEMENTATION OF INFRASTRUCTURE PROJECTS

Particulars	Updated Direct Unit Cost			
	310 – Bituminous Concrete Surface Course			
	08/11/05	COA	8/14/09	COA
Profit 10%	4.26	-	3.94	
VAT 10%	4.81	-	4.45	
Unit Cost	52.93	40.53	48.94	37.61
Total UC (FDLRC) per m.t.	2,850.00	2,265.17	4,520.05	3,608.65

The Team noted, however, that while the unit cost adopted in the POW is already inclusive of indirect cost, this was again subjected to indirect costs prescribed under DPWH DO No. 57, series of 2002, dated February 13, 2002 as shown below:

Estimated Direct Cost (EDC)	Indirect Cost % for OCM and Profit (maximum ranges)		% Cost for Mob./Demob. (Maximum)	Total % of Maximum Indirect Cost
	OCM	Profit		
Up to ₱ 1 Million	13	15	1	29
Above ₱1 M to ₱5 M	12	14	1	27
Above ₱5 M to ₱10 M	12	13	1	26
Above ₱ 10M to ₱20 M	11	12	1	24
Above ₱20 M to ₱50 M	11	11	1	23
Above ₱ 50M	10	10	1	21

This practice increased the contract costs of 131 projects by **₱85.522 Million**, as tabulated below:

PROJECT / LOCATION	Contractor /Contract Amt (in M)	Qty	Prescribed Unit Cost	Total Cost	Indirect Cost			Direct Cost	Allowable Indirect Cost	Excessive Indirect Cost
					Emb'd	Imposed	Total Applied			
In Thousand Pesos										
IMPLEMENTED BY NCR										
Maysan Rd & Exit Val. City	Northern Builders	5.72	70.188	401.48	33.53	110.05	143.57	257.91	97.39	46.19
		1,267.89	7.708	9,772.48	1,455.68	2,678.64	4,134.31	5,638.17	2,128.97	2,005.34
		5.65	75.320	425.56	54.16	116.65	170.81	254.75	96.19	74.62
		1,253.73	7.708	9,663.34	1,439.42	2,648.72	4,088.14	5,575.20	2,105.20	1,982.94
C3, Metro Manila (M.M.)	Persan Const. Inc.	8.06	62.405	502.99	42.00	137.87	179.87	323.11	122.01	57.87
		1,787.48	5.635	10,071.35	1,500.20	2,760.56	4,260.75	5,810.60	2,194.08	2,066.67
C2 Road, M.M.		8.09	62.405	504.86	42.16	138.38	180.54	324.32	122.46	58.08
Gen. T de Leon Rd and Exit, Val.	Rend Ent.	6.41	75.320	482.80	61.45	132.34	193.79	289.02	109.13	84.65
		1,422.87	7.708	10,967.02	1,633.61	3,006.06	4,639.67	6,327.35	2,389.21	2,250.46
		6.14	70.189	430.96	35.99	118.13	154.12	276.84	104.54	49.58

IMPLEMENTATION OF INFRASTRUCTURE PROJECTS

Table 48. Projects with Excessive Indirect Cost										
PROJECT / LOCATION	Contractor /Contract Amt (in M)	Qty	Prescribed Unit Cost	Total Cost	Indirect Cost			Direct Cost	Allowable Indirect Cost	Excessive Indirect Cost
					Emb'd	Imposed	Total Applied			
In Thousand Pesos										
	19.310	1,362.06	7.708	10,498.31	1,563.79	2,877.59	4,441.38	6,056.93	2,287.10	2,154.28
Araneta Ave., QC	Solid Rock 19.317	6.54	75.320	492.59	62.70	135.02	197.72	294.88	111.35	86.37
	19.317	1,451.65	7.708	11,188.84	1,621.23	3,066.86	4,688.09	6,500.75	2,454.68	2,233.41
	19.317	1,477.54	7.708	11,388.39	1,650.15	3,121.56	4,771.70	6,616.69	2,498.46	2,273.24
	19.317	6.66	75.320	501.63	63.85	137.50	201.34	300.29	113.39	87.95
Flyover Crossing Commonwealth	LR Tiqui/Persan 444.648	0.30	68,476.80	20.54	1.76	5.26	7.02	13.53	4.65	2.37
	444.648	0.60	73,483.20	44.09	3.77	11.28	15.06	29.03	9.99	5.07
Gov Forbes	Solid Rock 19.542	7.80	62.405	486.76	40.65	133.42	174.07	312.69	118.07	56.00
	19.542	1,730.78	5.634	9,751.88	1,452.61	2,672.99	4,125.60	5,626.28	2,124.48	2,001.11
Sgt. Rivera St., QC	1.925	0.95	77.157	73.30	9.11	21.36	30.47	42.83	17.61	12.85
	1.925	209.75	6.379	1,337.93	189.25	389.85	579.10	758.83	312.03	267.07
Mac Arthur Highway	Rend Ent. 19.287	7.34	75.320	552.85	70.36	151.54	221.90	330.95	124.97	96.93
	19.287	1,627.77	7.708	12,546.32	1,817.93	3,438.94	5,256.87	7,289.45	2,752.50	2,504.37
C3 Rd, M.M.	Solid Rock 25.731	10.63	62.405	663.37	55.40	181.83	237.23	426.14	160.91	76.32
	25.731	2,358.71	5.634	13,289.88	1,979.62	3,642.75	5,622.37	7,667.51	2,895.25	2,727.12
	Persan 19.786	1,794.88	5.634	10,113.04	1,506.41	2,771.98	4,278.39	5,834.65	2,203.16	2,075.23
IMPLEMENTED BY FMMDEO										
A. Luna St., Mand.	Aylan Const. 4.047	167.16	6.265	1,047.22	150.82	291.65	442.47	604.75	233.43	209.04
A. Luna St, Sto. Niño Mkna	Aylan Const 4.047	2.14	70.617	151.12	12.54	42.09	54.63	96.49	37.24	17.39
Marikina San Mateo Rd	B. Bernardo Const 4.822	559.20	6.265	3,503.27	509.65	975.66	1,485.31	2,017.96	778.93	706.38
	4.822	3.19	70.617	225.27	18.70	62.74	81.43	143.83	55.52	25.92
A Bonifacio-A Luna, St. Mand.	Brostan Const 9.599	1,196.97	6.215	7,439.25	1,079.98	2,028.89	3,108.86	4,330.39	1,623.89	1,484.97
	9.599	6.83	70.056	478.48	40.03	130.50	170.53	307.95	115.48	55.05
Bayan-Bayanan Ave., Mkna.	9.599	5.59	70.056	391.61	32.77	106.80	139.57	252.04	94.52	45.05
	9.599	978.38	6.215	6,080.70	882.75	1,658.37	2,541.13	3,539.57	1,327.34	1,213.79
Lopez Jaena St., Mkna City	9.600	5.34	70.056	374.10	31.30	102.03	133.33	240.77	90.29	43.04
	9.600	936.08	6.215	5,817.80	853.14	1,586.67	2,439.82	3,377.99	1,266.74	1,173.07
West Capitol Dr. Pasig City	9.599	1,239.33	6.215	7,702.52	1,118.20	2,100.69	3,218.89	4,483.64	1,681.36	1,537.52
	9.599	5.31	70.056	372.00	31.12	101.45	132.58	239.42	89.78	42.80
Ortigas Ave., Mand.	C.S. Garcia 0.943	0.46	71.738	33.00	2.70	9.56	12.26	20.74	8.46	3.80
	0.943	80.64	7.878	635.26	90.06	184.08	274.14	361.12	147.34	126.80
Katipunan, Kalumpang, Marikina	IDR Const & Supply 4.799	2.26	75.780	171.26	21.67	47.70	69.36	101.90	39.33	30.03
	4.799	263.47	6.265	1,650.58	237.72	459.69	697.40	953.18	367.93	329.48
Malanday, Marikina	Tuchar Const 3.855	116.19	6.265	727.91	104.83	202.72	307.55	420.35	162.26	145.30
San Roque, Marikina	3.855	219.22	6.265	1,373.37	197.79	382.48	580.28	793.09	306.13	274.14
IMPLEMENTED BY SMMDEO										
SSH Makati City	A.U. Khong Hun Gen. 4.770	367.32	5.818	2,136.93	308.28	634.59	942.87	1,194.05	504.37	438.50
N. Aquino Ave.,	9.541	3,643.00	1.430	5,209.43	745.79	1,517.94	2,263.73	2,945.69	1,211.27	1,052.47

IMPLEMENTATION OF INFRASTRUCTURE PROJECTS

Table 48. Projects with Excessive Indirect Cost										
PROJECT / LOCATION	Contractor /Contract Amt (in M)	Qty	Prescribed Unit Cost	Total Cost	Indirect Cost			Direct Cost	Allowable Indirect Cost	Excessive Indirect Cost
					Emb'd	Imposed	Total Applied			
In Thousand Pesos										
Pque										
SSH, Makati	4.77	2.10	64.434	135.31	10.94	40.18	51.13	84.19	35.56	15.57
Quirino Ave, Parañaque	9.540	4,180.00	1.358	5,675.90	838.68	1,588.99	2,427.67	3,248.24	1,262.91	1,164.75
	9.540	4.17	70.759	295.07	24.44	82.61	107.05	188.02	73.10	33.95
Ninoy Aquino Ave Pque	AKN Const Corp									
	7.157	65.27	5.772	376.73	54.78	109.77	164.55	212.17	87.25	77.31
	7.157	0.55	63.927	35.16	2.87	10.25	13.11	22.05	9.07	4.04
	19.093	9,500.00	1.407	13,369.21	1,944.84	3,742.76	5,687.60	7,681.61	2,986.61	2,700.99
Roxas Blvd, Pque	19.094	9,446.00	1.407	13,293.21	1,933.79	3,721.49	5,655.27	7,637.94	2,969.63	2,685.64
Gil Puyat Ave, Mkti	EFC Ent.									
	9.591	3,572.00	1.457	5,203.52	799.02	1,516.22	2,315.24	2,888.28	1,187.66	1,127.58
	9.593	4,575.00	1.430	6,542.17	936.59	1,906.28	2,842.87	3,699.30	1,521.15	1,321.72
	9.591	3,572.00	1.457	5,203.52	799.02	1,516.22	2,315.24	2,888.28	1,187.66	1,127.58
Sucat Road, Parañaque	4.795	850.16	5.772	4,906.96	713.52	1,429.81	2,143.33	2,763.63	1,136.41	1,006.92
	4.795	4.85	63.927	310.05	25.28	90.34	115.62	194.43	79.95	35.67
Dr. A. Santos Ave., North Bound, Parañaque	9.546	4.62	63.927	295.34	24.08	86.06	110.14	185.21	76.16	33.98
	9.546	810.00	5.772	4,675.16	679.82	1,362.26	2,042.08	2,633.08	1,082.72	959.36
	9.545	4.54	63.927	290.23	23.66	84.57	108.23	182.00	74.84	33.39
	9.545	795.00	5.772	4,588.59	667.23	1,337.04	2,004.26	2,584.32	1,062.67	941.59
	19.183	1,555.00	1.432	2,227.20	318.34	623.51	941.85	1,257.36	488.86	452.99
A. Arnaiz Ave., P.Tamo, Mkti	9.589	4,392.00	1.430	6,280.49	899.13	1,830.03	2,729.16	3,551.33	1,460.31	1,268.85
Bicutan IC, Parañaque	0.990	10.00	1.464	14.64	2.05	4.51	6.55	8.09	3.60	2.96
Buendia Ave, Makati	19.191	1,663.00	6.461	10,744.55	1,600.47	2,945.08	4,545.55	6,199.00	2,340.74	2,204.81
	19.191	9.50	66.469	631.46	52.73	173.08	225.82	405.64	153.17	72.65
EDSA (South Bound), Mkti	9.594	3,851.00	1.430	5,506.86	788.38	1,604.61	2,392.98	3,113.88	1,280.43	1,112.56
	9.593	3,819.00	1.430	5,461.11	781.83	1,591.27	2,373.10	3,088.01	1,269.79	1,103.31
Merville Access Rd Moonwalk Parañaque	GNGC Ent									
	2.638	0.10	64.719	6.47	4.22	1.92	6.15	0.33	0.14	6.01
	2.638	2.00	5.818	11.64	1.68	3.46	5.13	6.50	2.75	2.39
Dr. A. Santos Ave., Pque	GPJ Const'n									
	19.191	8,600.00	1.407	12,102.65	1,760.59	3,388.18	5,148.78	6,953.87	2,703.67	2,445.11
Roxas Blvd. Parañaque	IDR Const'n Supply									
	9.897	3,467.00	1.430	4,957.75	709.76	1,444.61	2,154.37	20,803.38	1,152.75	1,001.62
A. Arnaiz Avenue, Makati	PG Chua Builders									
	9.594	4,380.00	1.430	6,263.33	896.67	1,825.03	2,721.70	3,541.62	1,456.32	1,265.39
France St. Don Bosco Pque	6.232	0.53	77.771	41.22	5.08	12.24	17.32	23.9	10.09	7.23
	6.232	60.00	.927	55.63	8.03	16.52	24.55	31.08	13.13	11.42
	6.232	0.05	77.770	3.89	0.48	1.15	1.63	2.25	0.95	0.68
	6.232	762.00	.927	706.49	101.93	209.80	311.73	394.76	166.75	144.98
JP Rizal Ave., Mkti	Rain Const.									
	9.546	3,324.00	1.430	4,753.26	680.49	1,385.02	2,065.51	2,687.75	1,105.20	960.31
Kalayaan Ave., Mkti										
	9.546	2,728.00	1.430	3,900.99	558.48	1,136.68	1,695.16	2,205.83	907.04	788.12
P. Garcia Ave., Mkti										
	9.545	3,146.00	1.430	4,498.73	644.05	1,310.85	1,954.90	2,543.82	1,046.02	908.88
Fisherman's Wharf, La Huerta, Parañaque City.	RM Nuñez Const'n									
	2.851	0.63	72.471	45.66	3.69	13.56	17.25	28.41	12.00	5.25
	2.859	900.00	.899	808.93	6.69	240.22	246.91	562.02	237.40	9.51
Asphalting of Rd - Tamaraw Court, Tambo, Pque	RNN Const									
	0.953	104.50	6.776	708.10	100.57	218.00	318.57	389.53	173.26	145.30
	0.953	0.60	68.628	41.18	2.88	12.68	15.56	25.62	11.40	4.16

IMPLEMENTATION OF INFRASTRUCTURE PROJECTS

Table 48. Projects with Excessive Indirect Cost										
PROJECT / LOCATION	Contractor /Contract Amt (in M)	Qty	Prescribed Unit Cost	Total Cost	Indirect Cost			Direct Cost	Allowable Indirect Cost	Excessive Indirect Cost
					Emb'd	Imposed	Total Applied			
In Thousand Pesos										
Our Lady of Peace Rd, Tambo, Pque	1.908	188.38	6.671	1,256.69	8,245.84	373.19	8,619.04	702.21	296.61	8,322.42
	1.908	1.08	67.564	72.97	5.18	21.67	26.85	46.12	19.48	7.38
Roxas Blvd Parañaque City	Solid Rock Constn 4.770	1,667.00	1.468	2,447.68	372.89	726.87	1,099.76	1,347.92	569.36	530.40
	4.772	2.28	64.435	146.91	11.88	43.63	55.51	91.40	38.61	16.90
	4.800	1,702.00	1.468	2,499.07	380.72	742.13	1,122.85	1,376.22	581.32	541.54
	3.338	1,120.00	1.468	1,644.51	250.53	488.36	738.89	905.62	382.53	356.36
MSR Quirino Ave, Pque	8.112	0.18	63.928	11.51	0.94	3.35	4.29	7.22	2.97	1.32
	5.112	21.25	5.771	122.65	17.83	35.74	53.57	69.08	28.40	25.17
N. Aquino Ave Pque	14.313	5,680.00	1.407	7,993.38	1,162.81	2,237.78	3,400.59	4,592.79	1,785.68	1,614.91
	14.313	5,677.00	1.407	7,989.16	1,162.20	2,236.60	3,398.79	4,590.37	1,784.73	1,614.06
Roxas Blvd, Parañaque City	4.771	2545.00	.072	184.04	14.89	54.65	69.54	114.50	48.36	21.18
	4.771	2545.00	1.124	2859.37	405.34	849.13	1,254.47	1604.90	677.91	576.56
	4.772	398.60	5.818	2,318.90	334.54	688.63	1,023.16	1,295.74	547.32	475.85
	4.772	2.28	64.434	146.91	11.88	43.63	55.51	91.40	38.61	16.90
Sucat Rd Parañaque City	4.795	1.79	70.053	125.40	11.33	37.24	48.57	76.83	32.45	16.12
	4.795	313.50	7.382	2,314.34	333.88	687.27	1,021.15	1,293.19	546.24	474.91
	4.796	1.80	70.053	125.82	11.37	37.36	48.73	77.08	32.56	16.17
	4.796	314.55	7.382	2,322.09	335.00	689.57	1,024.57	1,297.52	548.07	476.50
IMPLEMENTED BY TMMDEO										
Rizal Ave. Ext., Cal. City	722 Const. 9.494	3.20	70.056	224.18	18.76	61.14	79.90	144.28	54.11	25.79
	9.494	1,117.00	7.693	8,593.22	1,247.49	2,343.61	3,591.10	5,002.13	1,875.80	1,715.30
Rehab - C3 Rd, Caloocan	ALE Builder's Const'r 9.498	531.41	7.693	4,088.20	593.49	1,114.96	1,708.45	2,379.75	892.41	816.04
	9.498	1.51	70.056	105.78	8.85	28.85	37.70	68.08	25.53	12.17
Esteban St./Valdez Comp. Paso de Blas, Val.	FEL-GENE Const. 1.750	33.00	7.755	255.90	36.86	71.27	108.13	147.78	57.04	51.09
	1.750	0.14	70.617	9.89	0.82	2.75	3.57	6.31	2.44	1.13
Zone 16, Caloocan City	IM Const Corp 0.950	0.35	76.982	26.94	3.35	7.81	11.16	15.78	6.44	4.72
	0.950	81.84	7.878	644.72	91.40	186.82	278.22	366.49	149.53	128.69
Sto Tomas St. Brgy. 167 Zone 15 Cal. City	8.634	1.28	75,178.13	96.23	8.05	26.24	34.29	61.93	23.22	11.07
	8.634	98.34	7,693.13	757.31	109.94	206.54	316.48	440.83	165.31	151.17
Sampaguita St. Brgy. 171 Zone 15 Cal. City	8.634	1.56	75,178.13	117.28	9.81	31.98	41.79	75.48	28.31	13.48
	8.634	121.45	7,693.13	934.33	135.64	254.82	390.46	543.87	203.95	186.51
Zenia St., Brgy. 175 Zone 15 Cal. City	8.634	0.27	70,056.25	18.92	1.58	5.16	6.74	12.17	4.57	2.17
	8.634	63.61	7,693.13	489.36	71.04	133.46	204.50	284.86	106.82	97.68
Deparo-Camarin Rd., Cal.	10.147	659.90	7.509	4,954.85	736.99	1,262.71	1,999.70	2,955.15	1,010.66	989.04
	10.147	1.88	68.375	128.54	11.02	32.76	43.78	84.77	28.99	14.79
MacArthur HW, Dist. II, Val.	9.504	2.85	68.375	194.87	16.71	49.66	66.37	128.50	43.95	22.42
	9.504	971.26	7.509	7,292.70	1,084.72	1,858.50	2,943.22	4,349.48	1,487.52	1,455.70
	4.747	1.31	7,617	92.51	7.68	25.76	33.44	59.07	22.80	10.64
	4.747	437.93	7.755	3,396.00	489.09	945.78	1,434.87	1,961.13	757.00	677.87
Zone 15, Cal.	6.034	115.96	7.693	892.09	129.51	243.30	372.81	519.29	194.73	178.08
Roads/ Pathwalk, Caloocan City	6.034	0.49	70.056	34.33	4.70	9.36	14.06	22.09	8.29	5.77
Brgy. 171 Zone 15, Cal. City	Jagon Bldg 0.903	94.97	7.878	748.15	106.06	216.79	322.85	425.29	173.52	149.33
	0.903	0.40	76.983	30.79	2.52	8.92	11.44	19.35	7.90	3.54

IMPLEMENTATION OF INFRASTRUCTURE PROJECTS

Table 48. Projects with Excessive Indirect Cost

PROJECT / LOCATION	Contractor /Contract Amt (in M)	Qty	Prescribed Unit Cost	Total Cost	Indirect Cost			Direct Cost	Allowable Indirect Cost	Excessive Indirect Cost
					Emb'd	Imposed	Total Applied			
					In Thousand Pesos					
Samson Rd, Cal. City	4.242	480.00	7.755	3,722.24	536.07	1,036.64	1,572.71	2,149.53	829.72	742.99
	4.242	1.37	70.617	96.74	8.03	26.94	34.97	61.77	23.84	11.13
10 th Ave, Cal. City	LR Tiqui Bldr Inc. 28.512	2.73	68.375	186.66	16.00	47.57	63.57	123.09	42.10	21.47
	28.512	956.00	7.508	7,178.12	1,067.68	1,829.30	2,896.98	4,281.14	1,464.15	1,432.83
Total (131 Projects)										85,522.42

c. The contract for the restoration of damaged revetment/dredging of flood control of Meycauayan River was split into eight contracts contrary to law, thus, allowing the allocation of higher indirect cost. Moreover, the unit costs used for excavation and embankment were also inappropriate for the types of materials excavated and used as embankment, while equipment rental rates exceeded ACEL rates. The rental rates applied in 151 other projects also exceeded the ACEL rates. All these deficiencies resulted in combined excess costs of ₱10.257 Million.

In order to standardize the process of preparing cost estimates and guide estimators, the DPWH issues Department Orders (DOs) which are updated as deemed necessary, indicating the unit costs for each item of work. In the case of excavation and embankment, the DPWH categorized these items based on the types of materials being excavated and or materials being used for embankment. For the period under Audit, the duly approved updated direct unit cost for excavation and embankment of national road and bridge projects to be implemented by DPWH-CO and its DEOs follow:

Table 49. Direct Unit Cost for Excavation and Embankment

Item of Works	Item No.	Category	Prescribed Unit Cost/m ³
Excavation	103-1	Unsuitable Materials	₱ 305.06
	103-2	Ordinary Soil	190.66
	103-3	Adobe	469.33
Embankment	104-1	Ordinary Soil	427.15
	104-2	Selected Borrow	738.54

In addition to DPWH issuances, the implementation of projects is also governed by R.A. No. 9184 and its IRR. Under Item 54.1 of the Revised IRR of R.A. No. 9184, splitting of government contract is not allowed. Splitting of contract is defined as division or breaking up of a contract into smaller quantity or amount, or dividing contract implementation into artificial phases or sub-contracts for the purpose of evading or circumventing the requirements of law.

IMPLEMENTATION OF INFRASTRUCTURE PROJECTS

Review of documents submitted by the DPWH-NCR disclosed that the above guidelines were not strictly observed in the preparation of estimates for the restoration of damaged revetment/dredging of flood control of Meycauayan River (Valenzuela side) which was implemented in CY 2009. This project, with estimated project cost of **₱38.501 Million**, was split into eight contracts with each contract costing less than **₱5.00 Million**. These contracts were bid on the same date and awarded to four contractors with each contractor awarded two projects each, as tabulated below:

Table 50. Contractors Awarded with the Flood Control Projects			
Phase	Contractor	Contract Amount	POW
		(in Million)	
1	RNN Construction	₱ 4,817	₱ 4,819
2		4,826	4,830
3	RM Nuñez Const. Corp.	4,803	4,801
4		4,722	4,723
5	Rain Construction	4,839	4,840
6		4,871	4,873
7	AKN Construction Corp.	4,772	4,774
8		4,830	4,841
TOTAL		₱ 38,480	₱ 38,501

Considering that the costs for each project is below ₱5.00 Million, these projects were not advertised in newspaper of general nationwide circulation which will be required had these projects been bid as one. As borne by records, there was only one lone bidder for each phase.

While these projects were awarded to four contractors, three of them, RNN Construction, Rain Construction and AKN Construction Corporation are using the same address, and therefore, may be interrelated. Considering further that each contract did not exceed **₱5.00 Million**, the DPWH-NCR applied overhead, contingency, miscellaneous and profit (OCMP) of 27 percent as provided under DPWH DO No. 57, series of 2002. This is considerably higher than the allowable OCMP of 23 percent for projects with estimated direct cost of above **₱20.00 Million**. As discussed earlier, this project has a total cost of **₱38.501 Million**; hence, by splitting the contract for the same kind of work into eight contracts which effectively is four, as these were awarded to only four contractors, the higher OCMP was used resulting in higher indirect cost.

The Team further noted that while equipment rental rates prescribed by Association of Carriers & Equipment Lessors (ACEL) were adopted by

DPWH, the DPWH-NCR used equipment rental rates higher than the rates prescribed therein in the preparation of estimates for the splitted projects. It also used unit costs for excavation and embankment which were not appropriate for the type of materials excavated and filled.

The DPWH-NCR considered the unit cost for Item 103-3, adobe, of ₱469.33 per cu. m. for excavation and Item 104-2, selected borrow, of ₱738.54 for embankment without any document to prove that the items to be excavated and used for embankment are indeed adobe and selected borrow. Despite repeated request, the DPWH-NCR failed to provide field validation results to support the use of such unit costs.

As discussed earlier, there are three types of materials with different unit cost with adobe and selected borrow given the highest costs. If indeed the materials to be excavated are adobe, the same could have been used to partly meet the embankment requirements. Moreover, in all eight contracts, the DPWH-NCR did not specifically indicate in the POW that the unit costs provided are for adobe and selected borrow.

Inspection of the projects disclosed that considering the project area, which is beside the river and fish pond, the items excavated could be classified as unsuitable materials, and not adobe unless there are proof that the item excavated are adobe. The unit cost of unsuitable material as prescribed is relatively lower at ₱305.06 per cu. m. compared to ₱469.33 per cu. m. of adobe. Likewise, the materials used for embankment could only be ordinary soil with unit cost of ₱427.15 per cu. m. and not necessarily selected borrow which is costed at ₱738.54 per cu. m., again, unless it can be proven otherwise.

The project, as inspected, with total measured length of 422 meters from Phases 1 to VIII, is continuous without demarcation line as to the start and end of each phase. This only manifests that **the eight contracts may be considered as one project**. The project, however, displayed longitudinal and transverse cracks on roads, ripraps and revetment as shown on these pictures.



IMPLEMENTATION OF INFRASTRUCTURE PROJECTS



The splitting of project into eight contracts, use of high rental rates for equipment, and unit costs for excavation and embankment unnecessarily increased the project costs without any corresponding benefits to the government. The increase in costs as recomputed for a project bidded as one, and considering reasonable excavation, embankment and rental rates, and indirect cost of 23 percent amounted to **₱5.760 Million**, tabulated as follows:

Project	Amount (in M ₱)				
	POW	Project Cost as Recomputed		Difference	
		at 27%	at 23%	at 27%	at 23%
1	4.819	4.199	4.067	0.620	0.753
2	4.830	4.106	3.977	0.724	0.853
3	4.805	4.303	4.168	0.502	0.637
4	4.723	4.613	4.468	0.110	0.256
5	4.840	4.249	4.116	0.591	0.720
6	4.873	4.151	4.020	0.721	0.852
7	4.774	4.073	3.944	0.701	0.830
8	4.841	4.111	3.982	0.729	0.859
Total	38.505	33.805	32.74	4.698	5.760

As illustrated above, even if the 27 percent indirect cost is adopted, the difference due to adoption of inappropriate unit costs for excavation, embankment and equipment rental rates would still amount to **₱4.698 Million**.

IMPLEMENTATION OF INFRASTRUCTURE PROJECTS

The practice of the DPWH-NCR of disregarding the prescribed ACEL rates is also manifested in the POW of 315 other projects with the following equipment rental rates adopted:

Equipment Type	DPWH-NCR Adoped Rates		ACEL Rates
	2005-2009	2010	
Payloader 98 HP (1.53 cu. m.,918 F)	₱ 1,328.80	₱ 1,329	₱ 1,208
Dump Truck 385 HP	1,828.20	1,716	1,430
Trenches 60 HP (Cleveland)	618.20	618	562
Road Grader GD705A-4 200 HO	3,494.70	3,495	3,177
Road Roller (2m. tons, 152 HP)	1,914.00	1,914	1,740
Water Truck (Cap. 500-1,000 gallons)	1,083.50	1,065	968

The use of higher rental rates by the DPWH-NCR unnecessarily increased the corresponding labor and indirect costs. This practice then resulted in increased costs of around ₱4.497 Million for embankment, excavation and aggregate base coarse items alone of 315 projects implemented within NCR as follows:

IA	No. of Contractor	No. of Proj.	Contract Cost (M ₱)	Item	Unit Cost (₱)			Cost Difference (₱)
					POW		COA	
					From	To		
TMMDEO	2	6	30.735	103-3 Excavation for Structure	-	190.66	153.93	52,386.12
SMMDEO	2	3	15.979		303.29	344.63	247.88	45,628.80
	1	1	3.816		-	299.87	251.12	4,953.31
	1	1	0.475		-	468.26	328.86	1,998.44
	1	1	3.891		-	691.65	470.71	14,435.90
SMMDEO/ TMMDEO	3	5	20.272		189.50	189.56	154.93	34,283.05
	4	5	19.236		189.56	191.23	155.54	28,665.44
	8	17	73.172		190.23	190.66	155.93	104,045.12
	9	12	42.548		299.87	367.98	250.31	119,624.98
SMMDEO/ TMMDEO/ FMMDEO	9	20	61.463		190.23	191.23	156.44	87,180.97
FMMDEO	3	3	23.361	469.33	470.71	385.09	196,482.96	
FMMDEO/NCR/ SMMDEO/ TMMDEO	22	39	215.269	294.00	462.58	249.49	686,052.98	
	9	15	71.908	427.00	469.33	383.83	673,390.48	
TMMDEO	1	2	9.424	Item 104 Embankment (Selected Borrow)	-	452.94	427.15	13,262.51
	1	2	4.350		-	608.06	575.84	31,572.44
	1	1	3.508		-	826.15	738.99	17,758.15
NCR/ SMMDEO/ TMMDEO	17	39	216.418	738.54	901.72	700.85	962,574.65	
FMMDEO/ SMMDEO/	7	8	55.726	738.99	1242.88	701.25	137,736.71	

IMPLEMENTATION OF INFRASTRUCTURE PROJECTS

Table 53. Cost Difference Due to Adoption of Rental Rates exceeding ACEL Rates

IA	No. of Contractor	No. of Proj.	Contract Cost (M ₱)	Item	Unit Cost (₱)			Cost Difference (₱)
					POW		COA	
					From	To		
TMMDEO								
SMMDEO	1	1	2.870	Item 201-1	-	763.40	724.68	9,197.58
	3	8	76.556	Aggregate Base	-	1,008.25	853.74	276,748.64
	1	1	2.859	Coarse	-	974.19	927.65	1,522.57
SMMDEO/ TMMDEO/ NCR	10	19	150.972		726.86	753.26	689.69	222,108.90
	23	80	524.115		853.74	1,016.92	811.25	452,778.82
FMMDEO/ SMMDEO/ TMMDEO	12	26	151.190		974.19	1,387.29	926.65	323,072.87
Total	151	315	1,780.113					4,497,462.39

- d. *Two other projects implemented by the City Government of Las Piñas applied erroneous indirect cost which resulted in cost difference of ₱253,000.*

Evaluation of the projects implemented by the City Government of Las Piñas also disclosed the erroneous application of indirect cost in two projects resulting in cost difference of **₱253,000** as follows:

Table 54. Projects with Erroneous Indirect Cost

Project Description/Location	Amount (M ₱)		Remarks																																								
	ABC	Diff.																																									
Const. of 2-storey 4-CL Sch. Bldg with Canteen, H.E. and Clinic, Vergonville ES Vergonville Elementary School	9.262	0.146	As reflected in the ABC, this project was estimated to cost ₱9.266 Million . The Team, however, noted that the indirect costs applied was not in consonance with the prescribed percentage under DPWH DO No. 57 for projects costing ₱10.0 Million below resulting in cost difference of ₱145,920.11 , as tabulated below: <table border="1"> <thead> <tr> <th rowspan="2">Description</th> <th colspan="2">Per ABC</th> <th colspan="2">Per DPWH DO No. 57</th> <th rowspan="2">Diff. (in M)</th> </tr> <tr> <th>%</th> <th>Amt (in M)</th> <th>%</th> <th>Amt (in M)</th> </tr> </thead> <tbody> <tr> <td>Direct Cost</td> <td></td> <td>₱6.514</td> <td></td> <td>₱6.514</td> <td>₱ 0.00</td> </tr> <tr> <td>OCM</td> <td>15</td> <td>0.977</td> <td>12</td> <td>0.782</td> <td>0.195</td> </tr> <tr> <td>Profit</td> <td>12</td> <td>0.782</td> <td>13</td> <td>0.847</td> <td>(0.065)</td> </tr> <tr> <td>VAT</td> <td>12</td> <td>0.993</td> <td>12</td> <td>0.977</td> <td>0.015</td> </tr> <tr> <td>Total Cost</td> <td></td> <td>₱ 9.266</td> <td></td> <td>₱ 9.120</td> <td>₱ 0.146</td> </tr> </tbody> </table> <p>As may be noted, the contract cost of ₱9.262 Million was already in excess of the recomputed ABC of ₱9.120 Million applying the prescribed rates under DPWH DO No. 57. In such case, the bid offer should have been rejected outright as required under RA 9184.</p>	Description	Per ABC		Per DPWH DO No. 57		Diff. (in M)	%	Amt (in M)	%	Amt (in M)	Direct Cost		₱6.514		₱6.514	₱ 0.00	OCM	15	0.977	12	0.782	0.195	Profit	12	0.782	13	0.847	(0.065)	VAT	12	0.993	12	0.977	0.015	Total Cost		₱ 9.266		₱ 9.120	₱ 0.146
Description	Per ABC		Per DPWH DO No. 57		Diff. (in M)																																						
	%	Amt (in M)	%	Amt (in M)																																							
Direct Cost		₱6.514		₱6.514	₱ 0.00																																						
OCM	15	0.977	12	0.782	0.195																																						
Profit	12	0.782	13	0.847	(0.065)																																						
VAT	12	0.993	12	0.977	0.015																																						
Total Cost		₱ 9.266		₱ 9.120	₱ 0.146																																						
Renovation of Treasurer's Office and the City Hall Lobby City Hall Main Building	6.789	0.107	As reflected in the ABC, this project was estimated to cost ₱6.800 Million . The Team, however, noted that this is another project with indirect cost computed not in accordance with the percentage prescribed under DPWH																																								

IMPLEMENTATION OF INFRASTRUCTURE PROJECTS

Project Description/Location	Amount (M ₱)		Remarks																																								
	ABC	Diff.																																									
			<p>DO No. 57 resulting in cost difference of ₱107,086.60 as tabulated below:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th rowspan="2">Description</th> <th colspan="2">ABC</th> <th colspan="2">DPWH DO 57</th> <th rowspan="2">Diff. (in M)</th> </tr> <tr> <th>%</th> <th>Amt</th> <th>%</th> <th>Amt</th> </tr> </thead> <tbody> <tr> <td>Direct Cost</td> <td></td> <td>4,781</td> <td></td> <td>4,781</td> <td>0.000</td> </tr> <tr> <td>OCM</td> <td>15</td> <td>0.717</td> <td>12</td> <td>0.574</td> <td>0.143</td> </tr> <tr> <td>Profit</td> <td>12</td> <td>0.574</td> <td>14</td> <td>0.621</td> <td>(0.047)</td> </tr> <tr> <td>VAT</td> <td>12</td> <td>0.728</td> <td>12</td> <td>0.717</td> <td>0.011</td> </tr> <tr> <td>Total Cost</td> <td></td> <td>6.800</td> <td></td> <td>6.693</td> <td>0.107</td> </tr> </tbody> </table> <p>This is another project where contract cost of ₱6.789 Million already exceeded the recomputed ABC of ₱6.693 Million using the prescribed rates under DPWH No. 57. The Team further noted that while indirect cost applied was already excessive, the ABC still included mobilization/demobilization in the amount of ₱14,224 as another pay item.</p>	Description	ABC		DPWH DO 57		Diff. (in M)	%	Amt	%	Amt	Direct Cost		4,781		4,781	0.000	OCM	15	0.717	12	0.574	0.143	Profit	12	0.574	14	0.621	(0.047)	VAT	12	0.728	12	0.717	0.011	Total Cost		6.800		6.693	0.107
Description	ABC		DPWH DO 57		Diff. (in M)																																						
	%	Amt	%	Amt																																							
Direct Cost		4,781		4,781	0.000																																						
OCM	15	0.717	12	0.574	0.143																																						
Profit	12	0.574	14	0.621	(0.047)																																						
VAT	12	0.728	12	0.717	0.011																																						
Total Cost		6.800		6.693	0.107																																						
Total		0.253																																									

The comments of Management on the foregoing and the Team's Rejoinder are integrally attached as *Annex I*.

4. *At least 90 projects implemented during CYs 2007 to 2009 were either unutilized/not fully utilized indicating that the funds could have been used for more urgently needed projects, or not properly maintained and in the state of deterioration, or construction not properly planned and thereupon replaced or already in the process of replacement.*

Inspection by the Team in December 2010 disclosed the status of 90 Multi-Purpose Buildings (MPBs) and other projects:

IA	Project Description	Legislator	Project (M ₱)		Status
			Amt	No.	
DPWH-RO V	Road projects	Not indicated	137.730	4	Deteriorated or in the process of deterioration/with portions no longer passable
			2.847	2	With transverse cracks and scaling
			12.500		
	MPBs		19.048	2	Underutilized and considered luxurious
Albay 1st DEO	MPBs	Not indicated	19.319	3	Underutilized or not used at all and not properly maintained
			2.962	1	Unfinished and no additional fund allocated to complete
Cam. Sur 1st	MPBs	Not indicated	1.930	4	Unused/occasionally used / improperly

IMPLEMENTATION OF INFRASTRUCTURE PROJECTS

Table 55. Status of Projects Implemented by 12 IAs					
IA	Project Description	Legislator	Project (M ₱)		Status
			Amt	No.	
DEO		Diosdado M. Arroyo	1.483		used and not well maintained
		Ma. Carissa O. Coscolluela	0.482	3	With minor construction deficiencies
		Not indicated	1.955		
	Road project	Not indicated	0.500	1	Constructed at the end of the road leading to the field and not passable
		Rolando Andaya, Jr.	0.483	3	With transverse and longitudinal cracks
		Not indicated	2.895		
Davao City DEO	MPB	Prospero C. Nograles	0.377	1	Unfinished and no additional fund allocated to complete
	Road projects	Prospero C. Nograles	2.170	21	With scaling and transverse cracks
		Not indicated	45.317		
		Not indicated	0.943	1	With constructed canal ditch cutting through the pavement wasting cost of previous construction
DPWH-RO XI	Road projects	Not indicated	419.457	2	Deteriorating and with temperature cracks or unprotected from possible landslides
			517.127	3	Affected by on-going projects
Davao del Norte DEO	Road projects	Arrel R. Olaño	13.000	18	Affected by on-going projects
FMMDEO	MPBs	Marcelino R. Teodoro	1.444	1	Unfinished and no additional fund allocated to complete
		Not indicated	2.500	5	Remained unused, barely used, or some with defective items
		Del R. de Guzman	6.786		
		Del R. de Guzman	3.344	1	Not used for the purpose intended and not properly maintained
		Henry M. Dueñas	9.099	2	Already replaced by another project
City Gov't of Taguig	MPB	Juan M. Flavier	0.998	1	Unused
Tarlac 1 st DEO	MPBs	Not indicated	0.802	1	Underutilized as the same is incomplete and no allocation to complete the building
		Not indicated	9.875	1	Not properly maintained
	Water System	Jose V. Yap	1.129	1	Water rusty and can serve only 12 household
	Road Proj.	Not indicated	3.761	1	With longitudinal cracks
Nueva Ecija 2nd DEO	Bridge Structure	Czarina D. Umali	1.315	1	With rusty railings
	MPBs	Czarina D. Umali	3.276	4	Needing repairs
		Not indicated	1.331		
Brgy. San Isidro Galas, QC	Drainage System	Edcel Lagman	2.000	1	Not properly maintained
Brgy. South Triangle, QC	Public Toilet		0.300	1	Already covered by another project; already deteriorating
Total			1,250.485	90	

IMPLEMENTATION OF INFRASTRUCTURE PROJECTS

It is clear then that the projects constructed are either unused/not fully used, or not properly maintained and allowed to deteriorate, or already covered by another project. The detailed discussions on these findings are integrally attached as *Annex J* while the Comments of Management on the foregoing and the Team's Rejoinder are integrally attached as *Annex K*.

5. *The cost allocated for safety and health, and other miscellaneous items were not computed in accordance with DPWH DO No. 56, series of 2005. These items, which include procurement of various furniture, equipment and vehicles, were included in infrastructure contracts in lump sum amounts without detailed computation, in percentages ranging from 0.013 percent to 11.405 percent for each item and billed by the contractors as programmed. This included procurement of motor vehicles without the required approval of the President.*

To establish a uniform methodology in estimating the required resources, manpower and equipment, for the implementation of Construction, Safety and Health Standards in the workplace as required under the Department of Labor and Employment (DOLE) DO No. 13, the DPWH issued DO No. 56, series of 2005. It is provided therein that cost of these items shall be duly quantified and made part of the overall cost of Safety and Health (SPL). Attached to such DO is a matrix to be used as guide in determining the unit cost of Personal Protective Equipment (PPE) and devices needed based on the established service life.

Evaluation of selected contracts implemented by DPWH ROs and DEOs during CYs 2007 to 2009 disclosed that the infrastructure contracts included the following items in lump sum amounts without any quantified computation, in percentages ranging from 0.013 percent to 11.405 percent for each item, tabulated as follows:

Table 56. Special Items Included in the Contracts							
Period		Projects Affected	IA	Contract Percentage		Amount	
From	To			From	To	From	To
Bunkhouse and Field Office including furnitures and equipment							
6/04/2008	2/26/2009	1	Tarlac 1st DEO		0.520		₱ 74,250.00
6/16/2009	4/21/2010	1	FMMDEO		0.079		75,566.00
10/02/2006	10/12/2009	29	SMMDEO	0.204	4.925	₱ 7,000.00	115,894.78
6/02/2008	10/23/2009	32	Albay 1 st DEO	0.116	0.926	30,000.00	177,645.00
8/08/2008	12/22/2010	92	DPWH-RO V	0.052	2.107	4,999.50	985,502.00
8/26/2008	9/1/2008	1	City Gov't of Manila		2.149		27,000.00
12/15/2008	2/16/2009	1	City Gov't of Taguig		3.160		157,842.09
Billboards							
9/08/2008	6/25/2010	4	Tarlac 1 st DEO	0.266	2.235	15,000.00	22,076.30

IMPLEMENTATION OF INFRASTRUCTURE PROJECTS

Period		Projects Affected	IA	Contract Percentage		Amount	
From	To			From	To	From	To
6/16/2009	6/7/2010	51	FMMDEO	0.017	6.596	5,565.69	152,500.00
2/16/2007	2/25/2010	110	SMMDEO	0.035	11.405	2,366.36	71,529.85
6/16/2008	10/23/2010	22	Albay 1st DEO	0.014	0.187	6,500.00	26,700.00
6/10/2008	12/22/2010	31	DPWH-RO V	0.013	1.959	5,000.00	429,017.84
3/29/2007	7/01/2010	77	Cam. Sur 1 st DEO	0.106	1.247	2,000.00	11,650.00
Safety and Health							
3/16/2007	7/07/2010	7	Tarlac 1st DEO	0.117	2.462	4,482.00	232,802.50
10/09/2009	7/07/2010	27	FMMDEO	0.013	3.186	10,924.41	178,562.00
09/24/2008	2/25/2010	30	SMMDEO	0.197	7.282	13,235.47	698,600.00
11/14/2008	9/19/2010	7	Albay 1st DEO	0.206	2.348	19,860.00	337,492.52
02/27/2009	1/02/2011	11	DPWH-RO V	0.052	4.831	6,901.30	1,495,000.00
3/29/2007	8/18/2010	13	Cam. Sur 1 st DEO	0.114	2.134	1,350.00	26,000.00
Permits							
2/16/2007	02/24/2010	45	SMMDEO	0.075	3.802	5,024.97	69,047.11
9/1/2008	7/14/2009	2	City Gov't of Manila	.797	1.194	15,000	55,000
Barricades							
2/16/2007	02/25/2010	27	SMMDEO	0.037	2.984	2,505.32	87,167.76
Lighting Equipment							
2/16/2007	12/21/2009	21	SMMDEO	0.052	7.206	4,950.81	277,133.53
Electric Use							
09/24/2008	11/18/2009	10	SMMDEO	0.090	0.533	4,200.00	21,527.38
Traffic Management							
2/16/2007	10/22/2009	25	SMMDEO	0.120	6.280	11,214.93	391,364.45
6/08/2007	8/02/2010	6	Albay 1st DEO	0.074	4.539	7,150.00	652,436.50
Transportation Equipment							
6/30/2008	7/05/2010	4	Albay 1st DEO	1.461	4.615	280,800.00	1,281,192.80

As may be noted, the allocations for these items vary depending on the RO and DEO implementing the projects. Items such as permits and electric consumption may even be considered part of OCMP. These items were billed by the contractors equivalent to the lump sum bid amounts.

Moreover, under Section 15 of the General Provisions of the GAA for CY 2009, procurement of motor vehicles, except those specifically enumerated therein, is subject to the approval of the President. There was no documents provided showing that the procurement of vehicles was approved by the President of the Philippines.

Evaluation of the records of selected vehicles included in the contract further disclosed that the status of the procured vehicles was not properly monitored as

IMPLEMENTATION OF INFRASTRUCTURE PROJECTS

one vehicle cannot even be properly identified while multiple vehicles were assigned to three offices as tabulated in the next page:

Project Title	Contractor	Amount (in M ₱)		Vehicle	User
		Contract	POW/Bid		
Aroroy - Baleno-Lagta - Masbate - Jct. Buenavista Sec. (intermittent sec.) - Package I	TR Const./ Legaspi Premium Dev. Corp. (JV)	112.335	1.510	1.510. Isuzu D-Max SE 4x2 with Plate No. SEH749 (EBV-130).	Construction Division, RO V
- Package II	Hi-Tone Const. & Dev. Corp./ Sunwest Const. & Dev. Corp. (JV)	110.420	1.995	The Team could not identify the vehicle procured as there was no Deed of Conveyance.	
Revetment/Dike with Steel Sheet Piles - Brgys. Taban-Fundado; and Brgy Concepcion-Brgy. Handong	Sunwest Const. and Dev. Corp.	95.329	1.440	Isuzu D-Max SE 4x2 with Plate No. SHE 715 (EBV-185).	Office of the Director, RO V
- Brgys. Concepcion along Tinago Creek and Bigao along Libmanan Creek	Sunwest Const. and Dev. Corp.	95.602	1.473	Mitsubishi Strada GLS 2.5 with Plate No. SHE 214 (EBV 713).	Planning Office, RO V
Seawall at Brgy. Sabang Calabanga and dredging of Sabang River	GCI Const./ Bicol Goldrock Const. Corp. (JV)	57.610	1.321	Isuzu Altera with Plate No. NJQ 720.	Office of the Director, RO V
Andaya Highway - Del Gallego Ragay Section Sta. 297+989 to Sta 310+838	NFH Const.	171.400	1.351	Hyundai Tucson Theta II with Plate No. NQT 948.	Construction Division, RO V
- Ragay-Sipocot Section Sta 310+838 to Sta 341+637 (w/ exception)	NFH Const./ GCI Const. (JV)	161.800	1.351	Isuzu D-Max 4x2 LS with Plate No. EBV 239	Office of the Director, RO V
Total		804.496	10.441		

6. Similar projects to be completed within almost the same time and at the same cost were provided special items in lump sum and varying amounts.

Evaluation of the embedded cost for each project also disclosed that while the projects are almost the same, with the same contract time, cost and period within which to complete, the lump sum cost for each type of miscellaneous expenses vary significantly and relatively larger than those with detailed computation, presented as follows:

IA	Project	Contract Time	Amt (M ₱)	Amount (in T ₱)		Contract %	With Details
			Contract	POW	SWA		
Billboard							
Tarlac 1 st DEO	1CL Bldg. Amalan ES Gerona, Tarlac	45	0.563	4.134	4.020	0.714	yes
SMMDEO	MPB w/ Fence Pavement, Valley 8, San Antonio	45	0.571	8.602	8.467	1.483	none
FMMDEO	Various Roads and Alleys, Lower Bicutan, Taguig		1.920		31.095	1.620	none
Tarlac 1 st DEO	MPB, Palac-Palac, Victoria, Tarlac		1.963	28.145	20.790	1.059	yes
DPWH-RO V	Naga-Calabanga Embankment	240	57.302	17.453	17.308	0.030	yes
	Libmanan-Cabusao Embankment	240	57.406	35.847	30.000	0.052	none

IMPLEMENTATION OF INFRASTRUCTURE PROJECTS

Table 58. Projects with Special Items Included in the Contracts in Different Amounts							
IA	Project	Contract Time	Amt (M ₱)	Amount (in T ₱)		Contract %	With Details
			Contract	POW	SWA		
	Libmanan-Cabusao Embankment	240	57.487	34.623	25.000	0.043	none
Safety and Health							
SMMDEO	MPB, Target Site, BF Homes, Paranaque	60	1.907	43.454	42.420	2.224	yes
	MPB, Reyes Compound, San Antonio, Pque	60	1.907	43.454	49.000	2.569	none
	MPB, R. Medina Compound, San Dionisio and Perville Compound, La Huerta	60	2.844	27.485	50.781	1.785	yes
		60	2.844	44.818	96.000	3.375	none
	MPB, Armela, Marcelo Green, Pque City	75	3.815		56.000	1.468	none
	MPB, Goodwill, B.F. Homes, Paranaque City	75	3.816	37.198	35.986	0.943	yes
	MPB, Leviton, Don Bosco, Paranaque City	75	3.816	61.558	57.400	1.504	none
Tarlac 1 st DEO	MPB, TCA, Camiling, Tarlac	150	9.355	82.110	79.065	0.845	yes
	Repair Camiling Emergency Hospital, Camiling Tarlac	150	9.455		232.802	2.462	none
SMMDEO	Repair/Asphalting Quirino Ave., Pque City	30	9.540	31.687	30.962	0.325	none
	Rehab Antonio Arnaiz Ave., Pasong Tamo towards EDSA, Makati	30	9.590	654.769	662.410	6.908	none
	Asphalt Overlay SSH Magallanes Interchange Makati	30	9.591	273.600	287.994	3.003	none
	Asphalt Overlay Gil Puyat East Bound, EDSA to Ayala	30	9.591	252.567	272.258	2.839	none
	Asphalt Overlay Gil Puyat West Bound, Ayala to EDSA	30	9.591	252.567	272.258	2.839	none
FMMDEO	Asphalt Overlay A. Bonifacio - A. Luna St., Mandaluyong	30	9.599	174.081	173.151	1.804	yes
	Asphalt Overlay West Capitol Drive, Pasig	30	9.599	162.482	161.622	1.684	yes
DPWH-RO V	Libmanan-Cabusao Embankment	210	47.842	26.789	25.000	0.052	yes
		210	47.905	26.001	50.000	0.104	none
Tarlac 1 st DEO	MPB, Pura Tarlac	111	*12.296	33.645	33.989		yes
	MPB, Moncada, Tarlac	111	*12.296		106.655		none
Bunkhouse & Field Office including furnitures and equipment							
DPWH-RO V	Asphalt Overlay Andaya Highway Lupi-Sipocot Sec. Camarines Sur	300	143.500	291.489	300.000	0.209	yes
	Asphalt overlay of Andaya Highway Del Gallego-Ragay Sec. Camarines Sur	300	143.550	291.489	314.000	0.219	none
	Asphalt Overlay Andaya Highway, Ragay-Sipocot Sec. Camarines Sur	300	161.800	192.750	212.960	0.132	yes

Management’s Comments on the foregoing findings and the Team’s Rejoinder are integrally attached as **Annex L**.

Chapter 4

Financial Assistance and Other Charges by Local Government Units

INTRODUCTION

The continuous allocation of funds for priority programs and projects of the legislators is anchored on the principle that these priority projects would improve the living condition of the poor. It is believed to be one of the best means for alleviating the condition of the disadvantaged sector of our society and in addressing the small scale and community projects which are often excluded in national programs.

In order to ensure that the benefits intended to be derived from PDAF are maximized, the eligible projects for funding and the respective IAs are defined in the GAA for the year. For CYs 2007 to 2009, there were 12 categories of projects eligible for funding for implementation by a number of NGAs, GOCCs, SUCs, Specialty Hospitals and LGUs.

Of the 12 categories, the LGUs were identified as among the implementers of the following projects under six categories:

Category	Program/Project
Education	Purchase of IT Equipment
	Scholarship
Health	Assistance to indigent patients at the hospitals devolved to LGUs and RHUs
Rural Electrification	Barangay Rural Electrification
Water Supply	Installation of pipes/pumps/tanks
Financial Assistance	Specific program and projects to address the pro-poor programs of the government
Housing	Construction of housing units for eligible beneficiaries

A total of **₱2.034 Billion** released by the DBM to the selected LGUs were covered in the Audit:

LGU	Legislator	Amount	Total Releases Covered (in M)
City Governments of:			
Mandaluyong	Benjamin C. Abalos, Jr.	25.000	₱ 513.000
	Edgardo J. Angara	0.500	
	Neptali M. Gonzales II	315.000	
	Ramon B. Magsaysay, Jr.	1.000	
	Florencio G. Noel	25.000	
	Prospero C. Nograles	50.000	

FINANCIAL ASSISTANCE AND OTHER CHARGES BY LGUs

Table 60. Releases to LGUs from CYs 2007 to 2009 for Soft Projects Covered in the Audit			
LGU	Legislator	Amount	Total Releases Covered (in M)
	Not specified	96.500	
Las Piñas	Ramon B. Revilla, Jr.	1.000	169.000
	Cynthia A. Villar	90.000	
	Manuel B. Villar, Jr.	78.000	
Quezon City and 94 barangays	Edgardo J. Angara	3.000	271.666
	Nanette Castelo-Daza	58.050	
	Vincent P. Crisologo	1.666	
	Cinchona Cruz-Gonzales	0.100	
	Matias V. Defensor, Jr.	109.500	
	Miriam Defensor-Santiago	0.300	
	Juan Ponce Enrile	14.000	
	Gregorio B. Honasan II	5.000	
	Edcel C. Lagman	40.500	
	Jeci A. Lapus	0.100	
	Loren B. Legarda	0.200	
	Ramon B. Magsaysay, Jr.	4.500	
	Francisco N. Pangilinan	13.550	
	Aquilino Q. Pimentel, Jr.	1.000	
	Ramon B. Revilla, Jr.	1.000	
	Mary Ann L. Susano	6.500	
	Emmanuel Joel J. Villanueva	1.100	
	Manuel B. Villar, Jr.	0.100	
	Juan Miguel F. Zubiri	6.500	
	Not Specified	5.000	
Manila and 12 barangays	Bienvenido M. Abante, Jr.	2.980	135.610
	Maria Zenaida B. Angping	28.010	
	Benjamin D. Asilo	37.020	
	Amado S. Bagatsing	25.000	
	Ma. Theresa Bonoan-David	1.500	
	Cinchona Cruz-Gonzales	0.700	
	Manuel M. Lapid	5.000	
	Jaime C. Lopez	31.400	
	Francisco N. Pangilinan	1.500	
	Monica Louise Prieto-Teodoro	1.000	
	Emmanuel Joel J. Villanueva	1.300	
	Juan Miguel F. Zubiri	.200	
Taguig and 3 Barangays	Allan Peter S. Cayetano	2.500	187.520
	Henry M. Dueñas, Jr.	51.300	
	Juan Ponce Enrile	5.000	
	Juan M. Flavier	1.000	
	Prospero C. Nograles	25.000	

FINANCIAL ASSISTANCE AND OTHER CHARGES BY LGUs

Table 60. Releases to LGUs from CYs 2007 to 2009 for Soft Projects Covered in the Audit			
LGU	Legislator	Amount	Total Releases Covered (in M)
	Miriam Defensor Santiago	17.720	
	Not specified	85.000	
Panabo	Antonio F. Lagdameo, Jr.	21.650	21.650
Iriga	Felix R. Alfelor, Jr.	100.300	103.150
	Mariano U. Piamonte, Jr.	2.200	
	Emmanuel Joel J. Villanueva	0.050	
	Juan Miguel F. Zubiri	0.600	
Naga	Juan Ponce Enrile	20.000	30.000
	Ramon B. Magsaysay, Jr.	1.000	
	Juan Miguel F. Zubiri	1.000	
	Not Specified	8.000	
Tabaco	Edcel C. Lagman	109.365	186.810
	Not Specified	77.445	
Provincial Governments of:			
Nueva Ecija	Czarina D. Umali	45.200	47.200
	Joseph Gilbert F. Violago	2.000	
Tarlac	Miriam Defensor-Santiago	51.510	142.010
	Jose V. Yap	85.500	
	Not Specified	5.000	
Bataan	Albert Raymund S. Garcia	40.150	60.150
	Prospero C. Nograles	20.000	
Davao Oriental	Jose Mayo Z. Almario	0.200	125.700
	Thelma Z. Almario	45.900	
	Nelson L. Dayanghirang	4.600	
	Prospero C. Nograles	75.000	
Compostela Valley	Rommel C. Amatong	0.450	40.750
	Prospero C. Nograles	40.000	
	Manuel E. Zamora	0.300	
Total			₱ 2,034.216

The Audit disclosed that utilization of PDAF released to LGUs for soft projects were either not in accordance with the above menu or disbursements not compliant with existing rules and regulations of which transactions in substantial amounts are questionable. Deficiencies in the implementation of infrastructure projects as well as observations on funds transferred to NGOs and cooperatives were included in Chapters 2 and 3.

OBSERVATIONS

- 1. Disbursements amounting to ₱1.289 Billion were not compliant with the provisions of R.A. No. 9184 and other existing rules and regulations, with substantial amounts supported with questionable documents. Moreover, transactions amounting to ₱234.213 Million were not documented. The corresponding DVs cannot be submitted to the Team despite repeated requests.*

Examination of transactions of the LGUs charged to releases for soft projects disclosed procurement activities amounting to **₱1.289 Billion** as tabulated below:

Table 61. Procurements of LGUs Not Compliant With R.A. No. 9184 Charged to Releases for Soft Projects			
LGU	Legislator	Amount (in M ₱)	Procurement (in M ₱)
Mandaluyong City	Benjamin C. Abalos, Jr.	19.999	426.527
	Neptali M. Gonzales II	256.381	
	Florencio G. Noel	23.944	
	Prospero C. Nograles	47.325	
	Not specified	78.878	
Tabaco City	Edcel C. Lagman	129.719	129.719
Iriga City	Felix R. Alfelor, Jr.	43.541	44.558
	Juan Miguel F. Zubiri	0.967	
	Mariano U. Piamonte, Jr.	0.050	
Nueva Ecija	Czarina D. Umali	22.111	23.247
	Joseph Gilbert F. Violago	1.136	
Tarlac	Miriam Defensor-Santiago	37.261	78.235
	Jose V. Yap	40.974	
Bataan	Albert S. Garcia	0.722	0.722
Taguig City	Henry M. Dueñas, Jr.	50.449	181.477
	Juan Ponce Enrile	4.995	
	Juan M. Flavier	0.998	
	Prospero C. Nograles	24.980	
	Miriam Defensor Santiago	17.355	
	Not specified	82.700	
Barangays of Taguig City	Allan Peter S. Cayetano	2.698	2.698
Manila	Benjamin D. Asilo	22.116	38.817
	Amado S. Bagatsing	4.358	
	Ma. Theresa Bonoan-David	1.478	

FINANCIAL ASSISTANCE AND OTHER CHARGES BY LGUs

Table 61. Procurements of LGUs Not Compliant With R.A. No. 9184 Charged to Releases for Soft Projects			
LGU	Legislator	Amount (in M ₱)	Procurement (in M ₱)
	Manuel M. Lapid	5.000	
	Monica Louise Prieto-Teodoro	0.081	
	Not specified	5.784	
Barangays of Manila	Amado S. Bagatsing	9.846	11.535
	Juan Miguel F. Zubiri	1.689	
Quezon City	Juan Ponce Enrile	1.000	2.000
	Aquilino Q. Pimentel, Jr.	1.000	
Barangays of Quezon City	Edcel C. Lagman	44.992	70.620
	Juan Ponce Enrile	0.598	
	Francisco N. Pangilinan	11.099	
	Ramon B. Magsaysay, Jr.	1.636	
	Vincent P. Crisologo	0.612	
	Mary Ann L. Susano	0.999	
	Matias V. Defensor, Jr.	10.000	
	Not specified	0.684	
Las Piñas	Cynthia A. Villar	84.325	150.507
	Manuel B. Villar, Jr.	66.182	
Davao Oriental	Thelma Z. Almario	21.326	112.538
	Prospero C. Nograles	90.224	
	Nelson L. Dayanghirang	0.988	
Panabo City	Antonio F. Lagdameo, Jr.	1.990	1.990
Compostela Valley	Prospero C. Nograles	14.158	14.158
Total			1,289.348

Review of documents disclosed that these procurements were not compliant with the provisions of R.A. No. 9184. Disbursements were not supported with any or a combination of the following documents:

- Print out copies of posting of advertisement, Notice of Award, Notice to Proceed and Contract in the PhilGEPS;
- Print out copy of advertisement posted in the agency website;
- Certification by the Head of BAC Secretariat as to posting of advertisement at conspicuous places; and
- Proof of publication in newspaper of general nationwide circulation for those within the threshold.

In addition, these transactions were not properly documented as discussed below:

FINANCIAL ASSISTANCE AND OTHER CHARGES BY LGUs

- Medical missions, feeding programs and similar activities have no proof to support the conduct of such activities. In most cases, there were no lists of beneficiaries or recipients. In cases where there were lists, the complete addresses of the beneficiaries were not indicated, hence, the difficulty of validation;
- Meetings/events/trainings and similar activities were not supported with notices/invitations/plans/Office Orders/list of participants/agenda/minutes of meetings, among others;
- Equipment rental and pakyaw contracts were not supported with any specific projects to be undertaken, POW, scope of work, plans and specifications, detailed cost estimates, and proof of undertakings such as accomplishment reports, specific equipment rented, among others;
- Repairs of vehicles were not supported with list of specific equipment or vehicles repaired; and
- Sports activities were not supported with Office Order/sports program, venue and dates of sports activities, and participants, among others.

The use of government funds without proper documentation is in violation of Section 4(6) of P.D. No. 1445, which provides, among others, that claims against government funds shall be supported with complete documentation.

In cases where documents are submitted, a number of documents are of questionable validity, thus:

- Twenty-eight suppliers of the City Government of Mandaluyong denied 167 transactions amounting to **₱28.744 Million**.

Supplier/ Contractor	Legislator	No. of Trans.	Charge	Total	Nature
			(M ₱)		
AGMP Trading	Florencio G. Noel	20	1.817	7.347	Pest control solutions, medicines, medical supplies
	Neptali M. Gonzales II		4.893		
	Prospero C. Nograles		0.214		
	Not specified		0.423		
Aysee Catering	Neptali M. Gonzales II	9	0.372	0.862	Food
	Not specified		0.490		
Bonus Merchandising	Neptali M. Gonzales II	4	0.307	0.420	Office supplies
	Not specified		0.113		
Charmalene Marketing	Benjamin C. Abalos, Jr.	8	0.248	1.404	Construction & repair mat's, uniforms, linoleum & canvas, T-shirts, textile, medical supplies
	Neptali M. Gonzales II		1.044		
	Not specified		0.112		
Copyer Ent Corp.	Neptali M. Gonzales II	1		0.225	Office supplies

FINANCIAL ASSISTANCE AND OTHER CHARGES BY LGUs

Supplier/ Contractor	Legislator	No. of Trans.	Charge	Total	Nature
			(M ₱)		
De Luxe Canvas and Upholstery	Neptali M. Gonzales II	3	0.135	0.334	Office supplies, furniture & fixture repair
	Not specified		0.199		
Elachem Ind'l Sales	Neptali M. Gonzales II	2		0.413	Cleaning materials
Gameline Marketing Corp.	Benjamin C. Abalos, Jr	2	0.240	0.482	Office supplies, computer design & layout, indoor photogloss
	Neptali M. Gonzales II		0.242		
Grist Chem Corporation	Neptali M. Gonzales II	3	0.285	0.527	Cleaning materials & medical supplies
	Not specified		0.242		
INCA Plastics Phils., Inc.	Neptali M. Gonzales II	3	0.228	0.453	Office supplies
	Not specified		0.225		
Interclean Marketing & Services	Neptali M. Gonzales II	4	0.534	0.858	Cleaning, repair & painting materials
	Not specified		0.324		
JRS Hat Store	Neptali M. Gonzales II	3	0.334	0.484	Caps, sports uniforms
	Not specified		0.150		
Kian Tay Trading	Neptali M. Gonzales II	3	0.223	0.433	Sports uniforms
	Not specified		0.210		
Kok Tay Trading Corp	Neptali M. Gonzales II	5	0.549	0.874	Sports & various materials, T-shirts, garments
	Not specified		0.325		
LMS Industries	Neptali M. Gonzales II	5		1.029	Trophies & medals
Obyped Drugstore Co.	Neptali M. Gonzales II	4	0.198	0.212	Medical supplies & medicines
	Not specified		0.014		
Pangan Coco Lumber	Neptali M. Gonzales II	2		0.464	Coco lumber, repair & maintenance of various Day Care Centers
Rivera Mastercraft, Inc.		2		0.242	Medals & trophies
Weston Grocery		1		0.203	School supplies
Perfectbuilt Trade Corp. (Perfect Resource Trdg)		1		0.320	Meals for food & nutrition assistance
Mr. Roberto Reyes ("Pakyaw" contractor)		Florencio G. Noel	19	0.310	5.117
	Neptali M. Gonzales II	1.935			
	Prospero C. Nograles	2.761			
	Not specified	0.111			
A & P Leisure Products Corp.	Neptali M. Gonzales II	4	0.461	0.549	Cleaning & repair materials, anti-dengue chemicals
	Not specified		0.088		
Addition Lumber	Neptali M. Gonzales II	4		0.706	Construction & repair mat'ls
Carpa Ind'l	Neptali M. Gonzales II	14	0.598	0.858	Construction supplies,

FINANCIAL ASSISTANCE AND OTHER CHARGES BY LGUs

Table 62. Suppliers of Mandaluyong City that Denied Transactions

Supplier/ Contractor	Legislator	No. of Trans.	Charge	Total	Nature
			(M ₱)		
Corp.	Not specified		0.260		repair materials
New Jereno Hard-ware & Electrical Supply	Neptali M. Gonzales II	6	0.737	0.918	Auto & const'n supplies, electrical & repair materials
	Not specified		0.181		
Polyfoam-RGC Int'l. Corp.	Neptali M. Gonzales II	3	0.124	0.503	Foams
	Not specified		0.379		
Quest Paint Trdg Corp.	Neptali M. Gonzales II	8		1.653	Electrical, painting & repair materials, const'n supplies
PC Options Comm'l	Benjamin C. Abalos, Jr.	24	0.177	0.854	Office equipment & supplies, IT supplies
	Neptali M. Gonzales II		0.410		
	Not specified		0.267		
TOTAL		167		28.744	

- Transactions worth **₱388.338 Million** were considered questionable as the purported suppliers were not legally and/or physically existing. They are either not issued business permits to operate, or cannot be located, or of questionable capability to meet the requirements of the projects, or issued questionable receipts/receipts not compliant with BIR regulations.

Table 63. LGUs with Questionable Transactions

IA	No. of Suppliers	Amount (in M ₱)
Mandaluyong City	151	263.676
Tabaco City	4	9.331
Iriga City	4	33.082
Tarlac	2	11.321
Nueva Ecija	1	0.512
Taguig City	8	15.623
Brgy. Calzada, Tipas, Taguig City	1	0.400
Manila	1	5.000
Barangays of Manila	11	1.480
Barangays of Quezon City	2	3.834
Las Piñas City	17	32.844
Davao Oriental	6	11.235
Total	208	388.338

- Seventeen suppliers of six LGUs did not fully report their transactions to the concerned LGUs.

Table 64. LGUs with Suppliers Who are Not Fully Reporting their Transactions		
IA	No. of Suppliers	Amount (in M ₱)
Nueva Ecija	3	19.776
Tarlac City	3	34.320
Taguig City	4	27.913
Brgy. Maharlika , Taguig City	2	1.200
Las Piñas City	2	50.065
Compostela Valley	3	12.098
Total	17	145.372

- Information gathered from the ITD (Information Technology Department)-Commission on Elections, Central Office disclosed that out of 25,401 listed beneficiaries of the City of Mandaluyong, only 5,180 are registered voters. The identities then of 20,221 recipients cannot even be established.
- The reported multiple recipients of monetary assistance from the City Government of Mandaluyong were also reported by the other IAs as their beneficiaries. The beneficiaries were, however, also using different signatures which are also considered questionable.
- A number of transactions of the City Government of Mandaluyong in substantial amounts were paid using cash advances in further violation of existing regulations, manifested as follows:
 - **Cash advances amounting to ₱378.0 Million were granted to 20 Special Disbursing Officers (SDOs)/Special Collecting Officers (SCO), without specific purpose** in violation of the provisions of COA Circular No. 97-002.
 - Amounts of cash advances granted to 16 SDOs/SCOs either exceeded their maximum bond coverage or not covered by any bond at all. These SDOs with bond coverage ranging from only ₱75,000 to ₱3.50 Million were granted cash advances ranging from ₱1.50 Million to ₱10.00 Million.
 - **Cash advances were used to settle obligations exceeding the prescribed limit under COA Circular No. 97-002 of ₱15,000 per transaction. In 470 sampled cases, payments ranged from ₱15,300 to as high as ₱4.490 Million which may already be considered highly improbable.**
- Procurements worth **₱12.502 Million** cannot also be presented or accounted for despite repeated requests by the Team to present the same.

Table 65. Items Procured by LGUs that Cannot Be Presented or Accounted		
IA	Items	Amt (M ₱)
Taguig City	Furnitures and equipment	8.969
Manila	Medical equipment and daycare center learning materials	2.784
Barangays of Quezon City	Office equipment and furnitures	0.749
Total		12.502

The validity of the purported transactions was evaluated in relation to the results of confirmation from the following parties:

Table 66. Sectors Requested to Confirm their Transactions with the Covered LGUs	
Sectors	Nature of Confirmation
Suppliers	Delivery of goods/issuance of receipts/invoices and receipt of payments
LGUs	Issuance of permits and licenses, and information on the declared gross receipts/ revenues
Printers	Printing of the receipts issued by the suppliers
Legislators	Authenticity of signatures on the documents submitted by the NGOs
Beneficiaries	Receipts of assistance

- 2. Significant releases to LGUs were used for purposes no longer within the menu prescribed in the GAA. Moreover, financial assistance for various purposes granted to various individuals and associations were released without establishing the need for assistance. Expenses also included those pertaining to the operations of the LGUs and other government offices including the Offices of the Congressional Districts.**

Funds amounting to **₱2.016 Billion** were released by the DBM to LGUs covered in the Audit as mere financial assistance without indicating the specific projects to be implemented. In the absence of any specific purpose indicated in the SARO, the funds were treated by the concerned LGUs as additional releases and used for various purposes such as grants of financial assistance to various individuals and associations for activities such as micro-financing, anniversaries and the like, mostly endorsed by the legislators. These were also used for regular operating expenses of the LGUs or other government agencies including the Offices of Congressional Districts. Most of these expenses were no longer within the menu of programs eligible for funding under PDAF as prescribed in the GAA.

The financial assistance for various purposes were released to associations and individuals even without establishing the need for assistance, as follows:

FINANCIAL ASSISTANCE AND OTHER CHARGES BY LGUs

- Financial assistance were released to various individuals and associations without any documentary support to assess the actual needs and requirements, and eligibility under the program;
- Medical assistance were provided to out-patient beneficiaries without DSWD case study or evaluation as to indigency, medical records or abstract, hospital bills or doctor’s prescription;
- Burial assistance were granted without death certificates; and
- Educational assistance were released without school records and scholarship contracts, and livelihood assistance without project profile.

Disbursements by the LGUs for financial assistance amounted to **₱197.921 Million**, while charges for operating expenses of LGUs and other Government Agencies including procurement for their operations amounted to **₱1.196 Billion**, presented as follows:

LGU	Financial Assistance	Operating Expenses		
		LGU	Other Government Agencies	Total
Mandaluyong City	88.879	155.807	239.734	395.541
Nueva Ecija	0.500	2.350	20.897	23.247
Tarlac	0.700	29.410	48.825	78.235
Tabaco City	29.645	121.206	8.513	129.719
Iriga City	41.236	33.375	11.183	44.558
Bataan	6.768	0.595	0.015	0.610
Taguig City	-	51.617	103.257	154.874
Barangays of Taguig City	-	1.050	1.648	2.698
Manila	-	22.197	16.620	38.817
Barangays of Manila	-	-	11.535	11.535
Barangays of Quezon City	-	-	70.620	70.620
Las Pinas City	7.630	89.033	37.929	126.962
Davao Oriental	12.745	100.686	1.764	102.450
Panabo City	8.675	1.120	1.023	2.143
Compostela Valley	1.143	6.696	7.462	14.158
Total	197.921	615.142	581.025	1,196.167

On the other hand, expenses for the operations of the Congressional District Offices amounted to **₱46.307 Million**, as tabulated below:

FINANCIAL ASSISTANCE AND OTHER CHARGES BY LGUs

LGU	Legislator	Charges	Total Expenses (in M ₱)
Mandaluyong	Neptali M. Gonzales II	17.740	18.855
	Benjamin C. Abalos, Jr.	1.115	
Taguig City	Henry M. Dueñas, Jr.		9.248
Las Pinas	Cynthia A. Villar		14.031
Davao Oriental	Thelma Z. Almario		4.173
Total			46.307

In addition, there were also disbursements amounting to **₱250.377Million** with the corresponding DVs not submitted to the Team during the Audit in violation of Section 107 of P.D. No. 1445:

IA	Amt (in M ₱)
Tabaco City	134.315
Iriga City	30.584
Nueva Ecija	4.934
Manila	9.391
Barangays of Manila	11.535
Quezon City	0.500
Barangays of Quezon City	19.823
Taguig City	17.355
Las Piñas	0.097
Davao Oriental	21.843
Total	250.377

There were also transactions which were supported with documents bearing purported signatures of legislators. Confirmation on the authenticity of signatures of four legislators disclosed the following results:

Legislator	IA	Remarks
Felix R. Alfelor	Iriga City	Did not reply to the Team's request to confirm their signatures.
Benjamin D. Asilo	Manila	
Edcel C. Lagman	Tabaco City	Did not reply to the Team's request to confirm his signatures. He is signatory to 66 letter-requests to charge various expenses to his PDAF allocations addressed to Honorable Cielo Krisel Lagman-Luistro, City Mayor, Tabaco City
Thelma Z. Almario	Davao Oriental	Confirmed authenticity of her signatures in all documents consisting of 66 DVs with the legislator herself as Payee and 100 DVs representing various expenses. She is signatory to

Table 70. Results of Confirmation from Concerned Legislators		
Legislator	IA	Remarks
		confirmation report, purchase requisition, canvass sheets, abstract of quotations, requisition and issue slips, acceptance and inspection report, and project designs, among others.

The transactions of the LGUs, nature of deficiencies including results of confirmation per LGU are integrally attached as ***Annex M*** while the Comments submitted by Management and the Team's Rejoinder are integrally attached as ***Annex N***.

Part IV

Recommendations

RECOMMENDATIONS

Considering the audit findings in the implementation of PDAF projects, the team recommended the following courses of action:

For Legislators to -

- Limit participation in the implementation of PDAF project to identification of eligible projects and IAs;
- Ensure that the identified IA has the mandate, technical and administrative capability and willingness to implement the project;
- Ensure that the identified project is within the menu of projects eligible for funding under PDAF as defined in the GAA;
- Require the identified IAs to submit progress and financial reports on the implementation of project;
- Ensure that the funds are used for projects that are most beneficial to the constituents.
- For Congressmen, limit the project coverage within their congressional districts; and
- For Partylist Representatives, to limit the project coverage within their respective Sector.

For the DBM to -

- Maintain an accurate record and accounts of each legislator to ensure that releases for priority projects of each legislator are properly controlled and monitored and would not exceed their respective allocations;
- Determine if the request for allocation from a legislator is properly within the GAA menu; if not, to advise the legislator of ineligibility of the project and meantime hold the issuance of SARO;
- Release SAROs only for projects eligible for funding under PDAF and only upon concurrence and submission of written commitment by the selected IAs and submission of certification of their technical and administrative capabilities to implement the projects;
- Clearly state in the SARO the specific projects to be implemented by the IAs to avoid the use of funds for other purposes due to misinterpretation, and the prohibition to transfer the funds to an NGO where there is no law or appropriation authorizing the same;

- Blacklist all NGOs found submitting questionable documents, not documenting fund utilization or liquidating funds transferred to them within the prescribed period, or found not capable to implement or was not able to effectively implement projects, and take actions appropriate under the circumstances;
- Consider issuing more specific guidelines on the utilization of PDAF indicating, among others, the specific projects earmarked for the implementation by the NGOs, the limitations on the number of projects that can be simultaneously implemented by each NGO to avoid exposing substantial government funds to risk, and the specific pro-poor program of the government that should be addressed under PDAF;
- Conduct periodic assessment of the projects included in the menu to determine the need to continue their inclusion in the menu of projects eligible for funding under PDAF; and
- Require the concerned LGUs to remit to the National Treasury the unused PDAF releases.

For the IAs to:

A. For the livelihood projects

- Accept SAROs and the corresponding NCAs only for projects within its mandate, technical and administrative capabilities to manage, implement and monitor, and use the same only for projects eligible for funding under PDAF as prescribed in the GAA and as determined to be necessary and beneficial or useful to the intended recipients;
- Stop the practice of transferring funds to NGOs unless a specific amount is earmarked by appropriation law or ordinance, for the implementation by NGOs. For projects earmarked for the implementation by NGOs, select the most qualified NGO, taking into consideration the selection process under existing rules and regulations.
- Diligently assess the NGOs' legal and physical existence, incorporators and officers, capability to implement the project, past performance, and the feasibility, relevance, and completeness of the project proposal before entering into contract, and closely monitor project implementation;
- Require NGOs to comply with the procurement law and other applicable laws and regulations as the funds transferred are public funds;
- Blacklist NGOs and their incorporators and officials that have either submitted spurious receipts, or failed to effectively implement the projects, fully document disbursement and liquidate funds transferred to them on

RECOMMENDATIONS

time, in addition to any action appropriate to be taken under the circumstances;

- Record in the books of the agency, only liquidation documents submitted by the NGOs that have been fully evaluated and assessed as valid, authentic, relevant and complete;
- Demand for the immediate liquidation of all unliquidated fund transfers and submission of additional documents to support previously submitted liquidation reports to provide the IA basis for assessing the validity of project implementation. In all cases, liquidation documents should include proof of payments to suppliers and contractors such as ORs/SIs/DRs, and receipt by beneficiaries such as list of beneficiaries duly acknowledged with complete name, address, and quantity and items received;
- Require the refund from the NGOs of funds transferred that were not liquidated, liquidated but not fully documented or with deficiencies or found not implemented at all;
- Assess the impact of the projects so far implemented in order to determine the need to continue the implementation of the same or similar projects, or devise means to improve the implementation process, or venture into other projects within the menu of projects eligible for funding under the GAA that will be more beneficial to the constituents;
- For each project, establish appropriate selection criteria of beneficiaries to ensure that the most qualified and committed beneficiaries would be undergoing training or be recipient of livelihood items in order not to waste the government's meager resources and to attain the project objectives;
- Return expired SAROs and unused funds;
- Submit status report on the implementation of the PDAF project to the concerned legislator;
- Comply with the provisions of COA Circular No. 2007-001, GPPB Resolution No. 12-2007 and all other existing laws, rules and regulations at all times; and
- Immediately investigate and determine the accountable officers and employees responsible in the inefficient management and implementation of PDAF projects and file appropriate charges for gross dereliction of duty, among others.

B. For infrastructure projects

- Require the concerned contractors to rectify deficiencies and/or refund excessive payments and take appropriate actions against officials and employees responsible in allowing payments in excess of the project

accomplishments and/or preparation of excessive estimates and construction of projects in private properties. Ensure that projects are constructed as planned and that only validated accomplishments are paid; and

- Stop the practice of constructing structures in private properties unless the properties where the projects are to be constructed are donated or turned over to the government.

In addition to the above recommendations, for the DPWH as IA to –

- Consider issuing clarifications and guidelines on the treatment of Unit Cost of Item 302 and RPS to avoid double application of indirect cost as confusion, and standardize approach in the preparation of estimates;
- Consider issuing guidelines to clarify miscellaneous items that can be included in the program of works for uniformity of approach. Require the DEOs to account for all health and lighting equipment in their custody for use in subsequent projects;
- Require close coordination between and among DPWH Regional and District Offices and the concerned LGUs to synchronize construction activities and avoid duplication of work and replacement of newly completed projects;
- Restudy the appropriateness of installing RPS in asphalt paved roads considering the lifespan of asphalt road which is relatively shorter than the RPS and its character of being easily stolen and dislodged from asphalt paved roads;
- Revisit existing Standard Specifications for Public Works and Highways and assess Standards for revision, taking into consideration existing condition, and take appropriate action; and
- Properly evaluate the requests of the end-users for the construction of infrastructure projects to avoid construction of projects not actually needed and secure end-users commitment to maintain and upkeep the projects before starting construction. Meantime, provide maintenance allocation for the constructed projects to avoid further deterioration and find means to put them to use.

C. For FA and other charges

- Define and identify specific pro-poor program of the government to be addressed under PDAF and prepare project proposal/plan before implementing the same. The plan should clearly indicate the objectives of the project, the intended beneficiary, selection criteria, expected results, the

RECOMMENDATIONS

estimated expenditures, documentary requirements to establish eligibility of recipients under the program, and implementation strategies, among others;

- Refrain from releasing assistance, either in kind or in cash without evaluating the completeness of the documentary requirements or using fund for purposes not related to any of the identified pro-poor programs being supported by the government;
- Ensure that all procurement comply with the provisions of the IRR-A of R.A. 9184 and all related laws and regulations particularly those requiring proper documentation of disbursements and validation of legitimacy of suppliers;
- Remit to the National Treasury any unutilized balance of PDAF released during CYs 2007 to 2009 as the validity of the covering SAROs had already expired.
- Take appropriate actions against officials responsible for transactions considered questionable and/or releasing financial assistance for purposes no longer covered by the program;
- Account for all missing items and take appropriate actions against responsible officials for failing to properly account, safeguard and protect the same, and for procuring items not actually needed by the recipients and without any written request from the end-users;
- Devise means and strategies to put to use all unused items including redistribution of the same as may be deemed proper; and
- Refrain from granting cash advances to SDOs not bonded and/or in excess of the approved bond and/or for purposes not to be covered by cash advance and ensure that the same is strictly utilized for the purpose intended and only for payments of expenses within the amounts prescribed under existing rules and regulations.

Part V

Annexes

Annex A

**List of NGOs to which PDAF were Transferred
Audit of Priority Development Assistance Fund
Covering CYs 2007 to 2009**

NGO	IA	Legislator	Amt (in M ₱)	Projects (in M ₱)		Ref. (Annex C)
				No.	Amount	
Aaron Foundation Philippines, Inc. (AFPI)	NABCOR	Jose Carlos V. Lacson	9.700	4	48.500	205
		Prospero C. Nograles	9.700			
		Emmanuel Joel J. Villanueva	9.700			
		Eduardo R. Gullas	19.400			
	TRC	Prospero C. Nograles	50.400	34	476.410	
		Ernesto C. Pablo	20.280*			
		Nelson L. Dayanghirang	5.400			
		Arrel R. Olaño	7.200			
		Carlos M. Padilla	6.300			
		Vicente F. Belmonte, Jr.	4.500			
		Ramon H. Durano VI	7.200			
		Faysah M. Dumarpa	5.400			
		Philip A. Pichay	162.000			
		Benhur L. Salimbangon	7.020			
		Bernardo F. Piñol, Jr.	4.500			
		Marina P. Clarete	5.400			
		Thomas L. Dumpit, Jr.	5.400			
		Guillermo P. Cua	5.400			
		Danton Q. Bueser	9.800*			
		Juridin Jesus M. Romualdo	9.800*			
		Gregorio T. Ipong	14.500*			
		Jose C. De Venecia, Jr.	19.200*			
		Aurelio M. Umali	24.200*			
		Eduardo K. Veloso	24.200*			
Marcelino C. Libanan	13.440*					
Prospero A. Pichay, Jr.	40.370*					
Rolex T. Suplico	24.500*					
		Sub-total	38	524.910		
Agri & Economic Program for Farmers Foundation, Inc. (AEPFFI)	NLDC	Ramon B. Revilla, Jr.	82.450	4	121.250	223
		Juan Ponce Enrile	24.250			
		Gregorio B. Honasan II	14.550			
	TRC	Ramon B. Revilla, Jr.	24.000*	1	24.000	
		Sub-total	5	145.250		
Agricultura Para sa Magbubukid Foundation, Inc. (APMFI)	NLDC	Juan Ponce Enrile	24.250	3	82.450	220
		Ramon B. Revilla Jr.	58.200			
	TRC	Juan Ponce Enrile	22.500	1	22.500	
		Sub-total	4	104.950		
Aksyon Makamasa Foundation,	TRC	Anthony C. Miranda	20.060*	2	20.060	270

NGO	IA	Legislator	Amt (in M ₱)	Projects (in M ₱)		Ref. (Annex C)
				No.	Amount	
Inc. (AMFI)						
Antipolo Philanthropy Foundation, Inc. (APFI)	TRC	Generoso DC. Tulagan	4.800*	4	28.620	251
		Reynaldo B. Aquino	14.020*			
		Victor R. Sumulong	9.800*			
Antipolo Social Alliance for Progress, Inc. (ASAP)	NLDC	Marcelino R. Teodoro	7.508	4	16.238	213
		Del R. De Guzman	4.850			
		Adelina R. Zalduendo	1.940			
		Jaime C. Lopez	1.940			
	TRC	Zenaida B. Angping	3.600	8	29.100	
		Magtanggol T. Gunigundo I	1.350			
		Del R. De Guzman	9.300*			
		Marcelino R. Teodoro	6.750			
		Ronaldo B. Zamora	4.500			
		Jaime C. Lopez	3.600			
		Sub-total	12	45.338		
Asia World Sanctuary and Development, Inc. (AWSDI)	NLDC	Arturo B. Robes	11.931	3	11.931	227
	TRC		13.500	5	36.900	
		Robert Ace S. Barbers	23.400*			
		Sub-total	8	48.831		
Bantayog Kalinga Foundation, Inc. (BKFI)	TRC	Narciso R. Bravo, Jr.	2.700	3	15.100	235
		Carlo Oliver D. Diasnes	11.200*			
		Florencio G. Noel	1.200*			
Buhay Mo Mahal Ko Foundation, Inc. (BMMKFI)	NABCOR	Rodolfo W. Antonino	14.550	3	31.525	177
		Roberto C. Cajés	9.700			
		Joseph A. Santiago	7.275			
	TRC	Hussin U. Amin	4.900*	6	52.430	
		Rodante D. Marcoleta	5.880*			
		Miles M. Roces	13.132*			
		Antonio V. Cuenco	4.900*			
		Ernie D. Clarete	9.800*			
Danilo P. Lagbas	13.818*					
		Sub-total	9	83.955		
Bukid Tanglaw Livelihood Foundation, Inc. (BTLFI)	NABCOR	Mariano U. Piamonte	4.850	2	8.730	197
		Erico Basilio A. Fabian	3.880			
	DA-RFU III	Rodante D. Marcoleta	8.500	3	10.500	
		Aurelio D. Gonzales, Jr.	2.000			
		Sub-total	5	19.230		
Center for Mindoro Integrated Development Foundation, Inc. (CMIDFI)	NABCOR	Florencio T. Miraflores	4.850	2	9.700	266
		Marc Lleandro Mendoza	4.850			
Central District Fire and Rescue Volunteer Brigade (CDFRVB)	Q.C.	Gregorio B. Honasan II	5.000*	1	5.000	271
Commoners Foundation, Inc. (CFI)	NLDC	Manuel S. Agyao	8.439	5	21.146	225
		Magtanggol T. Gunigundo I	12.707			

NGO	IA	Legislator	Amt (in M ₱)	Projects (in M ₱)		Ref. (Annex C)
				No.	Amount	
Community Resource Center (CRC)	DSWD- CO/ NCR	Alvin S. Sandoval	30.000*	3	35.500	263
		Oscar G. Malapitan	1.500			
		Mary Mitzi L. Cajayon	4.000*			
Countrywide Agri and Rural Economic Development (CARED) Foundation, Inc	NLDC	Conrado M. Estrella III	24.250	4	101.850	195
		Juan Ponce Enrile	77.600			
	TRC	Douglas R. A. Cagas	7.680*	16	144.890	
		Constantino G. Jaraula	28.800*			
		Juan Ponce Enrile	19.200*			
		Arrel R. Olaño	1.890*			
		Rizalina L. Seachon-Lanete	4.800*			
		Manuel C. Ortega	28.800*			
		Conrado M. Estrella III	12.480*			
		Erwin L. Chiongbian	27.840*			
		Samuel M. Dangwa	10.520*			
Antonio M. Serapio	2.880*					
		Sub-total	20	246.740		
CPEF Caring Foundation, Inc. (CCFI)	DSWD- NCR	Bienvenido Abante, Jr.	40.500*	14	40.500	248
Distrito 2 Mahal Ko Foundation, Inc. (D2MKFI)	DSWD- RFO III	Pedro M. Pancho	36.993*	6	36.993	261
Dr. Rodolfo A. Ignacio, Sr. Foundation, Inc. (DRAISFI)	NABCOR	Adam Relson L. Jala	9.700	1	9.700	202
	TRC	Manuel M. Lapid	22.000	24	154.922	
		Juan Ponce Enrile	35.55			
		Alvin S. Sandoval	4.500			
		Bienvenido M. Abante, Jr.	4.950			
		Federico S. Sandoval II	20.160			
		Adam Relson L. Jala	3.600			
		Clavel A. Martinez	14.400			
		Francisco T. Matugas	13.500			
		Glenn A. Chong	1.350			
		Henry M. Dueñas, Jr.	3.600			
		Ma. Rachel J. Arenas	2.430			
		Mar-Len Abigail S. Binay	8.100			
		Reylina G. Nicolas	7.350			
		Uliran T. Joaquin	3.832			
		Joey D. Hizon	9.600			
		Sub-total	25	164.622		
Dynamic Filipino Citizen Civic Organization, Inc. (DFCCOI)	DSWD- CO	Eduardo C. Zialcita	10.000	14	60.500	230
		Generoso DC Tulagan	5.000*			
		Rozzano Rufino B. Biazon	14.500*			
		Ma. Theresa Bonoan-David	26.000*			
	Vincent P. Crisologo	5.000*				
	DSWD-	Eduardo C. Zialcita	7.500	8	37.500	

NGO	IA	Legislator	Amt (in M ₱)	Projects (in M ₱)		Ref. (Annex C)
				No.	Amount	
	NCR	Ma. Theresa Bonoan-David	9.000*			
		Vincent P. Crisologo	3.500*			
		Rozzano Rufino B. Biazon	3.500			
		Ernesto A. Nieva	14.000*			
			Sub-total	22	98.000	
Economic and Social Cooperation for Local Development Foundation, Inc. (ECOSOC)	DSWD-CO	Proceso J. Alcala	6.500	6	36.025	211
		Gregorio T. Ipong	9.400*			
		Emil L. Ong	4.000*			
		Lorna C. Silverio	9.000*			
		Paul R. Daza	5.000*			
		Alfonso V. Umali, Jr	2.125*			
Fair Trade Alliance (FTA)	Q.C.	Ramon B. Revilla Jr.	1.000*	1	1.000*	271
Farmerbusiness Development Corp (FDC)	TRC	Isidro T. Ungab	23.400	46	248.400	232
		Arrel R. Olaño	6.750			
		Thelma Z. Almario	5.400			
		Giorgidi B. Aggabao	5.400			
		Arnulfo F. Go	9.900			
		Belma A. Cabilao	13.050			
		Candido P. Pancrudo, Jr.	36.900			
		Herminia M. Ramiro	5.400			
		Yusop H. Jikiri	9.000			
		Marc Douglas C. Cagas IV	9.900			
		Roberto V. Puno	5.400			
		Julio A. Ledesma IV	14.400			
		Adam Relson L. Jala	5.400			
		Antonio F. Lagdameo, Jr.	5.400			
		Antonio V. Cuenco	9.000			
		Erico Basilio A. Fabian	5.400			
		Erwin L. Chiongbian	5.400			
		Jose S. Aquino III	0.900			
		Rommel C. Amatong	5.400			
		Mariano U. Piamonte	5.400			
		Wilfirdo Mark M. Enverga	5.400			
		Orlando B. Fua	12.150			
		Rolando A. Uy	9.900			
		Victor J. Yu	5.400			
Manuel E. Zamora	5.400					
Yevgeny Vincente B. Emano	17.550					
Ann K. Hofer	5.400					
Gabay at Pag-asa ng Masa Foundations, Inc. (GPMFI)	NABCOR	Edgardo M. Chatto	9.700	11	72.265	172
		Isidro T. Ungab	5.820			
		Roberto C. Cajés	8.245			
		Mariano U. Piamonte	4.850			

NGO	IA	Legislator	Amt (in M ₱)	Projects (in M ₱)		Ref. (Annex C)
				No.	Amount	
		Rolando A. Uy	4.850			
		Antonio V. Cuenco	23.280			
		Nerissa Corazon Soon-Ruiz	7.760			
		Danilo P. Lagbas	7.760			
Gabay sa Magandang Bukas Foundation, Inc. (GMBFI)	NABCOR	Roberto C. Cajés	2.910	1	2.910	172
Gabaymasa Development Foundation, Inc. (GDFI)	NABCOR	Emil L. Ong	4.850	3	14.550	200
		Reno G. Lim	4.850			
		Teodulo M. Coquilla	4.850			
	TRC	Eduardo C. Zialcita	7.200	9	82.332	
		Eufrocino M. Codilla, Sr.	23.400*			
		Juridin Jesus M. Romualdo	9.600*			
		Clavel A. Martinez	19.200*			
		Nerissa Corazon C. Soon-Ruiz	8.820*			
Uliran T. Joaquin	14.112*					
			Sub-total	12	96.882	
Gintong Pakpak Foundation, Inc. (GinPFI)	DSWD-NCR	Alvin S. Sandoval	32.400*	5	32.400	222
Global Support Link Foundation, Inc. (GSLFI)	NLDC	Mary Ann L. Susano	0.970	1	0.970	253
Golden Palmdale Foundation Inc. (GolPFI)	DSWD-NCR	Rodolfo C. Bacani	15.000*	2	15.000	264
Hand-Made Living Foundation, Inc. (HMLFI)	DSWD	Oscar G. Malapitan	5.666*	48	13.016	245
		Antonio M. Serapio	7.350			
	NLDC	Bienvenido M. Abante, Jr.	4.850	2	7.760	
		Oscar G. Malapitan	2.910			
	TRC	Isidro T. Ungab	2.250	5	22.930	
		Rodolfo G. Valencia	1.840*			
		Bienvenido M. Abante, Jr.	7.200*			
		Antonio M. Serapio	11.640*			
Q.C.	Mary Ann L. Susano	2.500*	1	2.500		
			Sub-total	56	46.206	
Ikaw at Ako Foundation, Inc. (IAFI)	NABCOR	Joseph A. Santiago	14.550	2	19.400	172
		Alipio Cirilo V. Badelles	4.850			
	TRC	Joseph A. Santiago	4.800*	2	13.440	
		Miles M. Rocés	8.640*			
			Sub-total	4	32.840	
Immaculate Heart of Mary Parish (IHMP)	Q.C.	Miriam Defensor Santiago	0.300*	1	0.300	277
Improve Health, Education and Livelihood in the Phils (I-HELP)	NLDC	Erico Basilio A. Fabian	2.910	1	2.910	251
Infinite Community Integrated Development Support Foundation, Inc. (ICIDFSI)	TRC	Eduardo R. Gullas	9.000	1	9.000	242
ITO NA Movement Foundation,	NABCOR	Glenn A. Chong	4.365	2	9.749	179

NGO	IA	Legislator	Amt (in M ₱)	Projects (in M ₱)		Ref. (Annex C)
				No.	Amount	
Inc. (ITO NA MI)	NLDC	Manuel S. Agyao	5.384	11	84.192	
		Manuel S. Agyao	6.063			
		Marc Douglas C. Cagas IV	4.850			
		Sharee Ann T. Tan	1.455			
		Samuel M. Dangwa	0.970			
		Wilfrido Mark M. Enverga	9.744			
		Emil L. Ong	51.410			
		Daryl Grace J. Abayon	9.700			
	TRC	Magtanggol T. Gunigundo I	3.600	4	30.919	
		Edgar S. San Luis	4.140			
		Jose Emmanuel L. Carlos	9.215*			
		Christian M. Señeres	13.964*			
		Sub-total	17			
Jacinto Castel Borja Foundation, Inc. (JCBFI)	TRC	Alvin S. Sandoval	18.000	1	18.000	242
Jose Sy Alvarado Foundation, Inc. (JSAFI)	DSWD-RFO III	Victoria Sy-Alvarado	12.900	3	12.900	262
Kaagapay Magpakailan Foundation, Inc (KMFI)	NABCOR	Alfonso V. Umali, Jr.	4.656	3	13.386	188
		Adam Relson L. Jala	3.880			
		Emmanuel Joel J. Villanueva	4.850			
	TRC	Al Francis C. Bichara	4.500*	9	77.370	
		Ignacio T. Arroyo, Jr.	3.150			
		Reno G. Lim	27.000*			
		Ignacio T. Arroyo, Jr.	4.800*			
		Edgardo M. Chatto	8.820*			
		Salacnib F. Beterina	24.300*			
		Joey D. Hizon	4.800*			
Sub-total	12	90.756				
Kabaka Foundation, Inc. (KFI)	DSWD-NCR	Amado S. Bagatsing	19.800*	10	19.800	254
	NABCOR		1.940	1	1.940	
			Sub-total	11	21.740	
Kabalik at sa Kabuhayan, Inc. (KKI)	DSWD-CO	Robert Vincent Jude B. Jaworski, Jr.	2.631*	4	10.131	260
		Rene M. Velarde	7.500*			
	DSWD-NCR	Alfonso V. Umali, Jr	1.000*	1	1.000	
			Sub-total	5	11.131	
Kabalik at sa Kalusugan at Kaunlaran Foundation, Inc. (KKKFI)	TRC	Robert Vincent Jude B. Jaworski, Jr.	10.976*	3	35.276	269
		Joey D. Hizon	9.600*			
		Leovigildo B. Banaag	14.700*			
Kabuhayan at Kalusugan Alay sa Masa Foundation, Inc. (KKAMFI)	NABCOR	Al Francis C. Bichara	4.656	21	150.641	163
		Edgardo M. Chatto	2.910			
		Niel C. Tupas, Jr.	4.850			
		Prospero C. Nograles	8.730			

NGO	IA	Legislator	Amt (in M ₱)	Projects (in M ₱)		Ref. (Annex C)
				No.	Amount	
		Roberto C. Cajés	18.624			
		Maria Isabelle G. Climaco	12.610			
		Antonio T. Kho	9.700			
		Antonio P. Yapha, Jr.	9.700			
		Marina P. Clarete	24.735			
		Renato J. Unico, Jr.	14.550			
		Rolando A. Uy	2.910			
		Vicente F. Belmonte, Jr.	4.850			
		Franklin P. Bautista	1.940			
		Nerissa Corazon Soon-Ruiz	9.700			
		Eduardo V. Roquero	9.700			
		Emilio C. Macias II	6.790			
		Danilo P. Lagbas	3.686			
	TRC	Isidro T. Ungab	18.900*	11	67.820	
		Thomas L. Dumpit, Jr.	0.450*			
		Nerissa Corazon Soon-Ruiz	1.350*			
		Renato J. Unico, Jr.	9.600*			
		Eladio M. Jala	8.640*			
		Ernie D. Clarete	4.800*			
		Gerardo J. Espina, Jr.	24.080*			
	NLDC	Niel C. Tupas, Jr	12.610	42	308.218	
		Edgardo M. Chatto	9.700			
		Isidro T. Ungab	19.400			
		Roberto C. Cajés	13.871			
		Maria Isabelle G. Climaco	10.767			
		Arturo B. Robes	1.261			
		Julio A. Ledesma IV	15.520			
		Adam Relson L. Jala	9.506			
		Antonio Lagdameo, Jr.	5.820			
		Antonio V. Cuenco	17.460			
		Daryl Grace J. Abayon	9.700			
		Eufrocino M. Codilla Sr.	23.765			
		Francisco T. Matugas	3.395			
		Franklin P. Bautista	2.910			
		Joseph A. Santiago	27.160			
		Mariano U. Piamonte	14.550			
		Marina P. Clarete	20.855			
		Nerissa Corazon Soon-Ruiz	10.913			
		Rodante D. Marcoleta	3.880			
		Rolando A. Uy	14.550			
		Thomas L. Dumpit	43.650			
		Vicente F. Belmonte Jr.	3.395			
		Ignacio T. Arroyo, Jr.	3.880			

NGO	IA	Legislator	Amt (in M ₱)	Projects (in M ₱)		Ref. (Annex C)				
				No.	Amount					
		Danilo P. Lagbas	9.700							
			Sub-total	74	526.679					
Kagandahan ng Kapaligiran Foundation, Inc. (KKFI)	NABCOR	Juan Ponce Enrile	14.550	9	109.062	175				
		Carol Jayne B. Lopez	28.130							
		Reno G. Lim	27.582							
		Edgardo J. Angara	19.400							
		Ignacio T. Arroyo, Jr.	19.400							
Kaisa't Kaagapay Mo Foundation, Inc. (KKMFI)	NABCOR	Julio A. Ledesma IV	26.190	5	36.860	159				
		Arturo B. Robes	2.910							
		Al Francis C. Bichara	7.760							
Kalinga sa Kapwa at Kalikasan Foundation, Inc. (KKKFI)	TRC	Antonio C. Alvarez	4.800*	3	12.540	267				
		Arthur F. Celeste	2.940*							
		Ignacio T. Arroyo, Jr.	4.800*							
Kaloocan Assistance Council, Inc. (KACI)	DSWD-CO	Alvin S. Sandoval	20.000*	8	66.000	239				
		Oscar G. Malapitan	8.000*							
		Mary Mitzi L. Cajayon	10.000*							
		Luis A. Asistio	15.000							
		Vincent P. Crisologo	8.000*							
		Manuel M. Roxas	5.000							
	DSWD-NCR	Juan Ponce Enrile	10.000*	13	67.600					
		Oscar G. Malapitan	17.300*							
		Luis A. Asistio	10.000							
		Mary Mitzi L. Cajayon	20.300*							
		Vincent P. Crisologo	10.000							
								Sub-total	21	133.600
Kalusugan ng Bata, Karunungan ng Bayan, Inc. (KBKB)	DSWD-CO	Edgardo J. Angara	14.000*	1	14.000	252				
Kapuso't Kapamilya Foundation, Inc. (KapKFI)	NABCOR	Roberto C. Cajes	12.610	3	24.075	170				
		Michael John R. Duavit	4.850							
		Ignacio T. Arroyo, Jr.	6.615							
	TRC	Edgardo M. Chatto	13.440*	9	83.466					
		Robert Vincent Jude B. Jaworski, Jr.	5.760*							
		Pedro M. Pancho	27.106*							
		Roque R. Ablan, Jr.	9.800*							
		Eladio M. Jala	13.720*							
Ignacio T. Arroyo, Jr.	13.64*									
			Sub-total	12	107.541					
Kasangga sa Magandang Bukas Foundation, Inc. (KMBFI)	NABCOR	Edgardo M. Chatto	6.790	9	56.551	161				
		Maria Isabelle G. Climaco	3.589							
		Vicente F. Belmonte, Jr.	4.850							
		Marina P. Clarete	11.640							
		Joseph A. Santiago	4.850							

NGO	IA	Legislator	Amt (in M ₱)	Projects (in M ₱)		Ref. (Annex C)
				No.	Amount	
		Thomas L. Dumpit, Jr.	14.550			
		Franklin P. Bautista	0.970			
		Danilo P. Lagbas	9.312			
Life Giver Dev't Foundation, Inc. (LGDFI)	Q.C.	Emmanuel Joel J. Villanueva	1.000*	1	1.000	271
Manila Seedling Bank Foundation, Inc. (MSBFI)	Q.C.	Edgardo J. Angara	1.000	2	1.000	277
Masaganang Ani Para sa Magsasaka Foundation, Inc. (MAMFI)	NABCOR	Ramon B. Revilla, Jr.	50.440	12	195.455	192
		Juan Ponce Enrile	58.200			
		Rizalina Seachon-Lanete	14.550			
		Jinggoy Ejercito Estrada	69.355			
		Rodolfo G. Valencia	2.910			
	TRC	Rodolfo G. Valencia	3.600	9	34.470	
		Rizalina L. Seachon-Lanete	17.100			
		Amado S. Bagatsing	0.900			
		Emmanuel Joel J. Villanueva	3.870			
	NLDC	Conrado M. Estrella III	9.000	13	247.108	
		Juan Ponce Enrile	19.400			
		Ramon B. Revilla Jr.	67.900			
		Edgar L. Valdez	14.550			
		Jinggoy Ejercito Estrada	102.820			
		Erwin L. Chiongbian	27.888			
Rodolfo G. Plaza	14.550					
			Sub-total	34	477.033	
Masaganang mga Bukirin Foundation, Inc. (MBFI)	NLDC	Erico Basilio A. Fabian	17.945	5	33.465	216
		Mariano U. Piamonte	7.760			
		Elias C. Bulut, Jr.	7.760			
	TRC	Philip A. Pichay	18.000	12	130.493	
		Prospero C. Nograles	18.000			
		Jose C. De Venecia, Jr.	12.298			
		Mariano U. Piamonte	7.200			
		Elias C. Bulut, Jr.	4.500			
		Samuel M. Dangwa	1.800			
		Laurence B. Wacnang	17.255*			
		Elias C. Bulut, Jr.	14.400*			
		Ralph G. Recto	28.400*			
		Eduardo V. Roquero	8.640*			
Matias C. Defensor, Sr. Foundation, Inc. (MDSF)	Q.C.	Matias V. Defensor, Jr.	99.500*	9	99.500	272
Molugan Foundation, Inc. (MFI)	TRC	Edgardo J. Angara	9.600*	4	38.400	268
		Herminio G. Teves	9.600*			
		Antonio P. Yapha	9.600*			
		Emilio R. Espinosa, Jr.	9.600*			

NGO	IA	Legislator	Amt (in M ₱)	Projects (in M ₱)		Ref. (Annex C)
				No.	Amount	
Nagkakaisang Manggagawa ng Pelikulang Pilipino (NMPP)	Q.C.	Juan Miguel F. Zubiri	6.500*	2	6.500	272
Nueva Ecija 4, Inc. (NE4)	DSWD-RFO III	Rodolfo W. Antonino	33.130	14	33.130	259
Pamamalakaya Foundation, Inc. (PFI)	DSWD-NCR	Federico Sandoval	20.000	1	20.000	265
Pangkabuhayan Foundation, Inc. (Pang-FI)	ZREC	Ramon B. Revilla, Jr.	9.700	9	272.570	154
		Juan Ponce Enrile	74.690*			
		Jinggoy Ejercito Estrada	184.300			
		Rene M. Velarde	3.880*			
	NABCOR	Jinggoy Ejercito Estrada	20.370*	3	33.708	
		Rene M. Velarde	3.880			
		Ma. Rachel J. Arenas	9.458			
	TRC	Gregorio B. Honasan II	35.700	11	89.850	
		Alvin S. Sandoval	6.900*			
		Carlo Oliver D. Diasnes	8.550			
Nur G. Jaafar		31.500				
Liwayway Vinzons-Chato		3.600				
Reylina G. Nicolas		3.600				
		Sub-total	23	396.128		
Partido District Development Cooperative, Inc. (PDDCI)	TRC	Arnulfo P. Fuentebella	18.600*	3	18.600	237
People's Organization for Progress and Development Foundation, Inc. (POPDFI)	NABCOR	Juan Ponce Enrile	24.250	1	24.250	190
	TRC	Marc Douglas C. Cagas IV	2.700	6	26.100	
		Victor Francisco C. Ortega	2.700			
		Conrado M. Estrella III	4.500			
		Robert Raymund M. Estrella	4.500			
		Samuel M. Dangwa	7.200			
		Erwin L. Chiongbian	4.500			
		Sub-total	7	50.350		
Philippine Agri & Social Economic Development Foundation, Inc. (PASEDF)	TRC	Conrado M. Estrella III	8.680*	2	10.570	268
		Ernesto A. Nieva	1.890*			
Philippine Environment and Economic Development Association (PEEDA)	TRC	Francisco T. Matugas	2.700*	8	72.640	243
		Ferdinand Martin G. Romualdez	2.700*			
		Danton Q. Bueser	9.600*			
		Alipio Cirilo V. Badelles	4.800*			
		Leovigildo B. Banaag	3.840*			
		Prospero A. Pichay	29.400*			
		Marcelino C. Libanan	9.800*			
		Prospero S. Amatong	9.800*			
	NLDC	Jaime C. Lopez	2.697*	1	2.697*	
		Sub-total	9	75.337		
Philippine National Red Cross (PNRC)	DSWD	Richard J. Gordon	52.100*	1	52.100	276

NGO	IA	Legislator	Amt (in M ₱)	Projects (in M ₱)		Ref. (Annex C)			
				No.	Amount				
Philippine Social Development Foundation, Inc. (PSDFI)	TRC	Arrel R. Olaño	6.080*	16	121.610	236			
		Douglas R.A. Cagas	7.680*						
		Ramon B. Revilla, Jr.	31.500						
		Arthur Y. Pingoy, Jr.	18.000*						
		Rizalina L. Seachon-Lanete	19.200*						
		Rozzano Rufino B. Biazon	2.700						
		Rufus B. Rodriguez	3.150						
		Isidoro E. Real, Jr.	4.800*						
		Salacnib F. Bateria	9.600*						
		Edgar L. Valdez	18.900*						
Pusong Makabayan Foundation, Inc. (PMFI)	TRC	Emilio C. Macias II	3.920*	3	20.580	267			
		Jaime C. Lopez	1.960*						
		Jose Emmanuel Bobbit L. Carlos	14.700*						
Quezon City Performing Arts Development Foundation, Inc. (QCPADFI)	Q.C.	Ramon B. Magsaysay, Jr.	0.500*	1	0.500	276			
READ Foundation, Inc. (RFI)	DSWD-CO	Edgardo J. Angara	81.550*	7	81.550	255			
Rotary Club of New Manila East (RCNME)	Q.C.	Juan Ponce Enrile	2.000*	1	2.000	271			
Sagip Buhay People's Support Foundation (SBPSF)	NLDC	Jinggoy Ejercito Estrada	24.250*	1	24.250	226			
Serbisyong Pagmamahal Foundation, Inc. (SPFI)	Q.C.	Nanette Castelo Daza	57.050*	10	57.750	275			
		Edgardo J. Angara	0.500						
		Loren B. Legarda	0.200						
Share A-Joy Found'n Inc. (SJFI)	TRC	Mauricio G. Domogan	4.700*	1	4.700	270			
Social Development Program for Farmers Foundations, Inc. (SDPFFI)	ZREC	Edgar L. Valdez	9.700	1	9.700	182			
	NABCOR	Juan Ponce Enrile	63.050	25	298.314				
		Ramon B. Revilla, Jr.	38.800						
		Marc Douglas C. Cagas IV	4.850						
		Arthur Y. Pingoy, Jr.	2.910						
		Victor Francisco C. Ortega	9.700						
		Rizalina L. Seachon-Lanete	22.591						
		Edgar L. Valdez	21.340						
		Conrado M. Estrella III	19.400						
		Erwin L. Chiongbian	38.073						
		Robert Raymund M. Estrella	30.555						
		Rodolfo G. Plaza	12.125						
		Samuel M. Dangwa	15.520						
		Jinggoy Ejercito Estrada	19.400						
		NLDC	Ramon B. Revilla, Jr.				58.200	11	182.845
		Victor Francisco C. Ortega	4.850						
		Rizalina L. Seachon Lanete	29.100						
Edgar L. Valdez	14.550								

NGO	IA	Legislator	Amt (in M ₱)	Projects (in M ₱)		Ref. (Annex C)
				No.	Amount	
		Jinggoy Ejercito Estrada	48.500			
		Robert Raymund M. Estrella	18.915			
		Samuel M. Dangwa	8.730			
	TRC	Ramon B. Revilla, Jr.	72.000	3	94.500	
		Jinggoy Ejercito Estrada	22.500			
			Sub-total	40	585.359	
Socially Ecologically Responsible and Viable Endeavor (SERVE), Inc	TRC	Rodante D. Marcoleta	3.360*	1	3.360	268
St. James the Apostle Multi-Purpose Coop. (SJAMPC)	NABCOR	Ramon B. Revilla, Jr.	9.700	1	9.700	266
Sulong Bayan Foundation, Inc (SBFI)	NLDC	Jose R. Ping-ay Jr	9.700	1	9.700	257
	TRC	Guillermo P. Cua	19.872*	4	19.872	
			Sub-total	5	29.572	
Sunshine Development Cooperative (SDC)	DA-RFU V	Jose Solis	20.000	1	20.000	199
The Assembly of Gracious Samaritans Foundation, Inc. (AGSFI)	TRC	Edgardo J. Angara	24.960*	1	24.960	269
The Likhaan Group, Inc. (TLGI)	NABCOR	Jeci A. Lapus	4.850	2	9.215	266
		Paul R. Daza	4.365			
Todo Foundation, Inc. (TFI)	DSWD-RFO III	Jesli A. Lapus	10.736	9	10.736	258
Tondo Manila Community Foundation, Inc. (TMCFI)	DSWD-NCR	Jaime C. Lopez	16.500*	4	16.500	250
Unlad Pinoy Organization (UPO)	DSWD-CO	Teodoro L. Locsin, Jr.	5.000*	4	14.500	218
		Rozzano Rufino B. Biazon	6.500			
		Vincent P. Crisologo	3.000			
	DSWD-NCR	Rozzano Rufino B. Biazon	1.500	6	20.800	
		Vincent P. Crisologo	3.500			
		Consuelo A. Dy	5.000			
		Ernesto A. Nieva	10.800			
			Sub-total	10	35.300	
Uswag Pilipinas Foundation, Inc. (UPFI)	NABCOR	Candido P. Pancrudo, Jr.	7.954	5	37.054	209
		Belma A. Cabilao	9.700			
		Florencio T. Miraflores	4.850			
		Edgar T. Espinosa	9.700			
		Joseph A. Santiago	4.850			
	TRC	Edgar T. Espinosa	14.400*	2	14.400	
			Sub-total	7	51.454	
			Total	772	6,155.751	

(*) - with unliquidated balances

Annex B

**List of NGOs to which PDAF were Transferred with Unliquidated Balances
Audit of Priority Development Assistance Fund
Covering CYs 2007 to 2009**

NGO	IA	Legislator	Amount (M ₱)	
			Charges	Total
Aaron Foundation Philippines, Inc. (AFPI)	TRC	Danton Q. Bueser	9.800	187.690
		Jurdin Jesus M. Romualdo	9.800	
		Ernesto C. Pablo	7.680	
		Gregorio T. Ipong	14.500	
		Jose C. De Venecia, Jr.	19.200	
		Aurelio M. Umali	24.200	
		Eduardo K. Veloso	24.200	
		Marcelino C. Libanan	13.440	
		Prospero A. Pichay, Jr.	40.370	
		Rolex T. Suplico	24.500	
Agri & Economic Program for Farmers Foundation, Inc. (AEPFFI)	TRC	Ramon B. Revilla, Jr.	24.000	24.000
Aksyon Makamasa Foundation, Inc. (AMFI)	TRC	Anthony C. Miranda	20.060	20.060
Antipolo Philanthropy Foundation, Inc. (APFI)	TRC	Generoso DC. Tulagan	4.800	28.620
		Reynaldo B. Aquino	14.020	
		Victor R. Sumulong	9.800	
Antipolo Social Alliance for Progress, Inc. (ASAP)	TRC	Del R. De Guzman	4.800	4.800
Asia World Sanctuary and Development, Inc. (AWSDI)		Robert Ace S. Barbers	23.400	23.400
Bantayog Kalinga Foundation, Inc. (BKFI)	TRC	Carlo Oliver D. Diasnes	11.200	12.400
		Florencio G. Noel	1.200	
Buhay Mo Mahal Ko Foundation, Inc. (BMMKFI)	TRC	Hussin U. Amin	4.900	52.430
		Rodante D. Marcoleta	5.880	
		Miles M. Roces	13.132	
		Antonio V. Cuenco	4.900	
		Ernie D. Clarete	9.800	
		Danilo P. Lagbas	13.818	
Central District Fire and Rescue Volunteer Brigade	Q.C.	Gregorio B. Honasan II	5.000	5.000
Community Resource Center (CRC)	DSWD-CO/NCR	Alvin S. Sandoval	21.000	23.800
		Mary Mitzi L. Cajayon	2.800	
Countrywide Agri and Rural Economic Development (CARED) Foundation, Inc	TRC	Douglas R. A. Cagas	7.680	144.890
		Constantino G. Jaraula	28.800	
		Juan Ponce Enrile	19.200	

NGO	IA	Legislator	Amount (M ₱)	
			Charges	Total
		Arrel R. Olaño	1.890	
		Rizalina L. Seachon-Lanete	4.800	
		Manuel C. Ortega	28.800	
		Conrado M. Estrella III	12.480	
		Erwin L. Chiongbian	27.840	
		Samuel M. Dangwa	10.520	
		Antonio M. Serapio	2.880	
CPEF Caring Foundation, Inc. (CCFI)	DSWD-NCR	Bienvenido Abante, Jr.	11.151	11.151
Distrito 2 Mahal Ko Foundation, Inc. (D2MKFI)	DSWD-RFO III	Pedro M. Pancho	1.750	1.750
Dynamic Filipino Citizen Civic Organization, Inc. (DFCCOI)	DSWD-CO	Generoso DC Tulagan	3.500	14.250
		Rozzano Rufino B. Biazon	5.250	
		Ma. Theresa Bonoan-David	3.500	
		Vincent P. Crisologo	2.000	
	DSWD-NCR	Ma. Theresa Bonoan-David	6.300	10.750
		Vincent P. Crisologo	2.450	
		Ernesto A. Nieva	2.000	
			Sub-total	25.000
Economic and Social Cooperation for Local Development Foundation, Inc. (ECOSOC)	DSWD-CO	Gregorio T. Ipong	6.580	20.705
		Emil L. Ong	2.800	
		Lorna C. Silverio	6.300	
		Paul R. Daza	3.500	
		Alfonso V. Umali, Jr	1.525	
Fair Trade Alliance (FTA)	Q.C.	Ramon B. Revilla Jr.	1.000	1.000
Gabaymasa Development Foundation, Inc. (GDFI)	TRC	Jurdin Jesus M. Romualdo	9.600	66.132
		Eufrocino M. Codilla, Sr.	14.400	
		Clavel A. Martinez	19.200	
		Nerissa Corazon C. Soon-Ruiz	8.820	
		Uliran T. Joaquin	14.112	
Gintong Pakpak Foundation, Inc. (GinPFI)	DSWD-NCR	Alvin S. Sandoval	7.550	7.550
Golden Palmdale Foundation Inc. (GoIPFI)	DSWD-NCR	Rodolfo C. Bacani	10.500	10.500
Hand-Made Living Foundation, Inc. (HMLFI)	DSWD	Oscar G. Malapitan	2.498	2.498
	TRC	Rodolfo G. Valencia	1.840	20.680
		Bienvenido M. Abante, Jr.	7.200	
		Antonio M. Serapio	11.640	
	Q.C.	Mary Ann L. Susano	2.500	2.500
			Sub-total	25.678
Ikaw at Ako Foundation, Inc. (IAFI)	TRC	Joseph A. Santiago	4.800	13.440
		Miles M. Roces	8.640	

NGO	IA	Legislator	Amount (M ₱)	
			Charges	Total
Immaculate Heart of Mary Parish (IHMP)	Q.C.	Miriam Defensor Santiago	0.300	0.300
ITO NA Movement Foundation, Inc. (ITO NA MI)	TRC	Jose Emmanuel L. Carlos	9.215	23.179
		Christian M. Señeres	13.964	
Kaagapay Magpakailan Foundation, Inc (KMFI)	TRC	Al Francis C. Bichara	0.500	46.220
		Reno G. Lim	3.000	
		Ignacio T. Arroyo, Jr.	4.800	
		Edgardo M. Chatto	8.820	
		Salacnib F. Beterina	24.300	
		Joey D. Hizon	4.800	
Kabaka Foundation, Inc. (KFI)	DSWD-NCR	Amado S. Bagatsing	16.283	16.283
Kabalik at sa Kabuhayan, Inc. (KKI)	DSWD-CO	Robert Vincent Jude B. Jaworski, Jr.	1.750	7.000
		Rene M. Velarde	5.250	
	DSWD-NCR	Alfonso V. Umali, Jr	1.000	1.000
			Sub-total	11.131
Kabalik at sa Kalusugan at Kaunlaran Foundation, Inc. (KKKFI)	TRC	Robert Vincent Jude B. Jaworski, Jr.	10.976	35.276
		Joey D. Hizon	9.600	
		Leovigildo B. Banaag	14.700	
Kabuhayan at Kalusugan Alay sa Masa Foundation, Inc. (KKAMFI)	TRC	Isidro T. Ungab	2.100	49.420
		Thomas L. Dumpit, Jr.	0.050	
		Nerissa Corazon Soon-Ruiz	0.150	
		Renato J. Unico, Jr.	9.600	
		Eladio M. Jala	8.640	
		Ernie D. Clarete	4.800	
		Gerardo J. Espina, Jr.	24.080	
Kalinga sa Kapwa at Kalikasan Foundation, Inc. (KKKFI)	TRC	Antonio C. Alvarez	4.800	12.540
		Arthur F. Celeste	2.940	
		Ignacio T. Arroyo, Jr.	4.800	
Kalooan Assistance Council, Inc. (KACI)	DSWD-CO	Alvin S. Sandoval	14.000	32.200
		Oscar G. Malapitan	5.600	
		Mary Mitzi L. Cajayon	7.000	
		Vincent P. Crisologo	5.600	
	DSWD-NCR	Juan Ponce Enrile	7.000	26.600
		Oscar G. Malapitan	9.600	
			Sub-total	58.800
Kalusugan ng Bata, Karunungan ng Bayan, Inc. (KBKBI)	DSWD-CO	Edgardo J. Angara	9.000	9.000
Kapuso't Kapamilya Foundation, Inc.	TRC	Edgardo M. Chatto	13.440	83.466

NGO	IA	Legislator	Amount (M ₱)	
			Charges	Total
(KapKFI)		Robert Vincent Jude B. Jaworski, Jr.	5.760	
		Pedro M. Pancho	27.106	
		Roque R. Ablan, Jr.	9.800	
		Eladio M. Jala	13.720	
		Ignacio T. Arroyo, Jr.	13.64	
Life Giver Dev't Foundation, Inc. (LGDFI)	Q.C.	Emmanuel Joel J. Villanueva	1.000	1.000
Masaganang mga Bukirin Foundation, Inc. (MBFI)	TRC	Laurence B. Wacnang	17.255	68.695
		Elias C. Bulut, Jr.	14.400	
		Ralph G. Recto	28.400	
		Eduardo V. Roquero	8.640	
Matias C. Defensor, Sr. Foundation, Inc. (MDSF)	Q.C.	Matias V. Defensor, Jr.	8.181	8.181
Molugan Foundation, Inc. (MFI)	TRC	Edgardo J. Angara	9.600	38.400
		Herminio G. Teves	9.600	
		Antonio P. Yapha	9.600	
		Emilio R. Espinosa, Jr.	9.600	
Nagkakaisang Manggagawa ng Peikulang Pilipino (NMPP)	Q.C.	Juan Miguel F. Zubiri	4.500	4.500
Pangkabuhayan Foundation, Inc. (Pang-FI)	ZREC	Juan Ponce Enrile	10.900	11.700
		Rene M. Velarde	0.800	
	NABCOR	Jinggoy Ejercito Estrada	1.377	1.377
	TRC	Alvin S. Sandoval	2.400	2.400
			Sub-total	15.477
Partido District Dev't Cooperative, Inc. (PDDCI)	TRC	Arnulfo P. Fuentesbella	9.600	9.600
Philippine Agri & Social Economic Development Foundation, Inc. (PASEDF)	TRC	Conrado M. Estrella III	8.680	10.570
		Ernesto A. Nieva	1.890	
Philippine Environment and Economic Development Association (PEEDA)	TRC	Francisco T. Matugas	0.300	67.840
		Ferdinand Martin G. Romualdez	0.300	
		Danton Q. Bueser	9.600	
		Alipio Cirilo V. Badelles	4.800	
		Leovigildo B. Banaag	3.840	
		Prospero A. Pichay	29.400	
		Marcelino C. Libanan	9.800	
		Prospero S. Amatong	9.800	
	NLDC	Jaime C. Lopez	2.697	2.697
			Sub-total	70.537
Philippine National Red Cross (PNRC)	DSWD-CO	Richard J. Gordon	21.300	21.300
Philippine Social Development Foundation, Inc. (PSDFI)	TRC	Arrel R. Olaño	3.830	73.910
		Arthur Y. Pingoy, Jr.	14.400	

NGO	IA	Legislator	Amount (M ₱)	
			Charges	Total
		Douglas R.A. Cagas	7.680	
		Edgar L. Valdez	14.400	
		Isidoro E. Real, Jr.	4.800	
		Salacnib F. Baterina	9.600	
		Rizalina L. Seachon-Lanete	19.200	
Pusong Makabayan Foundation, Inc. (PMFI)	TRC	Emilio C. Macias II	3.920	20.580
		Jaime C. Lopez	1.960	
		Jose Emmanuel Bobbit L. Carlos	14.700	
Quezon City Performing Arts Development Foundation, Inc. (QCPADFI)	Q.C.	Ramon B. Magsaysay, Jr.	0.500	0.500
READ Foundation, Inc. (RFI)	DSWD-CO	Edgardo J. Angara	48.585	48.585
Rotary Club of New Manila East (RCNME)	Q.C.	Juan Ponce Enrile	1.000	1.000
Serbisyong Pagmamahal Foundation, Inc. (SPFI)	Q.C.	Nanette Castelo Daza	5.000	5.000
Share A-Joy Foundation, Inc. (SJFI)	TRC	Mauricio G. Domogan	4.700	4.700
Socially Ecologically Responsible and Viable Endeavor (SERVE), Inc	TRC	Rodante D. Marcoleta	3.360	3.360
Sulong Bayan Foundation, Inc (SBFI)	TRC	Guillermo P. Cua	19.872	19.872
The Assembly of Gracious Samaritans Foundation, Inc. (AGSFI)	TRC	Edgardo J. Angara	24.960	24.960
Tondo Manila Community Foundation, Inc. (TMCFI)	DSWD-NCR	Jaime C. Lopez	12.000	12.000
Unlad Pinoy Organization (UPO)	DSWD-CO	Teodoro L. Locsin, Jr.	1.500	1.500
Uswag Pilipinas Foundation, Inc. (UPFI)	TRC	Edgar T. Espinosa	14.400	14.400
		Total		1,531.107

Annex C

**Matrix of NGOs and the Amounts Released to Them by the IAs
Audit of Priority Development Assistance Fund
Covering CYs 2007 to 2009**

IA	Projects		No. Legislators	Remarks
	No.	Amt (M ₱)		
Pangkabuhayan Foundation, Inc. (Pang-FI)				
ZREC	9	272.570	4	<p>This NGO was registered with SEC and has permit to operate for CYs 2007-2009. It was reported to have operated at the following addresses:</p> <ul style="list-style-type: none"> 11242 Oroquieta St., Sta. Cruz, Manila (per incorporation documents) <p>This is a dilapidated apartment. Interview with the neighbor disclosed that Ms. Petronila Balma-ceda, Pang-FI's President, used to occupy the place.</p> <ul style="list-style-type: none"> 31 Ignacio Ave., North Susana Executive Village, Old Balara, Quezon City (per transaction document with ZREC) <p>This is another residential unit without any NGO signage. Based on the guard's house records and according to the helper of the unit, the unit is owned and occupied by a certain Orquinaza family. The President of the Homeowner's Association, who happened to have the same surname with that of Pang-FI's project coordinator, however, confirmed the existence of Pang-FI within this subdivision.</p> <ul style="list-style-type: none"> 1050 D & E Bldg., Mezzanine Floor, Cor. Chino Roces, Quezon Avenue, Quezon City (per NGO's letterhead) <p>This unit is also being occupied by another NGO at the time of inspection. As certified by the building administrator, Pang-FI terminated its contract for this unit effective December 30, 2009.</p> <p>This NGO did not also reply to the Team's request to confirm its transactions and did not submit additional documents to establish the validity of the transactions and liquidate unliquidated fund transfers.</p>
NABCOR	3	33.708	3	
TRC	10	87.450	6	
Unliquidated in Full				
TRC	1	2.400	1	
Total	23	396.128		
ZREC				
<p>These projects costing ₱272.570 Million covered:</p> <ul style="list-style-type: none"> Procurement of farm implements and seeds/seedlings from six suppliers; Conduct of trainings and provision of training requirements by 42 suppliers; and Distribution of financial assistance. <p>Included in the total releases of ₱272.570 Million are two projects with unliquidated balance of ₱11.700 Million.</p> <p>The items procured, except for 20 units vermicomposting facility costing ₱30.0 Million, were distributed to 2,651 individual participants and 20 barangays. The</p>				



IA	Projects		No. Legislators	Remarks																																				
	No.	Amt (M ₱)																																						
				<p>recipients were also reportedly participants in the trainings conducted.</p> <p>The validity of these transactions are, however, questionable as none of the suppliers confirmed the validity of these transactions with the following results so far received by the Team:</p> <ul style="list-style-type: none"> • Three suppliers, B.B. Vergara Plant Nursery, J. Sangalang Garden and Plant Nursery, and JR & JP Enterprises, with transactions amounting to ₱92.814 Million, denied transacting with this NGO, issuing receipts/invoices and receiving corresponding payments thereof; and • Thirty-five suppliers were either unknown at their given addresses or have given insufficient or non-existent addresses. <p>The status of the 35 suppliers that cannot be located follows:</p> <ul style="list-style-type: none"> • Twenty-seven have no permits to operate from the Business Permits and Licensing Office (BPLO) of the concerned LGUs; and • The four other suppliers cannot be confirmed due to incomplete address in the receipts. <p>Thorough evaluation of the documents supporting these claims further casts doubt on the validity of these transactions for the following reasons:</p> <ul style="list-style-type: none"> • The project sites indicated in the list of beneficiaries and project proposals were conflicting such as Province of Iloilo City, Province of Bacolod City, Province of Cebu City and Akbar, Sulu. Akbar is one of the Municipalities of Basilan and not Sulu. Likewise, another provider, Abjahmir Car Rental declared an address as Bugsukan, Tawi-Tawi City. There were no such barangay and City within the Province of Tawi-Tawi. • The disposition of 20 units vermicomposting facility costing ₱30.0 Million was also not documented while distribution of all other items could hardly be accounted for as the distribution lists did not indicate the quantity and items specifically received by each beneficiary. • A number of suppliers were using the same ATP for Invoices/Receipts purportedly issued by the BIR which is very unlikely. These cases are illustrated below: <table border="1"> <thead> <tr> <th rowspan="2">Establishments</th> <th colspan="2">BIR Issued ATPs</th> </tr> <tr> <th>No.</th> <th>Date</th> </tr> </thead> <tbody> <tr> <td>Baguno Restaurant & Catering</td> <td rowspan="2">3AU000452138</td> <td>01/23/08</td> </tr> <tr> <td>Padillo's Car Transport Services</td> <td>05/05/08</td> </tr> <tr> <td>Generic Project Research, Inc.</td> <td rowspan="6">9AU0000974249</td> <td rowspan="6">05/08/08</td> </tr> <tr> <td>Calpito Agrifarm & Mach. Ent.</td> </tr> <tr> <td>WWD General Merchandise</td> </tr> <tr> <td>Livelihood Research Corp.</td> </tr> <tr> <td>Blue Crystal Services Center</td> </tr> <tr> <td>Me-ann's Car Rental Services</td> </tr> <tr> <td>Mt. Halcon Grill Restaurant</td> <td rowspan="4">9AU000075278</td> <td rowspan="4">05/08/07</td> </tr> <tr> <td>Bongao Seafoods Restaurant</td> </tr> <tr> <td>Mapun Training Center</td> </tr> <tr> <td>Island Seafoods Restaurant</td> </tr> <tr> <td>Land Car Rental Services</td> <td rowspan="2">9AU0000668933</td> <td rowspan="2">Not indicated</td> </tr> <tr> <td>Mahinog Training Center</td> </tr> <tr> <td>Speed Car Transport Services</td> <td rowspan="3">9AU0000793450</td> <td rowspan="3">05/08/08</td> </tr> <tr> <td>Zambwe Transport Services</td> </tr> <tr> <td>City's Best Food Restaurant</td> </tr> <tr> <td>Livelihood Training & Convention Center</td> <td></td> <td></td> </tr> </tbody> </table>	Establishments	BIR Issued ATPs		No.	Date	Baguno Restaurant & Catering	3AU000452138	01/23/08	Padillo's Car Transport Services	05/05/08	Generic Project Research, Inc.	9AU0000974249	05/08/08	Calpito Agrifarm & Mach. Ent.	WWD General Merchandise	Livelihood Research Corp.	Blue Crystal Services Center	Me-ann's Car Rental Services	Mt. Halcon Grill Restaurant	9AU000075278	05/08/07	Bongao Seafoods Restaurant	Mapun Training Center	Island Seafoods Restaurant	Land Car Rental Services	9AU0000668933	Not indicated	Mahinog Training Center	Speed Car Transport Services	9AU0000793450	05/08/08	Zambwe Transport Services	City's Best Food Restaurant	Livelihood Training & Convention Center		
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				<p>which, 3 cannot even be located at their given addresses or have given insufficient or non-existent addresses.</p> <p>The existence of purported beneficiaries of these projects cannot also be established as discussed below:</p> <ul style="list-style-type: none"> • Out of 89 selected beneficiaries being confirmed, 81 cannot be located at their given addresses; and • Six of the 55 barangay captains, who were requested to confirm the existence and residency of the reported recipients, denied the existence of 43 purported constituents. <p>Confirmation by the Team from the sponsoring legislators on the validity of their signatures on the documents submitted to the Team yielded the following results:</p> <table border="1"> <thead> <tr> <th>SARO (ROCS)</th> <th>Amt (M ₱)</th> <th>Legislators</th> <th>Results of Confirmation</th> </tr> </thead> <tbody> <tr> <td>07-09258</td> <td>20.370</td> <td>Jinggoy Ejercito Estrada</td> <td rowspan="3">Did not reply to the team's request for confirmation.</td> </tr> <tr> <td>08-04452</td> <td>3.880</td> <td>Rene M. Velarde</td> </tr> <tr> <td>08-08864</td> <td>9.458</td> <td>Ma. Rachel J. Arenas</td> </tr> <tr> <td>Total</td> <td>33.708</td> <td></td> <td></td> </tr> </tbody> </table>	SARO (ROCS)	Amt (M ₱)	Legislators	Results of Confirmation	07-09258	20.370	Jinggoy Ejercito Estrada	Did not reply to the team's request for confirmation.	08-04452	3.880	Rene M. Velarde	08-08864	9.458	Ma. Rachel J. Arenas	Total	33.708		
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				<p>TRC</p> <p>The projects covered:</p> <ul style="list-style-type: none"> • Various trainings with training requirements provided by 36 suppliers/individuals and 4 facilitators/resource persons; and • Grant of financial assistance to 543 individuals in amounts ranging from ₱20,000 to ₱200,000. <p>Documents disclosed that these transactions are questionable, as discussed below:</p> <ul style="list-style-type: none"> • The existence of the suppliers cannot be established; • Payment to 22 suppliers amounting to ₱22.112 Million was not supported with receipts/invoices but mere Acknowledgment Receipts without any indicated address; • Eleven other suppliers with transactions amounting to ₱7.050 Million are unknown at their given addresses while the other supplier did not reply to the Team. They have also no permits to operate and issued questionable receipts. The receipts, except for one, either did not indicate ATP, Proprietor and TIN or indicated ATP numbers being used by eight other suppliers. • Three printers of the receipts issued by these suppliers cannot be located in the given address or have given insufficient or fictitious addresses. <p>The existence of beneficiaries cannot also be established as discussed below:</p> <ul style="list-style-type: none"> • These projects were either not supported with list of beneficiaries or, otherwise, supported with list of beneficiaries without complete address. Thus, the Team requested assistance from the concerned Municipal Mayor and Election Officers. • None of the Municipal Mayors confirmed the residency of the listed beneficiaries with 15 Municipal Mayors categorically denying the existence of 																		

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				<p>the listed beneficiaries purportedly from their respective Municipalities.</p> <ul style="list-style-type: none"> Out of 378 listed recipients, only 42 are registered voters in their respective districts as tabulated below: <table border="1"> <thead> <tr> <th>SARO (ROCS)</th> <th>Area</th> <th>No. of Beneficiaries</th> <th>Registered Voters</th> </tr> </thead> <tbody> <tr> <td rowspan="2">07-07067</td> <td>Bulacan</td> <td>50</td> <td>0</td> </tr> <tr> <td>San Miguel, Bulacan</td> <td>44</td> <td>1</td> </tr> <tr> <td>08-00757</td> <td>Marilao, Bulacan</td> <td>78</td> <td>9</td> </tr> <tr> <td>08-00852</td> <td>Tawi-Tawi</td> <td>94</td> <td>25</td> </tr> <tr> <td>08-01152</td> <td rowspan="2">Camarines Norte</td> <td>30</td> <td>2</td> </tr> <tr> <td>07-07987</td> <td>82</td> <td>5</td> </tr> <tr> <td colspan="2">Total</td> <td>378</td> <td>42</td> </tr> </tbody> </table> <p>Another fund transfer by TRC in 2008 for livelihood project costing ₱2.4 Million remained unliquidated. Thus, the Team, in a letter dated May 30, 2012, requested the President of Pang-FI, to submit the liquidation documents along with other documentary deficiencies on previously submitted liquidation report. Such request, however, remained unacted upon as of audit date.</p> <p>Confirmation by the Team from the sponsoring legislators on the validity of their signatures on the documents submitted to the Team yielded the following results:</p> <table border="1"> <thead> <tr> <th>SARO (ROCS)</th> <th>Amt (M ₱)</th> <th>Legislators</th> <th>Results of Confirmation</th> </tr> </thead> <tbody> <tr> <td>D-07-07067</td> <td>13.200</td> <td rowspan="2">Gregorio B. Honasan II</td> <td rowspan="2">Confirmed authenticity of signatures in all documents submitted by the NGO.</td> </tr> <tr> <td>07-09267</td> <td>22.500</td> </tr> <tr> <td>D-08-03248</td> <td>4.500</td> <td rowspan="2">Alvin S. Sandoval</td> <td rowspan="2"></td> </tr> <tr> <td>08-00248 (unliquidated)</td> <td>2.400</td> </tr> <tr> <td>08-00160</td> <td>8.550</td> <td>Carlo Oliver D. Diasnes</td> <td rowspan="4">Did not reply to the team's request for confirmation.</td> </tr> <tr> <td>08-00852</td> <td>4.500</td> <td>Nur G. Jaafar</td> </tr> <tr> <td>D-07-10763</td> <td>22.500</td> <td></td> </tr> <tr> <td>07-07481</td> <td>4.500</td> <td></td> </tr> <tr> <td>08-01152</td> <td>0.900</td> <td rowspan="2">Liwayway Vinzons-Chato</td> <td rowspan="2">Confirmed implementation of project but is still in the process of retrieving & going over the documents for comparison purposes.</td> </tr> <tr> <td>07-07987</td> <td>2.700</td> </tr> <tr> <td>08-00757</td> <td>3.600</td> <td>Reylina G. Nicolas</td> <td>Requested extension of time within which to reply but did not submit comment</td> </tr> <tr> <td>Total</td> <td>89.850</td> <td></td> <td></td> </tr> </tbody> </table>	SARO (ROCS)	Area	No. of Beneficiaries	Registered Voters	07-07067	Bulacan	50	0	San Miguel, Bulacan	44	1	08-00757	Marilao, Bulacan	78	9	08-00852	Tawi-Tawi	94	25	08-01152	Camarines Norte	30	2	07-07987	82	5	Total		378	42	SARO (ROCS)	Amt (M ₱)	Legislators	Results of Confirmation	D-07-07067	13.200	Gregorio B. Honasan II	Confirmed authenticity of signatures in all documents submitted by the NGO.	07-09267	22.500	D-08-03248	4.500	Alvin S. Sandoval		08-00248 (unliquidated)	2.400	08-00160	8.550	Carlo Oliver D. Diasnes	Did not reply to the team's request for confirmation.	08-00852	4.500	Nur G. Jaafar	D-07-10763	22.500		07-07481	4.500		08-01152	0.900	Liwayway Vinzons-Chato	Confirmed implementation of project but is still in the process of retrieving & going over the documents for comparison purposes.	07-07987	2.700	08-00757	3.600	Reylina G. Nicolas	Requested extension of time within which to reply but did not submit comment	Total	89.850		
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				<p>Publishing House and seedling from S & A Plant Nursery for distribution to 58 barangays.</p> <p>Documents disclosed that these transactions are questionable for the following reasons:</p> <ul style="list-style-type: none"> While both suppliers confirmed their transactions with this NGO, S & A Plant Nursery has no permit to operate from the Municipal Government of Roxas, Oriental Mindoro. On the other hand, C.C. Barredo Publishing House did not report these transactions to the City Government of Quezon. Its transactions with this NGO alone amounted to ₱33.478 Million while in its application to the LGU for the renewal of permit, it reported sales of only ₱1.100 Million during CYs 2007 to 2009. The receipts issued by C.C. Barredo to this NGO were no longer within its purported authorized series of numbers to be printed and not in chronological order. The four ATPs purportedly issued by the BIR to C.C. Barredo covered overlapping series or higher series ahead of the lower series, which is very unlikely: <table border="1"> <thead> <tr> <th>Series</th> <th>ATPs</th> <th>Date</th> </tr> </thead> <tbody> <tr> <td>5051-5300</td> <td>54-149493-95</td> <td>Undated</td> </tr> <tr> <td>5120-5620</td> <td>45-149493-95</td> <td>Undated</td> </tr> <tr> <td>5501-5750</td> <td>3-0374-95</td> <td>02/20/95</td> </tr> <tr> <td>1001-1250</td> <td>S-057496</td> <td>02/23/96</td> </tr> </tbody> </table> <ul style="list-style-type: none"> ATP No. S-0574-96 is also being used by 2 other establishments declaring different series of numbers to be printed, as tabulated below: <table border="1"> <thead> <tr> <th>Suppliers</th> <th>Series</th> <th>Date Issued</th> </tr> </thead> <tbody> <tr> <td>G-ROY Enterprises</td> <td>0001-0250</td> <td>Undated</td> </tr> <tr> <td>CC Barredo Publishing House</td> <td>1001-01250</td> <td>02/23/96</td> </tr> <tr> <td>Ikaw at Ako Foundation, Inc.</td> <td>03051-0330</td> <td>02/23/96</td> </tr> </tbody> </table> <p>None of the 58 recipient barangays also confirmed receipt of the items allegedly distributed with 26 categorically denying receipt of the items. Five Barangay Chairmen further claimed that they were no longer the incumbent officials during the period of distribution. Validation from the DILG List of Punong Barangays disclosed that four other alleged recipients were not the incumbent officials during the period of distribution.</p> <table border="1"> <thead> <tr> <th>Barangay Captain</th> <th>Barangay</th> <th>Address</th> </tr> </thead> <tbody> <tr> <td>Serafin Natial</td> <td>Calatrava</td> <td>Negros Occidental</td> </tr> <tr> <td>Joselito M. Mirande</td> <td>Calatrava</td> <td>Negros Occidental</td> </tr> <tr> <td>William Saratobias</td> <td>Jonob-jonob</td> <td>Escalante City</td> </tr> <tr> <td>Benigno Malaay</td> <td>Washington</td> <td>Escalante City</td> </tr> <tr> <td>Renato P. Bustamante</td> <td>1 Poblacion</td> <td>San Carlos City, Neg. Occ.</td> </tr> <tr> <td>Gregorio Broce</td> <td>Rizal</td> <td>San Carlos City, Neg. 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NABCOR	9	56.551	8	<p>This NGO was issued business permits during CYs 2007 to 2009 and registered with SEC.</p> <div style="display: flex; align-items: flex-start;">  <div> <p>911 Algeciras St., Sampaloc, Manila</p> <p>Inspection conducted by the Team at the given address on January 6, 2011 disclosed that the unit is a two-door apartment. The present occupant claimed that she was not aware of the existence of KMBFI within the unit. She disclosed though that Ms. Myra Villanueva, the Project Coordinator, who migrated to the USA in April 2010, previously rented the unit.</p> <p>The NGO did not confirm its transactions with NABCOR and did not submit additional requirements despite request by the Team.</p> <p>The projects covered procurement of livelihood technology kits from C.C. Barredo Publishing House, seedling from B.B. Vergara Plant Nursery and farm implements from P.I. Farm Products for distribution to 57 municipalities, 74 barangays, and 4,193 individual recipients.</p> <p>Documents disclosed that these transactions are questionable for the following reasons:</p> <ul style="list-style-type: none"> • B.B. Vergara Plant Nursery and P.I. Farm Products, with transactions </div> </div>																																																									

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				<p>amounting to ₱51.701 Million, denied having transacted business with this NGO, issuing the receipts/invoices and receiving the corresponding payments. The P.I. Farm Products even observed that this NGO has the apparent intention to imitate the signature of one of his sales coordinators;</p> <ul style="list-style-type: none"> While C.C. Barredo Publishing House confirmed its transactions with this NGO amounting to ₱4.850 Million, the same is questionable as the documents submitted were questionable as discussed earlier (KKMFI). Likewise, none of the recipients of LTKs purportedly distributed by C.C. Barredo Publishing House replied to the Team's confirmation; Of the 120 reported recipient municipalities and barangays, and 300 individual beneficiaries of seedlings and farm implements, only two barangays confirmed to have received the items. Considering, however, that the suppliers of these items denied these transactions, the items confirmed received may have come from other sources. On the other hand, 16 municipalities, 55 individuals and 2 barangays categorically denied receiving the items allegedly distributed: <table border="1"> <thead> <tr> <th>Mayor</th> <th>Municipality</th> <th>Address</th> </tr> </thead> <tbody> <tr><td>Noemi Balloquing</td><td>Pugo</td><td>La Union</td></tr> <tr><td>Marietta Carbonell</td><td>Sto. Tomas</td><td>La Union</td></tr> <tr><td>Jose Abansi</td><td>Burgos</td><td>La Union</td></tr> <tr><td>Dante S. Garcia</td><td>Tubao</td><td>La Union</td></tr> <tr><td>Cylde P. Crispino</td><td>Caba</td><td>La Union</td></tr> <tr><td>Ferdinand Tumbaga</td><td>Bagulin</td><td>La Union</td></tr> <tr><td>Reynaldo Flores</td><td>Naguillian</td><td>La Union</td></tr> <tr><td>Bellamin C. Flores III</td><td>Rosario</td><td>La Union</td></tr> <tr><td>Jose Jimmy S. 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NABCOR	21	150.641	17	<p>This NGO was registered with SEC and was issued business permits during CYs 2007 to 2008. This NGO reportedly operated at the following addresses:</p> <ul style="list-style-type: none"> 12C Aguilar Street, Brgy. Bungad, Quezon City (address printed in the OR)  8 Kaimito St. Las Villas Valle Verde 2 (GIS) <p>Upon inspection, the assigned security guard of Las Villas Valle informed the Team that he is not aware of the existence of the NGO and does not know Ms. Marilou Antonio, the declared contact person in the GIS for CY 2009. The Team was further informed that the unit is owned and is being rented by another person. The staff of the NGO claimed that they stayed in Las Villas from December 2008 to November 2010.</p>  3rd Floor Left Wing, No. 99 Reliance Center Bldg., E. Rodriguez, Jr. Ave., C5, Ugong, Pasig City <p>During inspection, the Team was informed that the NGO is occupying this place since November 2010. There were three staff, at the time of inspections, who presented to the Team the incorporation documents, permits and sets of receipts. There are one computer, three office tables, and cabinets for the documents on site.</p> <p>This NGO was also using different ATPs with overlapping series of numbers purportedly authorized by the BIR to be printed. It did not also reply in writing to the Team's request to confirm the validity of these transactions and did not submit additional documents requested by the Team.</p> 												
TRC	4	20.700	3													
NLDC	42	308.218	24													
Unliquidated in full																
TRC	7	47.120	4													
Total	74	526.679														
NABCOR																
<p>The projects covered procurement of the following items:</p> <ul style="list-style-type: none"> Fruit-bearing seedlings from B.B. Vergara Plant Nursery; Farm implements (hand tractor and water pumps) from P. I. Farm Products; and Livelihood technology kits consisting of five booklets from C.C. Barredo Publishing House.  <p>Documents disclosed that these transactions are questionable due to the following reasons:</p>																

IA	Projects		No. Legislators	Remarks								
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				<ul style="list-style-type: none"> B.B. Vergara Plant Nursery and P.I. Farm Products, with transactions amounting to ₱50,440 million denied transacting business with this NGO, issuing the receipts/invoices and receiving the corresponding payments. The P.I. Farm Products even observed that the NGO has the apparent intention to imitate the signature of one of his sales coordinators. C.C. Barredo Publishing House confirmed its transactions amounting to ₱100.208 Million. These transactions were, however, considered questionable for reasons discussed earlier (KKMF1). This supplier was issuing receipts which were no longer within the series purportedly authorized to be printed, and using ATPs with overlapping series of numbers and being used by two other suppliers. <p>The items procured were distributed as follow:</p> <ul style="list-style-type: none"> Seedlings and farm implements were reportedly distributed to 34 municipalities, 23 barangays, and 1,454 individuals; and LTKs supplied by C.C. Barredo Publishing House were reportedly distributed to 39 cities and municipalities, 59 barangays and 13,351 individual beneficiaries. Of the total individual beneficiaries, 4,435 beneficiaries from Misamis Occidental, Bohol and Davao del Sur have no specific addresses. <p>Confirmation from the recipients and evaluation of records further casts doubt on the validity of the transactions, as discussed below:</p> <ul style="list-style-type: none"> Sixty-three recipients denied receiving seedlings, LTKs and farm implements; Nine other recipients of seedlings and farm implements claimed that they received in full or in part the items purportedly distributed. Considering, however, that the suppliers of these items denied the transactions, such items received may have been procured from other sources; Three-hundred-seventy-eight recipients are either unknown at their given addresses or have already passed away. Thirty-four of them were attested by the Barangay Officials as non-residents of their respective barangays; Twenty-two Election Officers (EOs) informed the Team that of the 3,280 beneficiaries being confirmed, 3,171 are not registered voters. Thus, only the identities of 109 or 3.3 percent of the beneficiaries are established; Forty beneficiaries of both seedlings and LTKs declared different addresses and used different signatures; and Four-hundred-twenty-one beneficiaries of LTKs purportedly received multiple sets of as many as 4 sets. Most of them also declared different addresses and used different signatures in the list submitted to the Team. <p>Confirmation by the Team from the sponsoring legislators on the validity of their signatures on the documents submitted to the Team yielded the following results:</p> <table border="1"> <thead> <tr> <th>SARO (ROCS)</th> <th>Amt (M ₱)</th> <th>Legislators</th> <th>Result of Confirmation</th> </tr> </thead> <tbody> <tr> <td>08-04094</td> <td>4.656</td> <td>Al Francis C. Bichara</td> <td>Claimed that there was no PDAF intended for this project and the stationary used is different from the one officially used by his office. He also denied having signed the lists of project beneficiaries.</td> </tr> </tbody> </table>	SARO (ROCS)	Amt (M ₱)	Legislators	Result of Confirmation	08-04094	4.656	Al Francis C. Bichara	Claimed that there was no PDAF intended for this project and the stationary used is different from the one officially used by his office. He also denied having signed the lists of project beneficiaries.
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					<p>TRC</p> <p>The four projects amounting to ₱20.700 Million covered procurement of livelihood technology kits from C.C. Barredo Publishing House. The items procured were purportedly distributed to 466 individuals from the 6th District of Cebu. Of the total amount, ₱2.300 Million remained unliquidated. This is on top of funds transferred to this NGO by TRC in 2007 for the implementation of seven livelihood projects in the amount of ₱47.120 Million which remained unliquidated in full. The submission of liquidation documents was requested under our letter dated May 30, 2012 but such request remained unacted upon as of audit date.</p> <p>While C.C. Barredo Publishing House confirmed its transactions with this NGO, these transactions were considered questionable for reasons stated under KKMFI. The series of receipts issued by this supplier are no longer within the series purportedly authorized by the BIR to be printed, among others.</p> <p>Evaluation of the documents further disclosed that the existence of the beneficiaries is also questionable for the following reasons:</p>																																																																										

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				<ul style="list-style-type: none"> Seventy-nine recipients were from the North and South Districts of Cebu City which are under the jurisdiction of another legislator; None of the sampled 229 recipients confirmed receipt of the purportedly distributed kits with 12 categorically denying receipt of the items; One-hundred-sixty-nine other recipients were either unknown at their given addresses, deceased or have reportedly moved out; and Two Mayors denied residency of 111 beneficiaries while only 86 out of 236 beneficiaries were confirmed by 13 EOs as registered voters of their respective districts. The identities of all others cannot even be established. <p>Confirmation by the Team from the sponsoring legislators on the validity of their signatures on the documents submitted to the Team yielded the following results:</p> <table border="1"> <thead> <tr> <th>SARO (ROCS)</th> <th>Amt (M ₱)</th> <th>Legislators</th> <th>Results of Confirmation</th> </tr> </thead> <tbody> <tr> <td>08-04657</td> <td>13.500</td> <td rowspan="2">Isidro T. Ungab</td> <td rowspan="2">Confirmed his signature in the endorsement letters to TRC but denied having signed all other documents such as the MOA, WFP, Proposed Distribution, Certificate of Completion, Monitoring Report and the Distribution List.</td> </tr> <tr> <td>08-00606</td> <td>5.400</td> </tr> <tr> <td>08-04848</td> <td>0.450</td> <td>Thomas L. Dumpit, Jr.</td> <td rowspan="2">Did not reply to the team's request for confirmation.</td> </tr> <tr> <td>07-07816</td> <td>1.350</td> <td>Nerissa Corazon Soon-Ruiz</td> </tr> <tr> <td colspan="4">Unliquidated in Full</td> </tr> <tr> <td>07-02016</td> <td>4.800</td> <td rowspan="2">Renato J. Unico, Jr.</td> <td rowspan="2">Did not reply to the team's request for confirmation.</td> </tr> <tr> <td>07-02017</td> <td>4.800</td> </tr> <tr> <td>07-00662</td> <td>8.640</td> <td>Eladio M. Jala</td> <td rowspan="4"></td> </tr> <tr> <td>07-00500</td> <td>2.880</td> <td>Ernie D. Clarete</td> </tr> <tr> <td>07-00474</td> <td>1.920</td> <td></td> </tr> <tr> <td>07-03047</td> <td>14.400</td> <td>Gerardo J. Espina, Jr.</td> </tr> <tr> <td>D-07-00035</td> <td>9.680</td> <td></td> <td></td> </tr> <tr> <td>Total</td> <td>67.820</td> <td></td> <td></td> </tr> </tbody> </table>	SARO (ROCS)	Amt (M ₱)	Legislators	Results of Confirmation	08-04657	13.500	Isidro T. Ungab	Confirmed his signature in the endorsement letters to TRC but denied having signed all other documents such as the MOA, WFP, Proposed Distribution, Certificate of Completion, Monitoring Report and the Distribution List.	08-00606	5.400	08-04848	0.450	Thomas L. Dumpit, Jr.	Did not reply to the team's request for confirmation.	07-07816	1.350	Nerissa Corazon Soon-Ruiz	Unliquidated in Full				07-02016	4.800	Renato J. Unico, Jr.	Did not reply to the team's request for confirmation.	07-02017	4.800	07-00662	8.640	Eladio M. Jala		07-00500	2.880	Ernie D. Clarete	07-00474	1.920		07-03047	14.400	Gerardo J. Espina, Jr.	D-07-00035	9.680			Total	67.820		
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NLDC				<p>The projects covered:</p> <ul style="list-style-type: none"> Various livelihood trainings participated by 64 suppliers/ establishments and a number of trainers, coupled with grant of financial assistance; and Procurement of livelihood technology kits from C.C. Barredo Publishing House. <p>Evaluation of documents disclosed that these transactions are questionable due to the following:</p> <ul style="list-style-type: none"> While C.C. Barredo Publishing House confirmed its transactions with this NGO, it did not report such transactions to the City Government of Quezon in its application for renewal of business permit. It reported total sales of only ₱1.1 Million for the period CYs 2007 to 2009 when its transactions with NLDC alone already amounted to ₱182.070 Million. This supplier also issued receipts, bearing the same numbers, to NABCOR and NLDC. Of the amount liquidated, ₱200,000.00 was not supported with receipts; Four suppliers denied transacting business with this NGO, issuing receipts and receiving corresponding payment: <ul style="list-style-type: none"> Cathy's Restaurant Fernie-J Advertising Company, Inc. 																																																

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				<ul style="list-style-type: none"> ▪ G.A. Motors Enterprises ▪ Music Avenue Band <ul style="list-style-type: none"> • Thirty-two other suppliers are unknown at their given addresses and/or have been certified by the Barangay Captain to be non-existent, or have given non-existent addresses. Most of these establishments have also no business permits to operate issued by their respective LGUs: <ul style="list-style-type: none"> ▪ Caloy's Arts and Prints ▪ Cherry's Eatery and Catering ▪ Delgado Research Mdsq. ▪ Estolozza Electronics and Sound System ▪ J.L. Soriano Enterprises ▪ Jalandoni's Electronic Shop ▪ Jessie's Electronic Center ▪ Kandero Transport ▪ Lights and Sounds, Ltd. ▪ Lits Star Eatery ▪ Mandaue Service Rental ▪ Marqueda's General Store and Merchandising ▪ Monina's Catering ▪ One Zone Video and TV Rentals ▪ Ormoc Building Management, Inc. ▪ Pooh's Eatery & Catering ▪ Ronquillo Gen. Merchandising ▪ Torres General Merchandising ▪ Agoo Transit Corporation ▪ Aling Nena's Restaurant ▪ Ballego Catering Services ▪ Basak Transport Services ▪ Brando's Restaurant & Catering ▪ Chua Store & Merchandizing ▪ Ingente Catering and Restaurant ▪ Niña's Restaurant & Catering ▪ Quijano General Store ▪ Relmer Transit ▪ Sulapas Electronics and Gen. Merchandizing ▪ Terado Store and Gen. Merchandizing ▪ Triple A Transport Service ▪ Arabes Transport <ul style="list-style-type: none"> • Thirteen suppliers were either using ATPs and TINs being used by other suppliers or issuing receipts without any indicated ATPs or series of numbers authorized to be printed: <ul style="list-style-type: none"> ▪ Chino and Iris Catering Services ▪ Emerald Store ▪ G-Roy Enterprises ▪ George Roque Enterprises ▪ Gerry's Lights and Sounds ▪ Joey's Electronic Shop & Rentals ▪ M. A. Guerrero Enterprises ▪ Petalvin Electronic Center ▪ Surigao Transport ▪ Toledo Transport ▪ Torillo Electronic Center ▪ Virac Transport ▪ Bahay Kubo Restaurant and Catering Services

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				<ul style="list-style-type: none"> Twelve trainers, including the establishments they are representing, were confirmed by the concerned Barangay Captain to be non-existent within their respective localities: <ul style="list-style-type: none"> Gary Awangan Daisy Tibugan Madonna Bibat Jennifer Talatayon Terry Duldulco Peter Marcalina Marisol Lumapat Danica Santos Lyka Tolentino Maricris Bernal Chiqui de Guzman Pancho Legaspi Four other trainers have no indicated addresses, hence, existence cannot be established. <p>Confirmation from the purported recipients further casts doubt on the validity of these transactions. The Team sent 7,694 CLs to reported beneficiaries of 30 projects implemented by the KKAMFI. Of the 629 replies, so far, received by the Team from beneficiaries, 8 Barangay Captains and 518 individuals categorically denied receiving the same with 33 others opted not to answer the question pertaining to the receipt of kits.</p> <table border="1"> <thead> <tr> <th>Mayor</th> <th>Municipality</th> <th>Address</th> </tr> </thead> <tbody> <tr> <td>Susan Enriquez</td> <td>Kinsag-an</td> <td rowspan="8">Cebu City</td> </tr> <tr> <td>Benjamin Zabarte</td> <td>Sawang Calero</td> </tr> <tr> <td>Henreo Labra</td> <td>Sapangdaku</td> </tr> <tr> <td>Romeo Ocarol</td> <td>Pasil</td> </tr> <tr> <td>Antonio Caruzca</td> <td>Pahina San Nicolas</td> </tr> <tr> <td>Elmer Abella</td> <td>Duljo Fatima</td> </tr> <tr> <td>Eugenio Gabuya</td> <td>Cogon Pardo</td> </tr> <tr> <td>Rustica Asic</td> <td>Buhisan</td> </tr> </tbody> </table> <p>There were, however, 69 beneficiaries and a Barangay Captain who confirmed receipt of livelihood kits. On the other hand, 2,964 other recipients cannot be located or unknown at their given addresses or addresses given were insufficient, or deceased, or have moved out from the given address.</p> <p>The Team also conducted interviews on reported beneficiaries of four projects implemented in Region XI. Results of the validation are as follows:</p> <table border="1"> <thead> <tr> <th>SARO No.</th> <th>REMARKS</th> </tr> </thead> <tbody> <tr> <td>ROCS-08-08963</td> <td>Under this SARO, there were 479 reported beneficiaries of which only 129 were confirmed by 8 barangay officials as residents of their respective barangays. Of the 129, only 75 were interviewed by the Team. Interviews disclosed that the beneficiaries of Brgy. Lubogan did not receive any of the kits while beneficiaries of the other four barangays confirmed receipt of only one or two of the four kits reportedly distributed. The Team was also informed that each topic was, actually, conducted only for four hours and not three days.</td> </tr> <tr> <td>ROCS-08-08974</td> <td>Under this SARO, there were 472 reported beneficiaries of which only 358 were confirmed by 39 Barangays Captains to be resident of their respective barangays. Of the 358, 80 were covered in the interview conducted by the Team. Of the 80 recipients, 70 denied receipt of the kits and attendance in the trainings. On the other hand, the 10 that confirmed attendance in trainings claimed that only 2 received complete sets of kits, 7 received incomplete sets while the other 1 even denied receipt of the kit. Likewise, while the training was claimed to be conducted for three days per topic, the attendees claimed that each topic lasted only for four hours.</td> </tr> <tr> <td>ROCS-09-02459</td> <td>Of the 623 reported beneficiaries in 8 of the 10 barangays, only 34 are confirmed residents by the concerned Barangay Captain. Of the 34, only 15 were interviewed by the Team, all of whom denied receipt of kits.</td> </tr> </tbody> </table>	Mayor	Municipality	Address	Susan Enriquez	Kinsag-an	Cebu City	Benjamin Zabarte	Sawang Calero	Henreo Labra	Sapangdaku	Romeo Ocarol	Pasil	Antonio Caruzca	Pahina San Nicolas	Elmer Abella	Duljo Fatima	Eugenio Gabuya	Cogon Pardo	Rustica Asic	Buhisan	SARO No.	REMARKS	ROCS-08-08963	Under this SARO, there were 479 reported beneficiaries of which only 129 were confirmed by 8 barangay officials as residents of their respective barangays. Of the 129, only 75 were interviewed by the Team. Interviews disclosed that the beneficiaries of Brgy. Lubogan did not receive any of the kits while beneficiaries of the other four barangays confirmed receipt of only one or two of the four kits reportedly distributed. The Team was also informed that each topic was, actually, conducted only for four hours and not three days.	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ROCS-08-08963	Under this SARO, there were 479 reported beneficiaries of which only 129 were confirmed by 8 barangay officials as residents of their respective barangays. Of the 129, only 75 were interviewed by the Team. Interviews disclosed that the beneficiaries of Brgy. Lubogan did not receive any of the kits while beneficiaries of the other four barangays confirmed receipt of only one or two of the four kits reportedly distributed. The Team was also informed that each topic was, actually, conducted only for four hours and not three days.																															
ROCS-08-08974	Under this SARO, there were 472 reported beneficiaries of which only 358 were confirmed by 39 Barangays Captains to be resident of their respective barangays. Of the 358, 80 were covered in the interview conducted by the Team. Of the 80 recipients, 70 denied receipt of the kits and attendance in the trainings. On the other hand, the 10 that confirmed attendance in trainings claimed that only 2 received complete sets of kits, 7 received incomplete sets while the other 1 even denied receipt of the kit. Likewise, while the training was claimed to be conducted for three days per topic, the attendees claimed that each topic lasted only for four hours.																															
ROCS-09-02459	Of the 623 reported beneficiaries in 8 of the 10 barangays, only 34 are confirmed residents by the concerned Barangay Captain. Of the 34, only 15 were interviewed by the Team, all of whom denied receipt of kits.																															

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NABCOR	3	24.075	3	<p>This NGO was issued business permit but was not reflected in the SEC Website as among those registered.</p>  <p>38 Florante St., Plainview, Mandaluyong City.</p> <p>This NGO did not confirm these transactions and did not submit additional documents requested by the Team.</p>																																																																
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Total	24.075																																																																							
				<p>TRC</p> <p>As may be noted, funds transferred in the amount of ₱83.466 Million for the implementation of nine projects remained unliquidated. The submission of liquidation documents was requested under our letter dated May 30, 2012 but such request remained unacted upon as of audit date.</p> <p>Confirmation by the Team from the sponsoring legislators on the validity of their signatures on the documents submitted to the Team yielded the following results:</p> <table border="1"> <thead> <tr> <th>SARO (ROCS)</th> <th>Amt (M ₱)</th> <th>Legislator</th> <th>Result of Confirmation</th> </tr> </thead> <tbody> <tr> <td>07-02984</td> <td>13.440</td> <td>Edgardo M. Chatto</td> <td>Confirmed his signature in his letter to Mr. Ortiz, interposing no objection for KapKFI to implement the project but denied signing the MOA and WFP</td> </tr> <tr> <td>07-00564</td> <td>5.760</td> <td>Robert Vincent Jude B. Jaworski, Jr.</td> <td>Confirmed his signatures but cannot give further comment on the matter.</td> </tr> <tr> <td>D-07-03030</td> <td>9.600</td> <td rowspan="3">Pedro M. Pancho</td> <td>Confirmed his signatures in all documents submitted by the NGO.</td> </tr> <tr> <td>D-07-02050</td> <td>2.806</td> <td>Not included in the documents requested for confirmation.</td> </tr> <tr> <td>07-02970</td> <td>14.700</td> <td>Not included in the documents requested for confirmation.</td> </tr> <tr> <td>07-02927</td> <td>9.800</td> <td>Roque R. Ablan, Jr.</td> <td>Did not reply to the team's request for confirmation.</td> </tr> <tr> <td>07-03575</td> <td>13.720</td> <td>Eladio M. Jala</td> <td>Did not reply to the team's request for confirmation.</td> </tr> </tbody> </table>	SARO (ROCS)	Amt (M ₱)	Legislator	Result of Confirmation	07-02984	13.440	Edgardo M. Chatto	Confirmed his signature in his letter to Mr. Ortiz, interposing no objection for KapKFI to implement the project but denied signing the MOA and WFP	07-00564	5.760	Robert Vincent Jude B. Jaworski, Jr.	Confirmed his signatures but cannot give further comment on the matter.	D-07-03030	9.600	Pedro M. Pancho	Confirmed his signatures in all documents submitted by the NGO.	D-07-02050	2.806	Not included in the documents requested for confirmation.	07-02970	14.700	Not included in the documents requested for confirmation.	07-02927	9.800	Roque R. Ablan, Jr.	Did not reply to the team's request for confirmation.	07-03575	13.720	Eladio M. Jala	Did not reply to the team's request for confirmation.																																						
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GPMFI				GPMFI																			
NABCOR	11	72.265	8	This NGO was registered with SEC and with business permits for CYs 2008 and 2009. It, however, did not confirm its transactions and did not submit the documents requested by the Team.																			
GMBFI				GMBFI																			
NABCOR	1	2.910	1	This NGO was SEC registered but has no permit to operate business during CYs 2007 to 2009. It did not also confirm its transactions and did not submit the documents requested by the Team.																			
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Unliquidated in Full				IAFI																			
TRC	2	13.440	2	This NGO was registered with SEC and with permit to operate only for CY 2007 from the City Government of Valenzuela. It did not also confirm its transactions and did not submit the documents requested by the Team.																			
Total	16	108.015	13	<p>These three NGOs were operating in the same unit. However, IAFI was using No. 313, the Unit's old number while the two other NGOs were using No. 5019, its new number.</p>  <p>5019 North Road, Raminel Subd., Veinte Reales, Valenzuela City</p> <p>Inspection by the Team on January 26, 2011 disclosed that this is another residential unit which is owned by Ms. Myra Villanueva, the GPMFI (2009) President.</p> <p>GPMFI and GMBFI were using the same ATPs while IAFI was using an ATP being used by one of the suppliers, G. Roy Enterprises.</p>																			
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The projects funded by NABCOR covered procurement of the following:																							
<ul style="list-style-type: none"> Seedlings from B.B. Vergara Plant and Nursery; LTKs from C.C. Barredo Publishing House; and Farm implements from P.I. Farm Products. 																							
Documents disclosed that these transactions are questionable for the following reasons:																							
<ul style="list-style-type: none"> B.B. Vergara Plant and Nursery and P.I. Farm Products denied having transacted business with this NGO, issuing the receipts/invoices and receiving the corresponding payments. P.I. Farm Products, Inc. further claimed that the 																							

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				<p>Foundation has the apparent intention to imitate the signature of one of its sales coordinators.</p> <ul style="list-style-type: none"> While C.C. Barredo Publishing House confirmed the validity of its transactions amounting to ₱9.7 Million, these transactions may also be considered questionable. As discussed earlier under KKMFI, this supplier was using three ATPs with overlapping series of numbers and another ATP which is being used by two other establishments. <p>The Team also noted that the alleged suppliers, which were based in Valenzuela City and Batangas, are far from the project sites which are the Provinces of Cebu, Misamis Oriental and Bohol, and Cities of Cagayan de Oro, Davao and Cebu.</p> <p>The items procured were reportedly distributed to 70 provinces/municipalities, 106 barangays and 4,568 individual recipients. Confirmation from selected beneficiaries further casts doubt on the validity of the transactions for the following reasons:</p> <ul style="list-style-type: none"> Three provinces, 14 municipalities, 18 barangays and 1 individual recipient categorically denied receiving the items allegedly distributed. <table border="1"> <thead> <tr> <th>Name</th> <th>Brgy/Mun/City/Prov</th> <th>Address</th> </tr> </thead> <tbody> <tr> <td colspan="3">Province</td> </tr> <tr> <td>Cagas RA. Douglas- Governor</td> <td>Davao del Sur</td> <td>Digos, Davao del Sur</td> </tr> <tr> <td>Arturo T. Uy - Governor</td> <td>Compostela Valley</td> <td>Compostela Valley</td> </tr> <tr> <td>Oscar S. Moreno - Governor</td> <td>Misamis Oriental</td> <td>Cagayan de Oro City</td> </tr> <tr> <td colspan="3">Municipalities</td> </tr> <tr> <td>Adelino B. Sitoy</td> <td>Cordoba</td> <td>Cordoba, Cebu</td> </tr> <tr> <td>Jeremiah Wilbur L. Trocio – Mun. 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				<ul style="list-style-type: none"> One-hundred-three confirmation letters were returned by the Post Office as the addressees are unknown at their given addresses. Nine municipalities and five barangays confirmed receiving seedlings and farm implements but not of the same specifications being confirmed. Moreover, considering that the suppliers of these items denied the transactions, the items received may have come from other sources. <p>The Team also requested assistance from the COMELEC National Office to provide complete addresses of the 2,770 individual beneficiaries of LTKs from Cebu City. Information from the COMELEC, however, disclosed that out of 2,770 beneficiaries, only 871 were registered voters and therefore can be provided with addresses. The identities of the remaining 1,899 beneficiaries can not anymore be established.</p> <p>Confirmation by the Team from the sponsoring legislators on the validity of their signatures on the documents submitted to the Team yielded the following results:</p> <table border="1"> <thead> <tr> <th>SARO (ROCS)</th> <th>Amt. (M ₱)</th> <th>Legislator</th> <th>Result of Confirmation</th> </tr> </thead> <tbody> <tr> <td>08-04301</td> <td>9.700</td> <td>Edgardo M. Chatto</td> <td>Confirmed his signatures in the letter to NABCOR interposing no objection for the NGO to implement the project but denied signing authorization for NABCOR to deduct 3% from allocation.</td> </tr> <tr> <td>08-04158</td> <td>5.820</td> <td>Isidro T. Ungab</td> <td>Confirmed his signature in the letter to NABCOR interposing no objection for the NGO to implement the project but denied signing the authorization to deduct administrative cost and the lists of beneficiaries.</td> </tr> <tr> <td>08-00457</td> <td>8.245</td> <td>Roberto C. Cajes</td> <td>Noted that his purported signatures in the list of project beneficiaries and the certificate of distribution bear unfamiliar strokes and need to verify from the original documents in his file.</td> </tr> <tr> <td>08-04288</td> <td>4.850</td> <td>Mariano U. Piamonte, Jr.</td> <td rowspan="8">Did not reply to the team's request for confirmation.</td> </tr> <tr> <td>08-04194</td> <td>4.850</td> <td>Rolando A. Uy</td> </tr> <tr> <td>08-00440</td> <td>3.880</td> <td>Antonio V.</td> </tr> <tr> <td>08-04294</td> <td>9.700</td> <td>Cuenco</td> </tr> <tr> <td>09-02709</td> <td>9.700</td> <td></td> </tr> <tr> <td>08-00472</td> <td>1.261</td> <td>Nerissa Corazon</td> </tr> <tr> <td>08-04318</td> <td>6.499</td> <td>Soon-Ruiz</td> </tr> <tr> <td>08-04130</td> <td>7.760</td> <td>Danilo P. Lagbas</td> <td>Deceased.</td> </tr> <tr> <td>Total</td> <td>72.265</td> <td></td> <td></td> </tr> </tbody> </table>	SARO (ROCS)	Amt. (M ₱)	Legislator	Result of Confirmation	08-04301	9.700	Edgardo M. Chatto	Confirmed his signatures in the letter to NABCOR interposing no objection for the NGO to implement the project but denied signing authorization for NABCOR to deduct 3% from allocation.	08-04158	5.820	Isidro T. Ungab	Confirmed his signature in the letter to NABCOR interposing no objection for the NGO to implement the project but denied signing the authorization to deduct administrative cost and the lists of beneficiaries.	08-00457	8.245	Roberto C. Cajes	Noted that his purported signatures in the list of project beneficiaries and the certificate of distribution bear unfamiliar strokes and need to verify from the original documents in his file.	08-04288	4.850	Mariano U. Piamonte, Jr.	Did not reply to the team's request for confirmation.	08-04194	4.850	Rolando A. Uy	08-00440	3.880	Antonio V.	08-04294	9.700	Cuenco	09-02709	9.700		08-00472	1.261	Nerissa Corazon	08-04318	6.499	Soon-Ruiz	08-04130	7.760	Danilo P. Lagbas	Deceased.	Total	72.265		
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IAFI and GMBFI				<p>The projects covered procurement of LTKs from C.C. Barredo Publishing House for distribution to 28 municipalities.</p> <p>As discussed earlier, the transactions of this supplier were questionable as this supplier was using three ATPs with overlapping series and another ATP being used by two other establishments.</p> <p>None of the intended 28 municipalities confirmed receipt of the items purportedly delivered by this supplier with two Municipal Mayors categorically denying receipt of these items.</p>																																														

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NABCOR	9	109.062	5	<p>This NGO was registered with SEC and issued business permit to operate in CY 2009.</p> <div style="display: flex; align-items: flex-start;">  <div> <p>14 JK Burbank 2, California Garden Square Condo, Libertad St., Mandaluyong City.</p> <p>Inspection conducted by the Team on January 31, 2011 disclosed that the given address is located in a high-end condominium with the unit within the designated residential area and without any NGO signage. Interview with the security guards disclosed that the unit is being occupied by Ms. Edna Vivar and her family. Ms. Vivar, who was not around at the time of inspection, is the registered NGO's Corporate Secretary.</p> <p>This NGO did not confirm its transactions and did not submit the documents requested by the Team.</p> <p>The projects covered procurement of the following:</p> <ul style="list-style-type: none"> • Seedlings from B.B. Vergara Plant Nursery and S & A Plant Nursery; • Farm implements from M.A. Guerrero Enterprises; and • LTKs from C.C. Barredo Publishing House. <p>Documents disclosed that these transactions were questionable for the following reasons:</p> <ul style="list-style-type: none"> • B.B. Vergara Plant Nursery denied transacting with this NGO. </div> </div>																																																									

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Barredo Publishing House confirmed its transactions but the same was considered questionable for reasons stated earlier (KKMFI). <p>The items procured were intended for distribution to 136 barangays with the following confirmation further casting doubts on the validity of the transactions:</p> <ul style="list-style-type: none"> Of the 62 barangay officials who so far replied, 60 categorically denied receiving any item. <table border="1"> <thead> <tr> <th>Barangay Captain</th> <th>Barangay</th> <th>Address</th> </tr> </thead> <tbody> <tr><td>Victoriano T. Labuga, Jr.</td><td>Pag-asa</td><td>Alabel, Sarangani</td></tr> <tr><td>Ricky B. Natial</td><td>Dado</td><td>Alamada, Cotabato</td></tr> <tr><td>Emmanuel Anico</td><td>Poblacion</td><td>Alimodian, Iloilo</td></tr> <tr><td>Abraham C. Seniel</td><td>Riverside</td><td>Calinan Dist., Davao City</td></tr> <tr><td>Alfredo Austral Sr.</td><td>Carmen</td><td>Baguio Dist., Davao City</td></tr> <tr><td>Amel A. 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09-04956	14.550	Juan Ponce Enrile	Confirmed having authorized his chief of staff to sign on his behalf. The Chief of Staff confirmed his signature in the MOA but denied signing the Certificate of Acceptance dated May 4, 2010 and the List of Beneficiaries by barangay implemented in the 3rd District of Davao City.																																																																																																			
08-05631	14.550	Carol Jayne B. Lopez	Did not reply to the team's request for confirmation.																																																																																																			
08-07146	13.580																																																																																																					
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TRC	6	52.430	6																																																																																																			
Total	9	83.955																																																																																																				
				Inspection of the place conducted by the Team on February 14, 2011 disclosed that this Foundation was no longer operating within this unit which is owned by one of the legislators who was also one of the incorporators of the Foundation.																																																																																																		

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				<p>It was also using ATP being used by one of the supplier, George Roque Enterprises. It did not also confirm its transactions and did not submit the documents requested by the Team.</p>																													
				<p>NABCOR</p> <p>The projects covered procurement of LTKs from C.C. Barredo Publishing House for distribution to 31 Municipalities.</p> <p>While C.C. Barredo Publishing House confirmed the validity of its transactions amounting to ₱31.525 Million, these transactions were considered questionable. As discussed earlier under KKMFI, this supplier was using three ATPs with overlapping series of numbers and another ATP being used by two other establishments.</p> <p>None of the recipients has, so far, confirmed receipt of the items delivered. Of the three recipient Municipalities, two replied both denying receipt of the items.</p> <table border="1"> <thead> <tr> <th>Mayor</th> <th>Municipality</th> <th>Address</th> </tr> </thead> <tbody> <tr> <td>Santiago R. Austria</td> <td>Jaen</td> <td>Jaen, Nueva Ecija</td> </tr> <tr> <td>Moises H. Boniel - MAO</td> <td>Bien Unido</td> <td>Bien Unido, Bohol</td> </tr> </tbody> </table> <p>Confirmation by the Team from the sponsoring legislators on the validity of their signatures on the documents submitted to the Team yielded the following results:</p> <table border="1"> <thead> <tr> <th>SARO (ROCS)</th> <th>Amt (in M ₱)</th> <th>Legislators</th> <th>Results of Confirmation</th> </tr> </thead> <tbody> <tr> <td>07-02898</td> <td>14.550</td> <td>Rodolfo W. Antonino</td> <td>Denied signing the list of project beneficiaries and the certificate of acceptance of the livelihood technology kits.</td> </tr> <tr> <td>07-00439</td> <td>9.700</td> <td>Roberto C. Cajés</td> <td>Noted that his purported signatures in the list of project beneficiaries and the certificate of distribution bear unfamiliar strokes and need to verify from the original documents in his file.</td> </tr> <tr> <td>07-02117</td> <td>7.275</td> <td>Joseph A. Santiago</td> <td>Did not reply to the team's request for confirmation.</td> </tr> <tr> <td>Total</td> <td>31.525</td> <td></td> <td></td> </tr> </tbody> </table>	Mayor	Municipality	Address	Santiago R. Austria	Jaen	Jaen, Nueva Ecija	Moises H. Boniel - MAO	Bien Unido	Bien Unido, Bohol	SARO (ROCS)	Amt (in M ₱)	Legislators	Results of Confirmation	07-02898	14.550	Rodolfo W. Antonino	Denied signing the list of project beneficiaries and the certificate of acceptance of the livelihood technology kits.	07-00439	9.700	Roberto C. Cajés	Noted that his purported signatures in the list of project beneficiaries and the certificate of distribution bear unfamiliar strokes and need to verify from the original documents in his file.	07-02117	7.275	Joseph A. Santiago	Did not reply to the team's request for confirmation.	Total	31.525		
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				<p>TRC</p> <p>Funds transferred in the amount of ₱52.430 Million for the implementation of six livelihood projects remained unliquidated. As discussed earlier, this NGO did not submit documents requested under our letter dated May 30, 2012.</p> <p>Confirmation by the Team from the sponsoring legislators on the validity of their signatures on the documents submitted to the Team yielded the following results:</p> <table border="1"> <thead> <tr> <th>SARO (ROCS)</th> <th>Amt (M ₱)</th> <th>Legislators</th> <th>Results of Confirmation</th> </tr> </thead> <tbody> <tr> <td>07-03509</td> <td>4.900</td> <td>Hussin U. Amin</td> <td>The signature in the endorsement letter is similar to his but he cannot say with certainty its genuineness. He cannot also recall having designated an authorized representative for and on behalf of his office.</td> </tr> <tr> <td>07-03571</td> <td>5.880</td> <td>Rodante D. Marcoleta</td> <td>Confirmed authenticity of signatures in all documents submitted by the NGO.</td> </tr> <tr> <td>07-03641</td> <td>13.132</td> <td>Miles M. Rocés</td> <td>CL returned to the team as the addressee is unknown</td> </tr> <tr> <td>07-03019</td> <td>4.900</td> <td>Antonio V. Cuenco</td> <td>Did not reply to the team's request for confirmation.</td> </tr> <tr> <td>07-03378</td> <td>9.800</td> <td>Ernie D. Clarete</td> <td>Did not reply to the team's request for confirmation.</td> </tr> </tbody> </table>	SARO (ROCS)	Amt (M ₱)	Legislators	Results of Confirmation	07-03509	4.900	Hussin U. Amin	The signature in the endorsement letter is similar to his but he cannot say with certainty its genuineness. He cannot also recall having designated an authorized representative for and on behalf of his office.	07-03571	5.880	Rodante D. Marcoleta	Confirmed authenticity of signatures in all documents submitted by the NGO.	07-03641	13.132	Miles M. Rocés	CL returned to the team as the addressee is unknown	07-03019	4.900	Antonio V. Cuenco	Did not reply to the team's request for confirmation.	07-03378	9.800	Ernie D. Clarete	Did not reply to the team's request for confirmation.					
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ITO NA Movement Foundation, Inc. (ITO NA MI)																
NABCOR	2	9.749	2	<p>This NGO has no permits to operate business from the BPLO of the City Government of Pasig during CYs 2007 to 2009 but registered with SEC.</p>  <p>Rm. 904/912 Cityland Mega Plaza, ADB Avenue, Ortigas Center, Pasig City.</p> <p>The unit was closed at the time of inspection on January 31, 2011. As certified by the Building Administration Officer, ITONAMI was never a tenant of Cityland Mega Plaza.</p> <p>This Foundation did not confirm its transactions and did not submit the documents requested by the Team.</p>												
NLDC	11	84.192	7													
TRC	2	7.740	2													
Unliquidated in Full																
TRC	2	23.179	2													
Total	17	124.860														
NABCOR																
<p>The projects covered:</p> <ul style="list-style-type: none"> • Training by four suppliers; • Procurement of vermiculture starter kits from Jeffrey Hans Trading; • Procurement of animals, vitamins/vaccines and swines/ ducks/goats from F.M. Agromix & Veterinary Pharmacy; and • Procurement of 4WD Tractors from Northern Asia Sales Corp. <p>Documents disclosed that these transactions are questionable for the following reasons:</p> <ul style="list-style-type: none"> • While Northern Asia Sales Corp. confirmed the delivery of 4WD Tractors, the status of 4WD tractors cannot be established. The City Agriculture Officer, City Government of Tabuk, in his reply to the Team's confirmation claimed that he was not aware of any 4WD Tractors turned over to the City Government of Tabuk during the previous and present administration. • F.M. Agromix & Veterinary Pharmacy and Tampco Inn Training Center, supplier of foods and other training requirements, categorically denied transacting business with this NGO. • The existence of Jeffrey Hans Trading cannot be established. This supplier was claimed to have moved out from its given address and has no permit to operate from the City Government of Valenzuela. • The existence of three other suppliers of foods and other training requirements cannot also be established as they could not be located or have not replied to the Team's confirmation. They were also not issued business permits by the concerned LGUs during the period in question. <p>The items procured were reportedly distributed to 858 individual recipients. None of the selected recipients, so far, confirmed receipt, while 14 denied receipt of items allegedly distributed. On the other hand, 18 other recipients are unknown at their given addresses.</p> <p>The Team also requested assistance from 14 EOs to provide complete address of the 411 individual beneficiaries from Biliran Province. Six EOs have, so far, replied</p>																

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				<p>NLDC</p> <p>The projects covered training and procurement of various livelihood kits from 26 suppliers/providers to be attended and distributed to a number of individual beneficiaries.</p> <p>Evaluation of documents disclosed that these transactions were questionable for the following reasons:</p> <ul style="list-style-type: none"> Six suppliers denied their transactions and the issuance of receipts/invoices: <table border="1"> <thead> <tr> <th>Suppliers</th> <th>Amt (in M)</th> </tr> </thead> <tbody> <tr> <td>D.R. Hortaleza Vacador & Beauty Needs, Inc.</td> <td>₱ 1.200</td> </tr> <tr> <td>Ann Cris Enterprises</td> <td>1.000</td> </tr> <tr> <td>BM Domingo & Co., Inc.</td> <td>2.327</td> </tr> <tr> <td>Davidson Hotel Restaurant</td> <td>0.669</td> </tr> <tr> <td>LYS Hardware and Gen. Merchandising</td> <td>0.996</td> </tr> <tr> <td>Minica Publishing Corporation</td> <td>0.740</td> </tr> <tr> <td>Total</td> <td>₱ 6.932</td> </tr> </tbody> </table> <ul style="list-style-type: none"> Validity of transactions of 17 other suppliers amounting to ₱26.824 Million cannot be established as discussed below: <table border="1"> <thead> <tr> <th>Particulars</th> <th>No. of Suppliers</th> <th>Amount (in M)</th> </tr> </thead> <tbody> <tr> <td>Suppliers without business permits to operate and did not reply to the Team's confirmation</td> <td>1</td> <td>₱ 0.002</td> </tr> <tr> <td>Suppliers who cannot be located as they reportedly moved out of the given address. One of them was issuing receipts bearing different ATPs purportedly issued by the BIR but covering the same series of numbers.</td> <td>3</td> <td>2.726</td> </tr> <tr> <td>Suppliers with permits to operate but did not confirm their transactions</td> <td>9</td> <td>20.559</td> </tr> <tr> <td>Suppliers who are unknown at their given address or non existing</td> <td>4</td> <td>3.537</td> </tr> <tr> <td>Total</td> <td>17</td> <td>₱ 26.824</td> </tr> </tbody> </table> <ul style="list-style-type: none"> While JA Horado Grassland Farm confirmed its transactions with this NGO amounting to ₱46.300 Million, the same were not reported to the City Government of Pasig as it declared gross sales in its application for renewal of permit of only ₱1.9 Million during the three-year period. The training by Villa Anita Resort is unlikely considering that other suppliers already denied their transactions. <p>Confirmation with the reported beneficiaries also yielded negative results as tabulated below:</p>	Suppliers	Amt (in M)	D.R. Hortaleza Vacador & Beauty Needs, Inc.	₱ 1.200	Ann Cris Enterprises	1.000	BM Domingo & Co., Inc.	2.327	Davidson Hotel Restaurant	0.669	LYS Hardware and Gen. Merchandising	0.996	Minica Publishing Corporation	0.740	Total	₱ 6.932	Particulars	No. of Suppliers	Amount (in M)	Suppliers without business permits to operate and did not reply to the Team's confirmation	1	₱ 0.002	Suppliers who cannot be located as they reportedly moved out of the given address. One of them was issuing receipts bearing different ATPs purportedly issued by the BIR but covering the same series of numbers.	3	2.726	Suppliers with permits to operate but did not confirm their transactions	9	20.559	Suppliers who are unknown at their given address or non existing	4	3.537	Total	17	₱ 26.824
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				<ul style="list-style-type: none"> Priority Design and Advertising Services Phoenix Photo Center, Inc. <p>The existence of 6,250 training participants cannot also be established for the following reasons:</p> <ul style="list-style-type: none"> They have no specific address; and Only 22 out of 2,686 listed beneficiaries are registered voters of Valenzuela City. The identities of the beneficiaries cannot then be established. <p>The Team also noted that part of the list of reported beneficiaries submitted by this NGO to the TRC under SARO No. ROCS-07-07755 were the same names published in CYs 2007 and 2008 as board passers of various profession as presented below:</p> <table border="1"> <thead> <tr> <th rowspan="2">Licensure Examination</th> <th rowspan="2">Year Released</th> <th colspan="2">No. of Passers</th> </tr> <tr> <th>Published</th> <th>Listed as Beneficiaries</th> </tr> </thead> <tbody> <tr> <td>CPA Board Exam</td> <td>Oct. 2007</td> <td>2,299</td> <td>1,090</td> </tr> <tr> <td>Bar Exams</td> <td>Sept. 2007</td> <td>1,289</td> <td>620</td> </tr> <tr> <td>Nursing Board Exams</td> <td>Feb. 2008</td> <td>28,924</td> <td>905</td> </tr> </tbody> </table> <p>Funds transferred by the TRC to this NGO for the implementation of two computer literacy/livelihood projects in the amount of ₱23.179 Million also remained unliquidated as of audit date. As disclosed earlier, this NGO did not submit liquidation documents requested under our letter dated May 30, 2012. Of the total reported expenses, ₱0.670 Million was used for administrative expenses representing payment of salaries and wages.</p> <p>Confirmation by the Team from the sponsoring legislators on the validity of their signatures on the documents submitted to the Team yielded the following results:</p> <table border="1"> <thead> <tr> <th>SARO (ROCS)</th> <th>Amt (M ₱)</th> <th>Legislator</th> <th>Results of Confirmation</th> </tr> </thead> <tbody> <tr> <td>07-07732</td> <td>3.600</td> <td>Magtanggol T. Gunigundo I</td> <td>Confirmed signatures in all documents submitted by NGO.</td> </tr> <tr> <td>07-07755</td> <td>4.140</td> <td>Edgar S. San Luis</td> <td>Did not reply to the team's request for confirmation.</td> </tr> <tr> <td colspan="4">Unliquidated in Full</td> </tr> <tr> <td>07-00563</td> <td>9.215</td> <td>Jose Emmanuel L. Carlos</td> <td>Did not reply to the team's request for confirmation.</td> </tr> <tr> <td>07-02958</td> <td>13.964</td> <td>Christian M. Señeres</td> <td>Did not reply to the team's request for confirmation.</td> </tr> <tr> <td>Total</td> <td>30.919</td> <td></td> <td></td> </tr> </tbody> </table>	Licensure Examination	Year Released	No. of Passers		Published	Listed as Beneficiaries	CPA Board Exam	Oct. 2007	2,299	1,090	Bar Exams	Sept. 2007	1,289	620	Nursing Board Exams	Feb. 2008	28,924	905	SARO (ROCS)	Amt (M ₱)	Legislator	Results of Confirmation	07-07732	3.600	Magtanggol T. Gunigundo I	Confirmed signatures in all documents submitted by NGO.	07-07755	4.140	Edgar S. San Luis	Did not reply to the team's request for confirmation.	Unliquidated in Full				07-00563	9.215	Jose Emmanuel L. Carlos	Did not reply to the team's request for confirmation.	07-02958	13.964	Christian M. Señeres	Did not reply to the team's request for confirmation.	Total	30.919		
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ZREC	1	9.700	1																																															
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TRC	3	94.500	2																																															
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				 <p>This NGO was issued business permits to operate during CYs 2007 to 2009 and registered with SEC.</p> <p>B40, L28 Iligan St., South City Homes, Brgy. Sto. Tomas, Biñan, Laguna.</p> <p>During inspection of the NGO at its given address on January 5, 2011, the Team was entertained by Mr. Benhur K. Luy, the NGO President, at the garage of Unit B40 of South City Homes. There were, however, no staff, documents and office equipment except for one desktop and one laptop computers.</p>																																														

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				<p>As certified by the Secretary of the Association, Water UST of South City Homes, Inc., this unit is owned by another person since 1985. They further informed the Team that they were not aware of the existence, within the subdivision, of this NGO. It is also observed that the unit is within a residential area. The Team further noted that this address is different from the address reflected in the receipts issued by this NGO, which is Zamboanga City.</p> <p>This NGO was also using 2 different ATPs purportedly issued by the BIR but covering overlapping series of numbers which is very unlikely. It also did not submit written confirmation on its transactions and additional documents requested by the Team.</p>
				<p>ZREC</p> <p>The project covered procurement of agricultural livelihood kits which was reportedly distributed to 310 individual recipients.</p> <p>Evaluation of these documents disclosed that these transactions are questionable for the following reasons:</p> <ul style="list-style-type: none"> • There was no proof of purchase attached to the liquidation documents. The Team, then, could not identify the supplier and confirm the validity of transactions. • None of the selected recipients confirmed receipt of the allegedly distributed items with six beneficiaries categorically denying receipt of the same. Sixteen other beneficiaries cannot be located or unknown at their given addresses. <p>These projects were implemented out of the allocation of Cong. Edgar L. Valdez covered by SARO No. ROCS 08-00291 amounting to ₱9.700 million. The team's confirmation letter sent to the legislator was returned as he is no longer residing within the given address.</p>
				<p>NABCOR</p> <p>The projects covered procurement of the following:</p> <ul style="list-style-type: none"> • Liquid fertilizers from Nutrigrowth Philippines; • Agricultural production packages and computer sets from TNU Trading; and • Gardening packages from Montrude Trading. <p>Evaluation of documents disclosed that these transactions are questionable for the following reasons:</p> <ul style="list-style-type: none"> • TNU Trading confirmed its transactions with this NGO. However, it submitted questionable documents. TNU Trading was using three ATPs purportedly issued by the BIR but covering the same series of numbers which is very unlikely. The issued receipts and SIs were also not in chronological order. These transactions were also not reported to the City Government of Caloocan as it declared sales of only ₱5.264 Million during CYs 2008 to 2009 in its application for renewal of permit when its transactions with three NGOs alone, during this period, amounted to ₱309.818 Million. Moreover, its license to operate as Area Distributor of fertilizers already expired when the agricultural product packages that included fertilizers were procured. The license expired on February 7, 2007, while procurement was undertaken in 2008. • Montrude Trading also confirmed its transactions. However, it has no permit to

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				<p>operate business since 2000 from the City Government of Marikina. Inspection conducted by the Team at the given address also disclosed that the unit is a mere residential house. The registered owner also disclosed during interview that he was no longer connected with the business when these transactions were entered into and that the firm is now being operated by his partner. He could not, however, disclose the new business address of the firm. The receipts and SIs issued by this supplier were not also in chronological order.</p> <ul style="list-style-type: none"> Nutrigrowth could not be located by the Team at its given address during inspection conducted on January 5, 2011. The given address is a mere residential unit with sari-sari store. The owner informed the Team that they have been occupying the unit since 2007 and is not aware of the existence of Nutrigrowth. The supplier has also no permits to operate business from the BPLO of the City Government of Manila during CYs 2007 to 2009 and not also among those licensed handlers of fertilizers based on the official website of, and confirmation from, the Fertilizers and Pesticide Authority (FPA). <p>The items were reportedly distributed to 43 municipalities and 2,992 individual recipients. The submitted list of recipients were, likewise, questionable for the following reasons:</p> <ul style="list-style-type: none"> Of the 43 reported recipient municipalities, 20 denied receiving the items allegedly delivered. One Municipal Mayor informed the Team that they received same items in 2007. The items being confirmed, however, were only distributed in 2008. <table border="1"> <thead> <tr> <th>Name</th> <th>Municipality</th> <th>Address</th> </tr> </thead> <tbody> <tr> <td>Francisco Collado- MAO</td> <td>Umingan</td> <td>Pangasinan</td> </tr> <tr> <td>Alejandra Supnet- Former Mayor/Malla Pablo - MAO</td> <td>Natividad</td> <td>Pangasinan</td> </tr> <tr> <td>Reynaldo Segui, Jr. – Agri. Technologist</td> <td>Sta. Maria</td> <td>Pangasinan</td> </tr> <tr> <td>Bony L. Tacio - Former Mayor</td> <td>Sablan</td> <td>Benquet</td> </tr> <tr> <td>Celedonio V. Sonido- MAO</td> <td>Luna</td> <td>La Union</td> </tr> <tr> <td>Eulalia Llarenas -MAO</td> <td>Bacnotan</td> <td>La Union</td> </tr> <tr> <td>Zeny Corpuz-MAO</td> <td>Sudipen</td> <td>La Union</td> </tr> <tr> <td>Primitivo V. Natura- MAO</td> <td>Balaoan</td> <td>La Union</td> </tr> <tr> <td>Teresita Pilingen - MAO</td> <td>San Gabriel</td> <td>La Union</td> </tr> <tr> <td>Virgilio A. Bote</td> <td>Gen. Tinio</td> <td>Nueva Ecija</td> </tr> <tr> <td>Arnold S. Bautista – Former Mayor</td> <td>Tumauini</td> <td>Isabela</td> </tr> <tr> <td>Bonifacio Ondona,</td> <td>Cagwait</td> <td>Surigao del Sur</td> </tr> <tr> <td>Raida Bansil Maglangit</td> <td>Kapatagan</td> <td>Lanao del Sur</td> </tr> <tr> <td>Wilfredo M. Magbuhos</td> <td>Plaridel</td> <td>Quezon</td> </tr> <tr> <td>Arnold S. Bautista</td> <td>Tumauini</td> <td>Isabela</td> </tr> <tr> <td>Joel Ray L. Lopez</td> <td>Sta. Cruz</td> <td>Davao del Sur</td> </tr> <tr> <td>Rey C. Moralde - MAO</td> <td>Pio V. Corpus</td> <td>Masbate</td> </tr> <tr> <td>Ernesto Fabi- Former Mayor</td> <td>Babatngon</td> <td>Leyte</td> </tr> <tr> <td>Rodolfo H. Manalo</td> <td>San Juan</td> <td>Batangas</td> </tr> <tr> <td>Fe C. Acompañado - MAO</td> <td>San Juan</td> <td>Batangas</td> </tr> </tbody> </table> <ul style="list-style-type: none"> One-hundred-twenty-five individual recipients denied receipt of the items. One-hundred-thirteen other recipients cannot be located or unknown at their given addresses, and/or have given insufficient addresses. The concerned barangay chairmen denied the residency of the 267 beneficiaries purportedly from their respective barangays. The liquidation reports submitted by this NGO to NABCOR and NLDC included recipients with exactly the same names in exactly the same order and form as summarized below: 	Name	Municipality	Address	Francisco Collado- MAO	Umingan	Pangasinan	Alejandra Supnet- Former Mayor/Malla Pablo - MAO	Natividad	Pangasinan	Reynaldo Segui, Jr. – Agri. Technologist	Sta. Maria	Pangasinan	Bony L. Tacio - Former Mayor	Sablan	Benquet	Celedonio V. Sonido- MAO	Luna	La Union	Eulalia Llarenas -MAO	Bacnotan	La Union	Zeny Corpuz-MAO	Sudipen	La Union	Primitivo V. Natura- MAO	Balaoan	La Union	Teresita Pilingen - MAO	San Gabriel	La Union	Virgilio A. Bote	Gen. Tinio	Nueva Ecija	Arnold S. Bautista – Former Mayor	Tumauini	Isabela	Bonifacio Ondona,	Cagwait	Surigao del Sur	Raida Bansil Maglangit	Kapatagan	Lanao del Sur	Wilfredo M. Magbuhos	Plaridel	Quezon	Arnold S. Bautista	Tumauini	Isabela	Joel Ray L. Lopez	Sta. Cruz	Davao del Sur	Rey C. Moralde - MAO	Pio V. Corpus	Masbate	Ernesto Fabi- Former Mayor	Babatngon	Leyte	Rodolfo H. Manalo	San Juan	Batangas	Fe C. Acompañado - MAO	San Juan	Batangas
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	No.	Amt (M ₱)		Location	No. of Beneficiaries NLDC NABCOR	Remarks
				Mabitac, Laguna	159 218	Exactly the same document submitted to both agencies, in form and chronological arrangement with reference numbers of up to 159 for Mabitac, Laguna and up to 158 for Atimonan, Quezon.
				Atimonan, Quezon	158 218	
				San Juan, Batangas	218 158	Exactly the same names submitted to both agencies, although arranged differently, except for 60 beneficiaries in Barangay Talahiban I and II, which were submitted only to NLDC.
				Quipot, Laiya & Ibabao, San Juan, Batangas	42 42	Exactly the same names and the same reference numbers, and chronological presentation.
				Abung, Balagbag, Quipot & Laiya, San Juan Batangas	55 55	Exactly the same names and chronological presentation but with different reference numbers, 43-97 for NLDC and 151-205 for NABCOR.
				Talahiban I, San Juan, Batangas	8 8	Exactly the same names but with different reference numbers, 98-105 for NLDC and 63-70 for NABCOR
				Talahiban II, San Juan, Batangas	16 16	With exactly the same names but with different reference numbers.
				Abung, San Juan, Batangas	2 2	
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					4 4	
Confirmation by the Team from the sponsoring legislators on the validity of their signatures on the documents submitted to the Team yielded the following results:						
SARO (ROCS)	Amt (M ₱)	Legislators	Results of Confirmation			
08-07211	24,250	Juan Ponce Enrile	Confirmed authenticity of their signatures and that of their authorized representatives.			
08-05216	29,100					
09-00804	9,700					
08-05254	38,800	Ramon B. Revilla, Jr.	Confirmed authenticity of signature in all documents submitted by the NGO			
08-04180	4,850	Marc Douglas C. Cagas IV				
08-05283	2,910	Arthur Y. Pingoy, Jr.	Cannot validate the authenticity of his signature as he cannot locate his files.			
08-04004	4,850	Victor Francisco C. Ortega	Neither confirmed nor denied his signatures on the documents submitted to but sought assistance from NBI to check authenticity of his signatures.			
08-02588	4,850					
08-07174	12,891	Rizalina L. Seachon-Lanete	Request additional time within to comment but did not submit comment.			
09-04182	9,700					
08-03923	9,700	Edgar L. Valdez	CL returned to the team as the addressee is unknown at given address.			
08-08006	11,640					
08-00299	9,700					
08-05178	9,700	Conrado M. Estrella III	Did not reply to the team's request for confirmation.			
08-07640	13,823	Erwin L. Chiongbian				
08-03975	14,550	Robert Raymund M. Estrella				
08-02597	9,700					
09-02840	11,155					
08-00342	9,700					
08-03982	9,700	Rodolfo G. Plaza				
08-00388	5,335					
08-05176	6,790					
08-09584	7,760	Samuel M. Dangwa				
08-03249	7,760					

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				<p>NLDC</p> <p>The projects covered:</p> <ul style="list-style-type: none"> • Training by Ditchon Trading; and • Procurement of agricultural production livelihood packages and other livelihood kits from TNU Trading. <p>Evaluation of documents disclosed that these transactions are questionable for the following reasons:</p> <ul style="list-style-type: none"> • TNU Trading did not confirm its transactions with this NGO. As discussed earlier, the documents being submitted by this supplier were considered questionable and this supplier's license to distribute fertilizer expired on February 7, 2007. • The conduct of training by Ditchon Trading was also considered questionable as it is based in Laguna, while the trainings were conducted in Pangasinan, Masbate, Benguet and Surigao del Sur. <p>None of the 15 recipient municipalities also confirmed receipt of the agricultural packages with the following results of confirmation:</p> <ul style="list-style-type: none"> • Four municipalities denied receipt of the agricultural packages. <table border="1"> <thead> <tr> <th>Mayor</th> <th>Mun.</th> <th>Address</th> </tr> </thead> <tbody> <tr> <td>MAO - Mr. Julio Maynes</td> <td>Bangar</td> <td>La Union</td> </tr> <tr> <td>VM Roberto M. Luna Jr - (Acting Mayor)</td> <td>Lingig</td> <td>Surigao del Sur</td> </tr> <tr> <td>MAO - Mr. Felipe Porpayas Sr.</td> <td>Dapa</td> <td>Surigao del Norte</td> </tr> <tr> <td>Bonifacio Ondona</td> <td>Cagwit</td> <td>Surigao del Norte</td> </tr> </tbody> </table> <ul style="list-style-type: none"> • The Mayor of Socorro, Surigao del Norte acknowledged to have received 155 sprayers and 155 boxes of folial fertilizers. However, the items allegedly distributed and received by the Mayor were 237 packages consisting of planting materials, high capacity manual sprayers, planting tools, protective gears, agricultural chemicals including long sleeves and t-shirts. The Honorable Mayor also informed this Office that the attached Certificate of Acceptance is distorted as it carries the official seal of Oriental Mindoro instead of Surigao del Norte. The items confirmed received by the Honorable Mayor, then, could have come from other projects of the government. <p>Of the 150 other individual recipients who responded, 84 categorically denied receipt of the agricultural package. On the other hand, two municipal mayors claimed that of the 290 reported recipients in one of the projects implemented by this NGO, only 29 are residents of their respective municipalities.</p> <p>Confirmation by the Team from the sponsoring legislators on the validity of their signatures on the documents submitted to the Team yielded the following results:</p> <table border="1"> <thead> <tr> <th>SARO (ROCS)</th> <th>Amt (M ₱)</th> <th>Legislator</th> <th>Results of Confirmation</th> </tr> </thead> <tbody> <tr> <td>09-00949</td> <td>19,400</td> <td>Ramon B. Revilla, Jr.</td> <td rowspan="2">Confirmed authenticity of signatures and that of his authorized representative.</td> </tr> <tr> <td>09-04973</td> <td>38,800</td> <td></td> </tr> <tr> <td>08-09687</td> <td>4,850</td> <td>Victor Francisco C. Ortega</td> <td>Neither confirmed nor denied his signatures in the documents submitted to the team but sought</td> </tr> </tbody> </table>	Mayor	Mun.	Address	MAO - Mr. Julio Maynes	Bangar	La Union	VM Roberto M. Luna Jr - (Acting Mayor)	Lingig	Surigao del Sur	MAO - Mr. Felipe Porpayas Sr.	Dapa	Surigao del Norte	Bonifacio Ondona	Cagwit	Surigao del Norte	SARO (ROCS)	Amt (M ₱)	Legislator	Results of Confirmation	09-00949	19,400	Ramon B. Revilla, Jr.	Confirmed authenticity of signatures and that of his authorized representative.	09-04973	38,800		08-09687	4,850	Victor Francisco C. Ortega	Neither confirmed nor denied his signatures in the documents submitted to the team but sought
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			assistance from NBI to check authenticity of his signatures.																																								
G-09-07620	9.700	Rizalina L. Seachon	Requested additional time to submit comment but did not submit comment.																																								
09-01695	19.400	Lanete																																									
09-02362	14.550	Edgar L. Valdez	CL returned to the team as addressee is unknown at his given address.																																								
G-09-07579	24.250	Jinggoy Ejercito	Did not reply to the team's request for confirmation.																																								
F-09-09579	24.250	Estrada																																									
09-02392	12.610	Robert Raymund M.																																									
09-06341	6.305	Estrella																																									
G-09-08134	8.730	Samuel M. Dangwa																																									
Total	182.845																																										
				<p>TRC</p> <p>The projects covered procurement of farm implements from Nutrigrowth Philippines, Montrude Trading and TNU Trading. The procured items were reportedly distributed to 19 municipalities.</p> <p>Documents disclosed that these transactions are questionable for the following reasons:</p> <ul style="list-style-type: none"> The suppliers are the same suppliers of NABCOR with questionable transactions. Montrude Trading submitted questionable documents, TNU Trading did not confirm its transactions with TRC, while Nutrigrowth could not be located at its given address. One Municipal Agriculturist confirmed receipt of 143 sets of agricultural production packages (APPs) while four denied receipt of the said items. Considering the questionable transactions of the purported suppliers, the items received by one Municipal Agriculturist could have come from other projects of the government. <table border="1"> <thead> <tr> <th>Municipality</th> <th>Address</th> </tr> </thead> <tbody> <tr> <td>Lopez Jaena</td> <td>Misamis Occidental</td> </tr> <tr> <td>MAO-Malungon</td> <td>Sarangani</td> </tr> <tr> <td>Alubijid</td> <td>Misamis Oriental</td> </tr> <tr> <td>Montevista</td> <td>Compostela Valley</td> </tr> </tbody> </table> <p>Of the total reported expenses, ₱2.167 Million was used for administrative cost.</p> <p>Confirmation by the Team from the sponsoring legislators on the validity of their signatures on the documents submitted to the Team yielded the following results:</p> <table border="1"> <thead> <tr> <th>SARO (ROCS)</th> <th>Amt (M ₱)</th> <th>Legislator</th> <th>Results of Confirmation</th> </tr> </thead> <tbody> <tr> <td>D-08-09789</td> <td>36.000</td> <td>Ramon B. Revilla, Jr.</td> <td rowspan="2">Confirmed authenticity of his signatures and that of his authorized representative.</td> </tr> <tr> <td>D-08-09558</td> <td>36.000</td> <td></td> </tr> <tr> <td>08-01698</td> <td>22.500</td> <td>Jinggoy Ejercito</td> <td rowspan="2">Did not reply to the team's request for confirmation.</td> </tr> <tr> <td></td> <td></td> <td>Estrada</td> </tr> <tr> <td>Total</td> <td>94.500</td> <td></td> <td></td> </tr> </tbody> </table>	Municipality	Address	Lopez Jaena	Misamis Occidental	MAO-Malungon	Sarangani	Alubijid	Misamis Oriental	Montevista	Compostela Valley	SARO (ROCS)	Amt (M ₱)	Legislator	Results of Confirmation	D-08-09789	36.000	Ramon B. Revilla, Jr.	Confirmed authenticity of his signatures and that of his authorized representative.	D-08-09558	36.000		08-01698	22.500	Jinggoy Ejercito	Did not reply to the team's request for confirmation.			Estrada	Total	94.500									
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Kaagapay Magpakailan Foundation, Inc (KMFI)																																																	
NABCOR	3	13.386	3	<p>It was issued business permits by the BPLOs of the City Governments of Quezon and Pasig and registered with SEC. This NGO reportedly operated at the following addresses:</p> <ul style="list-style-type: none"> 339 Quezon Avenue, Quezon City <p>Inspection conducted by the Team on Jan. 28, 2011 disclosed that this address is also the address of one of its suppliers, C.C. Barredo Publishing House.</p> <ul style="list-style-type: none"> 134 Condominium Chateau Valle Verde, C5, Ugong, Pasig City <p>Inspection of the new address on Jan. 21, 2011 disclosed that the place is a residential unit without any NGO signage. The unit was closed at the time of inspection.</p> <p>The NGO did not confirm its transactions and did not submit additional documents requested by the Team.</p>																																													
TRC	4	34.650	3																																														
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TRC	5	42.720	4																																														
Total	12	90.756																																															
NABCOR																																																	
<p>The projects covered procurement of LTKs from C.C. Barredo Publishing House and seedlings from S & A Plant Nursery.</p> <p>Both suppliers confirmed their transactions with this NGO. However, these transactions were still considered questionable for the following reasons:</p> <ul style="list-style-type: none"> S & A Plant Nursery has no permit to operate; and Transactions of C.C. Barredo Publishing House were considered questionable. As discussed earlier (KKMFI), the supplier is using three ATPs covering overlapping series and another ATP which is being used by two other establishments. <p>None of the recipient 19 Municipal and 37 Barangay Officials confirmed receipt of the items with the following results of confirmation:</p> <ul style="list-style-type: none"> Four Municipal Mayors and 12 Barangay Captains categorically denied receiving the items; <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Municipal Mayor</th> <th>Municipality</th> <th>Address</th> </tr> </thead> <tbody> <tr><td>Cornelius Ocaj</td><td>Duero</td><td>Bohol</td></tr> <tr><td>Fortunato R. Abrenilla</td><td>Jagna</td><td>Bohol</td></tr> <tr><td>Miguelito B. Galendez</td><td>Garcia-Hernandez</td><td>Bohol</td></tr> <tr><td>Henrietta L. Gan</td><td>Valencia</td><td>Bohol</td></tr> <tr><td>Alberto M. Magsino</td><td>Marfrancisco, Pinamalayan</td><td>Or. Mindoro</td></tr> <tr><td>Manuel V. Clemente</td><td>San Jose</td><td>Roxas, Or. Mindoro</td></tr> <tr><td>Fidel La Fuente</td><td></td><td></td></tr> <tr><td>Dandy F. Fella</td><td>Sta. Maria</td><td></td></tr> <tr><td>Lerma Manrique</td><td>Pagalagala</td><td></td></tr> <tr><td>Eliseo Macatangay</td><td>(not a BC)</td><td></td></tr> <tr><td>Ambay, Antero M.</td><td>Former Brgy. Capt. - San Juan, Bulalacao,</td><td>Or. Mindoro</td></tr> <tr><td>Agon, Nemesio M.</td><td>Brgy. Capt. - Balete, Gloria</td><td>Or. Mindoro</td></tr> <tr><td>Labay, Rodolfo C.</td><td>Masaguisi, Bongabong</td><td>Or. Mindoro</td></tr> <tr><td>Galicia, Ramon M.</td><td>B. Delmundo</td><td>Mansalay, Or. Mindoro</td></tr> </tbody> </table>					Municipal Mayor	Municipality	Address	Cornelius Ocaj	Duero	Bohol	Fortunato R. Abrenilla	Jagna	Bohol	Miguelito B. Galendez	Garcia-Hernandez	Bohol	Henrietta L. Gan	Valencia	Bohol	Alberto M. Magsino	Marfrancisco, Pinamalayan	Or. Mindoro	Manuel V. Clemente	San Jose	Roxas, Or. Mindoro	Fidel La Fuente			Dandy F. Fella	Sta. Maria		Lerma Manrique	Pagalagala		Eliseo Macatangay	(not a BC)		Ambay, Antero M.	Former Brgy. Capt. - San Juan, Bulalacao,	Or. Mindoro	Agon, Nemesio M.	Brgy. Capt. - Balete, Gloria	Or. Mindoro	Labay, Rodolfo C.	Masaguisi, Bongabong	Or. Mindoro	Galicia, Ramon M.	B. Delmundo	Mansalay, Or. Mindoro
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				<p>TRC</p> <p>The four projects amounting to ₱34.650 Million covered procurement of LTKs from C.C. Barredo Publishing House, of which, ₱3.500 Million remained liquidated. In addition, funds transferred to this NGO by TRC in 2007 and 2008 for the implementation of five other livelihood and development projects amounting to ₱42.720 Million remained unliquidated in full. The submission of all these documents were requested under our letter dated May 30, 2012, but such request remained unacted upon as of audit date.</p> <p>Documents disclosed that these transactions are questionable for the following reasons:</p> <ul style="list-style-type: none"> • C.C. Barredo Publishing House confirmed its transactions with this NGO amounting to ₱31.150 Million. However, as discussed under KKAMFI, the transactions of this supplier were considered questionable. It did not report these transactions to the City Government of Quezon as it reported gross sales of only ₱1.1 Million during CYs 2007 to 2009 in its application for renewal of permits. Moreover, it was using three different ATPs purportedly issued by the BIR but covering overlapping series, and another ATP being used by two other establishments; • Of the four projects, only one was supported with list of beneficiaries. None of the 50 listed recipient barangays, however, confirmed receipt of the items allegedly distributed with the following results of confirmation: <ul style="list-style-type: none"> ▪ Four barangay recipients denied receiving the LTKs; <table border="1"> <thead> <tr> <th>Brgy. Capatain</th> <th>Barangay</th> <th>Address</th> </tr> </thead> <tbody> <tr> <td>Molly Monares</td> <td>Aranda</td> <td>Hinigaran, Negros Occ.</td> </tr> <tr> <td>Rafael Palacios.</td> <td>Poblacion 6</td> <td>La Castellana, Negros Occ.</td> </tr> <tr> <td>Anthony Javelosa</td> <td>Aguisan</td> <td>Himamalayan City, Negros Occ.</td> </tr> <tr> <td>Domingo Cañon</td> <td>San Jose</td> <td>Binalbagan, Negros Occ.</td> </tr> </tbody> </table> ▪ Four confirmation letters were returned by the Post Office as the recipients are unknown at their given addresses. <p>Confirmation by the Team from the sponsoring legislators on the validity of their signatures on the documents submitted to the Team yielded the following results:</p>	Brgy. Capatain	Barangay	Address	Molly Monares	Aranda	Hinigaran, Negros Occ.	Rafael Palacios.	Poblacion 6	La Castellana, Negros Occ.	Anthony Javelosa	Aguisan	Himamalayan City, Negros Occ.	Domingo Cañon	San Jose	Binalbagan, Negros Occ.												
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NABCOR	1	24.250	1	<p>This NGO was not included in the list of registered NGOs published in the SEC website but was issued business permits to operate during CYs 2007 to 2009. It was reportedly operating at Block 23, Lot 59, Phase 2, EP Housing Village, Taguig City.</p>  <p>At the time of inspection on February 14, 2011, the unit, which is located within the residential area, was closed. According to the residents nearby, this unit is for rent.</p> <p>This NGO did not confirm its transactions and did not submit additional documents requested by the Team.</p>																																																							
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<p>The projects covered procurement of Agricultural Production Kits and 35 computer sets from TNU Trading. This supplier confirmed its transactions with this NGO out of NABCOR funds but not out of TRC funds.</p> <p>Documents disclosed that these transactions are questionable for the following reasons:</p> <ul style="list-style-type: none"> As discussed earlier (SDPFFI), TNU Trading was using three different ATPs covering the same series of numbers and its license to operate as area distributor of fertilizers expired on February 4, 2007; and Purchases amounting to ₱2.626 Million were also not supported with receipts. <p>Confirmation from recipient municipalities of NABCOR and individual recipients of TRC further casts doubt on the validity of these transactions due to the following:</p> <ul style="list-style-type: none"> The three recipient municipalities of NABCOR denied receiving the items allegedly distributed. 																																																											

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Moreover, considering the questionable transactions of the supplier, the items confirmed by the 11 beneficiaries could have been from other projects of the government.</p> <p>To further establish the identities of the beneficiaries, the Team requested 40 EOs to provide addresses of 1,104 alleged beneficiaries. So far, 26 replied disclosing that out of 676 purported recipients from their respective municipalities, only 365 were registered voters as tabulated below:</p> <table border="1"> <thead> <tr> <th>SARO</th> <th>Area</th> <th>No. of Beneficiaries</th> <th>Registered Voter</th> </tr> </thead> <tbody> <tr> <td rowspan="3">07-07214</td> <td>Rosales, Pangasinan</td> <td>20</td> <td>11</td> </tr> <tr> <td>Santa Maria, Pangasinan</td> <td>19</td> <td>14</td> </tr> <tr> <td>Tayug, Pangasinan</td> <td>18</td> <td>11</td> </tr> <tr> <td>07-07429</td> <td>Malungon, Glan, Kiamba & Malapatan, Sarangani</td> <td>43</td> <td>27</td> </tr> <tr> <td>07-07534</td> <td>San Manuel & Tayug, Pangasinan</td> <td>56</td> <td>33</td> </tr> <tr> <td>07-08654</td> <td>Bangar, San Gabriel, Sudipen, Santol, Luna, Baloaan & San Juan La Union</td> <td>125</td> <td>80</td> </tr> <tr> <td>07-09157</td> <td>Itogon, Kibungan, La Trinidad, Mankayan, Sablan, Tublay, Atok, Bakun & Bokod, Benguet</td> <td>283</td> <td>180</td> </tr> <tr> <td>08-00638</td> <td>Padada, Davao del Sur</td> <td>112</td> <td>9</td> </tr> <tr> <td colspan="2">Total</td> <td>676</td> <td>365</td> </tr> </tbody> </table> <p>The identities of the remaining 311 recipients were not even established.</p> <p>Confirmation by the Team from the sponsoring legislators on the validity of their signatures on the documents submitted to the Team yielded the following results:</p> <table border="1"> <thead> <tr> <th>SARO (ROCS)</th> <th>Amt (M ₱)</th> <th>Legislator</th> <th>Results of Confirmation</th> </tr> </thead> <tbody> <tr> <td colspan="4">TRC</td> </tr> <tr> <td>08-00638</td> <td>2.700</td> <td>Marc Douglas C. 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Dammang	Mabuhay	Zamboanga Sibugay	SARO	Area	No. of Beneficiaries	Registered Voter	07-07214	Rosales, Pangasinan	20	11	Santa Maria, Pangasinan	19	14	Tayug, Pangasinan	18	11	07-07429	Malungon, Glan, Kiamba & Malapatan, Sarangani	43	27	07-07534	San Manuel & Tayug, Pangasinan	56	33	07-08654	Bangar, San Gabriel, Sudipen, Santol, Luna, Baloaan & San Juan La Union	125	80	07-09157	Itogon, Kibungan, La Trinidad, Mankayan, Sablan, Tublay, Atok, Bakun & Bokod, Benguet	283	180	08-00638	Padada, Davao del Sur	112	9	Total		676	365	SARO (ROCS)	Amt (M ₱)	Legislator	Results of Confirmation	TRC				08-00638	2.700	Marc Douglas C. Cagas IV	Confirmed authenticity of signatures in the MOA, endorsement letter and project activities but did not reply to the team's succeeding confirmation request	07-08654	2.700	Victor Francisco C. Ortega	Neither confirmed nor denied his signatures on the documents but sought assistance from the NBI to check authenticity of his signatures.	07-07214	4.500	Conrado M. 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Masaganang Ani Para sa Magsasaka Foundation, Inc. (MAMFI)				
NABCOR	12	195.455	5	 <p>This NGO was registered with SEC and was issued business permits to operate during CYs 2007 to 2009.</p> <p>16A Guevarra St., Paltok, District 1, Quezon City.</p> <p>Inspection conducted by the Team on January 28, 2011 disclosed that the given address of the NGO is a residential unit owned by Ms. Marina Sula, the NGO's President who was out at the time of inspection.</p> <p>The NGO was also using ATP being used by MMRC Trading and Sim-Gum Trading, and TIN being used by MMRC Trading.</p> <p>It did not also confirm its transactions and did not submit additional documents requested by the Team.</p>
TRC	9	34.470	5	
NLDC	13	247.108	6	
Total	34	477.033		
NABCOR / TRC				
<p>The projects covered procurement of:</p> <ul style="list-style-type: none"> • Liquid fertilizers from Nutrigrowth Philippines; and • Various farm implements from Montrude Trading, TNU Trading and Lucky L.M.L. Marketing <p>Evaluation of the documents disclosed that these transactions are questionable for the following reasons:</p> <ul style="list-style-type: none"> • Montrude Trading confirmed its transactions with this NGO out of funds transferred by both NABCOR and TRC but has no permit to operate and was no longer operating at its given address. The registered owner, who claimed to be no longer connected with the business, cannot also provide the new business address when the transactions occurred. • TNU Trading confirmed its transactions only for funds transferred by NABCOR and was using three different ATPs covering the same series of numbers. • Nutrigrowth Philippines could not be located by the Team at its given address and has no permit to operate. • Confirmation letter for Lucky L.M.L. was returned to the Team as this was unclaimed. This supplier has also no permits to operate. • Reported disbursements to TRC amounting to ₱8.519 Million for the procurement of 275 agricultural seeds under SARO No. 07-09368 and 07-07211 were not supported with receipts. <p>NABCOR Recipients</p> <p>Procurements out of funds transferred by NABCOR were reportedly distributed to 31 municipalities and various individual recipients. Confirmation from recipients further casts doubt on the validity of these transactions as discussed below:</p> <ul style="list-style-type: none"> • Sixteen recipient municipalities denied receiving the items distributed. 				

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NLDC	4	101.850	2	 <p>This NGO was issued business permit to operate during CYs 2007 to 2009 and was registered with SEC. It was reportedly operating at 14-O Samson St., Brgy. Baritan, Malabon City</p> <p>Inspection disclosed that this unit is a mere shanty occupied by the mother of one of the incorporators.</p> <p>This NGO was also using ATP being used by another Foundation, AMFI. Interview with Mr. Roman Briones disclosed that he was no longer connected with the Foundation and claimed that they were just recruited by Ms. Sula, the President of MAMFI. It did not also confirm its transactions and did not submit additional documents requested by the Team.</p>																																																																																			
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TRC	16	144.890	10																																																																																				
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				<p>NLDC</p> <p>The projects covered:</p> <ul style="list-style-type: none"> • Training by Ditchon Trading; and • Procurement of small agricultural packages and a number other livelihood kits from TNU Trading. <p>Documents disclosed that these transactions are questionable for the following reasons:</p> <ul style="list-style-type: none"> • TNU Trading did not confirm these transactions. As discussed earlier (SDPFFI), the transactions of this supplier were considered questionable. • While Ditchon Trading confirmed its transaction with the NGO, this supplier is based in Biñan, Laguna, which is far from the Province of La Union, its alleged project site. This supplier allegedly provided meals and venue along with other training equipment and trainers. <p>The agricultural packages were allegedly distributed to 6 municipalities while all other livelihood kits were distributed to 5,750 individual recipients. Confirmation from the recipients further casts doubt on the validity of these transactions for the following reasons:</p> <ul style="list-style-type: none"> • Four of the six listed recipient Municipalities of small scale agricultural livelihood packages denied receipt of the items allegedly distributed. <table border="1"> <thead> <tr> <th>Mayor</th> <th>Municipality</th> <th>Address</th> </tr> </thead> <tbody> <tr> <td>Leonardo Lopez</td> <td>Asingan</td> <td>Pangasinan</td> </tr> <tr> <td>Meynardo Solomon</td> <td>Boac</td> <td>Marinduque</td> </tr> <tr> <td>Primitivo Natura</td> <td>Balaoan</td> <td>La Union</td> </tr> <tr> <td>Alfredo Sasutana</td> <td>Pantukan</td> <td>Compostela Valley</td> </tr> </tbody> </table> <p>On the other hand, while one confirmed receipt of a complete set consisting of farm implements, fertilizers and farming tools, only distribution list and certificate of acceptance for foliar fertilizers were submitted. Moreover, the submitted list of beneficiaries is different from the distribution list attached to the liquidation documents. Thus, the beneficiary may have been referring to another project of the government.</p> <ul style="list-style-type: none"> • Six beneficiaries denied attendance to training and receipt of kits allegedly distributed while 347 others are either unknown at their given addresses, or have already passed away, or have given insufficient addresses. • The listed beneficiaries of all other livelihood kits are either incomplete, have no specific addresses and did not sign in the submitted list. There is, therefore, no proof of receipt of the items by the alleged beneficiaries. <p>Of the total reported expenses, ₱1.500 Million was used for administrative cost. Confirmation by the Team from the sponsoring legislators on the validity of their signatures on the documents submitted to the Team yielded the following results:</p> <table border="1"> <thead> <tr> <th>SARO (ROCS)</th> <th>Amt (M ₱)</th> <th>Legislator</th> <th>Results of Confirmation</th> </tr> </thead> <tbody> <tr> <td>09-04684</td> <td>14.550</td> <td>Conrado M. Estrella III</td> <td>Did not reply to the team's request for confirmation.</td> </tr> <tr> <td>F-09-09577</td> <td>9.700</td> <td></td> <td></td> </tr> <tr> <td>09-04996</td> <td>38.800</td> <td>Juan Ponce Enrile</td> <td>Confirmed signature of his authorized representatives in the documents submitted for confirmation.</td> </tr> <tr> <td>G-09-07112</td> <td>38.800</td> <td></td> <td></td> </tr> <tr> <td>Total</td> <td>101.850</td> <td></td> <td></td> </tr> </tbody> </table>	Mayor	Municipality	Address	Leonardo Lopez	Asingan	Pangasinan	Meynardo Solomon	Boac	Marinduque	Primitivo Natura	Balaoan	La Union	Alfredo Sasutana	Pantukan	Compostela Valley	SARO (ROCS)	Amt (M ₱)	Legislator	Results of Confirmation	09-04684	14.550	Conrado M. Estrella III	Did not reply to the team's request for confirmation.	F-09-09577	9.700			09-04996	38.800	Juan Ponce Enrile	Confirmed signature of his authorized representatives in the documents submitted for confirmation.	G-09-07112	38.800			Total	101.850		
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				<p>TRC</p> <p>The funds transferred in 2007, intended for the implementation of 16 projects amounting to ₱144.890 Million, remained unliquidated. The submission of liquidation documents was requested under our letter dated May 30, 2012 but such request remained unacted upon as of audit date.</p> <p>Confirmation by the Team from the sponsoring legislators on the validity of their signatures on the documents submitted to the Team yielded the following results:</p> <table border="1"> <thead> <tr> <th>SARO (ROCS)</th> <th>Amt (M ₱)</th> <th>Legislator</th> <th>Results of Confirmation</th> </tr> </thead> <tbody> <tr> <td>07-00046</td> <td>7.680</td> <td>Douglas R. A. Cagas</td> <td>Denied signing all documents submitted by the NGO.</td> </tr> <tr> <td>07-00861</td> <td>9.600</td> <td rowspan="3">Constantino G. Jaraula</td> <td rowspan="3">Confirmed authenticity of signatures in MOAs covering ROCS-07-00861 and ROCS-07-05450 and letter to Mr. Ortiz from this NGO to implement the project covered by SARO ROCS-07-05450 but denied having signed all other documents.</td> </tr> <tr> <td>07-00580</td> <td>9.600</td> </tr> <tr> <td>07-05450</td> <td>9.600</td> </tr> <tr> <td>07-04618</td> <td>19.200</td> <td>Juan Ponce Enrile</td> <td>Confirmed authenticity of signatures of his authorized representative in all the documents submitted by the NGO</td> </tr> <tr> <td>07-00486</td> <td>1.890</td> <td>Arrel R. Olaño</td> <td>Cannot determine the authenticity of the signatures in the documents as he cannot find the original or photocopies of documents.</td> </tr> <tr> <td>07-00699</td> <td>4.800</td> <td>Rizalina L. Seachon-Lanete</td> <td>Requested additional time to comment but did not submit her comments.</td> </tr> <tr> <td>07-00714</td> <td>4.800</td> <td rowspan="2">Manuel C. Ortega</td> <td rowspan="2">Need to countercheck 2007 records including original copies of documents placed on archive.</td> </tr> <tr> <td>07-03006</td> <td>14.400</td> </tr> <tr> <td>D 07-05872</td> <td>9.600</td> <td rowspan="3">Erwin L. Chiongbian</td> <td rowspan="3">Did not reply to the team's request for confirmation.</td> </tr> <tr> <td>07-03011</td> <td>12.480</td> </tr> <tr> <td>07-00676</td> <td>9.600</td> </tr> <tr> <td>07-03453</td> <td>18.240</td> <td rowspan="3">Samuel M. Dangwa</td> <td rowspan="3">Deceased</td> </tr> <tr> <td>07-03078</td> <td>9.600</td> </tr> <tr> <td>07-02040</td> <td>0.920</td> </tr> <tr> <td>07-03314</td> <td>2.880</td> <td>Antonio M. Serapio</td> <td></td> </tr> <tr> <td>Total</td> <td>144.890</td> <td></td> <td></td> </tr> </tbody> </table>	SARO (ROCS)	Amt (M ₱)	Legislator	Results of Confirmation	07-00046	7.680	Douglas R. A. Cagas	Denied signing all documents submitted by the NGO.	07-00861	9.600	Constantino G. Jaraula	Confirmed authenticity of signatures in MOAs covering ROCS-07-00861 and ROCS-07-05450 and letter to Mr. Ortiz from this NGO to implement the project covered by SARO ROCS-07-05450 but denied having signed all other documents.	07-00580	9.600	07-05450	9.600	07-04618	19.200	Juan Ponce Enrile	Confirmed authenticity of signatures of his authorized representative in all the documents submitted by the NGO	07-00486	1.890	Arrel R. Olaño	Cannot determine the authenticity of the signatures in the documents as he cannot find the original or photocopies of documents.	07-00699	4.800	Rizalina L. Seachon-Lanete	Requested additional time to comment but did not submit her comments.	07-00714	4.800	Manuel C. Ortega	Need to countercheck 2007 records including original copies of documents placed on archive.	07-03006	14.400	D 07-05872	9.600	Erwin L. Chiongbian	Did not reply to the team's request for confirmation.	07-03011	12.480	07-00676	9.600	07-03453	18.240	Samuel M. Dangwa	Deceased	07-03078	9.600	07-02040	0.920	07-03314	2.880	Antonio M. Serapio		Total	144.890		
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NABCOR	2	8.730	2	<p>This NGO was registered with SEC and was issued business permit to operate for CYs 2008 and 2009 by the City Government of Caloocan but did not declare any sales. There was no information provided as to issuance of permit for CY 2007.</p> <p>It was reportedly operating at the following addresses:</p> <ul style="list-style-type: none"> 2346 Juan Luna St., Gagalangin, Tondo, Manila <div style="display: flex; align-items: flex-start;">  <p>Inspection at this address on February 4, 2011 disclosed that this is a vacant lot storing MWSI equipment.</p> <p>This address, which is reflected in its MOA, is also the same address being used by Aaron Foundation Phils., Inc.</p> </div> <ul style="list-style-type: none"> No. 417, 10th Ave., East, Caloocan City. <p>This is the address reflected in its receipt issued to DA-RFU III. Under this address, it was issued business permits by the City</p>																																																										
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				<p>NABCOR</p> <p>These projects involved procurement of LTKs and mini hand tractors from HUB Trading for distribution to 32 cities and municipalities.</p> <p>While this supplier confirmed its transactions with this NGO, these transactions are considered questionable. The supplier has no business permit to operate from the City Government of Caloocan in CYs 2007 to 2009 and the submitted distribution list is of questionable validity as discussed below:</p> <ul style="list-style-type: none"> Sixty-three individual beneficiaries are not residents of their purported municipalities; Five municipalities purportedly under Oriental Mindoro are actually under Camarines Norte. <p>Confirmation by the Team from the sponsoring legislators on the validity of their signatures on the documents submitted to the Team yielded the following results:</p> <table border="1"> <thead> <tr> <th>SARO (ROCS)</th> <th>Amt (M ₱)</th> <th>Legislator</th> <th>Results of Confirmation</th> </tr> </thead> <tbody> <tr> <td>08-04288</td> <td>4.850</td> <td>Mariano U. Piamonte, Jr.</td> <td rowspan="2">Did not reply to the team's request for confirmation.</td> </tr> <tr> <td>08-04419</td> <td>3.880</td> <td>Erico Basilio A. Fabian</td> </tr> <tr> <td>Total</td> <td>8.730</td> <td></td> <td></td> </tr> </tbody> </table>	SARO (ROCS)	Amt (M ₱)	Legislator	Results of Confirmation	08-04288	4.850	Mariano U. Piamonte, Jr.	Did not reply to the team's request for confirmation.	08-04419	3.880	Erico Basilio A. Fabian	Total	8.730										
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				<ul style="list-style-type: none"> The items procured under SARO No. 08-00381 were reportedly distributed to five barangays of Arayat, Pampanga of which only three are existing. There are no Barangays Anao and Mexico within the Municipality of Arayat. Of the three, one barangay chairman confirmed the residency of all the 23 recipients and informed the Team of his awareness on the distribution of only one, out of five items, allegedly distributed. The Team is still awaiting reply from the 23 identified recipients; Out of the 350 recipients of liquid fertilizers under SARO No. 07-03570, only 13, so far, confirmed receipt with one denying receipt of the items. On the other hand, 50 others are unknown at their given addresses; and Out of 143 recipients of farm implements under SARO No. 07-05082, only 91 were confirmed by the Team, of which 47 recipients confirmed receipt of the items. The other 44 recipients are yet to reply to the Team's confirmation. <p>Considering, however, the questionable transactions of both the suppliers and the NGO, the items confirmed received by the beneficiaries may have come from other projects of the government.</p> <p>Confirmation by the Team from the sponsoring legislators on the validity of their signatures on the documents submitted to the Team yielded the following results:</p> <table border="1"> <thead> <tr> <th>SARO (ROCS)</th> <th>Amt (in M ₱)</th> <th>Legislator</th> <th>Results of Confirmation</th> </tr> </thead> <tbody> <tr> <td>07-03570</td> <td>6.000</td> <td>Rodante D. Marcoleta</td> <td>Did not reply to the team's request for confirmation.</td> </tr> <tr> <td>07-05082</td> <td>2.500</td> <td></td> <td></td> </tr> <tr> <td>08-00381</td> <td>2.000</td> <td>Aurelio D. Gonzales, Jr.</td> <td></td> </tr> <tr> <td>Total</td> <td>10.500</td> <td></td> <td></td> </tr> </tbody> </table>	SARO (ROCS)	Amt (in M ₱)	Legislator	Results of Confirmation	07-03570	6.000	Rodante D. Marcoleta	Did not reply to the team's request for confirmation.	07-05082	2.500			08-00381	2.000	Aurelio D. Gonzales, Jr.		Total	10.500		
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Total	10.500																							
Sunshine Development Cooperative (SDC)																								
DA-RFU V	1	20.000	1	<p>This NGO is registered with CDA and was issued by the Municipality of Pangpang, Sorsogon permit to operate from CYs 2007-2009. It did not also confirm its transactions and did not submit additional documents requested by the Team.</p> <p>DA-RFU V</p> <p>The project reportedly covered procurement and distribution of vegetable seeds. Evaluation of the documents, however, disclosed that these transactions were questionable for the following reasons:</p> <ul style="list-style-type: none"> The supplier of seeds cannot be established as there were no receipts/invoices submitted to the Team. The liquidation report was supported only with Delivery Receipt issued by the Cooperative itself. The receipt issued by the Cooperative was not valid as it did not reflect the authority to print issued by the BIR, the name of the printer of the receipts, and the serial numbers authorized to be printed. While the beneficiaries are from the 2nd District of Sorsogon, the Cooperative is located within the 1st District of Sorsogon which is not convenient for the beneficiaries. The reported distribution were either more or less than the reported deliveries, as tabulated in the next page: 																				

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Gabaymasa Development Foundation, Inc. (GDFI)																																																																																						
NABCOR	3	14.550	3	<p>This NGO has no business permits to operate during CYs 2007 to 2009 and was not registered with SEC. It was reportedly operating at 72 B Encarnacion St., BF Homes, Quezon City</p>  <p>At the time of delivery of confirmation letter, there was no person available to receive the letter, hence, the same was sent through LBC. The NGO, however, did not confirm its transactions and did not submit the additional documents requested by the Team.</p>																																																																																		
TRC	3	16.200	2																																																																																			
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TRC	6	66.132	5																																																																																			
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				<p>NABCOR</p> <p>The projects covered procurement of:</p> <ul style="list-style-type: none"> Seedlings from Marinduque's Garden Shop and Domanar Agriventures; and Office supplies from KP Enterprises. <p>Documents disclosed that these transactions were questionable for the following reasons:</p> <ul style="list-style-type: none"> All suppliers denied having transacted business with this NGO, issuing the receipts/invoices and receiving the corresponding payments. These alleged suppliers, who were based in Marikina City and Baybay, Leyte, are far from the project sites, which are Eastern Samar and Albay. 																																																																																		

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				<p>Confirmation from the reported recipients further casts doubt on the validity of the transactions due to the following:</p> <ul style="list-style-type: none"> • None of the 684 beneficiaries from the Provinces of Northern Samar, Eastern Samar and Albay confirmed receipt of items delivered with two categorically denying receipt of the items distributed. • The Barangay Captains of Northern Samar informed the Team that the listed four recipients were not residents of their respective barangays. • Twenty-one other recipients are unknown at their given addresses. • The distribution lists did not indicate the items and quantity received by each recipient. <p>Of the total reported expenses, ₱0.739 Million was used for administrative expenses representing procurement of fuel and office supplies.</p> <p>Confirmation by the Team from the sponsoring legislators on the validity of their signatures on the documents submitted to the Team yielded the following results:</p> <table border="1"> <thead> <tr> <th>SARO (ROCS)</th> <th>Amt (M ₱)</th> <th>Legislator</th> <th>Results of Confirmation</th> </tr> </thead> <tbody> <tr> <td>08-03828</td> <td>4.850</td> <td>Emil L. Ong</td> <td>Still checking records on file to properly address the concern.</td> </tr> <tr> <td>08-03725</td> <td>4.850</td> <td>Reno G. Lim</td> <td>Did not reply to the team's request for confirmation</td> </tr> <tr> <td>07-07743</td> <td>4.850</td> <td>Teodulo M. Coquilla</td> <td></td> </tr> <tr> <td>Total</td> <td>14.550</td> <td></td> <td></td> </tr> </tbody> </table>	SARO (ROCS)	Amt (M ₱)	Legislator	Results of Confirmation	08-03828	4.850	Emil L. Ong	Still checking records on file to properly address the concern.	08-03725	4.850	Reno G. Lim	Did not reply to the team's request for confirmation	07-07743	4.850	Teodulo M. Coquilla		Total	14.550										
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				<p>TRC</p> <p>The projects covered conduct of various livelihood trainings. Documents disclosed that these transactions are questionable for the following reasons:</p> <ul style="list-style-type: none"> • The liquidation reports were not supported with receipts/invoices and the expenses allegedly incurred were indicated only in the Reports of Independent Accountant in lump sum amounts as follows: <table border="1"> <thead> <tr> <th>Items</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>Balloon Craft</td> <td>₱ 3,190,000</td> </tr> <tr> <td>Food & Hand Massage</td> <td>450,000</td> </tr> <tr> <td>Hair Cutting</td> <td>1,150,000</td> </tr> <tr> <td>Hair Perming & Dyeing</td> <td>1,400,000</td> </tr> <tr> <td>Hair Spa</td> <td>1,248,000</td> </tr> <tr> <td>Hand & Foot Spa Massage</td> <td>750,000</td> </tr> <tr> <td>Massage & Aroma Therapy</td> <td>350,000</td> </tr> <tr> <td>Meat Processing</td> <td>3,458,500</td> </tr> <tr> <td>Pastry Making</td> <td>250,000</td> </tr> <tr> <td>Shiatsu</td> <td>850,000</td> </tr> <tr> <td>Thai Massage</td> <td>750,000</td> </tr> <tr> <td>Whole Body Massage</td> <td>2,353,500</td> </tr> <tr> <td>Total</td> <td>₱ 16,200,000</td> </tr> </tbody> </table> <ul style="list-style-type: none"> • Funds transferred for the implementation of six projects in the amount of ₱66.132 Million remained unliquidated. The submission of these documents was requested under our letter dated May 30, 2012 but remained unacted upon as of audit date. • The project components cannot be established. 	Items	Amount	Balloon Craft	₱ 3,190,000	Food & Hand Massage	450,000	Hair Cutting	1,150,000	Hair Perming & Dyeing	1,400,000	Hair Spa	1,248,000	Hand & Foot Spa Massage	750,000	Massage & Aroma Therapy	350,000	Meat Processing	3,458,500	Pastry Making	250,000	Shiatsu	850,000	Thai Massage	750,000	Whole Body Massage	2,353,500	Total	₱ 16,200,000
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				<p>The trainings were reportedly participated in by 2,486 individuals, of which 165 were confirmed. Confirmation from the purported beneficiaries further casts doubt on the validity of the transfers. None of the beneficiaries, so far, confirmed participation in trainings with 18 unlocated as they were unknown at their given addresses.</p> <p>The Team also requested the assistance of EOs to further establish the identity of the beneficiaries. Information gathered from 4 EOs also disclosed that of the 940 listed beneficiaries, only 498 are registered voters of their respective municipalities. The identities of all other participants are, therefore, totally unknown.</p> <p>Confirmation by the Team from the sponsoring legislators on the validity of their signatures on the documents submitted to the Team yielded the following results:</p> <table border="1"> <thead> <tr> <th>SARO (ROCS)</th> <th>Amt (M ₱)</th> <th>Legislator</th> <th>Results of Confirmation</th> </tr> </thead> <tbody> <tr> <td>07-08762</td> <td>3.600</td> <td>Eduardo C. Zialcita</td> <td>Confirmed authenticity of signatures in all documents except for Accomplishment Report Form and Certificate of Acceptance of Training Kits which he neither confirmed nor denied</td> </tr> <tr> <td>07-00172</td> <td>3.600</td> <td></td> <td>Confirmed authenticity of signatures in the documents requested for confirmation.</td> </tr> <tr> <td>08-00296</td> <td>9.000</td> <td>Eufrocino M. Codilla, Sr.</td> <td>Did not reply to the team's request for confirmation.</td> </tr> <tr> <td colspan="4">Unliquidated in Full</td> </tr> <tr> <td>07-03383</td> <td>9.600</td> <td>Juridin Jesus M. Romualdo</td> <td>Claims that signatures appearing in the documents submitted by the NGO were all forgeries.</td> </tr> <tr> <td>07-03046</td> <td>14.400</td> <td>Eufrocino M. Codilla, Sr.</td> <td rowspan="5">Did not reply to the team's request for confirmation.</td> </tr> <tr> <td>07-00447</td> <td>9.600</td> <td>Clavel A. Martinez</td> </tr> <tr> <td>07-03646</td> <td>9.600</td> <td></td> </tr> <tr> <td>07-03493</td> <td>8.820</td> <td>Nerissa Corazon C. Soon-Ruiz</td> </tr> <tr> <td>07-03268</td> <td>14.112</td> <td>Uliran T. Joaquin</td> </tr> <tr> <td>Total</td> <td>82.332</td> <td></td> <td></td> </tr> </tbody> </table>	SARO (ROCS)	Amt (M ₱)	Legislator	Results of Confirmation	07-08762	3.600	Eduardo C. Zialcita	Confirmed authenticity of signatures in all documents except for Accomplishment Report Form and Certificate of Acceptance of Training Kits which he neither confirmed nor denied	07-00172	3.600		Confirmed authenticity of signatures in the documents requested for confirmation.	08-00296	9.000	Eufrocino M. Codilla, Sr.	Did not reply to the team's request for confirmation.	Unliquidated in Full				07-03383	9.600	Juridin Jesus M. Romualdo	Claims that signatures appearing in the documents submitted by the NGO were all forgeries.	07-03046	14.400	Eufrocino M. Codilla, Sr.	Did not reply to the team's request for confirmation.	07-00447	9.600	Clavel A. Martinez	07-03646	9.600		07-03493	8.820	Nerissa Corazon C. Soon-Ruiz	07-03268	14.112	Uliran T. Joaquin	Total	82.332		
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NABCOR	1	9.700	1	<p>This NGO was not registered with SEC but issued permits by the City Government of Quezon. It was operating at the following addresses:</p> <ul style="list-style-type: none"> 34 Ricardo St. Hayville Subdivision, Project 6, Bahay Toro, Quezon City (as reflected in 2007 MOA) <p>The confirmation letter being served at this address was not received by the present occupant as they were not aware of such NGO.</p> <ul style="list-style-type: none"> 93 Celery St., Valle Verde 5, Brgy. Ugong, Pasig City (as reflected in the NGOs 2009 OR) <p>Upon confirmation, the NGO confirmed receipt of ₱164.621 Million and completion of the projects. It claimed that the manner and criteria for selection of projects and identification of beneficiaries are in accordance with the guidelines set forth by the legislator and TRC.</p>																																												
TRC	24	154.922	15																																													
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				<p>They further claimed that documents such as receipts and Invoices were forwarded to TLRC upon liquidation.</p>
				<p>NABCOR</p> <p>The project covered the conduct of livelihood training with distribution of financial assistance.</p> <p>Documents disclosed that these transactions are questionable as the very existence of the suppliers cannot be established as discussed below:</p> <ul style="list-style-type: none"> • V. Dela Cuesta Enterprises, PDL Screen Printing, Accutech Communications and VCM Bytes Computer cannot be located at their given addresses as they have reportedly moved out from the place. These suppliers were also not issued business permits to operate by the City Government of Quezon. • PDL Screen Printing was using receipts not prescribed by the BIR as the ATP and authorized series of numbers to be printed were not indicated therein. <p>The very existence of the 270 individual beneficiaries from the 3rd Congressional District of Bohol, cannot also be established for the following reasons:</p> <ul style="list-style-type: none"> • The specific addresses of the alleged beneficiaries were not disclosed; • Of the 19 Municipal Mayors and EOs requested to provide the complete address of the listed beneficiaries, only two Municipal Mayors replied, all denying that the alleged beneficiaries are their residents. On the other hand, 12 EOs informed the Team that out of 270 beneficiaries, only 72 were found registered voters in their respective localities. <p>The Team also noted that the training materials, for a training presumably conducted within the 3rd Congressional District of Bohol, were reportedly provided by establishments allegedly operating within Quezon City.</p> <p>The projects were implemented out of the allocation of Cong. Adam Relson L. Jala covered by SARO No. ROCS 08-04380 amounting to ₱9.700 million. The legislator has yet to reply to the team's request for confirmation.</p>
				<p>TRC</p> <p>The projects covered livelihood trainings with distribution of financial assistance.</p> <p>Documents disclosed that the validity of these transactions are questionable for the following reasons:</p> <ul style="list-style-type: none"> • The NGO's disbursement vouchers were not supported with receipts, SIs, and DRs. These were merely supported with Acknowledgment Receipts (ARs) purportedly issued by the payees without indicating the establishments they are representing and their respective addresses; • Payments for various types of expenses to different payees amounting to ₱69.495 Million and materials amounting to ₱45.312 Million were acknowledged received by only two persons; • Around ₱624,000 was allegedly paid for training venues when, the attached liquidation reports disclosed that the venues were Municipal/City Multi-Purpose Gym, City Hall, Schools and other Municipal government-owned facilities; and • Trainings undertaken in Oriental Mindoro and within the 6th District of Manila were supported with the same pictures.

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				<p>The existence of 6,692 and 6,469 individual beneficiaries of the trainings and financial assistance, respectively, was also questionable for the following reasons:</p> <ul style="list-style-type: none"> • The amount of financial assistance received by each participant was not indicated in the list. • Two thousand one-hundred-seventy-nine alleged participants did not sign in the list of participants while two other projects were not even supported with list of participants; • Five thousand five-hundred-twenty-five alleged beneficiaries have no specific addresses. • Out of 5,321 reported participants, only 1,736 are registered voters within their reported districts/municipalities, as tabulated below: <table border="1"> <thead> <tr> <th>SARO</th> <th>Area</th> <th>No. of Beneficiaries</th> <th>Registered Voter</th> </tr> </thead> <tbody> <tr> <td rowspan="2">07-02885</td> <td>Malabon</td> <td>396</td> <td>1</td> </tr> <tr> <td>Navotas</td> <td>296</td> <td>5</td> </tr> <tr> <td>07-03098</td> <td rowspan="2">5th District of Manila</td> <td>123</td> <td>0</td> </tr> <tr> <td>07-04162</td> <td>124</td> <td>0</td> </tr> <tr> <td>07-03228</td> <td>4th District of Cebu</td> <td>434</td> <td>12</td> </tr> <tr> <td>07-03251</td> <td>4th District of Bulacan</td> <td>62</td> <td>0</td> </tr> <tr> <td>07-07221</td> <td>Agoo, Luna, & San Juan, La Union; Baco, Calapan & Victoria, Ori. Mindoro</td> <td>1,512</td> <td>1,153</td> </tr> <tr> <td>07-07381</td> <td rowspan="2">Taguig City</td> <td>171</td> <td>71</td> </tr> <tr> <td>08-00191</td> <td>274</td> <td>104</td> </tr> <tr> <td rowspan="2">07-08631</td> <td>Malasiqui</td> <td>70</td> <td>Cannot provide</td> </tr> <tr> <td>San Carlos City</td> <td>67</td> <td>35</td> </tr> <tr> <td>07-08978</td> <td>6th District of Manila</td> <td>221</td> <td>0</td> </tr> <tr> <td>08-00488</td> <td>Dimiao, Loboc</td> <td>330</td> <td>177</td> </tr> <tr> <td>08-00784</td> <td>Prov. of Surigao del Norte</td> <td>255</td> <td>No data</td> </tr> <tr> <td>08-03024</td> <td>Prov. of Oriental Mindoro</td> <td>291</td> <td>82</td> </tr> <tr> <td>08-00772</td> <td>Naval, Culaba, and Caibiran, Biliran</td> <td>264</td> <td>52</td> </tr> <tr> <td rowspan="3">08-03129</td> <td>Pasig</td> <td rowspan="3">431</td> <td>14</td> </tr> <tr> <td>5th District of Manila</td> <td>13</td> </tr> <tr> <td>Taguig City</td> <td>17</td> </tr> <tr> <td colspan="2">Total</td> <td>5,321</td> <td>1,736</td> </tr> </tbody> </table> <ul style="list-style-type: none"> • The Municipal Mayors of Naval, Culaba and Caibiran, all of the Province of Biliran, informed the Team that they were not aware of any livelihood trainings conducted by this NGO within their respective territories. They also claimed that out of 264 listed beneficiaries from these Municipalities, only 52 are residents of Naval and none from the two other Municipalities. <p>Of the 37 confirmation replies received by the Team, only 36 confirmed their attendance in the training, of which 33 denied receiving financial assistance or livelihood kits. One reported participant denied both his attendance in the training and receipt of the livelihood kits. Considering, however, the questionable validity of these transactions, the 35 trainings attended by the 35 beneficiaries may have been funded from other sources.</p> <p>Of the total reported expenses, ₱7.906 Million was used for miscellaneous expenses. Confirmation by the Team from the sponsoring legislators on the validity of their signatures on the documents submitted to the Team yielded the following results:</p> <table border="1"> <thead> <tr> <th>SARO (ROCS)</th> <th>Amt (M ₱)</th> <th>Legislator</th> <th>Results of Confirmation</th> </tr> </thead> <tbody> <tr> <td>D-08-03129</td> <td>18,000</td> <td>Manuel M. Lapid</td> <td>Claims that he cannot make categorical</td> </tr> </tbody> </table>	SARO	Area	No. of Beneficiaries	Registered Voter	07-02885	Malabon	396	1	Navotas	296	5	07-03098	5 th District of Manila	123	0	07-04162	124	0	07-03228	4 th District of Cebu	434	12	07-03251	4 th District of Bulacan	62	0	07-07221	Agoo, Luna, & San Juan, La Union; Baco, Calapan & Victoria, Ori. Mindoro	1,512	1,153	07-07381	Taguig City	171	71	08-00191	274	104	07-08631	Malasiqui	70	Cannot provide	San Carlos City	67	35	07-08978	6 th District of Manila	221	0	08-00488	Dimiao, Loboc	330	177	08-00784	Prov. of Surigao del Norte	255	No data	08-03024	Prov. of Oriental Mindoro	291	82	08-00772	Naval, Culaba, and Caibiran, Biliran	264	52	08-03129	Pasig	431	14	5 th District of Manila	13	Taguig City	17	Total		5,321	1,736	SARO (ROCS)	Amt (M ₱)	Legislator	Results of Confirmation	D-08-03129	18,000	Manuel M. Lapid	Claims that he cannot make categorical
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	No.	Amt (M ₱)		SARO (ROCS)	Amt (M ₱)	Legislator	Results of Confirmation
				07-06623	4.000	Manuel M. Lapid	confirmation on documents kept by the IA, except those with records. originated from his Office. Did not specify which documents originated from his Office
				07-07221	28.350	Juan Ponce Enrile	Confirmed authenticity of signatures of his authorized representatives in all documents submitted by the NGO
				08-03024	7.200		
				07-07446	4.500	Alvin S. Sandoval	Confirmed authenticity of signatures in all documents. The signed Project Proposal amounting indicated SARO No. ROCS-07-07450 while it was intended for another legislator.
				07-07648	1.350	Bienvenido M. Abante, Jr.	Confirmed signature in all documents submitted by the NGO.
				07-08978	3.600		
				07-02885	10.560	Federico S. Sandoval II	Did not reply to the team's request for confirmation.
				07-03625	9.600		
				08-00488	3.600	Adam Relson L. Jala	Did not reply to the team's request for confirmation.
				07-03228	14.400	Clavel A. Martinez	
				08-00784	9.000	Francisco T. Matugas	
				07-07423	4.500		
				08-00772	1.350	Glenn A. Chong	
				08-00191	1.800	Henry M. Dueñas, Jr.	
				07-07381	1.800		
				07-08631	2.430	Ma. Rachel J. Arenas	
				08-00189	3.600	Mar-Len Abigail S.	
				07-07450	4.500	Binay	
				07-03251	3.430	Reylina G. Nicolas	
				07-04136	3.920		
				07-04069	3.832	Uliran T. Joaquin	
				07-03098	4.800	Joey D. Hizon	
				D 07-04162	4.800		
				Total	154.922		
Aaron Foundation Phils., Inc. (AFPI)							
NABCOR	4	48.500	4	<p>This NGO was not issued business permits by the BPLO of the City Government of Manila since CYs 2004 to present, however, registered with SEC.</p>  <p>2346 Juan Luna St., Gagalangin, Tondo, Manila</p> <p>Inspection at reported address on February 4, 2011 disclosed that this is a vacant lot storing MWSI equipment.</p> <p>It did not also confirm its transactions and did not submit the additional documents being requested by the Team.</p>			
TRC	18	288.720	14				
Unliquidated in Full							
TRC	16	187.690	10				
Total	38	524.910					
NABCOR							
<p>The projects covered procurement of vegetable seeds, seedlings, thresher and liquid fertilizers from MJ Rickson Trading Corporation.</p> <p>Documents disclosed that these transactions are questionable as the very existence of the supplier cannot be established as discussed in the next page:</p>							

IA	Projects		No. Legislators	Remarks																								
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				<ul style="list-style-type: none"> The supplier cannot be located by the Team at its given address in Martiniko St., Malabon City; Interviews with the residents within the area disclosed that they never heard of this establishment; Verification from the list of establishments maintained in the barangay hall disclosed that this establishment was not listed therein; This supplier was also not issued business permits by the City Government of Malabon in CY 2008 and is not among the handler of fertilizer licensed by the Fertilizer and Pesticide Authority. Its last business permit issued by the City Government was only for the 2nd Quarter of 2007. <p>The procured items were reportedly distributed to 3,740 individual beneficiaries whose existence was also questionable for the following reasons:</p> <ul style="list-style-type: none"> None of the selected beneficiaries so far confirmed receipt of the items; Four-hundred-twenty-eight beneficiaries are unknown at their given addresses; Sixty-seven recipients were confirmed by the Barangay Chairmen to be unknown in their respective barangays; and While the projects were allegedly implemented in the 3rd District of Negros Occidental, all beneficiaries are reportedly residents of Camarines Norte as their address and not Negros Occidental. <p>Confirmation by the Team from the sponsoring legislators on the validity of their signatures on the documents submitted to the Team yielded the following results:</p> <table border="1"> <thead> <tr> <th>SARO (ROCS)</th> <th>Amt (M ₱)</th> <th>Legislator</th> <th>Results of Confirmation</th> </tr> </thead> <tbody> <tr> <td>08-05174</td> <td>9.700</td> <td>Jose Carlos V. Lacson</td> <td>Confirmed authenticity of signature in request for release of fund to NABCOR but denied having signed the request for release of retention, acceptance report of livelihood materials and list of beneficiaries of livelihood materials. He also clarified that he has no staff in the name of Marianne Ancheta and the Municipality Barangays listed in the List of Beneficiaries are not located in his District.</td> </tr> <tr> <td>08-05177</td> <td>9.700</td> <td>Prospero C. Nograles</td> <td>Did not reply to the team's request for confirmation.</td> </tr> <tr> <td>08-05175</td> <td>9.700</td> <td>Emmanuel Joel J. Villanueva</td> <td>Did not reply to the team's request for confirmation</td> </tr> <tr> <td>08-05173</td> <td>19.400</td> <td>Eduardo R. Gullas</td> <td></td> </tr> <tr> <td>Total</td> <td>48.500</td> <td></td> <td></td> </tr> </tbody> </table>	SARO (ROCS)	Amt (M ₱)	Legislator	Results of Confirmation	08-05174	9.700	Jose Carlos V. Lacson	Confirmed authenticity of signature in request for release of fund to NABCOR but denied having signed the request for release of retention, acceptance report of livelihood materials and list of beneficiaries of livelihood materials. He also clarified that he has no staff in the name of Marianne Ancheta and the Municipality Barangays listed in the List of Beneficiaries are not located in his District.	08-05177	9.700	Prospero C. Nograles	Did not reply to the team's request for confirmation.	08-05175	9.700	Emmanuel Joel J. Villanueva	Did not reply to the team's request for confirmation	08-05173	19.400	Eduardo R. Gullas		Total	48.500		
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<p>The 18 projects costing ₱288.720 Million covered livelihood trainings and distribution of livelihood kits. On the other hand, 16 other projects costing ₱187.690 Million remained unliquidated as of audit date despite request by the Team for the submission of the same.</p> <p>Documents disclosed that these transactions are questionable due to the following reasons:</p> <ul style="list-style-type: none"> These were not fully documented. Of the reported procurement of around ₱291.750 Million, only procurement from Felta Multi-Media, Inc. amounting to ₱15.750 Million was documented. 																												

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				<ul style="list-style-type: none"> While Felta Multi-Media, Inc. confirmed its transactions with various NGOs covered in the audit which amounted to ₱206.1 Million in CY 2008 alone, these transactions were not reported in full to the City Government of Quezon as this supplier reported gross sales of only ₱25.641 Million in the same year. Among the reported expenses, which were, likewise, not documented, are administrative expenses in the amount of ₱7.700 Million. This is not allowed under existing regulations. These expenses were only supported by undated certificate of Services Rendered. Funds transferred for 16 livelihood and entrepreneurial promotions and development projects in the amount of ₱187.690 Million remained unliquidated. The submission of liquidation documents was requested under our letter dated May 30, 2012 but such request remained unacted upon as of audit date. <p>The livelihood trainings were reportedly participated by 1,047 individuals from 10 municipalities and 7 provinces. The existence of these beneficiaries was also questionable as tabulated below:</p> <ul style="list-style-type: none"> Eight-hundred-seventy-five beneficiaries have no specific addresses; Out of 7,524 beneficiaries purportedly from 75 municipalities/cities, only 186 were, so far, confirmed by 37 Municipal/City Mayors or EOs/PES as residents of their respective municipalities/cities as tabulated below: <table border="1"> <thead> <tr> <th rowspan="2">Municipalities with Replies</th> <th colspan="3">No. of</th> <th rowspan="2">Remarks</th> </tr> <tr> <th>Benef.</th> <th>Mun.</th> <th>Residents</th> </tr> </thead> <tbody> <tr> <td colspan="5">SARO No.: 08-00618</td> </tr> <tr> <td>Tagum City</td> <td rowspan="4">450</td> <td rowspan="4">6</td> <td>2</td> <td>Denied attendance and signature in the list</td> </tr> <tr> <td>Asuncion & Talaingod, Davao del Norte</td> <td>2</td> <td>Not aware of training & distribution of livelihood kits</td> </tr> <tr> <td>Laak & Mabini, Compostela, Compostela Valley</td> <td>2</td> <td></td> </tr> <tr> <td>Davao del Norte</td> <td>16</td> <td></td> </tr> <tr> <th>Municipalities with Replies</th> <th colspan="3">No. of</th> <th rowspan="2">Remarks</th> </tr> <tr> <th>Benef.</th> <th>Mun.</th> <th>Residents</th> </tr> <tr> <td colspan="5">SARO No.: 08-00446</td> </tr> <tr> <td>Bogo City</td> <td rowspan="5">576</td> <td rowspan="5">9</td> <td>0</td> <td>Denied the participation in the selection of the beneficiaries and claims that the list of beneficiaries is fictitious.</td> </tr> <tr> <td>Medellin, Cebu</td> <td>-</td> <td>Aware of training but no list provided</td> </tr> <tr> <td>Madridejos</td> <td>0</td> <td>Mayor provided diff. list</td> </tr> <tr> <td>Tabogon</td> <td>0</td> <td></td> </tr> <tr> <td>Cebu Province</td> <td>1</td> <td></td> </tr> <tr> <td colspan="5">SARO No.: 07-07445</td> </tr> <tr> <td>Kidapawan City</td> <td rowspan="4">720</td> <td rowspan="4">2</td> <td>45</td> <td></td> </tr> <tr> <td>Matalam, North Cotabato</td> <td>some</td> <td>Residents denied receipt of items and trainings</td> </tr> <tr> <td>M'lang, N. Cotabato</td> <td>0</td> <td></td> </tr> <tr> <td>Magpet, North Cotabato</td> <td>0</td> <td>Aware of the project but denied residency of listed beneficiaries.</td> </tr> </tbody> </table>	Municipalities with Replies	No. of			Remarks	Benef.	Mun.	Residents	SARO No.: 08-00618					Tagum City	450	6	2	Denied attendance and signature in the list	Asuncion & Talaingod, Davao del Norte	2	Not aware of training & distribution of livelihood kits	Laak & Mabini, Compostela, Compostela Valley	2		Davao del Norte	16		Municipalities with Replies	No. of			Remarks	Benef.	Mun.	Residents	SARO No.: 08-00446					Bogo City	576	9	0	Denied the participation in the selection of the beneficiaries and claims that the list of beneficiaries is fictitious.	Medellin, Cebu	-	Aware of training but no list provided	Madridejos	0	Mayor provided diff. list	Tabogon	0		Cebu Province	1		SARO No.: 07-07445					Kidapawan City	720	2	45		Matalam, North Cotabato	some	Residents denied receipt of items and trainings	M'lang, N. Cotabato	0		Magpet, North Cotabato	0	Aware of the project but denied residency of listed beneficiaries.
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				SARO No.: 08-00147												
			446	15												
				0												
				- No participation in selection of beneficiaries												
				SARO No.: 07-10772												
			1,162	5												
				0												
				Legislator's coverage is 1 st Dist. of Surigao del Sur but listed recipients are from Mun. of Agusan del Norte												
				1												
				SARO No.: 07-08776												
			100	2												
				0												
				Municipality under another legislator												
				SARO No.: 08-01441												
			93	12												
				0												
				SARO No.: 08-02629												
			449	5												
				1												
				SARO Nos.: 08-03378												
			722	5												
				0												
				SARO No.: 08-04496												
			699	5												
				1												
				37												
				SARO No.: 08-01442												
			239	2												
				0												
				SARO No.: 07-07406												
			711	5												
				1												
				15												
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			143	2												
				62												
			Total	6,510												
				75												
				186												
				<ul style="list-style-type: none"> Of the 74 beneficiaries selected for confirmation, only 2, so far, confirmed and only for their attendance in training but denied receiving any livelihood kits. On the other hand, 36 other beneficiaries are unknown at their given addresses. <p>Confirmation by the Team from the sponsoring legislators on the validity of their signatures on the documents submitted to the Team yielded the following results:</p>												
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TRC	2	14.400	1	It was reportedly operating at the following addresses:																																																																																																								
Total	7	51.454																																																																																																										
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IA	Projects		No. Legislators	Remarks
	No.	Amt (M ₱)		
				<ul style="list-style-type: none"> No. 8, Project 6, Quezon City. This address cannot be located by the Team. The Foundation was also unknown within the vicinity; and San Miguel Jordan, Guimaras <p>It was using two different ATPs purportedly issued by the BIR but covering the same series of numbers which is very unlikely. It did not also confirm its transactions and did not submit additional documents requested by the Team.</p>
				<p>NABCOR</p> <p>The projects covered trainings, and procurement of LTKs, seedlings and farm implements from eight suppliers.</p> <p>Documents disclosed that these transactions were questionable for the following reasons:</p> <ul style="list-style-type: none"> Three suppliers, Screenmark Printing & Advertising, JR & JP Enterprises and B.B. Vergara Plant Nursery with ₱15.918 Million transactions denied having transacted business with this NGO, issuing invoice/receipt and receiving payments. Screenmark Printing and Advertising, further claimed that the receipt allegedly issued to this NGO in the amount of ₱7,017,500.00 was actually issued to Z-zone on June 11, 2009 in the amount of only ₱1,473.21; There was no distribution list for the procured LTKs. The suppliers are also based in Quezon City, Rizal and Batangas which are far from the project sites which are Bukidnon, Zamboanga, Sibugay and Albay; While Agri Component Corporation confirmed the validity of transactions amounting to ₱4.850 Million, information from the City Government of Valenzuela disclosed that this supplier was not issued business permits to operate during CYs 2007 to 2009. The Team further noted that while this establishment was purportedly operating in Valenzuela City, its receipts were still printed by a printing press based in Cauayan City, Isabela; LR Services has no permits from the City Government of Quezon and cannot also be located at its given address. It has two different proprietors under its transactions with NABCOR and ZREC and was using two different ATPs purportedly issued by the BIR with overlapping series of numbers which is very unlikely. Its ATP under its transactions with ZREC was also being used by B.B. Vergara Plant Nursery, one of the suppliers under these projects, which denied the transactions; Grayline Enterprises was issued business permits by the City Government of Caloocan during CYs 2008 to 2010. However, this supplier did not declare to the City Government any transaction during this period and cannot be located at its given address; and The existence of two other suppliers: LR Services, 2B Enterprises and Mr. Michael Leonidas, cannot also be established as these suppliers cannot be located at the given addresses. <p>The items procured were reportedly distributed to 8 barangays and 4,477 individual recipients. Confirmation further casts doubt on the validity of these transactions for the following reasons:</p> <ul style="list-style-type: none"> Four individual recipients categorically denied receipt of the items allegedly distributed; Two-hundred-eighty other individual recipients are unknown at their given addressees. Of the unknown recipients, 22 were attested by the concerned Barangay Officials as non-residents of their respective barangays;

IA	Projects		No. Legislators	Remarks																									
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				<ul style="list-style-type: none"> While 13 recipients acknowledged receipts of the seedlings allegedly distributed, the items confirmed received was considered to have come from other fund sources as suppliers of seedling denied the transactions; and Nine recipients of LTKs confirmed receipt of the items allegedly delivered by Agri Component Corporation. However, as discussed above, this supplier has no permit to operate and issued questionable receipts. <p>Confirmation by the Team from the sponsoring legislators on the validity of their signatures on the documents submitted to the Team yielded the following results:</p> <table border="1"> <thead> <tr> <th>SARO (ROCS)</th> <th>Amt (M ₱)</th> <th>Legislator</th> <th>Results of Confirmation</th> </tr> </thead> <tbody> <tr> <td>08-05200</td> <td>7.954</td> <td>Candido P. Pancrudo, Jr.</td> <td rowspan="2">Confirmed authenticity of their signatures in all documents submitted by the NGO.</td> </tr> <tr> <td>08-04436</td> <td>9.700</td> <td>Belma A. Cabilao</td> </tr> <tr> <td>08-00420</td> <td>4.850</td> <td>Florencio T. Miraflores</td> <td rowspan="3">Did not reply to the team's request for confirmation.</td> </tr> <tr> <td>07-00405</td> <td>9.700</td> <td>Edgar T. Espinosa</td> </tr> <tr> <td>08-06608</td> <td>4.850</td> <td>Joseph A. Santiago</td> </tr> <tr> <td></td> <td>37.054</td> <td></td> <td></td> </tr> </tbody> </table>	SARO (ROCS)	Amt (M ₱)	Legislator	Results of Confirmation	08-05200	7.954	Candido P. Pancrudo, Jr.	Confirmed authenticity of their signatures in all documents submitted by the NGO.	08-04436	9.700	Belma A. Cabilao	08-00420	4.850	Florencio T. Miraflores	Did not reply to the team's request for confirmation.	07-00405	9.700	Edgar T. Espinosa	08-06608	4.850	Joseph A. Santiago		37.054		
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				<p>TRC</p> <p>As may be noted, funds transferred to this NGO in 2007 for the implementation of two revenue generating projects in the amount of ₱14,400 Million remained unliquidated. As discussed earlier, this NGO did not submit liquidation documents requested under our letter dated May 30, 2012.</p> <p>These projects were implemented out of the allocation of Cong. Edgar T. Espinosa covered by the following SAROs:</p> <table border="1"> <thead> <tr> <th>SARO</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>ROCS 07-03168</td> <td>₱ 9,600,000.00</td> </tr> <tr> <td>ROCS 07-05551</td> <td>4,800,000.00</td> </tr> <tr> <td>TOTAL</td> <td>14,400,000.00</td> </tr> </tbody> </table> <p>The said legislator did not reply to the team's request for confirmation on the authenticity of his signatures in the documents submitted by the NGO.</p>	SARO	Amount	ROCS 07-03168	₱ 9,600,000.00	ROCS 07-05551	4,800,000.00	TOTAL	14,400,000.00																	
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DSWD-CO	6	36.025	6	 <p>This NGO is not registered with SEC and was not issued business permit for CYs 2007 to 2009 by the City Government of Mandaluyong.</p> <p>Unit 104 – A, Conservatory Bldg., 605 Shaw Blvd., Mandaluyong City.</p> <p>Upon inspection by the Team, the unit was being occupied by GLOCK Security Systems, Inc.</p> <p>Per interview, this Security System was occupying the place since 2007. The building administrator though issued certification on February 2, 2011 that ECOSOC terminated its lease contract effective January 30, 2007.</p> <p>This NGO did not confirm its transactions and did not submit additional documents being requested by the Team.</p>																									

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				<p>DSWD-CO</p> <p>The projects covered:</p> <ul style="list-style-type: none"> Grant of financial assistance ranging from ₱25,000 to ₱120,000 each; Purchase of medicines from Ace Pharma and t-shirts from Polycare International Trading; and Payment of hotel accommodation to Quezon Margarett Hotel and AJ Hi-Time Hotel. <p>Of the total releases, five projects were not fully liquidated with unliquidated balance of ₱20.705 Million. Documents disclosed that these transactions are questionable due to the following reasons:</p> <ul style="list-style-type: none"> None of the four suppliers confirmed the validity of these transactions. Queen Margarett Hotel categorically denied issuance of receipt to this NGO on March 7, 2007 in the amount of ₱450,000 for hotel accommodation. The proprietor informed this Office that such receipt was issued only on February 12, 2008 and only in the amount of ₱1,120. Ace Pharma cannot be located as it reportedly moved out from its given address. It has no permit to operate during that period. Polycare International Trading cannot be found at its given address. This supplier was also using an ATP being used by this NGO and has no permit to operate business during this period. AJ Hi-Time Hotel has yet to reply to the Team's confirmation. The establishment was, however, using invalid receipts. The receipts issued did not indicate the ATP. This establishment was also registered as a catering / restaurant and retailer of beer and wine. <p>Confirmation from the beneficiaries further casts doubt in the validity of these transactions for the following reasons:</p> <ul style="list-style-type: none"> None of the recipients so far confirmed receiving the alleged assistance; Seventeen beneficiaries categorically denied receiving any assistance; and Fifty-four other beneficiaries are unknown at their given addresses. <p>Information from two EOs also disclosed that out of 45 listed beneficiaries, only 8 are registered voters within their respective municipalities. Three other EOs are yet to reply to the Team's confirmation letter.</p> <p>Confirmation by the Team from the sponsoring legislators on the validity of their signatures on the documents submitted to the Team yielded the following results:</p> <table border="1"> <thead> <tr> <th>SARO (ROCS)</th> <th>Amt (M ₱)</th> <th>Legislator</th> <th>Results of Confirmation</th> </tr> </thead> <tbody> <tr> <td>07-00436</td> <td>6.500</td> <td>Proceso J. Alcala</td> <td rowspan="5">Confirmed authenticity of their signatures in all documents submitted by the NGO. Did not reply to the team's request for confirmation.</td> </tr> <tr> <td>07-00537</td> <td>9.400</td> <td>Gregorio T. Ipong</td> </tr> <tr> <td>07-07784</td> <td>4.000</td> <td>Emil L. Ong</td> </tr> <tr> <td>07-03365</td> <td>9.000</td> <td>Lorna C. Silverio</td> </tr> <tr> <td>08-01807</td> <td>5.000</td> <td>Paul R. Daza</td> </tr> <tr> <td>07-07885</td> <td>2.125</td> <td>Alfonso V. Umali, Jr</td> <td></td> </tr> <tr> <td>Total</td> <td>36.025</td> <td></td> <td></td> </tr> </tbody> </table>	SARO (ROCS)	Amt (M ₱)	Legislator	Results of Confirmation	07-00436	6.500	Proceso J. Alcala	Confirmed authenticity of their signatures in all documents submitted by the NGO. Did not reply to the team's request for confirmation.	07-00537	9.400	Gregorio T. Ipong	07-07784	4.000	Emil L. Ong	07-03365	9.000	Lorna C. Silverio	08-01807	5.000	Paul R. Daza	07-07885	2.125	Alfonso V. Umali, Jr		Total	36.025		
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NLDC	4	16.238	4	This NGO is registered with SEC and was issued business permit from CYs 2007 to 2009 by the City Government of Antipolo. It was reportedly operating in Sumulong Farm Estate, Antipolo City, Rizal. It, however, did not confirm its transactions and did not submit additional documents being requested by the Team.																																																																																												
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<p>The projects covered training and procurement of training kits/materials from 44 establishments for distribution to 1,494 individual beneficiaries.</p> <p>Documents disclosed that these transactions are questionable due to the following reasons:</p> <ul style="list-style-type: none"> Seven establishments categorically denied their transactions with this NGO as shown below: 																																																																																																
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<p>The projects covered:</p> <ul style="list-style-type: none"> Training and procurement of livelihood kits and training materials from nine establishments; and Provision of vehicles by five other individuals. <p>Documents disclosed that these transactions are questionable for the following reasons:</p>																																																	

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				<ul style="list-style-type: none"> J-Chaper Enterprises and Essang Eatery, the suppliers of livelihood kits and training requirements reportedly moved-out from their given address or unknown at its given address. J-Chaper Enterprises was also not issued business permits for CYs 2007 to 2009 as its permit was issued only for CY 2006; Village Zamboanga denied transacting with this NGO; Four other suppliers did not reply to the Team while another one has reportedly moved out from its given address; and HUB Trading confirmed its transaction but has no business permit from CYs 2007 to 2009. Its business permit was issued for CY 2006. <p>Confirmation from selected recipients further casts doubt on to the validity of these transactions for the following reasons:</p> <ul style="list-style-type: none"> Eighteen of the 22 Barangay Captains, who so far replied, denied receipt of the kits and manuals allegedly distributed. On the other hand, four confirmed lesser number of VCDs and manuals received than that stated in the distribution list. Of the 13 individual beneficiaries, so far replied, ten denied participation in the trainings and receipt of kit/manuals while the 3 others did not confirm nor deny receipt of kit. Two-hundred-twenty-seven other recipients are unknown, unlocated or have moved out from their given addresses or have given insufficient addresses. To further establish the identity of reported beneficiaries, the Team requested assistance from the COMELEC EOs. Confirmation from 3 Municipal EOs and one City EO, disclosed that only 729 out of 6,146 beneficiaries are registered voters in their respective municipalities. <p>Confirmation by the Team from the sponsoring legislators on the validity of their signatures on the documents submitted to the Team yielded the following results:</p> <table border="1"> <thead> <tr> <th>SARO (ROCS)</th> <th>Amt (M ₱)</th> <th>Legislator</th> <th>Results of Confirmation</th> </tr> </thead> <tbody> <tr> <td>08-09474</td> <td>8.730</td> <td>Erico Basilio A. Fabian</td> <td rowspan="5">Did not reply to the team's request for confirmation.</td> </tr> <tr> <td>09-02511</td> <td>9.215</td> <td></td> </tr> <tr> <td>08-09733</td> <td>4.850</td> <td>Mariano U. Piamonte</td> </tr> <tr> <td>09-03602</td> <td>2.910</td> <td></td> </tr> <tr> <td>08-09797</td> <td>7.760</td> <td>Elias C. Bulut, Jr.</td> </tr> <tr> <td>Total</td> <td>33.465</td> <td></td> <td></td> </tr> </tbody> </table>	SARO (ROCS)	Amt (M ₱)	Legislator	Results of Confirmation	08-09474	8.730	Erico Basilio A. Fabian	Did not reply to the team's request for confirmation.	09-02511	9.215		08-09733	4.850	Mariano U. Piamonte	09-03602	2.910		08-09797	7.760	Elias C. Bulut, Jr.	Total	33.465		
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TRC				<p>The seven projects covered procurement of computer system and livelihood manuals/kits for distribution to 862 individual recipients and 54 barangays. Funds transferred in 2007 for the implementation of five other livelihood programs in the total amount of ₱68.695 Million remained unliquidated. As discussed earlier, this NGO did not submit liquidation documents requested under our letter dated May 30, 2012.</p> <p>Documents disclosed that these transactions are questionable for the following reasons:</p> <ul style="list-style-type: none"> Procurement amounting to ₱35.000 Million were not supported with receipts or any proof of payments. These were only disclosed in the narrative 																								

IA	Projects		No. Legislators	Remarks																																																																	
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				<p>accomplishment report without any indicated suppliers;</p> <ul style="list-style-type: none"> While HUB Trading confirmed its transactions amounting to ₱24.942 Million for supplying livelihood manuals and computer system, it has no permit to operate during CYs 2007 to 2009 with its last permit issued in CY 2006. The proprietress of HUB Trading was also the same person authorized by the NGO to receive its cheques from the TRC; and The 679 listed beneficiaries have no complete address. Information from the concerned EOs disclosed that out of 219 listed beneficiaries who are purported voters within their respective cities/municipalities, only 6 are registered voters, as tabulated below: <table border="1"> <thead> <tr> <th>City/Province</th> <th>No. of Beneficiaries</th> <th>Registered Voter</th> </tr> </thead> <tbody> <tr> <td>Dagupan City</td> <td>140</td> <td>6</td> </tr> <tr> <td>Benguet</td> <td>33</td> <td>0</td> </tr> <tr> <td>Occ. Mindoro/Cam. Norte</td> <td>46</td> <td>0</td> </tr> <tr> <td>Total</td> <td>219</td> <td>6</td> </tr> </tbody> </table> <p>Confirmation with the selected 39 beneficiaries further casts doubt on the validity of these transactions due to the following:</p> <ul style="list-style-type: none"> None of the beneficiaries, so far, confirmed attendance in training and receipt of kits; Twenty-eight beneficiaries were either unknown or unlocated at their given addresses; and One of the beneficiaries categorically denied attending the seminar and receiving materials. <p>Of the total reported expenses, ₱0.380 Million was used for administrative cost.</p> <p>Confirmation by the Team from the sponsoring legislators on the validity of their signatures on the documents submitted to the Team yielded the following results:</p> <table border="1"> <thead> <tr> <th>SARO (ROCS)</th> <th>Amt (in M ₱)</th> <th>Legislator</th> <th>Results of Confirmation</th> </tr> </thead> <tbody> <tr> <td>06-04737 07-03008</td> <td>12.298</td> <td>Jose C. De Venecia, Jr.</td> <td>Request additional time to reply</td> </tr> <tr> <td>D-07-10772</td> <td>18.000</td> <td>Philip A. Pichay</td> <td rowspan="5">Did not reply to the team's request for confirmation.</td> </tr> <tr> <td>D-07-09517</td> <td>18.000</td> <td>Prospero C. Nograles</td> </tr> <tr> <td>08-00754</td> <td>7.200</td> <td>Mariano U. Piamonte</td> </tr> <tr> <td>08-00503</td> <td>4.500</td> <td>Elias C. Bulut, Jr.</td> </tr> <tr> <td>07-08638</td> <td>1.800</td> <td>Samuel M. Dangwa</td> </tr> <tr> <td colspan="4">Unliquidated in Full</td> </tr> <tr> <td>D-07-05068</td> <td>2.855</td> <td>Laurence B. Wacnang</td> <td rowspan="3"></td> </tr> <tr> <td>07-02971</td> <td>14.400</td> <td>Laurence B. Wacnang</td> </tr> <tr> <td>07-03015</td> <td>14.400</td> <td>Elias C. Bulut, Jr.</td> </tr> <tr> <td>07-00856</td> <td>28.400</td> <td>Ralph G. Recto</td> <td>No documents signed.</td> </tr> <tr> <td>07-02996</td> <td>8.640</td> <td>Eduardo V. Roquero</td> <td>Deceased.</td> </tr> <tr> <td>Total</td> <td>130.493</td> <td></td> <td></td> </tr> </tbody> </table>	City/Province	No. of Beneficiaries	Registered Voter	Dagupan City	140	6	Benguet	33	0	Occ. Mindoro/Cam. Norte	46	0	Total	219	6	SARO (ROCS)	Amt (in M ₱)	Legislator	Results of Confirmation	06-04737 07-03008	12.298	Jose C. De Venecia, Jr.	Request additional time to reply	D-07-10772	18.000	Philip A. Pichay	Did not reply to the team's request for confirmation.	D-07-09517	18.000	Prospero C. Nograles	08-00754	7.200	Mariano U. Piamonte	08-00503	4.500	Elias C. Bulut, Jr.	07-08638	1.800	Samuel M. Dangwa	Unliquidated in Full				D-07-05068	2.855	Laurence B. Wacnang		07-02971	14.400	Laurence B. Wacnang	07-03015	14.400	Elias C. Bulut, Jr.	07-00856	28.400	Ralph G. Recto	No documents signed.	07-02996	8.640	Eduardo V. Roquero	Deceased.	Total	130.493		
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				<p>DSWD-CO</p> <p>Of the 10 projects costing ₱35.300 Million, fund for one one project was not yet fully liquidated with ₱1.500 Million unliquidated balance. The projects covered conduct of livelihood trainings purportedly participated by 18 suppliers with distribution of capital assistance.</p> <p>Funds transferred by DSWD-Central Office in 2007 for the implementation of Pamaskong Pangkabuhayan at Tulong Pinansyal in the amount of ₱1.000 Million also remained unliquidated in full. As discussed earlier, this NGO cannot be located by the Team, hence, demand for liquidation cannot be served.</p> <p>Documents disclosed that these transactions are questionable for the following reasons:</p> <ul style="list-style-type: none"> • None of the suppliers so far confirmed the validity of their transactions; • Nine suppliers are unknown at their given addresses, or have given non-existent addresses; • Seven BPOs categorically declared that there were no business permits issued to 17 establishments; • A number of these suppliers were also using ATPs being used by other suppliers as in these cases: <table border="1"> <thead> <tr> <th>Supplier</th> <th>ATP No.</th> <th>Date Issued</th> <th>Series</th> </tr> </thead> <tbody> <tr> <td>Salo-Salo Catering Services</td> <td>3AU000066787940</td> <td>4/27/05</td> <td>001-500</td> </tr> <tr> <td>Cristy Babes Foods</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Aim High Learning Ctr. New Ent., Inc.</td> <td>3AU0000327890</td> <td>none</td> <td>001-500</td> </tr> <tr> <td>Dolores Skills Learning Center</td> <td>3AU0000172894</td> <td>6/20/06</td> <td>001-500</td> </tr> <tr> <td>Unlad Pinoy Organization</td> <td></td> <td>6/20/05</td> <td></td> </tr> </tbody> </table> <ul style="list-style-type: none"> • Two other establishments with different addresses were using the same TIN 331-908-645-000. The proprietors of the establishments were also not disclosed in the receipts: <table border="1"> <thead> <tr> <th>Supplier</th> <th>Address</th> </tr> </thead> <tbody> <tr> <td>Axtra Tours</td> <td>59 San Joaquin St., Plain View, Mandaluyong</td> </tr> <tr> <td>Bagong Kinabukasan, Inc.</td> <td>12th Ave., Project 4, Cubao, QC</td> </tr> </tbody> </table> <ul style="list-style-type: none"> • All beneficiaries have no complete addresses as the list indicated only their barangay addresses; • None of the Barangay Captains confirmed the conduct of training while the following 14 categorically declared that they were not aware of the conduct of such trainings and that the beneficiaries listed therein and purportedly residents of their respective barangays are not among their residents: <table border="1"> <thead> <tr> <th>SARO No.</th> <th>Brgy.</th> <th>City</th> </tr> </thead> <tbody> <tr> <td>07-00556</td> <td>60</td> <td rowspan="5">Manila</td> </tr> <tr> <td rowspan="4">07-02886</td> <td>141</td> </tr> <tr> <td>146</td> </tr> <tr> <td>44</td> </tr> <tr> <td>52</td> </tr> <tr> <td>07-02353</td> <td>14</td> <td rowspan="4">Pasay</td> </tr> <tr> <td rowspan="3">07-02353</td> <td>22</td> </tr> <tr> <td>72</td> </tr> <tr> <td>75</td> </tr> </tbody> </table>	Supplier	ATP No.	Date Issued	Series	Salo-Salo Catering Services	3AU000066787940	4/27/05	001-500	Cristy Babes Foods				Aim High Learning Ctr. New Ent., Inc.	3AU0000327890	none	001-500	Dolores Skills Learning Center	3AU0000172894	6/20/06	001-500	Unlad Pinoy Organization		6/20/05		Supplier	Address	Axtra Tours	59 San Joaquin St., Plain View, Mandaluyong	Bagong Kinabukasan, Inc.	12 th Ave., Project 4, Cubao, QC	SARO No.	Brgy.	City	07-00556	60	Manila	07-02886	141	146	44	52	07-02353	14	Pasay	07-02353	22	72	75
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				<ul style="list-style-type: none"> • Procurement of farm initiative production packages from MMRC Trading; and • Procurement of other livelihood kits from Sim-Gum Trading. <p>Documents disclosed that these transactions are questionable for the following reasons:</p> <ul style="list-style-type: none"> • MMRC Trading did not reply to the Team's confirmation and has no business permit from the City Government of Caloocan. It was also not licensed by the Fertilizer and Pesticide Authority as fertilizer handlers and is using TIN being used by MMFI. • Sim Gum Trading did not also reply to the Team and was a new business registered in CY 2009 with ₱500,000 capitalization. • These suppliers issued questionable receipts and have been using the same ATP with No. 4AU0000208905, issued on March 19, 2004 for printing number series 1251-3251 which is also being used by MAMFI. • Ditchon Trading confirmed its transactions for providing meals, venue, and other training requirements for a training conducted in Tayug, Pangasinan when it is based in Laguna. • One Municipal Mayor confirmed receipt of only liquid soil implements which is just one of the components of 226 sets of Farm Initiative Production Packages. He denied receiving the other components of the package such as the granulated soil conditioner, working gloves, poncho, lightweight knapsack sprayer, heavy duty shovel and pick mattock. Considering the questionable status of these transactions, the items received may have come from other government projects. • One Municipal Mayor could not confirm or deny receipt of the kits pending investigation but noted that some of the supporting documents are not authentic and the letterhead used did not match the official letterhead of the LGU. • Three Municipal Mayors denied receipt of the items allegedly distributed, with one of them denying affixing the signature in the Acknowledgement Receipt and noted that the same was not printed in the official letterhead of the Municipality. <table border="1"> <thead> <tr> <th>Mayor</th> <th>Municipality</th> <th>Address</th> </tr> </thead> <tbody> <tr> <td>Teofista Jauod</td> <td>Montevista</td> <td>Compostela Valley</td> </tr> <tr> <td>Armando Elarmo</td> <td>Alubijid</td> <td>Misamis Oriental</td> </tr> <tr> <td>Antonio Cardona</td> <td>Llorente</td> <td>Eastern Samar</td> </tr> </tbody> </table> <ul style="list-style-type: none"> • Beneficiaries of all other livelihood kits have no specific addresses, hence, cannot be validated by the Team. • While the NGO allegedly procured 11,000 sets of livelihood kits, only 5,581 sets were covered by distribution list with undocumented distribution of 5,419. <p>Of the total reported expenses, ₱1.200 Million was used for administrative cost. Confirmation by the Team from the sponsoring legislators on the validity of their signatures on the documents submitted to the Team yielded the following results:</p> <table border="1"> <thead> <tr> <th>SARO (ROCS)</th> <th>Amt (in M ₱)</th> <th>Legislator</th> <th>Results of Confirmation</th> </tr> </thead> <tbody> <tr> <td>09-04952</td> <td>24.250</td> <td>Juan Ponce Enrile</td> <td rowspan="3">Confirmed authenticity of the signatures of their authorized representatives in the documents submitted by the NGO.</td> </tr> <tr> <td>09-04953</td> <td>19.400</td> <td>Ramon B. Revilla Jr.</td> </tr> <tr> <td>G-09-07065</td> <td>38.800</td> <td></td> </tr> <tr> <td>Total</td> <td>82.450</td> <td></td> <td></td> </tr> </tbody> </table>	Mayor	Municipality	Address	Teofista Jauod	Montevista	Compostela Valley	Armando Elarmo	Alubijid	Misamis Oriental	Antonio Cardona	Llorente	Eastern Samar	SARO (ROCS)	Amt (in M ₱)	Legislator	Results of Confirmation	09-04952	24.250	Juan Ponce Enrile	Confirmed authenticity of the signatures of their authorized representatives in the documents submitted by the NGO.	09-04953	19.400	Ramon B. Revilla Jr.	G-09-07065	38.800		Total	82.450		
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				<p>TRC</p> <p>The project covered procurement of agricultural livelihood starter kits from TNU Trading for distribution to five municipalities.</p> <p>Documents disclosed that these transactions are questionable for the following reasons:</p> <ul style="list-style-type: none"> • TNU did not confirm these transactions. As discussed under SDPFFI, the validity of the invoices issued by this supplier is questionable as it was using three ATPs purportedly issued by the BIR but covering the same series of numbers which is not allowed. Moreover, these items were reportedly procured in CY 2009 when the TNU Trading's license to operate as Area Distributor of fertilizers expired on February 7, 2007. • Of the five municipal recipients, only two have, so far, replied with the MAO of San Juan, La Union categorically denying receiving any item from this NGO. The other recipient, a former Mayor, who confirmed receipt of the items, could not provide distribution lists of the items received. He claimed that the file was lost due to flood and that the list was earlier forwarded to DA-RFU III and this NGO. DA-RFU III was, however, not a party to this particular transaction. Hence, the possibility of the recipient Mayor referring to another transaction handled by DA-RFU III. <p>These projects were implemented out of the allocation of Sen. Juan Ponce Enrile covered by SARO No. D-09-00847 amounting to ₱22.500 million. The legislator confirmed the authenticity of signatures of his authorized representatives on the documents submitted by this NGO.</p>
Gintong Pakpak Foundation, Inc. (GinPFI)				
DSWD-NCR	4	30.450	1	<p>The Team is yet to receive reply from Malabon BPLO on the permit issued to this NGO. It was SEC registered. It was reportedly operating at 20-B Andres Bonifacio St., Tugatog, Malabon City. Upon confirmation, the GinPFI confirmed receipt of ₱32.400 Million and claimed that liquidation documents were already submitted to DWSN-NCR.</p>
Unliquidated in Full				
DSWD-NCR	1	1.950	1	
Total	5	32.400		
				<p>DSWD-NCR</p> <p>The above projects costing ₱30.450 Million covered granting of financial assistance, conduct of anti-rabies vaccination, and distribution of medicines and other goods procured from 14 suppliers to 12,842 residents of Malabon and Navotas Cities. Of the total amount liquidated, liquidation documents amounting to ₱5.600 Million were not made available to the Team during the Audit while ₱1.950 Million remained unliquidated.</p> <p>Documents disclosed that these transactions are questionable for the following reasons:</p> <ul style="list-style-type: none"> • Generic Pharmacy categorically denied supplying medicine to this NGO; • A. Fajardo Trading confirmed supplying tents, tables/chairs and medicines. However, these transactions were not reported to the concerned LGU. It reported gross sales of only ₱500,000 in CY 2009 when its transactions with this NGO alone already amounted to ₱1.500 Million; • Eight suppliers were either unknown at their given address or did not reply to the Team's confirmation, of which, two were also not issued business permits to

IA	Projects		No. Legislators	Remarks																																
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				<p>operate by the concerned BPLO;</p> <ul style="list-style-type: none"> The submitted lists of beneficiaries were not signed by the beneficiaries and in most cases, have no indicated addresses. Hence, only 288 were sent confirmation letters; The recipient of medicines and beneficiaries of anti-rabies vaccinations were not disclosed. Only the list of recipient barangays were among the documents submitted; None of the selected listed recipients confirmed receipt of assistance or goods with 56 recipients categorically denying receipt of the items allegedly distributed. On the other hand, 62 other recipients are unknown at their given addresses; Out of 10,910 recipients, only 873 were registered voters of Malabon and Navotas Cities, hence, identities of 10,037 others cannot even be established: <table border="1"> <thead> <tr> <th>Declared Residence</th> <th>No. of Beneficiaries</th> <th>Registered Voters</th> </tr> </thead> <tbody> <tr> <td>Malabon</td> <td>2,765</td> <td>872</td> </tr> <tr> <td>Navotas</td> <td>8,145</td> <td>1</td> </tr> <tr> <td>Total</td> <td>10,910</td> <td>873</td> </tr> </tbody> </table> <p>These projects were implemented out of the allocation of Cong. Alvin S. Sandoval covered by the following SAROs:</p> <table border="1"> <thead> <tr> <th>SARO No.</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>ROCS-08-07045</td> <td>9,500,000.00</td> </tr> <tr> <td>ROCS-09-04542</td> <td>8,000,000.00</td> </tr> <tr> <th>SARO No.</th> <th>Amount</th> </tr> <tr> <td>ROCS-09-01762</td> <td>5,500,000.00</td> </tr> <tr> <td>ROCS-08-04349</td> <td>7,450,000.00</td> </tr> <tr> <td></td> <td>30,450,000.00</td> </tr> <tr> <th>Unliquidated in Full</th> <td></td> </tr> <tr> <td>ROCS-08-00247</td> <td>1,950,000.00</td> </tr> <tr> <td>Total</td> <td>32,400,000.00</td> </tr> </tbody> </table> <p>The legislator confirmed the authenticity of his signatures on the documents submitted by the NGO.</p>	Declared Residence	No. of Beneficiaries	Registered Voters	Malabon	2,765	872	Navotas	8,145	1	Total	10,910	873	SARO No.	Amount	ROCS-08-07045	9,500,000.00	ROCS-09-04542	8,000,000.00	SARO No.	Amount	ROCS-09-01762	5,500,000.00	ROCS-08-04349	7,450,000.00		30,450,000.00	Unliquidated in Full		ROCS-08-00247	1,950,000.00	Total	32,400,000.00
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Agri & Economic Program for Farmers Foundation, Inc. (AEPFFI)																																				
NLDC	4	121.250	3	<p>This NGO was issued business permit to operate by the City Government of Taguig for CY 2009 and registered with SEC.</p> <p>Blk 24, Lot 9, Phase 1, EP Housing Village, Taguig City</p> <p>Inspection disclosed that the unit is a mere residential house. There were no documents provided during inspection.</p> <p>It did not also confirm its transactions and did not submit additional documents requested by the Team.</p>																																
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				<p>livelihood kits from Sim-Gum Trading; and</p> <ul style="list-style-type: none"> • Training by Ditchon Trading. <p>The agricultural kits were reportedly distributed to 11 Municipalities while other livelihood kits were reportedly distributed to 10,550 individual beneficiaries.</p> <p>Documents disclosed that these transactions are questionable for the following reasons:</p> <ul style="list-style-type: none"> • MMRC Trading and Sim-Gum Trading did not reply to the Team's request for confirmation. They were also using the same ATP being used by another NGO; • MMRC Trading is not licensed by the Fertilizer and Pesticide Authority as fertilizer handlers and has no business permit to operate; and • Of the training materials acquired from Sim-Gum Trading under SARO No. G-09-07065 in the amount of ₱7.146 Million, only ₱3.000 Million was supported with receipts. <p>Confirmation from the recipients further casts doubt on the validity of these transactions for the following reasons:</p> <ul style="list-style-type: none"> • All 24 beneficiaries denied receiving kits/attendance to seminar while 888 other beneficiaries were unknown, unlocated, or have moved out from their given addresses, or have given insufficient addresses; • Municipal Mayors of Pikit, North Cotabato, Lantauan, Basilan and Santol, La Union categorically denied receipt of agricultural packages with one issuing an affidavit denying the authenticity of the signature affixed in the documents; and • The OIC-Municipal Planning Development Coordinator of the Municipality of San Agustin, Surigao del Sur claimed that based on their records, there were no reports of trainings conducted in their Municipality where kits were allegedly distributed. <p>Of the total reported expenses, ₱1.650 Million was used for administrative cost Confirmation by the Team from the sponsoring legislators on the validity of their signatures on the documents submitted to the Team yielded the following results:</p> <table border="1"> <thead> <tr> <th>SARO (ROCS)</th> <th>Amt (M ₱)</th> <th>Legislator</th> <th>Results of Confirmation</th> </tr> </thead> <tbody> <tr> <td>G-09-07065</td> <td>38.800</td> <td>Ramon B. Revilla,</td> <td rowspan="2">Confirmed authenticity of his authorized representative's signature in the documents submitted by the NGO.</td> </tr> <tr> <td>09-04973</td> <td>43.650</td> <td>Jr.</td> </tr> <tr> <td>09-04952</td> <td>24.250</td> <td>Juan Ponce Enrile</td> <td>Confirmed authenticity of his signature and that of his authorized representative in the documents submitted by the NGO.</td> </tr> <tr> <td>09-04894</td> <td>14.550</td> <td>Gregorio B. Honasan II</td> <td>Confirmed signature in the letter authorizing Mr. Michael Benjamin, Chief Political Officer, to sign, in his behalf and the MOA covering SARO No. ROCS-09-04894 but did not comment on the other documents.</td> </tr> <tr> <td>Total</td> <td>121.250</td> <td></td> <td></td> </tr> </tbody> </table>	SARO (ROCS)	Amt (M ₱)	Legislator	Results of Confirmation	G-09-07065	38.800	Ramon B. Revilla,	Confirmed authenticity of his authorized representative's signature in the documents submitted by the NGO.	09-04973	43.650	Jr.	09-04952	24.250	Juan Ponce Enrile	Confirmed authenticity of his signature and that of his authorized representative in the documents submitted by the NGO.	09-04894	14.550	Gregorio B. Honasan II	Confirmed signature in the letter authorizing Mr. Michael Benjamin, Chief Political Officer, to sign, in his behalf and the MOA covering SARO No. ROCS-09-04894 but did not comment on the other documents.	Total	121.250		
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				<p>TRC</p> <p>Funds released by TRC in 2007 for the implementation of one project in the amount of ₱24.000 Million remained unliquidated. As discussed earlier, this NGO did not submit liquidation documents requested by the Team in a letter dated May 30, 2012.</p>																							

IA	Projects		No. Legislators	Remarks
	No.	Amt (M ₱)		
				These projects were implemented out of the allocation of Sen. Ramon B. Revilla, Jr. covered by SARO No. ROCS 07-05486 amounting to ₱24.000 Million . He, likewise, confirmed the authenticity of his signature and that of his authorized representative on the documents submitted by the NGO.
Commoners Foundation, Inc. (CFI)				
NLDC	5	21.146	2	<p>This NGO was issued business permit by the City Government of Lucena, Quezon for CY 2009 and registered with SEC. There was no confirmed permit for CYs 2007 and 2009. It was reportedly operating at No. 11 Granja St., Barangay 1, Lucena City. It did not also confirm its transactions and did not submit additional documents requested by the Team.</p> <p>NLDC</p> <p>The projects covered trainings and procurement of farm tools, planting materials and various livelihood kits and books from at least 36 suppliers/providers to be attended by, and distributed to 5,453 individual recipients.</p> <p>Documents disclosed that these transactions are questionable for the following reasons:</p> <ul style="list-style-type: none"> • Five suppliers of livelihood kits and training materials, Elinas Enterprises, Iriman Prints and Grafix, Metro Shirts, Inc., Spices Foodmix House, and Windream School and Office Supplies denied transacting with this NGO, issuing the receipts and receiving payments; • Ariel's Catering was not issued business permits by the concerned LGU and cannot be located at its given address. This supplier was also using two ATPs with overlapping series of numbers; • Emelia's Kitchenette is also yet to confirm its transactions amounting to ₱2.121 Million. This establishment also issued receipts no longer within the purportedly authorized series to be printed; • While Ferdinand Fernandez's Digital Photo and Video confirmed its transactions, it has no business permit to operate and issued five invalid receipts as the ATP and printer of the receipts were not printed thereon; • Six other suppliers, who were issued permits to operate, either did not confirm their transactions or cannot be located as they have given non-existent addresses; and • Of the four other suppliers that confirmed their transactions, one has no business permit to operate. <p>Confirmation from beneficiaries further casts doubt on the validity of these transactions for the following reasons:</p> <ul style="list-style-type: none"> • Twenty-five beneficiaries categorically denied receiving the livelihood kits; • Ninety-four other beneficiaries are unknown, have moved out, or unlocated at their given addresses, or have given insufficient addresses; • Six suppliers of seedlings for distribution to reported beneficiaries were either unknown at their given addresses or have given non-existent addresses. • Eleven respondents denied attending the training, while some claimed that they attended training conducted at the Pastoral Center, Bulanao for two days when the training was purportedly conducted for five days at Emilia's Kitchette; and • Three respondents who allegedly received two kits confirmed receipt of only one item, while 53 others confirmed receipt of livelihood kits. The items received may have come from other sources as the suppliers of livelihood kits and training materials denied these transactions.

IA	Projects		No. Legislators	Remarks																						
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Sagip Buhay People's Support Foundation (SBPSF)																										
NLDC	1	24.250	1	<p>This NGO was issued business permit to operate by the City Government of Quezon for CY 2010 and registered with SEC. It was reportedly operating at the following addresses:</p> <ul style="list-style-type: none"> • 210 Reza Bldg., Quezon Avenue, Quezon City • Rm. 410, The One Executive Bldg., West Avenue, QC <p>The Team's confirmation letter was not delivered as the NGO already moved out from its given address at Quezon Avenue, Quezon City.</p> <p>The project covered:</p> <ul style="list-style-type: none"> • Procurement of livelihood technology kits from Screenmark Printing and Advertising; and • Training by Horizon Research Company. <p>The livelihood technology kits were reportedly distributed to seven Municipal Mayors while trainings were reportedly participated by 323 individual recipients. Documents disclosed that these transactions are questionable for the following reasons:</p> <ul style="list-style-type: none"> • Screenmark Printing denied issuance of invoice and receipt and transacting with the NGO. The supplier also submitted to the Team duplicate copy of its receipt which was issued only in the amount of ₱1,473.21. • Horizon Research Company was not issued business permit by the Quezon City Government and the Team's confirmation letter was returned due to insufficient address. This supplier was also using ATP No. 9AU0000974249 issued on May 8, 2008 for series covering 001-500 which is also being used by the following eight other establishments: <ul style="list-style-type: none"> ▪ Livelihood Research Corp. ▪ Me-ann's Car Rental Services ▪ WWD General Merchandise ▪ LTC Ent. & Gen. Merchandise ▪ Blue Crystal Services Center ▪ Calpito Agri-Farm & Mach. Ent. ▪ Generic Project Research, Inc. ▪ Baguna Restaurant and Catering Services <p>Confirmation from the recipients further casts doubt on the validity of these transactions as discussed below:</p> <ul style="list-style-type: none"> • Of the seven Municipal Mayors, one, Mayor Ingatun G. Istarul of Tipo-Tipo, Basilan, denied the conduct of training in their locality and residency of the 																						

IA	Projects		No. Legislators	Remarks												
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				<p>listed beneficiaries;</p> <ul style="list-style-type: none"> • None of the 204 selected recipients confirmed receipt of the kits allegedly distributed; • Of the 81 individual beneficiaries being confirmed, only one replied to the Team denying participation in the training. On the other hand, 117 other beneficiaries are unknown or cannot be located at their given addresses or have given insufficient addresses; and • The EO of Lantawan and Basilan denied residency of the 93 reported beneficiaries from their locality. <p>The Team also noted that the reported beneficiaries were allegedly given seven kits each with some beneficiaries receiving 14 kits as their names appeared twice in the list but indicated different addresses.</p> <p>These projects were implemented out of the allocation of Sen. Jinggoy Ejercito Estrada covered by SARO No. F-09-09580 amounting to ₱24.250 Million. However, he did not reply to the Team's request to confirm his signatures on the documents submitted by the NGO.</p>												
Asia World Sanctuary and Dev't, Inc. (AWSDI)																
NLDC	3	11.931	1	<p>This NGO was registered with SEC as ELM MILOV II Foundation, Inc. on August 21, 2001. It was renamed as Los Suriganeous Foundation, Inc. on March 14, 2005 and as AWSDI on August 23, 2007. It was issued permit to operate by the City Government of Quezon.</p> <p>It reportedly operated at the following addresses:</p> <ul style="list-style-type: none"> • Block 3 Lot 2, Veronica Court, Sta. Lucia, Quezon City (CY 2008 OR) <p>Inspection disclosed that the unit is a residential house. Interviews with the neighbors disclosed that this unit is owned by Ms. Palacio, the Foundation's authorized representative and President. This house is for rent at the time of inspection.</p> <ul style="list-style-type: none"> • Unit C, GED Bldg., 2164 Primo Rivera St., La Paz, Makati City (CY 2007 OR) • Room 205, Aguirre Bldg., Commonwealth Avenue, Quezon City (CY 2007 and 2008 OR) 												
TRC	2	27.900	2													
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TRC	3	9.000	1													
Total	8	48.831														
TRC/NLDC																
				<p>The liquidated projects covered various livelihood seminars with training requirements provided by 11 suppliers.</p> <p>Evaluation of documents, however, disclosed that these transactions are questionable for the following reasons:</p> <ul style="list-style-type: none"> • Three establishments were owned by the NGO President while the 2 others were owned by the NGO Treasurer. • The establishments owned by the NGO Treasurer were located within the same business place of one of the businesses of the NGO President, as tabulated below: <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Proprietor/Supplier</th> <th>Address</th> <th>TIN</th> <th>Series</th> <th>Date Issued</th> <th>Total (in M)</th> </tr> </thead> <tbody> <tr> <td>Rosemarie V. Palacio</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>	Proprietor/Supplier	Address	TIN	Series	Date Issued	Total (in M)	Rosemarie V. Palacio					
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DSWD-CO	13	58.500	5	<p>This NGO has no business permit from the City of Government of Manila and was not registered with SEC. It was reportedly operating at Rm. 501 Burke Building, Escolta cor. Burke Sts., Binondo, Manila. Confirmation with the Building Administrator disclosed that they do not have and never had a tenant in the name of DFCCOI. It did not also confirm its transactions and did not submit additional documents requested by the Team under our letter dated May 30, 2012. The very existence of the NGO is, therefore, questionable</p>																															
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<p>The projects covered various livelihood trainings with procurement from 3 to as much as 60 training packages per training course or a total of 831 units costing ₱124.650 Million. The trainings were reportedly participated by 7,186 beneficiaries from various parts of the country.</p> <p>Documents disclosed that these transactions are questionable for the following reasons:</p> <ul style="list-style-type: none"> • The suppliers/providers of training requirements, such as venue, meals, transportation, and materials in the amount of ₱51.374 Million were not disclosed. The liquidation reports were not supported with receipts but by mere certificate of services rendered issued by the purported payees/suppliers without indicating the establishments they are representing and their complete addresses. • Around ₱72.376 Million were used for administrative expenses and salaries and wages of NGO personnel which are not allowed under existing regulations. These expenses, which were, likewise, supported by mere certificates of services rendered, should have been shouldered by the NGOs. These payees, likewise, did not indicate their addresses. 																																																																

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The identities, then, of a great number of beneficiaries cannot be established, as tabulated below: <table border="1"> <thead> <tr> <th>SARO (ROCS)</th> <th>Area</th> <th>No. of Beneficiaries</th> <th>Registered Voters</th> </tr> </thead> <tbody> <tr><td>07-07444</td><td>Sultan Kudarat</td><td>130</td><td>2</td></tr> <tr><td>07-07488</td><td>Cagayan de Oro City</td><td>299</td><td>0</td></tr> <tr><td>07-07554</td><td>Alubijid, Claveria, Initao, Jasaan,</td><td>107</td><td>2</td></tr> <tr><td>08-01443</td><td>Libertad, Lugait, Manticao, Naawan, Tagoloan and Villanueva, Misamis Oriental</td><td>120</td><td>2</td></tr> <tr><td>08-00632</td><td></td><td>78</td><td>57</td></tr> <tr><td>07-07558</td><td>Province of Negros Occ.</td><td>80</td><td>2</td></tr> <tr><td>07-07664</td><td>Digos City & Santa Cruz, Davao del Sur</td><td>59</td><td>44</td></tr> <tr><td>07-07707</td><td>Province of Siquijor</td><td>94</td><td>2</td></tr> <tr><td>07-09314</td><td></td><td>127</td><td>0</td></tr> <tr><td>07-07960</td><td>Payao</td><td>108</td><td>7</td></tr> <tr><td>07-08787</td><td>Baungon</td><td>11</td><td>6</td></tr> <tr><td>08-00402</td><td>Province of Negros Occidental</td><td>161</td><td>3</td></tr> <tr><td>08-00638</td><td>Padada</td><td>95</td><td>15</td></tr> <tr><td>08-01203</td><td>Mabuhay & Payao, Zamboanga Sibugay</td><td>164</td><td>11</td></tr> <tr><td>08-01436</td><td>Mabuhay, Olutanga & Payao, Zamboanga Sibugay</td><td>211</td><td>7</td></tr> <tr><td>08-01437</td><td>Digos City & Hagonoy, Davao del Sur</td><td>103</td><td>45</td></tr> <tr><td>08-01445</td><td>Esperanza, Kalamansig & Sen. 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08-00638	Padada	95	15																																																																																																																																																	
08-01203	Mabuhay & Payao, Zamboanga Sibugay	164	11																																																																																																																																																	
08-01436	Mabuhay, Olutanga & Payao, Zamboanga Sibugay	211	7																																																																																																																																																	
08-01437	Digos City & Hagonoy, Davao del Sur	103	45																																																																																																																																																	
08-01445	Esperanza, Kalamansig & Sen. Ninoy Aquino, Sultan Kudarat	97	1																																																																																																																																																	
07-07062	Hadji Panglima Tahil, Indanan, Jolo,	230	97																																																																																																																																																	
08-01446	Maimbung, Parang & Patikul, Sulu	175	81																																																																																																																																																	
08-01447	Prov. Davao del Norte	111	50																																																																																																																																																	
08-01444	Province of Siquijor	150	0																																																																																																																																																	
08-01450	Libona	56	41																																																																																																																																																	
08-01453	Clarín	105	47																																																																																																																																																	
08-01455	City of Cagayan de Oro	116	2																																																																																																																																																	
08-02605	Libona & Manolo Fortich, Bukidnon	168	95																																																																																																																																																	
08-03234	2nd Dist. of Cebu City	98	1																																																																																																																																																	
08-05054-866775	Laak, Mabini, Maco, Mawab, Nabunturan & Pantukan, Compostela Valley	154	68																																																																																																																																																	
08-05054-889972	Compostela & New Bataan, Compostela Valley	150	2																																																																																																																																																	
08-05054-890008	Alabel, Glan, Kiamba, Maitum, Malapatan & Malungon, Sarangani	182	136																																																																																																																																																	
08-05054-890055	Sierra Bullones, Bohol	209	0																																																																																																																																																	
08-05054-890056	2nd District Davao City, Gov. Generoso & San Isidro, Davao Oriental	144	2																																																																																																																																																	
08-05054-890065	Dumingag & Labanga, Zamboanga del Sur	143	0																																																																																																																																																	
08-05054-890002	Roseller Lim, Siay, Tungawan & Kabasalan Zamboanga Sibugay	30	6																																																																																																																																																	
08-05054-890001	2nd Dist. of Zambo. City	306	157																																																																																																																																																	
Total		4,571	991																																																																																																																																																	

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				<ul style="list-style-type: none"> Forty-seven beneficiaries denied receiving livelihood kits/training course packages but confirmed their attendance in the training, with eight confirming both attendance to training and receipt of livelihood training course packages. The trainings attended may have been funded from other programs of the government as the transactions of these suppliers are questionable; and One hundred five other beneficiaries are unknown at their given addresses. <p>Of the total reported expenses, ₱61.566 Million was used for administrative cost. Confirmation by the Team from the sponsoring legislators on the validity of their signatures on the documents submitted to the Team yielded the following results:</p> <table border="1"> <thead> <tr> <th>SARO (ROCS)</th> <th>Amt (M ₱)</th> <th>Legislator</th> <th>Results of Confirmation</th> </tr> </thead> <tbody> <tr> <td>07-08788</td> <td>18.000</td> <td rowspan="2">Isidro T. 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Olaño	Confirmed his signature in the endorsement letter but denied having signed the project proposal, WFP, MOA Monitoring Report and authorization of a certain Mr. Rodolfo Limchaco.	07-07940	1.350	D-08-05054	5.400	Thelma Z. Almario	Confirmed signature in the last page of the MOA but denied authenticity of the marginal signatures.	D-08-05054	5.400	Giorgidi B. Aggabao	Confirmed authenticity of his signature in the documents submitted by the NGO.	07-07444	4.500	Arnulfo F. Go	Confirmed authenticity of signatures	D-08-01445	5.400	Belma A. Cabilao	D-08-01436	5.400	07-07960	4.050	08-01203	3.600	08-02604	9.000	Candido P. Pancrudo, Jr.	08-02605	4.500	07-08787	18.000	D-08-01450	5.400	D-08-01453	5.400	Herminia M. Ramiro	07-07062	3.600	Yusop H. Jikiri	D-08-01446	5.400	Marc Douglas C. Cagas IV	07-07664	1.800	08-00638	2.700	D-08-01437	5.400	D-08-01452	5.400	Roberto V. Puno	Request additional time to reply.	07-07558	3.600	Julio A. 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Bantayog Kalinga Foundation, Inc. (BKFI)																																		
TRC	1	2,700	1	<p>This NGO was registered with SEC and was issued business permit by the City Government of Caloocan for CYs 2008 and 2009. It was reportedly operating at No. 27 Pilar St., Morningbreeze Subdivision, Caloocan City.</p> <p>This NGO was, however, using two ATPs purportedly issued by the BIR and covering overlapping series of numbers which is very unlikely.</p> <table border="1"> <thead> <tr> <th>ATP No.</th> <th>Date Issued</th> <th>Series</th> </tr> </thead> <tbody> <tr> <td>4AU000-0254272</td> <td>06/23/03</td> <td>001-1500</td> </tr> <tr> <td>4AU000-0442872</td> <td>05/22/07</td> <td>001-1000</td> </tr> </tbody> </table> <p>It did not also confirm its transactions and did not submit additional documents requested by the Team.</p>	ATP No.	Date Issued	Series	4AU000-0254272	06/23/03	001-1500	4AU000-0442872	05/22/07	001-1000																					
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TRC	2	12,400	2																															
Total	3	15,100																																
				<p>TRC</p> <p>Of the three projects, two projects with funds transferred in 2007 for the implementation of agribusiness assistance program in the amount of ₱12.400 Million remained unliquidated. As discussed earlier, this NGO did not submit liquidation documents requested by the Team in a letter dated May 30, 2012.</p> <p>The liquidated funds of ₱2.700 Million covered procurement of vegetable seeds, seedlings and fertilizers from Zynmil Agriscience, Inc., Popoy's Plant Nursery and Sta. Catalina Farm Supply for distribution to selected farmers within the 1st District of Masbate.</p> <p>Documents disclosed that these transactions are questionable for the following reasons:</p> <ul style="list-style-type: none"> • The liquidation reports were not supported with list of beneficiaries. Hence, the Team could not validate the implementation of the project; • The project intended for the 1st District of Masbate was implemented by an NGO based in Caloocan City with the seeds, seedlings and fertilizers provided by establishments based in Batangas and Pampanga; and • Of the three suppliers, only Zynmil Agriscience, Inc. confirmed its transactions with this NGO with the two others, Popoy's Plant Nursery and Sta. Catalina Farm Supply, not replying to the Team's confirmation. Apparently, however, while two of them have business permits to operate during this period, they did not report these transactions with the concerned LGUs, as tabulated in the next page: 																														

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Philippine Social Development Foundation, Inc. (PSDFI)																																							
TRC	7	47.700	7	<p>This NGO was not issued business permits during CYs 2007 to 2009 and was not reflected in the SEC website as among the registered entities. It was reportedly holding office at Block 23, Road Lot 18 Street, AFPOVAI, Phase 2, Western Bicutan, Taguig, MM. The Team was, however, not able to locate the given address, hence, the request for confirmation was sent through LBC. It did not also confirm its transactions and did not submit additional documents requested by the Team.</p>																																			
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TRC	9	73.910	7																																				
Total	16	121.610																																					
				<p>TRC</p> <p>The seven projects costing ₱47.700 Million covered procurement of agricultural starter sets, livelihood kits and computer sets with printers. Documents disclosed that these transactions are questionable. The liquidation reports were not supported with receipts, SIs, or DRs to support procurement. These procurements were merely disclosed in the narrative accomplishment reports without any indicated suppliers. The liquidation reports were supported with the following:</p> <ul style="list-style-type: none"> • Certifications purportedly issued by the legislators to the effect that the implementation of project by the NGO was completed; and • DRs manifesting the purported receipt by the legislators or their authorized representatives of the items procured under the program. <p>These items were purportedly distributed to 31 barangays, 3 municipalities and 390 individual recipients. Confirmation with selected recipients further casts doubt on the validity of these transactions for the following reasons:</p> <ul style="list-style-type: none"> • Four barangays and 21 individual recipients categorically denied receipt of the alleged distributed items; • Out of 157 purported recipients, only 99 are registered voters in their respective localities. The identities of a number of recipients could not even be established: 																																			

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On the other hand, 43 confirmation letters returned to the team as the addressees were either unknown, unlocated at their given addresses.</p> <p>As may be noted, funds transferred by the TRC in 2007 for the implementation of nine livelihood and development projects in the amount of ₱73.910 Million remained unliquidated. The submission of liquidation documents was requested under our letter dated May 30, 2012 but such request remained unacted upon as of audit date. Of the total reported expenses, ₱1.592 Million was used for administrative cost.</p> <p>Confirmation by the Team from the sponsoring legislators on the validity of their signatures on the documents submitted to the Team yielded the following results:</p> <table border="1"> <thead> <tr> <th>SARO (ROCS)</th> <th>Amt (M ₱)</th> <th>Legislator</th> <th>Results of Confirmation</th> </tr> </thead> <tbody> <tr> <td>07-07940</td> <td>2.250</td> <td rowspan="2">Arrel R. 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TRC	1	9.000	1	This Cooperative was reportedly operating in Abo, Tigaon, Camarines Sur but has no records with the BPLO of the Municipal Government of Tigaon, Camarines Sur. It did not also confirm its transactions and did not submit additional documents requested by the Team. Hence, the very existence of this Cooperative is questionable.																																																																																		
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				<p>TRC</p> <p>The project costing ₱9.0 Million covered livelihood summit and survey in relation to the proposed extension of farmer's livelihood training and entrepreneurial promotions and development program. The required materials and supplies needed for the implementation of this program were reportedly provided by three suppliers.</p> <p>Documents disclosed that these transactions are questionable for the following reasons:</p> <ul style="list-style-type: none"> • Almost Constuction Supply has no permit to operate business and did not reply to the Team's confirmation. It was also issuing invalid SIs as there was no BIR authority printed thereon; • Syneware Computer Center claimed that the corresponding receipt for the submitted SI was issued only on July 10, 2010 and not on March 22, 2008 and not in the amount indicated. The BIR ATP was not also printed in the submitted SI; • Goa Dairy Cooperative did not report these transactions to the Municipal Government of Goa, Camarines Sur as it reported sales in CY 2008 of only ₱90,000 when its transactions with this NGO alone already amounted to ₱300,000; • Payment for salaries, administrative expenses, honoraria of enumerators were merely supported with cash advance vouchers drawn by the Cooperative Chairman. The proof of payments to the intended payees were not submitted; and • All other payees have no complete addresses indicated, hence, all confirmation letters sent by the Team were returned as the payees were unknown and/or unlocated. <p>The summit was reportedly participated by 1,186 individuals. Due to incomplete address of participants, the Team also requested assistance from the concerned EOs to provide the Team with complete address of 601 beneficiaries. Information provided to the Team disclosed that out of 801, only 481 are registered voters within their respective localities as tabulated below:</p> <table border="1"> <thead> <tr> <th>Area</th> <th>No. of Beneficiaries</th> <th>Registered Voter</th> </tr> </thead> <tbody> <tr> <td>Caramoan</td> <td>25</td> <td>21</td> </tr> <tr> <td>Garchitorena</td> <td>20</td> <td>18</td> </tr> <tr> <td>Goa</td> <td>139</td> <td>77</td> </tr> <tr> <td>Lagonoy</td> <td>198</td> <td>138</td> </tr> <tr> <td>Presentacion</td> <td>155</td> <td>109</td> </tr> <tr> <td>Tigaon</td> <td>264</td> <td>118</td> </tr> <tr> <td>Total</td> <td>801</td> <td>481</td> </tr> </tbody> </table> <p>Of the participants, only 28 were selected for confirmation, of which five confirmed attendance in the summit. The summit attended to by the five participants may have been funded from other sources on account of questionable status of these transactions.</p> <p>In addition to the deficiencies noted above, this NGO has still two unliquidated funds in the total amount of ₱9.600 Million. This was released in 2007 intended for livelihood enhancement project. As discussed earlier, this NGO did not submit liquidation documents requested by the Team in a letter dated May 30, 2012.</p>	Area	No. of Beneficiaries	Registered Voter	Caramoan	25	21	Garchitorena	20	18	Goa	139	77	Lagonoy	198	138	Presentacion	155	109	Tigaon	264	118	Total	801	481
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DSWD-CO	8	66.000	6	<p>This NGO was registered with SEC and has permit to operate business for CYs 2008 and 2009. It was reportedly operating in PNR Compound, Torres Magallanes St., Caloocan City. It did not, however, confirm its transactions and did not submit additional documents requested by the Team.</p>															
DSWD-NCR	10	51.600	5																
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DSWD-NCR	3	16.000	2																
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				<p>The projects, except for one under SARO No. B-08-01484 in the amount of ₱20.000 Million, covered grant of financial assistance and procurement of various sports, livelihood supplies, medicine, anti-rabies, training materials and assorted reading glasses from 14 suppliers/providers. Of the total funds released for the implementation of 9 projects, ₱28.800 Million remained unliquidated as of audit date.</p> <p>In addition, funds transferred by DSWH-NCR to this NGO for the implementation of three CIDSS programs in the total amount of ₱16.000 Million also remained unliquidated. The submission of liquidation documents was requested under our letter dated May 30, 2012 but such request remained unacted upon as of audit date.</p> <p>Documents disclosed that these transactions are questionable for the following reasons:</p> <ul style="list-style-type: none"> Of the 14 suppliers, only 4 have, so far, confirmed the authenticity of their respective transactions with this NGO. These suppliers, however, either did not report their transactions to the concerned City Government as it reported lower sales or, otherwise, have no business permit to operate, as tabulated in the next page: <table border="1"> <thead> <tr> <th>Supplier</th> <th>Amt (M)</th> <th>Remarks</th> </tr> </thead> <tbody> <tr> <td>Farmer's Vet Trading</td> <td>₱ 0.750</td> <td>Reported gross sales in 2008 and 2009 of ₱50,000 and ₱80,000, respectively</td> </tr> <tr> <td>M Sakay Priority Pass</td> <td>1.061</td> <td>Reported gross sales for 2008 of only ₱50,000 and none for 2009. There was no information yet from the City Government of Caloocan on the issuance of business permit to this supplier for CY 2007.</td> </tr> <tr> <td>Uno Sporting Goods</td> <td>0.250</td> <td>No records on issuance of permits from the City Government of Manila.</td> </tr> </tbody> </table> <ul style="list-style-type: none"> The existence of the 11 other suppliers cannot be established for the following reasons: 	Supplier	Amt (M)	Remarks	Farmer's Vet Trading	₱ 0.750	Reported gross sales in 2008 and 2009 of ₱50,000 and ₱80,000 , respectively	M Sakay Priority Pass	1.061	Reported gross sales for 2008 of only ₱50,000 and none for 2009. There was no information yet from the City Government of Caloocan on the issuance of business permit to this supplier for CY 2007.	Uno Sporting Goods	0.250	No records on issuance of permits from the City Government of Manila.			
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Jacinto Castel Borja Foundation, Inc. (JCBF)																																																																			
TRC	1	18.000	1	<p>This NGO was registered with SEC. The Team is still awaiting reply from the City Government of Makati on the issuance of business permits to this NGO. It was reportedly operating at 201 First Midland Office Condominium, 109 Gamboa St., Legaspi Village, Makati City. It did not, however, confirm its transactions and did not submit additional documents requested by the Team.</p> <p>The project covered conduct of training with training requirements provided by three suppliers and procurement of agricultural kits from Calpito Agrifarm and Mach. Enterprise. Documents disclosed that these transactions are questionable for the following reasons:</p> <ul style="list-style-type: none"> All four suppliers are unknown at their given addresses. Of the four, three suppliers were issuing invalid receipts as tabulated below: <table border="1"> <thead> <tr> <th>Supplier</th> <th>Remarks</th> </tr> </thead> <tbody> <tr> <td>Calpito Agrifarm & Mach. Ent.</td> <td>This supplier was using ATP being used by eight other suppliers and was not a licensed handlers of fertilizers.</td> </tr> <tr> <td>Pan Asiatic Travel</td> <td rowspan="2">These suppliers were using the same ATP No. 89-29-1387 purportedly issued on different dates, July 26, 1989 for Pan Asiatic Travel and July 26, 2007 for D'Venue.</td> </tr> <tr> <td>D' Venue</td> </tr> </tbody> </table> <ul style="list-style-type: none"> The reported 1,203 individual participants have no specific addresses, thus, their participation in the purported training cannot be confirmed. <p>These projects were implemented out of the allocation of Cong. Alvin S. Sandoval covered by SARO No. D-08-09694 amounting to ₱18.000 million. He confirmed his signature on the documents submitted by the NGO.</p>				Supplier	Remarks	Calpito Agrifarm & Mach. Ent.	This supplier was using ATP being used by eight other suppliers and was not a licensed handlers of fertilizers.	Pan Asiatic Travel	These suppliers were using the same ATP No. 89-29-1387 purportedly issued on different dates, July 26, 1989 for Pan Asiatic Travel and July 26, 2007 for D'Venue.	D' Venue																																																					
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Infinite Community Integrated Development Support Foundation, Inc. (ICIDFSI)																																																																			
TRC	1	9.000	1	<p>This NGO was issued permits to operate by the City Government of Angeles. It was, however, not included in the list of registered corporation published in the SEC website. It was reportedly operating at Unit 1, DS Reyes Bldg., Don Bonifacio Avenue, Balibago, Angeles City. It did not, however, confirm its transactions and</p>																																																															

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	No.	Amt (M ₱)		
				<p>did not submit additional documents requested by the Team.</p> <p>The project covered procurement of livelihood packages, brochures and CDs from New Sin Kian Heng Corporation and Concept One Management Services for distribution to 168 beneficiaries.</p> <p>Documents disclosed that these transactions are questionable for the following reasons:</p> <ul style="list-style-type: none"> • The receipt and cash invoice issued by these suppliers did not indicate the contents of the packages as well as the quantity of the brochures and CDs procured. These information were also not indicated in any of the documents submitted by the NGO. Thus, the items procured could hardly be accounted for; • New Sin Kian Heng did not reply to the Team's confirmation and has no business permit to operate from the City Government of Manila. On the other hand, Concept One Management Services cannot be located at its given address as it reportedly moved out from the place; • The project was purportedly implemented in Cebu by an NGO based in Angeles City, Pampanga with livelihood packages and brochures supplied by establishments based in Metro Manila; • The quantity and items distributed to each beneficiary and their respective addresses were not also indicated in the list. Hence, the difficulty of accounting the items distributed and validation of their participations; and • The Provincial EOs of Cebu disclosed that none of the 129 listed beneficiaries are registered voters of Cebu. The identities of the listed recipients could, therefore, not even be established. <p>These projects were implemented out of the allocation of Cong. Eduardo R. Gullas covered by SARO No. D-08-09885 amounting to ₱9.000 million. He requested for a copy of the list of beneficiaries to assist him in determining the authenticity of the documents submitted by the NGO. As of audit date, his comments on the said documents are yet to be submitted.</p>
Philippine Environment and Economic Development Association (PEEDA)				
TRC	2	5.400	2	<p>This NGO was registered with SEC. It was reportedly operating at the following addresses:</p> <ul style="list-style-type: none"> • 4/F, State Condo-minium Bldg., Saludo St., Legaspi Village, Makati City (MOA) • Suite 101, 3/F, Press Club Bldg., cor. A. Luna and A. Velez Sts., Cagayan de Oro City <p>The Team is still waiting for the reply of the concerned LGUs as to issuance of business permits to this NGO. This NGO was also reported to have moved out from its given address in Makati City and did not confirm its transactions and submit additional documents requested by the Team.</p>
Unliquidated in Full				
TRC	6	67.240	6	
NLDC	1	2.697	1	
Total	9	75.337		
TRC/NLDC				
				<p>The liquidated funds amounting to ₱5.400 Million covered procurement of various livelihood kits in the amount of ₱4.800 Million for distribution to 466 individual beneficiaries. The items were reportedly provided by CCCC General Merchandise and Rapper-Gen. Merchandise. The balance of ₱600,000 remained unliquidated.</p>

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				<p>Releases by TRC to this NGO in 2007 for the implementation of six projects in the amount of ₱67.240 Million and by NLDC in 2008 in the amount of ₱2.697 Million remained unliquidated in full as of audit date. The submission of liquidation documents was requested under our letter dated May 30, 2012 but such request remained unacted upon.</p> <p>Documents disclosed that these transactions are questionable for the following reasons:</p> <ul style="list-style-type: none"> • The owner of CCCC General Merchandise categorically denied transacting with this NGO. He further claimed that his establishment is not selling manicure sets and that the subject receipts remained unissued. The supplier also noted that the proprietor printed in the subject receipt and SI is incorrect; • The existence of Rapper-Gen. Merchandise cannot be established. It has no business permit to operate since CY 2007 and cannot be located by the Post Office and was reported to have moved out from its given address; • The quantity of items received by each beneficiary was not indicated in the list. Hence, the quantity of kits distributed cannot be established; • Of the 21 beneficiaries, 20 categorically denied receiving livelihood kits. They, however, confirmed their participation in the training. The conduct of training cannot, however, be established due to the absence of documents; and • Information from the concerned EOs disclosed that out of 321 purported beneficiaries, only 171 were registered voters of their respective municipalities as tabulated below: <table border="1"> <thead> <tr> <th>SARO</th> <th>City/Municipality</th> <th>No. of Beneficiaries</th> <th>Registered Voters</th> </tr> </thead> <tbody> <tr> <td rowspan="7">08-00286</td> <td>Tanauan, Leyte</td> <td>44</td> <td>30</td> </tr> <tr> <td>San Miguel, Leyte</td> <td>17</td> <td>7</td> </tr> <tr> <td>Babatngon, Leyte</td> <td>29</td> <td>15</td> </tr> <tr> <td>Tacloban, Leyte</td> <td>29</td> <td>19</td> </tr> <tr> <td>Alangalang, Leyte</td> <td>50</td> <td>23</td> </tr> <tr> <td>Santa Fe, Leyte</td> <td>24</td> <td>22</td> </tr> <tr> <td>Tolosa, Leyte</td> <td>15</td> <td>7</td> </tr> <tr> <td rowspan="3">08-00862</td> <td>Pilar, Sungao del Norte (SDN)</td> <td>39</td> <td>36</td> </tr> <tr> <td>Socoro, SDN</td> <td>74</td> <td>12</td> </tr> <tr> <td>TOTAL</td> <td>321</td> <td>171</td> </tr> </tbody> </table> <p>The identities of a great number of recipients could, therefore, not even be established.</p> <p>Confirmation by the Team from the sponsoring legislators on the validity of their signatures on the documents submitted to the Team yielded the following results:</p> <table border="1"> <thead> <tr> <th>SARO (ROCS)</th> <th>Amt (M ₱)</th> <th>Legislator</th> <th>Results of Confirmation</th> </tr> </thead> <tbody> <tr> <td>TRC</td> <td></td> <td></td> <td></td> </tr> <tr> <td>08-00862</td> <td>2.700</td> <td>Francisco T. Matugas</td> <td>Did not reply to the team's request for confirmation.</td> </tr> <tr> <td>08-00286</td> <td>2.700</td> <td>Ferdinand Martin G. Romualdez</td> <td>Confirmed implementation of the project but did not comment on the authenticity of documents they were already in the possession of TRC/PEEDA.</td> </tr> </tbody> </table>	SARO	City/Municipality	No. of Beneficiaries	Registered Voters	08-00286	Tanauan, Leyte	44	30	San Miguel, Leyte	17	7	Babatngon, Leyte	29	15	Tacloban, Leyte	29	19	Alangalang, Leyte	50	23	Santa Fe, Leyte	24	22	Tolosa, Leyte	15	7	08-00862	Pilar, Sungao del Norte (SDN)	39	36	Socoro, SDN	74	12	TOTAL	321	171	SARO (ROCS)	Amt (M ₱)	Legislator	Results of Confirmation	TRC				08-00862	2.700	Francisco T. Matugas	Did not reply to the team's request for confirmation.	08-00286	2.700	Ferdinand Martin G. Romualdez	Confirmed implementation of the project but did not comment on the authenticity of documents they were already in the possession of TRC/PEEDA.
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Hand-Made Living Foundation, Inc. (HMLFI)																																																
DSWD	38	10.518	2	<p>This NGO was issued permit to operate by the City Government of Quezon. It was reportedly operating at:</p> <ul style="list-style-type: none"> No. 8 Alley, Project 6, Quezon City. <div style="display: flex; align-items: flex-start;">  <div style="margin-left: 10px;"> <p>Inspection by the Team of the place disclosed that it is a residential unit without any NGO signage. Nobody entertained the Team during inspection.</p> <ul style="list-style-type: none"> 28 Road II, Project 8, Quezon City </div> </div> <p>The Team could also not serve the confirmation letter to this address as this NGO reportedly moved out from this address. It did not also confirm its transactions and did not submit additional documents requested by the Team.</p>																																												
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TRC	4	20.680	3																																													
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<p>The projects covered:</p> <ul style="list-style-type: none"> Various livelihood trainings and procurement of computers from 17 suppliers; and Grant of financial assistance. <p>Documents disclosed that these transactions are questionable for the following reasons:</p> <ul style="list-style-type: none"> Three suppliers, which were owned by the same person, were operating in the same place, using the same TIN and ATPs of questionable validity as shown below: <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>TIN</th> <th>Supplier</th> <th>ATP No.</th> <th>Series</th> <th>Date Issued</th> </tr> </thead> <tbody> <tr> <td>104-043-869-000</td> <td>ANV Ent., Marimar Village, Parañaque</td> <td>9AU00-00275791</td> <td>95001-96000</td> <td>10/12/06</td> </tr> <tr> <td>247-045-118-000</td> <td>Anvil Trading Bldg., So. SHW Marcelo Green/ Marimar Vill., Par. City</td> <td>9AU00-00275995</td> <td>0001-1000</td> <td>10/13/06</td> </tr> <tr> <td>104-043-869-000</td> <td></td> <td>1AU00-00036243</td> <td>001A-500A</td> <td>02/26/99</td> </tr> </tbody> </table>					TIN	Supplier	ATP No.	Series	Date Issued	104-043-869-000	ANV Ent., Marimar Village, Parañaque	9AU00-00275791	95001-96000	10/12/06	247-045-118-000	Anvil Trading Bldg., So. SHW Marcelo Green/ Marimar Vill., Par. City	9AU00-00275995	0001-1000	10/13/06	104-043-869-000		1AU00-00036243	001A-500A	02/26/99																								
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				<p>NLDC</p> <p>The projects covered livelihood training with distribution of livelihood kits. The trainings and materials were reportedly provided by 16 suppliers and participated by 2,152 participants.</p> <p>Documents disclosed that these transactions are questionable for the following reasons:</p> <ul style="list-style-type: none"> Seven suppliers are either unknown at their given addresses or reportedly moved out from their given addresses, or have given non-existent addresses and no business permits to operate, shown as follows: <table border="1"> <thead> <tr> <th>Supplier</th> <th>Amount</th> <th>Remarks</th> </tr> </thead> <tbody> <tr> <td>Anotae Trading</td> <td>426,866</td> <td>No business permits to operate. Moved out from their given address or have given non-existent addresses. Anvil Trading, Inc. was also using TIN and ATP being used by Star Anvil Trading.</td> </tr> <tr> <td>BSB Gen. Merchandising</td> <td>88,580</td> <td></td> </tr> <tr> <td>Anvil Trading, Inc.</td> <td>72,850</td> <td></td> </tr> <tr> <td>E.T. Austria Cellphone Accessories</td> <td>62,052</td> <td></td> </tr> <tr> <td>Namzaged Enterprises</td> <td>436,442</td> <td></td> </tr> <tr> <td>P.R. Gonzalzo Cellphone Accessories</td> <td>43,680</td> <td>Did not reply to the Team and has no business permit to operate.</td> </tr> <tr> <td>Estanislao Trading</td> <td>644</td> <td></td> </tr> </tbody> </table> <ul style="list-style-type: none"> The receipts issued by Annabelle's Meat Shop were not valid as there was no BIR authority to print indicated thereon. Of the six suppliers that confirmed their transactions with this NGO, three has confirmed business permit to operate as of audit date, two has no permit to operate, while the status of the other one is yet to be confirmed by the concerned LGUs; One of the ten barangay chairmen, Chairman, Pedo Ramirez of Barangay 183 , Caloocan City, denied awareness on the training and distribution of kits purportedly undertaken within his territory; Sixty beneficiaries were either unknown/unlocated or have given insufficient address; and Of the 635 beneficiaries being confirmed, only 61 replied, confirming attendance in training. One of them denied receiving kit, while 11 others claimed that they did not receive complete set. Considering, however, the status of the suppliers, the trainings attended to and the kits received by 61 beneficiaries could have been funded from other government projects. <p>Confirmation by the Team from the sponsoring legislators on the validity of their signatures on the documents submitted to the Team yielded the following results:</p> <table border="1"> <thead> <tr> <th>SARO (ROCS)</th> <th>Amt (M ₱)</th> <th>Legislator</th> <th>Results of Confirmation</th> </tr> </thead> <tbody> <tr> <td>08-07893</td> <td>4.850</td> <td>Bienvenido M. Abante, Jr.</td> <td>Confirmed authenticity of signature in the documents submitted by the NGO.</td> </tr> <tr> <td>09-00814</td> <td>2.910</td> <td>Oscar G. Malapitan</td> <td>Still checking/reviewing the documents and verifying the signatures affixed in documents submitted for confirmation.</td> </tr> <tr> <td>Total</td> <td>7.760</td> <td></td> <td></td> </tr> </tbody> </table>	Supplier	Amount	Remarks	Anotae Trading	426,866	No business permits to operate. Moved out from their given address or have given non-existent addresses. Anvil Trading, Inc. was also using TIN and ATP being used by Star Anvil Trading.	BSB Gen. Merchandising	88,580		Anvil Trading, Inc.	72,850		E.T. Austria Cellphone Accessories	62,052		Namzaged Enterprises	436,442		P.R. Gonzalzo Cellphone Accessories	43,680	Did not reply to the Team and has no business permit to operate.	Estanislao Trading	644		SARO (ROCS)	Amt (M ₱)	Legislator	Results of Confirmation	08-07893	4.850	Bienvenido M. Abante, Jr.	Confirmed authenticity of signature in the documents submitted by the NGO.	09-00814	2.910	Oscar G. Malapitan	Still checking/reviewing the documents and verifying the signatures affixed in documents submitted for confirmation.	Total	7.760		
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				<p>TRC</p> <p>The project costing ₱2.250 Million reportedly covered training of 1,869 beneficiaries.</p> <p>Documents disclosed that the implementation of this project was questionable for the following reasons:</p> <ul style="list-style-type: none"> • Of the total reported expenses of ₱2.250 Million, ₱1.756 Million was totally undocumented. Only photocopy of receipt purportedly issued by Dynamic Educational System Corporation in the amount of ₱494,055.00 was attached to the report. Dynamic Educational System Corporation, however, cannot be located at its given address. Hence, its physical existence is questionable; and • The listed beneficiaries have no indicated addresses. Thus, actual participation cannot also be validated. <p>Funds transferred by the TRC to this NGO in the amount of ₱20.680 Million, intended for the implementation of four livelihood projects remained unliquidated despite request by the Team. The NGO did not submit the requested liquidation documents.</p> <p>Confirmation by the Team from the sponsoring legislators on the validity of their signatures on the documents submitted to the Team yielded the following results:</p> <table border="1"> <thead> <tr> <th>SARO (ROCS)</th> <th>Amt (M ₱)</th> <th>Legislator</th> <th>Results of Confirmation</th> </tr> </thead> <tbody> <tr> <td>07-07514</td> <td>2.250</td> <td>Isidro T. Ungab</td> <td rowspan="3">Confirmed authenticity of signature in the documents submitted by the NGO.</td> </tr> <tr> <td colspan="3">Unliquidated in Full</td> </tr> <tr> <td>07-03359</td> <td>1.840</td> <td>Rodolfo G. Valencia</td> </tr> <tr> <td>07-04704</td> <td>5.760</td> <td>Bienvenido M. Abante, Jr.</td> <td rowspan="2">Deceased.</td> </tr> <tr> <td>07-02903</td> <td>1.440</td> <td></td> </tr> <tr> <td>07-03314</td> <td>11.640</td> <td>Antonio M. Serapio</td> <td></td> </tr> <tr> <td>Total</td> <td>22.930</td> <td></td> <td></td> </tr> </tbody> </table> <p>City Government of Quezon</p> <p>Funds released to this NGO by the City Government of Quezon amounting to ₱2.500 Million for the implementation of Kaligtasan ng Pamayanan Laban sa Krimen, Sakit, Sakuna at Kahirapan also remained unliquidated. The submission of liquidation documents was requested under our letter dated May 30, 2012 but such request remained unacted upon as of audit date.</p> <p>This project was implemented out of the allocation of Cong. Mary Ann L. Susano covered by SARO No. ROCS-07-00803 amounting to ₱2.500 million. She did not reply to the team's request for her to confirm the authenticity of her signature on the documents submitted by the NGO.</p>	SARO (ROCS)	Amt (M ₱)	Legislator	Results of Confirmation	07-07514	2.250	Isidro T. Ungab	Confirmed authenticity of signature in the documents submitted by the NGO.	Unliquidated in Full			07-03359	1.840	Rodolfo G. Valencia	07-04704	5.760	Bienvenido M. Abante, Jr.	Deceased.	07-02903	1.440		07-03314	11.640	Antonio M. Serapio		Total	22.930		
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				<p>These projects covered:</p> <ul style="list-style-type: none"> Grant of burial, medical, financial and livelihood assistance to families in crisis situation; and Provision of day care program and disaster relief operation participated by 21 suppliers/ establishments. <p>Documents disclosed that funds for nine projects were not fully liquidated with unliquidated balance of ₱11,150,581. The submission of liquidation documents was requested under our letter dated May 30, 2012 but such request remained unacted upon as of audit date.</p> <p>On the other hand, analysis of the submitted liquidation documents revealed that the implementation of the projects is questionable for the following reasons:</p> <ul style="list-style-type: none"> Three suppliers are either unknown at, or reportedly moved out from their given addresses, or closed its business. Of the three, one has no permit to operate from the City Government of Makati. Other suppliers have yet to confirm their transactions, one of which was also not issued permit to operate by the City Government of Makati; and The liquidation reports were either not supported with distribution list or supported with list of recipients without any indicated addresses. Out of 165 selected beneficiaries with complete addresses, 50 replied with 23 denying receipt of assistance amounting to ₱57,650. On the other hand, 13 other beneficiaries of assistance costing ₱39,400 cannot be located at their given addresses. Six suppliers confirmed their transactions with this NGO. However, the utilization of funds was not in accordance with the purpose. The amount of ₱3.0 Million released under SARO No. 08-07891, covered with check numbers 0720723 and 0683298, dated 10/29/09 and 03/12/09, respectively, for financial and medical assistance were used for the Team building and leadership training with the following reported expenses: <table border="1"> <thead> <tr> <th>Supplier</th> <th>Amount</th> <th>Purpose</th> </tr> </thead> <tbody> <tr> <td>Tanchuling Hotel</td> <td>₱ 68,700.00</td> <td rowspan="6">Accommodation/ Meals</td> </tr> <tr> <td>Caliraya Recreation Realty, Inc.</td> <td>962,050.00</td> </tr> <tr> <td>Gennext Foods Corpo / Jollibee</td> <td>265,463.55</td> </tr> <tr> <td>Great Adriana Food Exchange, Inc.</td> <td>58,800.00</td> </tr> <tr> <td>Philippine Colombian Assoc'n</td> <td>282,140.00</td> </tr> <tr> <td>Makati Hope Christian School, Inc</td> <td>90,680.00</td> </tr> <tr> <td>Ezer Foundation, Inc.</td> <td>66,700.00</td> <td rowspan="4">Accommodation/ Meals</td> </tr> <tr> <td>Aristocrat Restaurant</td> <td>22,794.00</td> </tr> <tr> <td>Max's Food Services, Inc.</td> <td>29,097.66</td> </tr> <tr> <td>Puregold Price Club, Inc.</td> <td>65,997.11</td> </tr> <tr> <td>Pandacan Transport Services and MP Coop</td> <td>40,000.00</td> <td rowspan="2">Bus rental</td> </tr> <tr> <td>Expo Tours, Phils.</td> <td>240,000.00</td> </tr> <tr> <td>Ma-Cor Bags & Wallets Mfg.</td> <td>250,000.00</td> <td>Materials</td> </tr> <tr> <td>Total</td> <td>₱2,442,422.32</td> <td></td> </tr> </tbody> </table> <p>These projects were implemented out of the allocation of Cong. Bienvenido M. Abante, Jr. covered by the the following SAROs:</p> <table border="1"> <thead> <tr> <th>SARO No.</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>ROCS-07-02902</td> <td>7,000,000.00</td> </tr> <tr> <td>ROCS-07-04705</td> <td>6,500,000.00</td> </tr> </tbody> </table>	Supplier	Amount	Purpose	Tanchuling Hotel	₱ 68,700.00	Accommodation/ Meals	Caliraya Recreation Realty, Inc.	962,050.00	Gennext Foods Corpo / Jollibee	265,463.55	Great Adriana Food Exchange, Inc.	58,800.00	Philippine Colombian Assoc'n	282,140.00	Makati Hope Christian School, Inc	90,680.00	Ezer Foundation, Inc.	66,700.00	Accommodation/ Meals	Aristocrat Restaurant	22,794.00	Max's Food Services, Inc.	29,097.66	Puregold Price Club, Inc.	65,997.11	Pandacan Transport Services and MP Coop	40,000.00	Bus rental	Expo Tours, Phils.	240,000.00	Ma-Cor Bags & Wallets Mfg.	250,000.00	Materials	Total	₱2,442,422.32		SARO No.	Amount	ROCS-07-02902	7,000,000.00	ROCS-07-04705	6,500,000.00
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DSWD-NCR	2	4.500	1	 <p>This NGO is registered with SEC but was not issued with permit by City Government of Manila.</p> <p>No. 551 Pampanga Street, Gagalangin, Tondo, Manila</p>																												
Unliquidated in Full																																
DSWD-NCR	2	12.000	1																													
Total	4	16.500																														
				<p>The liquidated projects covered implementation of CIDSS within District II Manila with the requirements supplied by six establishments. Audit disclosed that these transactions are questionable for the following reasons:</p> <ul style="list-style-type: none"> • None of the suppliers confirmed their respective transactions as of audit date with one categorically denying transacting with this NGO; • None of the suppliers have business permits to operate from the concerned LGUs as tabulated below: <table border="1"> <thead> <tr> <th>Supplier</th> <th>Status of Permit</th> </tr> </thead> <tbody> <tr> <td>Raffy Sia Pest Control</td> <td>Renewed for January 2008 only</td> </tr> <tr> <td>Promo Print</td> <td>None</td> </tr> <tr> <td>B. Gen. Marketing</td> <td></td> </tr> <tr> <td>C & A Medical Suppliers</td> <td></td> </tr> <tr> <td>Sun Quality Bags Factory</td> <td></td> </tr> </tbody> </table> <ul style="list-style-type: none"> • The items procured consisting of medicines, printed test manuals and bags for daycare center's purposes were not supported with list of beneficiaries. <p>The financial assistance was reportedly distributed to 964 beneficiaries of which substantial numbers have no complete address. Of the reported beneficiaries, 217 were selected for confirmation with the results tabulated below:</p> <ul style="list-style-type: none"> • Of the 36 beneficiaries with replies, 1 denied receipt of the assistance. • Sixty-four beneficiaries are unknown or have moved out from their given addresses or have passed away. <p>Funds transferred by DSWD in 2008 and 2009 for the implementation of two CIDSS projects in the amount of ₱12.000 Million under SARO Nos. 08-04820 and 09-02500 remained unliquidated. Thus, the Team requested for submission of liquidation documents under our letter dated May 30, 2012. In its reply, the NGO claimed that the list of students who received educational assistance and all</p>	Supplier	Status of Permit	Raffy Sia Pest Control	Renewed for January 2008 only	Promo Print	None	B. Gen. Marketing		C & A Medical Suppliers		Sun Quality Bags Factory																	
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IA	Projects		No. Legislators	Remarks														
	No.	Amt (M ₱)																
				<p>supporting documents for financial, burial, and cash for work were forwarded to the DSWD PDAF Office. The documents claimed to have been submitted referred to SARO No. 07-07619 and not the two SAROs being questioned by he Team.</p> <p>Of the total reported expenses, ₱0.385 Million was used for administrative cost. These projects were implemented out of the allocation of Cong. Jaime C. Lopez under the following SAROs:</p> <table border="1"> <thead> <tr> <th>SARO No.</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>ROCS-07-07619</td> <td>2,500,000.00</td> </tr> <tr> <td>ROCS-07-02992</td> <td>2,000,000.00</td> </tr> <tr> <td>Unliquidated in full</td> <td></td> </tr> <tr> <td>ROCS-08-04820</td> <td>9,000,000.00</td> </tr> <tr> <td>ROCS-09-02500</td> <td>3,000,000.00</td> </tr> <tr> <td>Total</td> <td>16,500,000.00</td> </tr> </tbody> </table>	SARO No.	Amount	ROCS-07-07619	2,500,000.00	ROCS-07-02992	2,000,000.00	Unliquidated in full		ROCS-08-04820	9,000,000.00	ROCS-09-02500	3,000,000.00	Total	16,500,000.00
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ROCS-09-02500	3,000,000.00																	
Total	16,500,000.00																	
Improve Health, Education and Livelihood in the Philippines (I-HELP)																		
NLDC	1	2.910	1	 <p>This NGO is registered with SEC but the Team is yet to receive information from the City Government of Quezon as to the issuance of permits during CYs 2007 to 2009.</p> <p>43 Ilocos Sur, Bago Bantay, Quezon City.</p> <p>Inspection disclosed that the unit is a warehouse reportedly owned by one of the incorporators. This NGO did not confirm its transactions and did not submit additional documents requested by the Team.</p> <p>The project covered procurement of dressmaking kits and conduct of training. The training was reportedly participated and kits distributed to 90 participants from 5 barangays with training expenses of approximately ₱32,333 per participant.</p> <p>Documents disclosed that these transactions are questionable for the following reasons:</p> <ul style="list-style-type: none"> • The training was reportedly undertaken by Sky Park Hotel based in Zamboanga City with training materials provided by Arrex Industrial Marketing and Argent Ventures, Inc., both based in Quezon City; • The establishments and NGO are, apparently, interrelated for the following reasons: <ul style="list-style-type: none"> ▪ Arrex Industrial Marketing and this NGO are operating in the same address; ▪ The President and CEO of Argent Ventures, Inc. are also incorporators of the NGO; ▪ The SI issued by Arrex Industrial Marketing was covered by receipt issued by Argent Ventures, Inc.; ▪ The receipts of these establishment and the NGO were printed by the same printing company; • The addresses of the 10 project facilitators were not disclosed in the documents; and • The quantity of training materials received by each participant was not indicated in the submitted list. The distribution of the procured items cannot, therefore, be established. Based on the Accomplishment Report, each beneficiary received 100 yards of assorted fabrics. Replies from the respondents revealed that each received only 6 to 16 yards. 														

IA	Projects		No. Legislators	Remarks
	No.	Amt (M ₱)		
				<p>Confirmation from the beneficiaries further casts doubts on the validity of these transactions as discussed below:</p> <ul style="list-style-type: none"> • The purchase of 9,000 pattern papers is also doubtful as the respondents received only two to three pieces. One Barangay Captain received only 30 pieces for distribution to 10 participants. • Of the five barangays, only one, so far, confirmed receipt of only 2 sewing machines and 10 sets of few items, forming part of the starter kits. It is informed that there were 15 sewing machines and 90 sets of starter kits consisting of 16 items procured, among others. • Seven beneficiaries are either unlocated or have moved out from given address. • Confirmation from the EOs disclosed that only 31 of the 90 reported beneficiaries are registered voters. <p>These projects were implemented out of the allocation of Cong. Erico Basilio A. Fabian covered by SARO No. ROCS-09-04810 amounting to ₱ 2.910 Million. He has yet to reply to the Team's request to confirm his signatures on the documents submitted by the NGO.</p>
Kalusugan ng Bata, Karunungan ng Bayan, Inc. (KBKBI)				
DSWD-CO	1	14.000	1	<p>This NGO was registered with SEC on January 11, 2001 with the legislator itself as one of the incorporators, but there was no data issuance of business permit. It was reportedly operating at 1405 Marbella I Condominium, Roxas Boulevard, Pasay City. The confirmation letter sent to this NGO was returned to the Team as there was no such tenant within the area and no unit with such number. This is also the same address being used by READ Foundation.</p> <p>The SAROs were merged into one project, the National Feeding Program/School Feeding Program. Of the total releases of ₱14.000 Million, only receipt for ₱5.000 Million issued by Jeverps Enterprise for the procurement of assorted food packages at ₱100/pack was submitted, leaving ₱9.00 Million unliquidated.</p> <p>These transactions are also considered questionable for the following reasons:</p> <ul style="list-style-type: none"> • The distribution of the food packages could hardly be accounted as discussed below: <ul style="list-style-type: none"> ▪ Of the total procurement of 50,000 packs, only 29,375 packs were accounted from the documents submitted as distributed to various locations leaving 20,625 packs unaccounted; ▪ Only 3,800 packs have identified recipients which can be confirmed/validated as there were no specific beneficiaries for the 25,575 packs. The list only enumerated the Municipalities where the food packages were allegedly distributed which were sometimes reportedly represented by the Municipal Mayors, Barangay Captains or Social Work Officers; ▪ The food packages were reportedly distributed to the Municipalities of Ilocos, Pampanga, Samar, Pangasinan, Camarines Norte, Abra, Aklan and Marikina City; ▪ Two of the recipient MSWDO so far replied, confirming the receipt of 900 packs and submitted distribution lists. The 200 beneficiaries from the submitted list were confirmed, of which 18 denied receiving any food packs while 60 others are unknown at their given addresses.

IA	Projects		No. Legislators	Remarks										
	No.	Amt (M ₱)												
				<p>These projects were implemented out of the allocation of Sen. Edgardo J. Angara covered by the following SAROs:</p> <table border="1"> <thead> <tr> <th>SARO No.</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>ROCS-07-05095</td> <td>4,000,000.00</td> </tr> <tr> <td>ROCS-07-05496</td> <td>6,000,000.00</td> </tr> <tr> <td>ROCS-07-06896</td> <td>4,000,000.00</td> </tr> <tr> <td>Total</td> <td>14,000,000.00</td> </tr> </tbody> </table> <p>The legislator confirmed his signatures and that of his authorized representatives in all the documents submitted by the NGO.</p>	SARO No.	Amount	ROCS-07-05095	4,000,000.00	ROCS-07-05496	6,000,000.00	ROCS-07-06896	4,000,000.00	Total	14,000,000.00
SARO No.	Amount													
ROCS-07-05095	4,000,000.00													
ROCS-07-05496	6,000,000.00													
ROCS-07-06896	4,000,000.00													
Total	14,000,000.00													
Global Support Link Foundation, Inc. (GSLFI)														
NLDC	1	0.970	1	<p>This NGO was registered with SEC on March 24, 2008 but was not issued business permit by the City Government of Quezon during CYs 2007 to 2009. It was, however, issued business permit for CY 2010.</p> <p>One of the Incorporators of this NGO, Ms. Mary Ann A. Exito was also connected with HMLFI.</p>  <p>At the time of inspection, the person on site refused to receive the confirmation letter. Hence, the same was sent thru mail. The Team has yet to receive reply from this NGO.</p> <p>The project covered conduct of training on slippers making in four batches. The training materials and other requirements for the 3-day seminar was provided by 4 establishments and 15 trainers. The training was reportedly participated by 345 individuals.</p> <p>Documents disclosed that these transactions are questionable for the following reasons:</p> <ul style="list-style-type: none"> • The venue of the said training was not indicated; • One of the suppliers/establishments has no business permit to operate, one cannot be located while the other one was already closed; and • The complete addresses of the 15 trainers were not indicated. <p>Confirmation from the beneficiaries further casts doubt on the validity of these transactions for the following reasons:</p> <ul style="list-style-type: none"> • Seven participants so far confirmed their attendance in the training but five denied receiving the complete set of kits; • Five participants claimed that the seminar lasted only for two days and not three days as reported; and • Nine other participants are unknown, or have moved out or unlocated at their given addresses. <p>These projects were implemented out of the allocation of Cong. Mary Ann L. Susano covered by SARO No. ROCS-09-06416 amounting to ₱0.970 Million. She has yet to reply to the Team's request to confirm her signatures on the documents submitted by the NGO.</p>										

IA	Projects		No. Legislators	Remarks
	No.	Amt (M ₱)		
Kabaka Foundation, Inc. (KFI)				
DSWD-NCR	5	4.800	1	<p>This NGO was registered with SEC with the legislator himself as one of the incorporators. Verification with BPLO of Manila disclosed that there were no permits issued to this NGO as of March 2011. This was reportedly operating at cor. Jesus cor. Nagtahan Sts., Pandacan, Manila.</p>  <p>The NGO claimed that all required documents such as receipts/invoices and list of beneficiaries have been submitted to DSWD-NCR.</p>
NABCOR	1	1.940	1	
Unliquidated in Full				
DSWD	5	15.000	1	
Total	11	21.740	3	
				<p>DSWD-NCR</p> <p>The liquidated projects covered procurement of tents and rice, and grant of financial, educational, medical, food for work and burial assistance. The tents were reportedly supplied by Seng Huat Canvass Trading while the rice was procured from the National Food Authority (NFA). The different types of assistance were reportedly granted to 3,311 beneficiaries with a number receiving multiple assistance. Of the total amount of ₱4.800 Million for five projects, liquidation documents for two projects amounting to ₱1,283 Million were not submitted to the Team.</p> <p>Documents disclosed that these transactions are questionable for the following reasons:</p> <ul style="list-style-type: none"> • While Seng Huat Canvass Trading was issued business permits during CYs 2007 to 2009 and confirmed the issuance of receipts, its transactions were deficient as discussed below: <ul style="list-style-type: none"> ▪ Two projects were supported by the same OR No. 13793 dated May 2, 2008. This OR, in the amount of ₱200,000, was used to liquidate SARO Nos. ROCS-07-07629 and ROCS-08-00199. ▪ The receipts being issued by the supplier were not in chronological order. Receipt No. 13807 was issued on April 17, 2008 while receipt No. 13793 was issued on May 2, 2008. ▪ There were no distribution lists submitted for the 30 tents procured under the 3 projects costing ₱20,000 each or a total of ₱600,000. ▪ Procurements costing P363,200, reportedly from JEMMS Sports Center and NFA were also not supported with distribution lists. The items procured from JEMMS Sports Center was not even supported with receipt. <p>Confirmation from the beneficiaries and analysis of documents further casts doubt on the validity of these transactions on account of the following:</p> <ul style="list-style-type: none"> • Substantial number of beneficiaries have no complete addresses. Information received from the EO of the 5th District of Manila disclosed that out of the 1,864 beneficiaries listed therein, only 587 were registered voters. The identities of a great number of beneficiaries cannot even be established; • One of the Barangay Captains claimed that out of 170 listed beneficiaries purportedly residents of his barangay, only 34 were confirmed residents. • Out of 348 confirmation letters, 76 have, so far, replied with 5 denying receipt of

IA	Projects		No. Legislators	Remarks																										
	No.	Amt (M ₱)																												
				<p>the total amount of ₱10,000. On the other hand, 101 beneficiaries cannot be located as they are either unknown at their given address or addresses given are insufficient or non-existent.</p> <p>As noted, in addition to unsubmitted liquidation documents pertaining to the five reported projects, the liquidation documents of another five projects costing ₱15.0 Million were not made available to the Team. In reply to the Team's request for submission of liquidation documents under our letter dated June 1, 2012, the NGO claimed that all documents have been forwarded to DSWD-NCR. However, there was no proof of submission attached to the reply and there were no documents made available to the Team by the DSWD for these projects.</p> <p>These projects were implemented out of the allocation of Cong. Amado S. Bagatsing covered by the following SAROs:</p> <table border="1"> <thead> <tr> <th>SARO No.</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>ROCS-07-07629</td> <td>1,400,000.00</td> </tr> <tr> <td>ROCS-08-04815</td> <td>1,800,000.00</td> </tr> <tr> <td>ROCS-07-07629</td> <td>300,000.00</td> </tr> <tr> <td>ROCS-07-07629</td> <td>300,000.00</td> </tr> <tr> <td>ROCS-08-00199</td> <td>1,000,000.00</td> </tr> <tr> <td colspan="2">Unliquidated in full</td> </tr> <tr> <td>ROCS-08-07848</td> <td>5,300,000.00</td> </tr> <tr> <td>ROCS-08-07848</td> <td>700,000.00</td> </tr> <tr> <td>ROCS-09-04643</td> <td>3,500,000.00</td> </tr> <tr> <td>ROCS-09-04643</td> <td>2,500,000.00</td> </tr> <tr> <td>ROCS-09-04521</td> <td>3,000,000.00</td> </tr> <tr> <td>Total</td> <td>19,800,000.00</td> </tr> </tbody> </table> <p>The legislator did not reply to the team's request to confirm the authenticity of his signatures on the documents submitted by this NGO.</p>	SARO No.	Amount	ROCS-07-07629	1,400,000.00	ROCS-08-04815	1,800,000.00	ROCS-07-07629	300,000.00	ROCS-07-07629	300,000.00	ROCS-08-00199	1,000,000.00	Unliquidated in full		ROCS-08-07848	5,300,000.00	ROCS-08-07848	700,000.00	ROCS-09-04643	3,500,000.00	ROCS-09-04643	2,500,000.00	ROCS-09-04521	3,000,000.00	Total	19,800,000.00
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NABCOR				<p>The project covered training coupled with distribution of financial assistance. The training and financial assistance were allegedly distributed to 310 members of KABAKA Chapters. The facilities, venue and items needed for food processing were reportedly supplied and provided by six suppliers. Documents disclosed that these transactions are questionable for the following reasons:</p> <ul style="list-style-type: none"> • None of the six suppliers confirmed their respective transactions with this NGO. One supplier is unknown at its given address, while the other was not issued business permit to operate; and • None of the 14 Kabaka Chapter Presidents confirmed attendance to training and receipt of financial assistance. Two categorically denied receipts of assistance, two have no one to receive the letter, while one is unknown at its given address. The rest did not reply to the Team's request for confirmation. <p>These projects were implemented out of the allocation of Cong. Amado S. Bagatsing covered by SARO No. ROCS 08-07849 amounting to ₱1.940 Million. He has yet to reply to the Team's request to confirm his signature on the documents submitted by the NGO.</p>																										
READ Foundation, Inc. (RFI)																														
DSWD-CO	7	81.550	1	The NGO was registered with SEC with authorized capitalization of ₱100,000. It was reportedly operating at:																										

IA	Projects		No. Legislators	Remarks																												
	No.	Amt (M ₱)																														
				<ul style="list-style-type: none"> 1405 Marbella I Condominium, Roxas Blvd, Pasay City This is the same address used by KBKBI. Confirmation letter sent to this address was returned as there was no such tenant and no such number. 704 EDSA Cor. New York Street, Cubao, Quezon City. The Office at Cubao was found with only one staff during inspection. The Team was informed, though, that they have satellite offices, the locations of which were not disclosed. This NGO did not confirm its transactions and did not submit additional documents requested by the Team. As reflected in the MOA, the funds were intended as <u>financial assistance to support the expanded operation of the foundation</u>. Based on the liquidation reports, the funds were used to procure medicines, assorted groceries, blankets, materials for livelihood training and conduct research and documentation for the Philippine Manuscript Maps and Baler Books from 22 suppliers/providers. Documents disclosed that these transactions are questionable for the following reasons: <ul style="list-style-type: none"> Of the total amount of ₱81.550 Million, ₱48.585 Million covering five projects remained unliquidated. The liquidation documents was requested to be submitted under our letter dated June 6, 2012 but such request remained unacted upon as of audit date; Procurement of medicines, blankets and giving of financial assistance for Oplan Alis Dengue amounting to ₱931,028 was not confirmed due to insufficient addresses of the listed beneficiaries; While 7 out of 22 suppliers confirmed their transactions, 4 have no permits to operate: <table border="1" data-bbox="547 1151 1170 1290"> <thead> <tr> <th>Supplier</th> <th>BPLO (Business Permit)</th> </tr> </thead> <tbody> <tr> <td>Asia-Pacific Policy Center</td> <td>With Permit only for CY 2006</td> </tr> <tr> <td>Ralph's Wines and Spirit</td> <td rowspan="3">No Permit</td> </tr> <tr> <td>UP College of Arts and Letters Foundation, Inc.</td> </tr> <tr> <td>Pediapharma, Inc.</td> </tr> </tbody> </table> Ten other suppliers have either no permit to operate during CYs 2007 to 2009 or could not be located at the given address: <table border="1" data-bbox="547 1389 1170 1729"> <thead> <tr> <th rowspan="2">Supplier</th> <th colspan="2">Confirmation Replies</th> </tr> <tr> <th>Suppliers</th> <th>BPLO (Business Permit)</th> </tr> </thead> <tbody> <tr> <td>Cordillera News Agency Foundation Inc.</td> <td></td> <td>No Business Permit</td> </tr> <tr> <td>Des Merie Canteen & Catering Services</td> <td>Unknown at given address</td> <td>With Permit issued only for CY 2004 and using 2 different TINs</td> </tr> <tr> <td>Dulay Peanut Butter & Chips</td> <td>Unlocated</td> <td>No Reply Yet</td> </tr> <tr> <td>J. Luna Marketing</td> <td>Moved out</td> <td>With Permit issued only for 2004</td> </tr> <tr> <td>JCS Chemical Supply</td> <td>No Reply</td> <td>With Permit only for 2006 and using 2 different TINs and ATPs purportedly issued authorizing the printing of higher series ahead of lower series</td> </tr> </tbody> </table> 	Supplier	BPLO (Business Permit)	Asia-Pacific Policy Center	With Permit only for CY 2006	Ralph's Wines and Spirit	No Permit	UP College of Arts and Letters Foundation, Inc.	Pediapharma, Inc.	Supplier	Confirmation Replies		Suppliers	BPLO (Business Permit)	Cordillera News Agency Foundation Inc.		No Business Permit	Des Merie Canteen & Catering Services	Unknown at given address	With Permit issued only for CY 2004 and using 2 different TINs	Dulay Peanut Butter & Chips	Unlocated	No Reply Yet	J. Luna Marketing	Moved out	With Permit issued only for 2004	JCS Chemical Supply	No Reply	With Permit only for 2006 and using 2 different TINs and ATPs purportedly issued authorizing the printing of higher series ahead of lower series
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NLDC	1	9.700	1	<p>This NGO was registered with SEC and was issued permit to operate by the Municipal Government of Quezon, Province of Nueva Ecija. It was reportedly operating at Purok 2, Brgy. Sta. Rita, Quezon, Nueva Ecija. It did not confirm its transactions and did not submit additional documents requested by the Team.</p>																																	
Unliquidated in Full																																					
TRC	4	19.872	1																																		
Total	5	29.572	2																																		
NLDC																																					
				<p>The project involved procurement of 120 IT packages for distribution to 120 Member-Cooperatives of Coop-NATCCO. The liquidation report was supported only with receipt amounting to ₱7.700 Million. The amount of ₱2.0 Million, however, still remained undocumented. The IT packages were reportedly supplied by Helsinki Trading with business permits during CYs 2007 to 2009 issued by the City Government of Pasig. The supplier also confirmed the issuance of receipts.</p> <p>Confirmation from 49 out of 120 purported cooperative beneficiaries and field validation on the other 10 cooperatives, however, disclosed that the said transaction is questionable for the following reasons:</p> <ul style="list-style-type: none"> • Fifteen listed beneficiaries denied receiving the IT packages; and • While 14 confirmed receipt of the IT packages, 8 claimed that they did not receive the complete computer package. Of the nine, one claimed that he was made to pay ₱10,000.00, while another claimed that the laptop received was not brand new. 																																	

IA	Projects		No. Legislators	Remarks												
	No.	Amt (M ₱)														
				<p>The issuance of IT package to the Cooperative may not even be considered proper as cooperatives are private institution. These projects were implemented out of the allocation of Cong. Jose R. Ping-ay covered by SARO No. ROCS-08-09700 amounting to ₱9.700 million. The legislator confirmed his signatures and that of his authorized representatives in all documents submitted by the NGO.</p> <p>TRC</p> <p>Funds released by TRC in 2007 for the implementation of four projects in the amount of ₱19.872 Million remained unliquidated. As discussed earlier, this NGO did not submit liquidation report requested under our letter dated May 30, 2012.</p> <p>This project was implemented out of the allocation of Cong. Guillermo P. Cua under the following SAROs:</p> <table border="1"> <thead> <tr> <th>SARO No.</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>ROCS 07-00612</td> <td>5,472,000.00</td> </tr> <tr> <td>ROCS 07-03311</td> <td>4,800,000.00</td> </tr> <tr> <td>ROCS 07-03591</td> <td>4,800,000.00</td> </tr> <tr> <td>ROCS 07-06503</td> <td>4,800,000.00</td> </tr> <tr> <td>Total</td> <td>19,872,000.00</td> </tr> </tbody> </table>	SARO No.	Amount	ROCS 07-00612	5,472,000.00	ROCS 07-03311	4,800,000.00	ROCS 07-03591	4,800,000.00	ROCS 07-06503	4,800,000.00	Total	19,872,000.00
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ROCS 07-06503	4,800,000.00															
Total	19,872,000.00															
Todo Foundation, Inc. (TFI)																
DSWD-RFO III	9	10.736	2	<p>This NGO is registered with SEC with declared authorized capitalization of ₱50,000 but has no business permit from the Municipal Government of Concepcion, Tarlac. It is reportedly operating at Cortez St., San Nicolas, Concepcion, Tarlac.</p> <p>The projects covered the grant of various types of assistance for purposes such as medical, burial and educational assistance to 8,238 beneficiaries.</p> <p>Documents disclosed that the grants and assistance are questionable. There were no established criteria for the grant of assistance which ranged from ₱20.00 to as much as ₱45,000.00. These were granted without any case study/evaluation by the DSWD as to indigency and any document to support the emergency situation.</p> <p>Confirmation further casts doubt on the authenticity of the submitted documents as discussed below:</p> <ul style="list-style-type: none"> • Twenty reported beneficiaries of assistance in the amount of ₱106,029.00 denied receipt of any assistance from the NGO; and, • Fifty other recipients of assistance in the amount of ₱252,864.00 are unknown at their given addresses or have given insufficient or non-existent addresses. <p>The TFI claimed that they are following certain criteria in the release of financial assistance and beneficiaries are subjected to sort of screening. The procedures were, however, not documented. The grant of assistance, as discussed earlier, were not supported with evaluation report and any proof of indigency or emergency situation of the beneficiary.</p> <p>There were no medical records/abstract or hospital bills for medical assistance, or death certificate for burial assistance or school records/contract for educational assistance. There were even no written requests for assistance from the reported beneficiaries. As further discussed, a number of beneficiaries even denied receiving any of the purported assistance granted while the existence of a greater number of beneficiaries is even questionable. They are unknown and cannot be</p>												

IA	Projects		No. Legislators	Remarks																																																						
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				<p>located at their given addresses.</p> <p>Information provided by the EOs disclosed that out of the 1,758 beneficiaries requested to be validated, only 805, representing 46 percent, are registered voters of the respective municipalities as tabulated below:</p> <table border="1"> <thead> <tr> <th rowspan="2">Municipality/ Barangay</th> <th colspan="2">No. of</th> <th rowspan="2">%age of Reg. Voters</th> </tr> <tr> <th>Listed Recipients</th> <th>Registered Voters</th> </tr> </thead> <tbody> <tr> <td>Bamban</td> <td>552</td> <td>333</td> <td>60.33</td> </tr> <tr> <td>Capas</td> <td>46</td> <td>2</td> <td>4.35</td> </tr> <tr> <td>Concepcion</td> <td>1,160</td> <td>470</td> <td>40.52</td> </tr> <tr> <td>Total</td> <td>1,758</td> <td>805</td> <td>45.79</td> </tr> </tbody> </table> <p>Confirmation by the Team from the sponsoring legislators on the validity of their signatures on the documents submitted to the Team yielded the following results:</p> <table border="1"> <thead> <tr> <th>SARO (ROCS)</th> <th>Amt (M ₱)</th> <th>Legislator</th> <th>Results of Confirmation</th> </tr> </thead> <tbody> <tr> <td>G-09-07578</td> <td>0.500</td> <td>Jeci A. Lapus</td> <td>Not included in the request for confirmation</td> </tr> <tr> <td>08-00569</td> <td>2.200</td> <td rowspan="3">Jeci A. Lapus</td> <td rowspan="3">Confirmed his signature and that of his authorized representative in the documents submitted by the NGO.</td> </tr> <tr> <td>08-04262</td> <td>2.956</td> </tr> <tr> <td>08-07067</td> <td>3.001</td> </tr> <tr> <td>09-01789</td> <td>1.255</td> <td rowspan="5">Jesli A. Lapus</td> <td rowspan="5">Confirmed authenticity of signature of his authorized representative.</td> </tr> <tr> <td>07-00718</td> <td>0.452</td> </tr> <tr> <td>07-03402</td> <td>0.056</td> </tr> <tr> <td>07-03402</td> <td>0.130</td> </tr> <tr> <td>07-03402</td> <td>0.186</td> </tr> <tr> <td>Total</td> <td>10.736</td> <td></td> <td></td> </tr> </tbody> </table>	Municipality/ Barangay	No. of		%age of Reg. Voters	Listed Recipients	Registered Voters	Bamban	552	333	60.33	Capas	46	2	4.35	Concepcion	1,160	470	40.52	Total	1,758	805	45.79	SARO (ROCS)	Amt (M ₱)	Legislator	Results of Confirmation	G-09-07578	0.500	Jeci A. Lapus	Not included in the request for confirmation	08-00569	2.200	Jeci A. Lapus	Confirmed his signature and that of his authorized representative in the documents submitted by the NGO.	08-04262	2.956	08-07067	3.001	09-01789	1.255	Jesli A. Lapus	Confirmed authenticity of signature of his authorized representative.	07-00718	0.452	07-03402	0.056	07-03402	0.130	07-03402	0.186	Total	10.736		
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Nueva Ecija 4, Inc. (NE4)																																																										
DSWD-RFO III	14	33.130	1	<p>This NGO is reportedly operating at Brgy. Langka, Jaen, Nueva Ecija. It is registered with SEC but has no record of issuance of permit from the Municipal Government of Jaen, Nueva Ecija.</p> <p>These projects represent grant of various types of assistance in the form of burial, medical, livelihood, educational, and sports and development to 7,107 beneficiaries. While all these releases were recorded in the subsidiary ledger as liquidated, liquidation documents amounting to ₱17.706 Million were not made available to the Team.</p> <p>Documents disclosed that the grant were, apparently, released without first establishing criteria for the grant of assistance in amounts ranging from ₱100.00 to ₱10,000.00. The actual needs of the beneficiaries were not even assessed as there were no case evaluation reports submitted to demonstrate the emergency condition of the beneficiaries. The liquidation reports were merely supported with list of beneficiaries.</p> <p>The Team further noted that the list of beneficiaries did not even indicate the complete address of the beneficiaries; hence, the difficulty of validating the accuracy of the reported information and the existence of the beneficiaries.</p> <p>Confirmation from 725 reported beneficiaries, including those beneficiaries with addresses provided by the EOs of Penaranda, San Isidro, Gen. Tinio and Cabiao, casts doubt on the validity of the reported transactions on account of the following:</p> <ul style="list-style-type: none"> Out of the 143 beneficiaries with replies, 58 beneficiaries denied receipt of 																																																						

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				<p>assistance amounting to ₱63,000; and</p> <ul style="list-style-type: none"> Fifty-four other beneficiaries of assistance in the amount of ₱78,500 are unlocated at their given addresses or reportedly moved out from the given address. Their existence then can not even be established. <p>Information gathered from the EOs also disclosed that only around 67 percent of the listed beneficiaries are registered voters in their respective areas:</p> <table border="1"> <thead> <tr> <th rowspan="2">Municipality/Barangay</th> <th colspan="2">No. of</th> <th rowspan="2">%age of Reg. Voters</th> </tr> <tr> <th>Listed Recipients</th> <th>Registered Voters</th> </tr> </thead> <tbody> <tr> <td>General Tinio</td> <td>281</td> <td>222</td> <td>79</td> </tr> <tr> <td>San Isidro</td> <td>454</td> <td>267</td> <td>59</td> </tr> <tr> <td>Cabiao</td> <td>745</td> <td>505</td> <td>68</td> </tr> <tr> <td>Total</td> <td>1,480</td> <td>994</td> <td>67</td> </tr> </tbody> </table> <p>The existence of 486 beneficiaries is even questionable. These projects were implemented out of the allocation of Cong. Rodolfo W. Antonino covered by the following SAROs:</p> <table border="1"> <thead> <tr> <th>SARO No.</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>ROCS-07-00613</td> <td>6,600,000.00</td> </tr> <tr> <td>ROCS-07-06792</td> <td>4,950,000.00</td> </tr> <tr> <td>ROCS-08-02281</td> <td>3,856,404.00</td> </tr> <tr> <td>ROCS-08-06005</td> <td>5,280,000.00</td> </tr> <tr> <td>ROCS-09-00768</td> <td>4,194,000.00</td> </tr> <tr> <td>ROCS-09-04857</td> <td>8,250,000.00</td> </tr> <tr> <td>Total</td> <td>33,130,404.00</td> </tr> </tbody> </table> <p>The legislator did not reply to the Team's request to confirm his signatures on the documents submitted by this NGO.</p>	Municipality/Barangay	No. of		%age of Reg. Voters	Listed Recipients	Registered Voters	General Tinio	281	222	79	San Isidro	454	267	59	Cabiao	745	505	68	Total	1,480	994	67	SARO No.	Amount	ROCS-07-00613	6,600,000.00	ROCS-07-06792	4,950,000.00	ROCS-08-02281	3,856,404.00	ROCS-08-06005	5,280,000.00	ROCS-09-00768	4,194,000.00	ROCS-09-04857	8,250,000.00	Total	33,130,404.00
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Kabalikat sa Kabuhayan, Inc. (KKI)																																										
DSWD-CO	4	10.131	2	<p>This NGO is not registered with SEC and has no confirmed permit yet from the City Gov't of Makati. It is reportedly operating at PIFCO Bldg., Pasong Tamo Ext., Magallanes, Makati City. This NGO did not confirm its transactions and did not submit additional documents requested by the Team.</p> <p>The funds for four projects involved the grant of financial assistance to 800 individual recipients. Of the total project cost of ₱10.131 Million, ₱7.000 Million remained unliquidated as of audit date. In addition, funds for another project costing ₱1.000 Million granted in 2007 also remained unliquidated.</p> <p>Documents disclosed that the assistance was granted without first establishing criteria for the grant of assistance which ranged from ₱2,000.00 to ₱12,000.00. The complete addresses of the listed beneficiaries were not also indicated in the list, hence, the difficulty of validating the legality of the transactions.</p> <p>Confirmation from the beneficiaries further casts doubt on the authenticity of the submitted documents due to the following:</p> <ul style="list-style-type: none"> All six beneficiaries who replied to the Team denied receipt of ₱41,000.00 reported assistance; and Twelve other recipients of assistance in the total amount of ₱82,000.00 are unknown or unlocated at their given addresses or have already moved out. <p>Information gathered from the EO of Pasig City also disclosed that of the 169</p>																																						
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DSWD-NCR	1	1.000	1																																							
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				<p>beneficiaries, only 48 are registered voters of Pasig City. The identities and existence, then, of a great number of recipients cannot even be established.</p> <p>Confirmation by the Team from the sponsoring legislators on the validity of their signatures on the documents submitted to the Team yielded the following results:</p> <table border="1"> <thead> <tr> <th>SARO (ROCS)</th> <th>Amt (M ₱)</th> <th>Legislator</th> <th>Results of Confirmation</th> </tr> </thead> <tbody> <tr> <td colspan="4">DSWD-CO</td> </tr> <tr> <td>07-00566</td> <td>0.131</td> <td rowspan="2">Robert Vincent Jude B. Jaworski, Jr.</td> <td rowspan="2">Confirmed authenticity of signatures in the documents submitted by the NGO.</td> </tr> <tr> <td>07-02345</td> <td>2.500</td> </tr> <tr> <td>07-00799</td> <td>5.000</td> <td rowspan="2">Rene M. Velarde</td> <td rowspan="2">Did not reply to the team's request for confirmation</td> </tr> <tr> <td>07-03288</td> <td>2.500</td> </tr> <tr> <td colspan="4">Unliquidated in full</td> </tr> <tr> <td colspan="4">DSWD-NCR</td> </tr> <tr> <td>07-03236</td> <td>1.000</td> <td>Alfonso V. Umali, Jr</td> <td>Did not reply to the team's request for confirmation</td> </tr> <tr> <td>Total</td> <td>11.131</td> <td></td> <td></td> </tr> </tbody> </table>	SARO (ROCS)	Amt (M ₱)	Legislator	Results of Confirmation	DSWD-CO				07-00566	0.131	Robert Vincent Jude B. Jaworski, Jr.	Confirmed authenticity of signatures in the documents submitted by the NGO.	07-02345	2.500	07-00799	5.000	Rene M. Velarde	Did not reply to the team's request for confirmation	07-03288	2.500	Unliquidated in full				DSWD-NCR				07-03236	1.000	Alfonso V. Umali, Jr	Did not reply to the team's request for confirmation	Total	11.131		
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Distrito 2 Mahal Ko Foundation, Inc. (D2MKFI)																																								
DSWD-RFO III	6	36.993	1	<p>This NGO is reportedly operating at No. 1 Rizal St., Poblacion, Baliuag, Bulacan. It is registered with SEC but has no confirmed permit to operate yet from the Municipal Gov't of Baliuag, Bulacan.</p> <p>The projects involved grant of various types of assistance to 6,527 beneficiaries. Of the total releases, ₱1.750 Million, intended for the implementation of one project, remained unliquidated as of audit date.</p> <p>Documents disclosed that the assistance were granted without first establishing criteria for the grant of assistance which ranged from ₱200.00 to ₱30,000.00. There were even no written requests for assistance from the recipients and DSWD case study or evaluation declaring the beneficiary as indigent.</p> <p>The financial assistance was not supported with any proof that the beneficiary is in emergency situation, such as, medical records or hospital bills for medical assistance and project proposal for livelihood assistance.</p> <p>Confirmation from the beneficiaries further casts doubt on the authenticity of the submitted documents. Fifty-six reported beneficiaries of financial assistance amounting to ₱270,280.00 are unknown, or unlocated at their given addresses, or have given insufficient addresses.</p> <p>The Team also requested from the concerned EOs the status of the reported recipients. Information gathered from the EOs disclosed that of the listed recipients, only 58 per cent are registered voters as tabulated below:</p> <table border="1"> <thead> <tr> <th rowspan="2">Municipality/Barangay</th> <th colspan="2">No. of</th> <th rowspan="2">%age of Reg. Voters</th> </tr> <tr> <th>Listed Recipients</th> <th>Registered Voters</th> </tr> </thead> <tbody> <tr> <td>Bocau</td> <td>60</td> <td>35</td> <td>58</td> </tr> <tr> <td>Paombong</td> <td>5</td> <td>3</td> <td>60</td> </tr> <tr> <td>Total</td> <td>65</td> <td>38</td> <td>58</td> </tr> </tbody> </table> <p>In reply to the Team's request for submission of liquidation documents and other information, the Program Coordinator claimed that the NGO has complied with all documentary requirements. She also claimed that the Social Worker and Volunteers assessed the needs of the beneficiaries using certification of indigency, hospital bills, certification of school registrar and death certificates as reference.</p>	Municipality/Barangay	No. of		%age of Reg. Voters	Listed Recipients	Registered Voters	Bocau	60	35	58	Paombong	5	3	60	Total	65	38	58																		
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				<p>The assessment/evaluation reports as well as the documents used in the evaluation as enumerated were, however, not among those included in the liquidation reports.</p> <p>Of the total reported expenses, ₱1.240 Million was used for administrative cost</p> <p>These projects were implemented out of the allocation of Cong. Pedro M. Pancho covered by the following SAROs:</p> <table border="1"> <thead> <tr> <th>SARO No.</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>ROCS-07-08657</td> <td>3,500,000.00</td> </tr> <tr> <td>ROCS-08-07051</td> <td>8,780,000.00</td> </tr> <tr> <td>ROCS-08-03931</td> <td>1,500,000.00</td> </tr> <tr> <td>ROCS-08-00747</td> <td>4,500,000.00</td> </tr> <tr> <td>ROCS-09-04577</td> <td>9,523,000.00</td> </tr> <tr> <td>ROCS-09-01790</td> <td>9,190,000.00</td> </tr> <tr> <td>Total</td> <td>36,993,000.00</td> </tr> </tbody> </table> <p>The legislator confirmed the authenticity of his signatures in all documents submitted by the NGO.</p>	SARO No.	Amount	ROCS-07-08657	3,500,000.00	ROCS-08-07051	8,780,000.00	ROCS-08-03931	1,500,000.00	ROCS-08-00747	4,500,000.00	ROCS-09-04577	9,523,000.00	ROCS-09-01790	9,190,000.00	Total	36,993,000.00
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Total	36,993,000.00																			
Jose Sy Alvarado Foundation, Inc. (JSAFI)																				
DSWD-RFO III	3	12.900	1	<p>This NGO is registered with SEC with the legislator himself as one of the incorporators but has no confirmed permit to operate yet from the Municipal Government of Calumpit, Bulacan. It was reportedly operating at No. 1 Gabuca, Calumpit, Bulacan.</p> <p>Of the three projects, only liquidation documents of project costing ₱8.700 Million were made available to the Team. Thus, the Team requested JSAFI, under our letter dated June 1, 2012, to submit liquidation documents of the two other projects and provide additional information. In its letter-reply dated June 18, 2012, the JSAFI submitted subsidiary ledger (SL) of DSWD-RFO III on the liquidation of releases of ₱12.900 Million. The SL was, however, not also accompanied with photocopy of documents. Hence, the same were not evaluated.</p> <p>The liquidated project costing ₱8.700 Million involved grant of various types of assistance such as educational, burial, financial, medical and transportation to 2,446 beneficiaries, and installation of water system in the amount of ₱245,000.00.</p> <p>Documents disclosed that various types of assistance were granted without first establishing criteria for the grant of assistance which ranged from ₱50.00 to ₱100,000.00. These were not supported with case studies as to indigency, school records for educational assistance, death certificate for burial assistance, any document to support emergency situation in case of financial assistance, medical abstracts and hospital bill for medical assistance. Even the complete address of the beneficiaries was not indicated. Thus, the difficulty of even validating the existence of the recipients. The expenses of ₱245,000.00 for the water system was not also documented as this was merely supported with receipt.</p> <p>Confirmation from the reported beneficiaries further casts doubt on the authenticity of the liquidated reports on account of the following:</p> <ul style="list-style-type: none"> • Out of 91 beneficiaries with replies, 51 beneficiaries denied receiving assistance amounting to ₱195,756.00; and • Fifty-eight other beneficiaries of various type of assistance, in the total amount of ₱277,569.00 are unknown or cannot be located at their given addresses or 																

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				<p>reportedly moved out from the given addresses.</p> <p>The Team also requested assistance from the concerned EOs. Information gathered from various EOs disclosed that only 42 per cent of the listed beneficiaries are registered voters as tabulated below:</p> <table border="1"> <thead> <tr> <th rowspan="2">Municipality/Barangay</th> <th colspan="2">No. of</th> <th rowspan="2">%age of Reg. Voters</th> </tr> <tr> <th>Listed Recipients</th> <th>Registered Voters</th> </tr> </thead> <tbody> <tr> <td>Bocaue</td> <td>23</td> <td>12</td> <td>52</td> </tr> <tr> <td>Balagtas</td> <td>26</td> <td>8</td> <td>31</td> </tr> <tr> <td>Hagonoy</td> <td>224</td> <td>100</td> <td>45</td> </tr> <tr> <td>Marilao</td> <td>25</td> <td>7</td> <td>28</td> </tr> <tr> <td>Meycauayan</td> <td>44</td> <td>11</td> <td>25</td> </tr> <tr> <td>Pandi</td> <td>20</td> <td>9</td> <td>45</td> </tr> <tr> <td>Paombong</td> <td>30</td> <td>17</td> <td>57</td> </tr> <tr> <td>Plaridel</td> <td>21</td> <td>11</td> <td>52</td> </tr> <tr> <td>Total</td> <td>413</td> <td>175</td> <td>42</td> </tr> </tbody> </table> <p>The identities and existence, then, of a great number of recipients cannot even be established. These projects were implemented out of the allocation of Cong. Victoria Sy-Alvarado covered by the following SAROs:</p> <table border="1"> <thead> <tr> <th>SARO No.</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>ROCS-09-01796</td> <td>8,700,000.00</td> </tr> <tr> <td>ROCS-08-03959</td> <td>1,200,000.00</td> </tr> <tr> <td>ROCS-09-04578</td> <td>3,000,000.00</td> </tr> <tr> <td>Total</td> <td>12,900,000.00</td> </tr> </tbody> </table> <p>The legislator confirmed the authenticity of her signatures and that of her authorized representatives in all documents submitted by the NGO.</p>	Municipality/Barangay	No. of		%age of Reg. Voters	Listed Recipients	Registered Voters	Bocaue	23	12	52	Balagtas	26	8	31	Hagonoy	224	100	45	Marilao	25	7	28	Meycauayan	44	11	25	Pandi	20	9	45	Paombong	30	17	57	Plaridel	21	11	52	Total	413	175	42	SARO No.	Amount	ROCS-09-01796	8,700,000.00	ROCS-08-03959	1,200,000.00	ROCS-09-04578	3,000,000.00	Total	12,900,000.00
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Community Resource Center (CRC)																																																								
DSWD-CO/NCR	3	35.500	3	<p>This NGO is registered with SEC but has no permits to operate from the City Government of Caloocan. It is reportedly operating at No. 54 Reposo St., Baesa, Caloocan City with capitalization of ₱5.000 Million.</p> <p>This NGO did not confirm its transactions and did not submit additional documents requested by the Team under the letter dated May 30, 2012.</p> <p>The first two projects involved grant of financial assistance and cash for work program to 800 participants while the other one was intended for the Early Computer Education for Day Care Learners Program. Of the project amount of ₱30.000 Million, ₱21.000 Million remained unliquidated while the liquidation report amounting to ₱7.000 Million was not supported with receipts. Based on available documents, the ₱7.000 Million was used for the procurement of computer package for Day Care Centers.</p> <p>Documents disclosed that various types of assistance were granted in amounts ranging from ₱2,000.00 to ₱25,000.00 without first establishing criteria for the grant of assistance. The grants were not supported with written request or any document to manifest immediate and emergency need of the beneficiaries. There was even neither proof of the evaluation undertaken to assess the need for assistance nor accomplishment report to document the activities undertaken under the cash for work program. The listed recipients have also no specific address, hence, the difficulty of validating the accuracy of reported assistance.</p>																																																				

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				<p>Confirmation from the beneficiaries further casts doubt on the authenticity of the submitted liquidation documents:</p> <ul style="list-style-type: none"> • Of the 34 beneficiaries with replies, 29 recipients denied receiving financial assistance amounting to ₱56,000.00; • Sixty-six other recipients of assistance in the amount of ₱132,000.00 cannot be located or unknown at their given address; • Two of the reported beneficiaries that allegedly received the amount of ₱25,000.00 each, denied receiving the amount in full. They claimed that they received only ₱11,250.00 each. • Of the 12 recipients of computer package interviewed, 7 claimed that they used the system, while the rest cannot even determine if they used it at all. Five of them also claimed that they cannot boot the computer as they have forgotten the password. As of inspection date, only 4 categorically answered that the computer hardware is still in good condition. Apparently, none of them are still using the system which was allocated ₱30.000 Million. <p>The Team also requested assistance from the EO. Information gathered from the EO of Caloocan City disclosed that out of 750 recipients requested to be validated, only 380 are registered voters of Caloocan City. The existence and identities then of 370 recipients cannot even be established.</p> <p>Confirmation by the Team from the sponsoring legislators on the validity of their signatures on the documents submitted to the Team yielded the following results:</p> <table border="1"> <thead> <tr> <th>SARO (ROCS)</th> <th>Amt (M ₱)</th> <th>Legislator</th> <th>Results of Confirmation</th> </tr> </thead> <tbody> <tr> <td>B-09-06062</td> <td>30.000</td> <td>Alvin S. Sandoval</td> <td>Confirmed authenticity of signature in all documents submitted by the NGO.</td> </tr> <tr> <td>07-00546</td> <td>1.500</td> <td>Oscar G. Malapitan</td> <td>Did not reply to the team's request for confirmation.</td> </tr> <tr> <td>G-09-07648</td> <td>4.000</td> <td>Mary Mitzi L. Cajayon</td> <td></td> </tr> <tr> <td>Total</td> <td>35.500</td> <td></td> <td></td> </tr> </tbody> </table>	SARO (ROCS)	Amt (M ₱)	Legislator	Results of Confirmation	B-09-06062	30.000	Alvin S. Sandoval	Confirmed authenticity of signature in all documents submitted by the NGO.	07-00546	1.500	Oscar G. Malapitan	Did not reply to the team's request for confirmation.	G-09-07648	4.000	Mary Mitzi L. Cajayon		Total	35.500		
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Golden Palmdale Foundation Inc. (GoPFI)																								
DSWD-NCR	2	15.000	1	<p>This NGO was issued business permit in 2007 by the City Government of Manila but has no records on file for CYs 2008 and 2009. It was also registered with SEC. It is reportedly operating at No. 666 D. Santiago St., Sampaloc, Manila.</p> <p>The Team's letter dated May 30, 2012 to the GoPFI requesting to confirm its transactions and submit liquidation documents and other information remained unserved as the Foundation reportedly moved out from the given address a long time ago without leaving any forwarding address.</p> <p>Of the total project cost of ₱15.000 Million, only liquidation documents amounting to ₱4,500.00 was made available to the Team. The utilization of ₱10.500 Million cannot therefor be established. Based on the documents submitted, the projects involved grant of financial assistance.</p> <p>Documents disclosed that the assistance was granted without first establishing criteria for the selection of beneficiaries in amounts ranging from ₱300.00 to ₱15,000.00. There were even no request from the beneficiary and case study/evaluation establishing the status of the recipients and/or document to manifest emergency situation.</p> <p>Liquidation reports were merely supported with list of beneficiaries indicating therein names and amounts received by the beneficiaries. The specific addresses of the recipients were not also indicated. Hence, the validity of the transaction cannot be confirmed.</p>																				

IA	Projects		No. Legislators	Remarks
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				<p>The Team also requested from the concerned EOs the status of the reported recipients. However, the request of the Team to the concerned EOs also remained unacted upon as of audit date.</p> <p>These projects were implemented out of the allocation of Cong. Rodolfo C. Bacani covered by SARO No. ROCS-07-04158 amounting to ₱15,000 million. The legislator has yet to reply to the Team's request to confirm his signature on the documents submitted by the NGO.</p>
Pamamalakaya Foundation, Inc. (PFI)				
DSWD-NCR	1	20.000	1	<p>This NGO is reportedly operating at 992 M. Naval St., San Jose, Navotas City. It is registered with SEC with the relative of the legislator as one of the incorporators but has no confirmed permit to operate yet from the City Gov't of Navotas City.</p> <p>This NGO did not confirm its transactions and did not submit additional documents requested by the Team under the letter dated May 30, 2012.</p> <p>As described in the project proposal, this is a cash-for-work program covering environmental rehabilitation project for the Cities of Navotas and Malabon. The fund was released in the form of financial assistance of ₱2,500.00 for each individual participant for a 10-day work.</p> <p>Documents disclosed that the implementation of this project is questionable for the following reasons:</p> <ul style="list-style-type: none"> • The liquidation report was supported only with the payroll of beneficiaries of the program. Such payroll did not even indicate the complete address of the recipients. • There was no accomplishment report to document the activities undertaken under the cash for work program. • Around 2,975 beneficiaries reportedly participated twice to as much as four times in the program. • The liquidation documents amounted to ₱21.395 Million, which is even more than the amount being liquidated. <p>Confirmation from 1,014 beneficiaries further casts doubt on the authenticity of the submitted document for the following reasons:</p> <ul style="list-style-type: none"> • Of the 117 beneficiaries with replies, 103 denied receiving the purported assistance in the amount of ₱258,000.00; • Two hundred ninety four other recipients of assistance in the amount of ₱732,500.00 are unknown or cannot be located at their given addresses or reportedly moved out from such address. <p>The Team also requested assistance from the concerned EO. Information gathered from the EO of Navotas City disclosed that out of 5,583 recipients requested to be validated, only 2,715 are registered voters of Navotas City. The identities of all others then cannot even be established.</p> <p>These projects were implemented out of the allocation of Cong. Federico Sandoval covered by SARO No. ROCS-07-03021 amounting to ₱20,000 million. He</p>

IA	Projects		No. Legislators	Remarks																
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				confirmed the authenticity of his signatures in all documents submitted by the NGO.																
The Likhaan Group, Inc. (TLGI)																				
NABCOR	2	9.215	2	<p>This NGO is registered with SEC but no record of permit issued by the City Government of Quezon. It was reportedly operating at 54A Main Avenue, Quezon City.</p> <p>This NGO did not confirm its transactions and did not submit additional documents requested by the Team under the letter dated May 30, 2012.</p> <p>The project, with funds released in 2007, was intended for the preparation of feasibility study on the viability and sustainability of agribusiness development plan for Northern Samar. The liquidation report, however, was not supported with fund utilization report and corresponding receipts/invoices as proof of fund utilization. It was only supported with the results of evaluation, research and study. The results of study, however, which costs ₱9.215 Million were merely filed by NABCOR upon receipt which indicates the absence of need for the same.</p> <p>Confirmation by the Team from the sponsoring legislators on the validity of their signatures on the documents submitted to the Team yielded the following results:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>SARO (ROCS)</th> <th>Amt (M ₱)</th> <th>Legislator</th> <th>Results of Confirmation</th> </tr> </thead> <tbody> <tr> <td>07-07549</td> <td>4.850</td> <td>Jeci A. Lapus</td> <td>Confirmed his signature and that of his authorized representative in the documents submitted by the NGO.</td> </tr> <tr> <td>07-07797</td> <td>4.365</td> <td>Paul R. Daza</td> <td>Did not reply to the team's request for confirmation.</td> </tr> <tr> <td>Total</td> <td>9.215</td> <td></td> <td></td> </tr> </tbody> </table>	SARO (ROCS)	Amt (M ₱)	Legislator	Results of Confirmation	07-07549	4.850	Jeci A. Lapus	Confirmed his signature and that of his authorized representative in the documents submitted by the NGO.	07-07797	4.365	Paul R. Daza	Did not reply to the team's request for confirmation.	Total	9.215		
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Total	9.215																			
St. James the Apostle Multi-Purpose Coop. (SJAMPC)																				
NABCOR	1	9.700	1	<p>This cooperative is reportedly operating at St. James Parish, Betis, Guagua, Pampanga and registered with CDA. The Team is still awaiting reply from the Municipality of Guagua, Pampanga as to issuance of permit to this Cooperative. It did not confirm its transactions and did not submit additional documents requested by the Team under the letter dated May 30, 2012.</p> <p>The project involved identification of Agricultural Livelihood Projects in Strategic Provinces Nationwide. The liquidation report, however, was not supported with fund utilization report and corresponding receipts/invoices evidencing utilization of funds. It was only supported with the results of evaluation, research and study. The results of study, however, which costs ₱9.700 Million, were merely filed by NABCOR upon receipt which indicates the absence of need for the same.</p> <p>This project was implemented out of the allocation of Sen. Ramon B. Revilla, Jr. covered by SARO No. ROCS 07-08555 amounting to ₱9.700 million. He confirmed the authenticity of his signatures in all documents submitted by the NGO.</p>																
Center for Mindoro Integrated Dev't Foundation, Inc. (CMIDFI)																				
NABCOR	2	9.700	2	<p>This Foundation is not registered with SEC and was not issued permit to operate by the City Government of Calapan for CYs 2007 to 2009. It is reportedly operating at Brgy. Sto. Niño, Calapan, Oriental Mindoro. It did not confirm its transactions and did not submit additional documents requested by the Team under the letter dated May 30, 2012. Hence, the very existence of the NGO is questionable.</p>																

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				<p>The project was intended to conduct evaluation on the viability and sustainability of agribusiness opportunities within the fisheries supply chain in Aklan and livestock value chain in Batangas. The liquidation reports, however, were not supported with fund utilization report and corresponding receipts/invoices evidencing fund utilization. Rather, it was only supported with the results of evaluation, research and study. The results of study, however, were merely filed by NABCOR upon receipt which indicates the absence of need for the same.</p> <p>Confirmation by the Team from the sponsoring legislators on the validity of their signatures on the documents submitted to the Team yielded the following results:</p> <table border="1"> <thead> <tr> <th>SARO (ROCS)</th> <th>Amt (M ₱)</th> <th>Legislator</th> <th>Results of Confirmation</th> </tr> </thead> <tbody> <tr> <td>07-07405</td> <td>4.850</td> <td>Florencio T. Miraflores</td> <td rowspan="2">Did not reply to the team's request for confirmation.</td> </tr> <tr> <td>07-07981</td> <td>4.850</td> <td>Marc Lleandro L. Mendoza</td> </tr> <tr> <td>Total</td> <td>9.700</td> <td></td> <td></td> </tr> </tbody> </table>	SARO (ROCS)	Amt (M ₱)	Legislator	Results of Confirmation	07-07405	4.850	Florencio T. Miraflores	Did not reply to the team's request for confirmation.	07-07981	4.850	Marc Lleandro L. Mendoza	Total	9.700						
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Total	9.700																						
Kalinga sa Kapwa at Kalikasan Foundation, Inc. (KKKFI)																							
TRC	3	12.540	3	<p>This NGO is registered with SEC and has confirmed permit yet from the City Government of Pasig. It is reportedly operating at Unit 136 Chateau Verde Condominium, Brgy. Ugong, Pasig City. This NGO did not confirm its transactions and did not submit additional documents requested by the Team under the letter dated May 30, 2012. Hence, the very existence of the NGO is questionable.</p> <p>The projects, with funds released in 2007, were intended for the upgrading of the economic standard through various livelihood projects. The releases, however, remained unliquidated as of audit date.</p> <p>Confirmation by the Team from the sponsoring legislators on the validity of their signatures on the documents submitted to the Team yielded the following results:</p> <table border="1"> <thead> <tr> <th>SARO (ROCS)</th> <th>Amt (M ₱)</th> <th>Legislator</th> <th>Results of Confirmation</th> </tr> </thead> <tbody> <tr> <td>07-00428</td> <td>4.800</td> <td>Antonio C. Alvarez</td> <td rowspan="2">Did not reply to the team's request for confirmation.</td> </tr> <tr> <td>07-03004</td> <td>2.940</td> <td>Arthur F. Celeste</td> </tr> <tr> <td>07-00394</td> <td>4.800</td> <td>Ignacio T. Arroyo, Jr.</td> <td>Deceased .</td> </tr> <tr> <td>Total</td> <td>12.540</td> <td></td> <td></td> </tr> </tbody> </table>	SARO (ROCS)	Amt (M ₱)	Legislator	Results of Confirmation	07-00428	4.800	Antonio C. Alvarez	Did not reply to the team's request for confirmation.	07-03004	2.940	Arthur F. Celeste	07-00394	4.800	Ignacio T. Arroyo, Jr.	Deceased .	Total	12.540		
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07-00394	4.800	Ignacio T. Arroyo, Jr.	Deceased .																				
Total	12.540																						
Pusong Makabayan Foundation, Inc. (PMFI)																							
TRC	3	20.580	3	<p>This NGO is reportedly operating at No. 7 Esperanza St., Hilton Subd., Brgy. Greater Lagro, Novaliches, Quezon City. It is not registered with SEC and has no permit to operate from the City Gov't of Quezon. It did not confirm its transactions and did not submit additional documents requested by the Team under the letter dated May 30, 2012. Hence, the very existence of the NGO is questionable.</p> <p>The projects, with funds released in 2007, were intended for Livelihood Programs, Technology Transfer Workshops, Efficiency Training and Skills Enhanced Programs. These releases, however, remained unliquidated as of audit date.</p> <p>Confirmation by the Team from the sponsoring legislators on the validity of their signatures on the documents submitted to the Team yielded the following results:</p> <table border="1"> <thead> <tr> <th>SARO (ROCS)</th> <th>Amt (M ₱)</th> <th>Legislator</th> <th>Results of Confirmation</th> </tr> </thead> <tbody> <tr> <td>07-03583</td> <td>3.920</td> <td>Emilio C. Macias II</td> <td rowspan="2">Deceased.</td> </tr> <tr> <td>07-02991</td> <td>1.960</td> <td>Jaime C. Lopez</td> </tr> </tbody> </table>	SARO (ROCS)	Amt (M ₱)	Legislator	Results of Confirmation	07-03583	3.920	Emilio C. Macias II	Deceased.	07-02991	1.960	Jaime C. Lopez								
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07-03090	14.700	Jose Emmanuel Bobbit L. Carlos	Did not reply to the team's request for confirmation.																	
Total	20.580																			
Philippine Agri & Social Economic Dev't Foundation, Inc. (PASEDF)																				
TRC	2	10.570	2	<p>This NGO is registered with SEC and was issued by the City Government of Caloocan with business permit to operate. It is reportedly operating at 121 General Miguel, Sangandaan, Caloocan City. This NGO did not confirm its transactions and did not submit additional documents requested by the Team under the letter dated May 30, 2012.</p> <p>The projects, with funds released in 2007, were intended for the implementation of livelihood programs. These releases, however, remained unliquidated as of audit date.</p> <p>Confirmation by the Team from the sponsoring legislators on the validity of their signatures on the documents submitted to the Team yielded the following results:</p> <table border="1"> <thead> <tr> <th>SARO (ROCS)</th> <th>Amt (M ₱)</th> <th>Legislator</th> <th>Results of Confirmation</th> </tr> </thead> <tbody> <tr> <td>07-00655</td> <td>8.680</td> <td>Conrado M. Estrella III</td> <td>Did not reply to the team's request for confirmation.</td> </tr> <tr> <td>07-00520</td> <td>1.890</td> <td>Ernesto A. Nieva</td> <td>Deceased</td> </tr> <tr> <td>Total</td> <td>10.570</td> <td></td> <td></td> </tr> </tbody> </table>	SARO (ROCS)	Amt (M ₱)	Legislator	Results of Confirmation	07-00655	8.680	Conrado M. Estrella III	Did not reply to the team's request for confirmation.	07-00520	1.890	Ernesto A. Nieva	Deceased	Total	10.570		
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Total	10.570																			
Socially Ecologically Responsible and Viable Endeavor (SERVE), Inc.																				
TRC	1	3.360	1	<p>This NGO is registered with SEC but has no business permit to operate for CYs 2007 to 2009 from the City Gov't of Quezon. This NGO was reportedly operating at Cefame Bldg., Ateneo de Manila University, Katipunan Avenue, Loyola Heights, Quezon City. It did not confirm its transactions and did not submit additional documents requested by the Team under the letter dated May 30, 2012.</p> <p>The project, with funds released in 2007, was intended for the implementation of various priority projects. Despite request by the Team, the fund transfers remained unliquidated as of audit date.</p> <p>This project was implemented out of the allocation of Cong. Rodante D. Marcoleta covered by SARO No. ROCS-07-00604 amounting to ₱3.360 million. He confirmed the authenticity of his signatures in all documents submitted by the NGO.</p>																
Molugan Foundation, Inc. (MFI)																				
TRC	4	38.400	4	<p>This NGO is not registered with SEC but with business permit to operate. It was reportedly operating at Rm. 403, 72 ACL Suites, 13th Avenue, Murphy, Quezon City. This NGO did not confirm its transactions and did not submit additional documents requested by the Team under the letter dated May 31, 2012.</p> <p>The projects, with funds released in 2007, were intended for the implementation of livelihood programs in the depressed barangays of the following areas:</p> <ul style="list-style-type: none"> • 3rd District of Cebu 																

IA	Projects		No. Legislators	Remarks																								
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				<ul style="list-style-type: none"> • 2nd District of Masbate • 3rd District of Negros Occidental • Region 1 <p>These releases, however, remained unliquidated as of audit date despite request by the Team for the submission of liquidation documents under our letter dated May 31, 2012.</p> <p>Confirmation by the Team from the sponsoring legislators on the validity of their signatures on the documents submitted to the Team yielded the following results:</p> <table border="1"> <thead> <tr> <th>SARO (ROCS)</th> <th>Amt (M ₱)</th> <th>Legislator</th> <th>Results of Confirmation</th> </tr> </thead> <tbody> <tr> <td>07-05497</td> <td>9.600</td> <td>Edgardo J. Angara</td> <td>Confirmed signature in all documents submitted by the NGO.</td> </tr> <tr> <td>07-00663</td> <td>9.600</td> <td>Herminio G. Teves</td> <td>Confirmed signature in all documents submitted by the NGO.</td> </tr> <tr> <td>07-03230</td> <td>9.600</td> <td>Antonio P. Yapha</td> <td>Did not reply to the team's request for confirmation.</td> </tr> <tr> <td>07-03181</td> <td>9.600</td> <td>Emilio R. Espinosa, Jr.</td> <td>Did not reply to the team's request for confirmation.</td> </tr> <tr> <td>Total</td> <td>38.400</td> <td></td> <td></td> </tr> </tbody> </table>	SARO (ROCS)	Amt (M ₱)	Legislator	Results of Confirmation	07-05497	9.600	Edgardo J. Angara	Confirmed signature in all documents submitted by the NGO.	07-00663	9.600	Herminio G. Teves	Confirmed signature in all documents submitted by the NGO.	07-03230	9.600	Antonio P. Yapha	Did not reply to the team's request for confirmation.	07-03181	9.600	Emilio R. Espinosa, Jr.	Did not reply to the team's request for confirmation.	Total	38.400		
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The Assembly of Gracious Samaritans Foundation, Inc. (AGSFI)																												
TRC	1	24.960	1	<p>This Foundation is not registered with SEC but with business permit to operate for CY 2007 only. It was reportedly operating at 1616 Theseus St., North Olympus, Novaliches, Quezon City. It did not confirm its transactions and did not submit additional documents requested by the Team under the letter dated June 1, 2012.</p> <p>The project, with funds released in 2007 was intended for livelihood development projects. This releases, however, remained unliquidated as of audit date despite request by the Team.</p> <p>It was implemented out of the allocation of Sen Edgardo J. Angara covered by SARO No. ROCS 07-05092 amounting to ₱24.960 Million. He confirmed the authenticity of his signatures in all documents submitted by the NGO.</p>																								
Kabalikat sa Kalusugan at Kaunlaran Foundation, Inc. (KKKFI)																												
TRC	3	35.276	3	<p>This NGO is registered with SEC and was issued business permit to operate by the City Gov't of Pasig. It was reportedly operating at Unit 131, Chateau Verde Condominium, Valle Verde 1, Ugong, Pasig City.</p> <p>This NGO did not confirm its transactions and did not submit additional documents requested by the Team under the letter dated May 30, 2012.</p> <p>The projects, with funds released in 2007, were intended for the implementation of various livelihood projects. These releases, however, remained unliquidated as of audit date despite request by the Team.</p> <p>Confirmation by the Team from the sponsoring legislators on the validity of their signatures on the documents submitted to the Team yielded the following results:</p> <table border="1"> <thead> <tr> <th>SARO (ROCS)</th> <th>Amt (M ₱)</th> <th>Legislator</th> <th>Results of Confirmation</th> </tr> </thead> <tbody> <tr> <td>07-02344</td> <td>10.976</td> <td>Robert Vincent Jude B. Jaworski, Jr.</td> <td>Confirmed signature in all documents submitted by the NGO.</td> </tr> <tr> <td>07-04214</td> <td>9.600</td> <td>Joey D. Hizon</td> <td>Did not reply to the team's request for confirmation.</td> </tr> <tr> <td>07-03158</td> <td>14.700</td> <td>Leovigildo B. Banaag</td> <td>Did not reply to the team's request for confirmation.</td> </tr> <tr> <td>Total</td> <td>35.276</td> <td></td> <td></td> </tr> </tbody> </table>	SARO (ROCS)	Amt (M ₱)	Legislator	Results of Confirmation	07-02344	10.976	Robert Vincent Jude B. Jaworski, Jr.	Confirmed signature in all documents submitted by the NGO.	07-04214	9.600	Joey D. Hizon	Did not reply to the team's request for confirmation.	07-03158	14.700	Leovigildo B. Banaag	Did not reply to the team's request for confirmation.	Total	35.276						
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Antipolo Philanthropy Foundation, Inc. (APFI)																												
TRC	4	28.620	3	<p>This NGO is not registered with SEC but was issued permit to operate by the City Gov't of Antipolo. It was reportedly operating at Ground Floor, STI Bldg. M.L. Quezon Extension, Antipolo City. It did not confirm its transactions and did not submit additional documents requested by the Team under the letter dated May 30, 2012.</p> <p>These projects, with funds released in 2007, were intended for the implementation of various livelihood development projects. These releases, however, remained unliquidated as of audit date despite request by the Team.</p> <p>Confirmation by the Team from the sponsoring legislators on the validity of their signatures on the documents submitted to the Team yielded the following results:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>SARO (ROCS)</th> <th>Amt (M ₱)</th> <th>Legislator</th> <th>Results of Confirmation</th> </tr> </thead> <tbody> <tr> <td>07-03258</td> <td>4.800</td> <td>Generoso DC. Tulagan</td> <td>Confirmed signature in endorsement letter, MOA, and WFP.</td> </tr> <tr> <td>07-02952</td> <td>4.900</td> <td>Reynaldo B. Aquino</td> <td>Did not reply to the team's request for confirmation.</td> </tr> <tr> <td>07-02962</td> <td>9.120</td> <td></td> <td></td> </tr> <tr> <td>07-05854</td> <td>9.800</td> <td>Victor R. Sumulong</td> <td>Deceased</td> </tr> <tr> <td>Total</td> <td>28.620</td> <td></td> <td></td> </tr> </tbody> </table>	SARO (ROCS)	Amt (M ₱)	Legislator	Results of Confirmation	07-03258	4.800	Generoso DC. Tulagan	Confirmed signature in endorsement letter, MOA, and WFP.	07-02952	4.900	Reynaldo B. Aquino	Did not reply to the team's request for confirmation.	07-02962	9.120			07-05854	9.800	Victor R. Sumulong	Deceased	Total	28.620		
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Total	28.620																											
Share A-Joy Foundation, Inc. (SJFI)																												
TRC	1	4.700	1	<p>This NGO is not registered with SEC and has no business permit to operate from the City Gov't of Baguio. It was reportedly operating at Camp John Hay Development Corp., Loakan Road, Baguio City. It did not confirm its transactions and did not submit additional documents requested by the Team under the letter dated May 30, 2012. Hence, the very existence of the NGO is questionable.</p> <p>The project, with funds released in 2007, was intended for the implementation of various livelihood projects. The release, however, remained unliquidated as of audit date despite request by the Team.</p> <p>This project was implemented out of the allocation of Cong. Mauricio G. Domogan covered by SARO No. ROCS 07-04138 amounting to ₱4.700 million. He confirmed the authenticity of his signatures in all documents submitted by the NGO.</p>																								
Aksyon Makamasa Foundation, Inc. (AMFI)																												
TRC	2	20.060	1	<p>This Foundation is registered with SEC with the legislator himself as one of the incorporators but has no confirmed business permit from the City Government of Santiago. It was reportedly operating at No. PI, Ebersole St., Mabini, Santiago City. It did not confirm its transactions and did not submit additional documents requested by the Team under the letter dated May 30, 2012.</p> <p>The projects, with funds released in 2007, were intended for the implementation of various livelihood development projects. These releases, however, remained unliquidated as of audit date despite request by the Team.</p> <p>These projects were implemented out of the allocation of Cong. Anthony C. Miranda covered by the following SAROs:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>SARO No.</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>ROCS 07-04174</td> <td>10,560,000.00</td> </tr> <tr> <td>ROCS 07-00608</td> <td>9,500,000.00</td> </tr> <tr> <td>Total</td> <td>20,060,000.00</td> </tr> </tbody> </table>	SARO No.	Amount	ROCS 07-04174	10,560,000.00	ROCS 07-00608	9,500,000.00	Total	20,060,000.00																
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				The legislator has yet to reply to the Team's request to confirm his signatures on the documents submitted by the NGO.
Fair Trade Alliance (FTA)				
Quezon City	1	1,000	1	<p>This NGO is not registered with SEC and has no confirmed business permit to operate. It is reportedly operating at 56 Mother Ignacia Ave., cor. Dr. Lascano St., Quezon City.</p> <p>This NGO did not confirm its transactions and did not submit additional documents requested by the Team under the letter dated June 7, 2012. Hence, the very existence of the NGO is questionable.</p>
				<p>Quezon City</p> <p>The project, with funds released in 2008, was intended to support the Philippine Film Industry Road Mapping Project, which is not also in the GAA menu.</p> <p>This project was implemented out of the allocation of Sen. Ramon B. Revilla Jr. covered by SARO No. ROCS 08-00654 amounting to ₱1.000 million. He has yet to reply to the Team's request to confirm his signatures on the documents submitted by the NGO.</p>
Central District Fire and Rescue Volunteer Brigade (CDFRVB)				
Quezon City	1	5,000	1	<p>This Organization is registered with SEC but has no permit to operate. It was reportedly operating at 8E Daily Mirror Street, West Triangle, Quezon City. It did not confirm its transactions and did not submit additional documents requested by the Team under the letter dated June 7, 2012.</p> <p>The project, with funds released in 2007 was intended for Disaster Mitigation and Rescue Capability Building Program of Fire and Rescue Volunteer Brigades of Quezon City and NCR. It was implemented out of the allocation of Sen. Gregorio B. Honasan II covered by SARO No. ROCS 07-09265 amounting to ₱5.000 million. He has yet to reply to the Team's request to confirm his signatures on the documents submitted by the NGO.</p>
Life Giver Development Foundation, Inc. (LGDFI)				
Quezon City	1	1,000	1	<p>The Foundation is registered with SEC but has no record of issuance of permit from the City Gov't of Quezon. It was reportedly operating at 511 Quirino Highway, Talipapa, Quezon City. It did not confirm its transactions and did not submit additional documents requested by the Team under the letter dated June 7, 2012.</p> <p>The project, with fund released in 2007, was intended for the implementation of various projects for indigents. It was implemented out of the allocation of Cong. Emmanuel Joel J. Villanueva covered by SARO No. ROCS 07-08706 amounting to ₱1.000 million. He has yet to reply to the Team's request to confirm his signatures on the documents submitted by the NGO.</p>
Rotary Club of New Manila East (RCNME)				
Quezon City	1	2,000	1	The organization is not registered with SEC and has no record of permit issued by

IA	Projects		No. Legislators	Remarks								
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				<p>the City Government of Quezon. It was reportedly operating at Rotary District, Roces Avenue, Quezon City.</p> <p>The project, with funds released in 2009, was intended to support health and literacy programs particularly expanded milk feeding program for malnourished children in QC. The release, however, remained unliquidated as of audit date despite request by the Team under our letter dated June 7, 2012 for the submission of liquidation documents. In their email to this Office, the past President requested information from this Office on the manner such request should be addressed and the form of required documentation.</p> <p>Such inquiry was acted upon by this Office under our letter dated July 18, 2012. The requested liquidation documents were, however, not submitted as of to date. The project was implemented out of the allocation of Sen. Juan Ponce Enrile covered by SARO No. ROCS 09-04961 amounting to ₱2.000 million. He confirmed the authenticity of his signatures in all documents submitted by the NGO.</p>								
Nagkakaisang Manggagawa ng Pelikulang Pilipino (NMPP)												
Quezon City	2	6.500	1	<p>This NGO is registered with SEC but has no permit issued by the City Gov't of Quezon. It is reportedly operating at Unit 209, Cabrera 2 Bldg., Timog Ave., Quezon City.</p> <p>The projects, with funds released in 2008 and 2009, were intended to support the housing and educational assistance programs for movie workers, which are not even within the GAA menu of projects eligible for funding under PDAF.</p> <p>Out of the total releases, however, ₱3.699 Million remained unliquidated as of audit date. Moreover, while ₱831,366.00 were considered liquidated, these were not supported with receipts issued by the concerned schools acknowledging payments of tuition fees. Thus, the Team, in its letter dated June 7, 2012, requested for the submission of liquidation reports, duly supported with pertinent documents.</p> <p>In its reply dated June 16, 2012, the Chairman, NMPP, informed this Office that they are still waiting for the final report pertinent to the liquidation of ₱4.500 Million and will take necessary steps for the speedy release of the liquidation reports. The liquidation report, however, remained unsubmitted as of audit date.</p> <p>These projects were implemented out of the allocation of Sen Juan Miguel F. Zubiri under the following SAROs:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>SARO No.</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>ROCS 08-06615</td> <td style="text-align: right;">3,000,000.00</td> </tr> <tr> <td>ROCS 09-6807</td> <td style="text-align: right;">3,500,000.00</td> </tr> <tr> <td>Total</td> <td style="text-align: right;">6,500,000.00</td> </tr> </tbody> </table> <p>The legislator has yet to reply to the Team's request to confirm his signatures on the documents submitted by the NGO.</p>	SARO No.	Amount	ROCS 08-06615	3,000,000.00	ROCS 09-6807	3,500,000.00	Total	6,500,000.00
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Matias C. Defensor, Sr. Foundation, Inc. (MDSF)												
Quezon City	9	99.500	1	<p>This Foundation is registered with SEC with the legislator himself as one of the incorporators and was issued business permit by the City Government of Quezon for CYs 2007 to 2008. It was reportedly operating at 4th Floor, Temps Building,</p>								

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				<p>Matalino St. Brgy. Central, Diliman Quezon City. The Team's confirmation letter, cannot, however, be served as the Foundation reportedly moved out from the given address.</p> <p>The projects, with funds released from 2007 to 2009, were intended to support the grant of various types of assistance to individual beneficiaries.</p> <p>The implementation of the projects was, however, not fully documented. Based on the utilization schedule submitted to the Team, of the total amount transferred to this NGO, only ₱91.319 Million was liquidated, leaving ₱8.181 Million unliquidated. Of the total recorded liquidated amount of ₱91.319 Million, only liquidation documents amounting to ₱41.319 Million were submitted to the Team for evaluation. Thus, the manner of utilization of ₱50.000 Million cannot also be assessed.</p> <p>Documents made available to the Team further disclosed that the funds were used for various purposes which are no longer within the menu of projects eligible for funding under PDAF. These expenses were also not supported with receipts as proof of procurement and acknowledgment receipts issued by the association/organization or individual beneficiaries. These expenses are categorized by the Foundation as follows:</p> <table border="1"> <thead> <tr> <th>Nature/Category</th> <th>Amount (in M)</th> <th>Remarks</th> </tr> </thead> <tbody> <tr> <td>Financial Assistance/ Barangay Community</td> <td>17.192</td> <td>Granted for trainings and various sponsorships programs such as fiestas, festivals, meetings, Christmas parties and gift giving activities, anniversaries and other activities including salaries and allowances of staffs and volunteers. In some cases, the reasons/purposes for such expenses were not even indicated.</td> </tr> <tr> <td>Livelihood Projects</td> <td>6.886</td> <td>Specific projects were not indicated. Only the nature of expenses is indicated, among which are training, seminar, general assembly, transportation, various allowances, materials and brochures/ leaflets. There were also no established guidelines or criteria for selection of beneficiaries.</td> </tr> <tr> <td>Cultural and Sports Activities</td> <td>3.179</td> <td>Sponsorship in various tournaments such as basketball, chess, badminton, wellness and fitness, and for payment of trophies, medals, uniforms and repainting of courts, among others. 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All these expenses were also not supported with proof of procurement and duly signed distribution list. There was no evaluation report to determine the need of the beneficiaries or any established selection criteria for the selection of outstanding students.</td> </tr> </tbody> </table> <p>While there were expenses that may fall under the category of financial assistance to individuals in need, the schedules submitted were not supported with evaluation report/case studies to establish the eligibility of the beneficiaries, any document to manifest the emergency situation, and proof of receipt by the beneficiaries or duly signed distribution list. These expenses follow:</p>	Nature/Category	Amount (in M)	Remarks	Financial Assistance/ Barangay Community	17.192	Granted for trainings and various sponsorships programs such as fiestas, festivals, meetings, Christmas parties and gift giving activities, anniversaries and other activities including salaries and allowances of staffs and volunteers. In some cases, the reasons/purposes for such expenses were not even indicated.	Livelihood Projects	6.886	Specific projects were not indicated. Only the nature of expenses is indicated, among which are training, seminar, general assembly, transportation, various allowances, materials and brochures/ leaflets. There were also no established guidelines or criteria for selection of beneficiaries.	Cultural and Sports Activities	3.179	Sponsorship in various tournaments such as basketball, chess, badminton, wellness and fitness, and for payment of trophies, medals, uniforms and repainting of courts, among others. 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ROCS 07-00793	10,000,000.00																																		
ROCS 07-04159	15,000,000.00																																		
ROCS 07-07711	5,000,000.00																																		
ROCS 08-01922	10,000,000.00																																		
ROCS 08-04610	8,000,000.00																																		
ROCS 08-07871	13,500,000.00																																		
ROCS 09-01867	20,000,000.00																																		
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Serbisyong Pagmamahal Foundation, Inc. (SPFI)																																			
Quezon City	9	52.750	1	<p>This NGO is registered with SEC but has no business permit from the City Government of Quezon City. It is reported operating at Gate 6, MMDA Compound, Kalayaan Ave. Quezon City. It did not confirm its transactions and did not submit additional documents requested by the Team.</p> <p>The nine projects, with funds released from 2007 to 2009, were intended to support various programs such as food for work, emergency assistance to underprivileged constituents, medical and financial assistance and other programs, among others. It had reportedly granted various types of assistance to 1,807 individual beneficiaries.</p> <p>Documents disclosed that significant amounts were used for the operations of the Foundation, as discussed below:</p> <table border="1"> <thead> <tr> <th>Nature/Category</th> <th>Amt (M ₱)</th> <th>Remarks</th> </tr> </thead> <tbody> <tr> <td>Car Repair and Maintenance and Service Vehicle</td> <td>0.386</td> <td>Reimbursement of expenses for car repairs and maintenance such as tires and car battery and motorcycle amortization</td> </tr> </tbody> </table>	Nature/Category	Amt (M ₱)	Remarks	Car Repair and Maintenance and Service Vehicle	0.386	Reimbursement of expenses for car repairs and maintenance such as tires and car battery and motorcycle amortization																									
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Of the ₱43.050 Million liquidation documents submitted to the Team, only ₱3.500 Million was supported with receipts, while ₱39.550 Million was not supported with receipts or any proof of payments and complete list of beneficiaries, as presented below:</p> <table border="1"> <thead> <tr> <th>SARO No.</th> <th>Amount (in Million)</th> <th>With receipts/ Invoices</th> <th>No receipts and List of Beneficiaries</th> </tr> </thead> <tbody> <tr> <td>07-07715</td> <td>₱ 1.000</td> <td></td> <td>₱ 1.000</td> </tr> <tr> <td>08-00183</td> <td>7.900</td> <td></td> <td>7.900</td> </tr> <tr> <td>08-04348</td> <td>4.200</td> <td>1.000</td> <td>3.200</td> </tr> <tr> <td>08-05629</td> <td>0.500</td> <td></td> <td>0.500</td> </tr> <tr> <td>08-07483</td> <td>3.750</td> <td></td> <td>3.750</td> </tr> <tr> <td>08-09941</td> <td>15.000</td> <td></td> <td>15.000</td> </tr> <tr> <td>08-04901</td> <td>0.200</td> <td></td> <td>0.200</td> </tr> <tr> <td>09-01813</td> <td>6.000</td> <td>2.000</td> <td>4.000</td> </tr> <tr> <td>09-06774</td> <td>4.500</td> <td>0.500</td> <td>4.000</td> </tr> <tr> <td>Total</td> <td>43.050</td> <td>3.500</td> <td>₱ 39.550</td> </tr> </tbody> </table> <p>The financial assistance and donations were reportedly given to various individuals and associations for various reasons such as meetings / anniversaries / foundation / celebrations / medical / educational / sports / fiestas without any proof of receipt and complete addresses. These were also not supported with request for assistance or any document to support that the beneficiaries are in dire need.</p> <p>In most cases, the assistance was even released in lump sum amounts covering various recipients without supporting schedules. Likewise, the distribution of purportedly procured medicines was not properly accounted. While there were lists of patients attended to, the medicines distributed were not indicated.</p> <p>Confirmation by the Team from the sponsoring legislators on the validity of their</p>	Nature/Category	Amt (M ₱)	Remarks	Communication Expense	0.155	Payment of Bayantel, SunCellular, PLDT, Infotech Support Provider, Inc.	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				<p>signatures on the documents submitted to the Team yielded the following results:</p> <table border="1"> <thead> <tr> <th>SARO (ROCS)</th> <th>Amt (M ₱)</th> <th>Legislator</th> <th>Results of Confirmation</th> </tr> </thead> <tbody> <tr> <td>07-07715</td> <td>4.250</td> <td rowspan="7">Nanette Castelo Daza</td> <td rowspan="7">Did not reply to the team's request for confirmatio</td> </tr> <tr> <td>08-00183</td> <td>9.000</td> </tr> <tr> <td>08-04348</td> <td>6.200</td> </tr> <tr> <td>08-07483</td> <td>5.000</td> </tr> <tr> <td>08-09941</td> <td>15.000</td> </tr> <tr> <td>09-01813</td> <td>8.100</td> </tr> <tr> <td>09-06774</td> <td>4.500</td> </tr> <tr> <td>07-02350</td> <td>5.000</td> <td rowspan="2">Edgardo J. Angara</td> <td rowspan="2">No documents signed</td> </tr> <tr> <td>08-05629</td> <td>0.500</td> </tr> <tr> <td>08-04901</td> <td>0.200</td> <td>Loren B. Legarda</td> <td>Confirmed authenticity of signature in the document sent for confirmation</td> </tr> <tr> <td>Total</td> <td>57.750</td> <td></td> <td></td> </tr> </tbody> </table>	SARO (ROCS)	Amt (M ₱)	Legislator	Results of Confirmation	07-07715	4.250	Nanette Castelo Daza	Did not reply to the team's request for confirmatio	08-00183	9.000	08-04348	6.200	08-07483	5.000	08-09941	15.000	09-01813	8.100	09-06774	4.500	07-02350	5.000	Edgardo J. Angara	No documents signed	08-05629	0.500	08-04901	0.200	Loren B. Legarda	Confirmed authenticity of signature in the document sent for confirmation	Total	57.750		
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Philippine National Red Cross (PNRC)																																						
DSWD	1	52.100	1	<p>This is covered by a Charter under Presidential Decree No. 1643, as amended.</p> <p>The projects, with funds released in CY 2007, were intended to support various programs of the PNRC such as scholarship grants, social medical/welfare assistance, funeral assistance and emergency rescue operations including procurement of motor vehicle and medical items. The 17 motor vehicles intended as ambulance were reportedly distributed to various local government units nationwide.</p> <p>Of the total releases amounting to ₱52.100 Million, only liquidation documents amounting to ₱30.800 Million were submitted to the Team for evaluation. The fund was partly liquidated with unliquidated balance of ₱21.300 Million. Thus, the Team, under its letter dated June 6, 2012, requested for the submission of liquidation reports duly supported and the list or inventory of all equipment/vehicles procured out of the funds transferred indicating their location, status/condition, actual users and beneficiaries.</p> <p>In their reply dated August 6, 2012, the PNRC informed the Team that they are already preparing all the required liquidation documents with all supporting documents including the list of beneficiaries for submission to this Office. As of audit date, however, the requested liquidation reports remained unsubmitted. This project was implemented out of the allocation of Sen. Richard J. Gordon covered by SARO No. ROCS 07-09715 amounting to ₱52.100 million.</p>																																		
Quezon City Performing Arts Development Foundation, Inc. (QCPADFI)																																						
Quezon City	1	0.500	1	<p>This NGO is registered with SEC but has no permit to operate from the City Government of Quezon. It is reportedly operating at Gate 4, Amoranto Sports Complex, Scout Chuatoco St., Quezon City. It did not confirm its transactions and did not submit additional documents requested by the Team under the letter dated June 7, 2012.</p> <p>The project, with funds released in CY 2007, was intended for the implementation of various priority projects. The release, however, remained unliquidated as of audit date despite request for the submission of liquidation documents.</p> <p>This project was implemented out of the allocation of Sen. Ramon B. Magsaysay, Jr. covered by SARO No. ROCS 07-04075 amounting to ₱0.500 million. He did not sign any document related to the said project.</p>																																		

IA	Projects		No. Legislators	Remarks								
	No.	Amt (M ₱)										
Manila Seedling Bank Foundation, Inc. (MSBFI)												
Quezon City	2	1.000	1	<p>This NGO is not registered with SEC and has no permit to operate from the City Government of Quezon. It is reportedly operating at Quezon Ave. cor E. delos Santos Ave., Diliman, Quezon City. It did not confirm its transactions and did not submit additional documents requested by the Team under the letter dated June 7, 2012. Hence, the very existence of the NGO is questionable.</p> <p>The projects, with funds released in CYs 2007 to 2008, were intended for the construction of Manila Seedling Bank Foundation Road Nos. 1 and 2. The submitted liquidation documents were not supported with receipts manifesting disbursement of funds.</p> <p>Moreover, the purpose for the release of funds may no longer fall within the menu of programs eligible for funding under PDAF.</p> <p>This project was implemented out of the allocation of Sen Edgardo J. Angara covered by the following SAROs:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>SARO No.</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>ROCS 07-06887</td> <td style="text-align: right;">500,000.00</td> </tr> <tr> <td>ROCS 08-09195</td> <td style="text-align: right;">500,000.00</td> </tr> <tr> <td>Total</td> <td style="text-align: right;">1,000,000.00</td> </tr> </tbody> </table>	SARO No.	Amount	ROCS 07-06887	500,000.00	ROCS 08-09195	500,000.00	Total	1,000,000.00
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ROCS 07-06887	500,000.00											
ROCS 08-09195	500,000.00											
Total	1,000,000.00											
Immaculate Heart of Mary Parish (IHMP)												
Quezon City	1	0.300	1	<p>This NGO has no record of registration with SEC and has no permit to operate from the City Government of Quezon. It is reportedly operating at Mahinhin cor. Mayumi Streets, UP Village, Diliman, Quezon City. It did not confirm its transactions and did not submit additional documents requested by the Team under the letter dated June 7, 2012. Hence, the very existence of the NGO is questionable.</p> <p>The project, with funds released in 2007, was intended to support the Parish Leadership Training. The fund transfer remained unliquidated as of audit date despite request for the submission of liquidation documents. The purpose of the grant may not also fall under the projects eligible for funding under PDAF. This project was implemented out of the allocation of Sen. Miriam Defensor Santiago covered by SARO No. ROCS 07-08819 amounting to ₱0.300 million.</p>								
Total	772	6,155.751										

Annex D

**Managements' Comments and Team's Rejoinder
Funds Transfers to NGOs
Audit of Priority Development Assistance Fund
Covering CYs 2007 to 2009**

Managements' Comments	Team's Rejoinder
Response provided by TRC	
On IA's Role in the implementation	
<ul style="list-style-type: none"> The Center's intervention in the projects tended to be more recommendatory in nature. The projects were endorsed by the sponsoring legislators as full programs and the Center, in almost all cases, did not have a hand in selecting the NGO partners. The TRC followed procedures spelled out in Office Circular 00OP0099 issued in 2007 by the Director General Antonio Ortiz. 	<p>Under Section 2 of P.D. No. 1445, all resources of the government shall be managed, expended or utilized in accordance with law and regulations and safeguarded against loss or wastage through illegal or improper disposition, with a view of ensuring efficiency, economy and effectiveness in the operations of the government. The responsibility to take care that such policy is faithfully adhered to rests directly with the chief or head of the government agency concerned. This provision applies to all funds received by the TRC including those released out of PDAF. It cannot, therefore, be said that the TRC's role is merely recommendatory in nature as it is considered primarily responsible.</p> <p>The guidelines on NGO's participation in government transactions is prescribed under GPPB Resolution No. 12-2007 issued on June 29, 2007 and COA Circular No. 2007-001 issued on October 25, 2007. The mode of selection of NGOs including the responsibilities of IAs is clearly defined in the said issuances. These provisions would prevail over any issuances by the TRC which may not be consistent therein.</p>
On Selection of NGOs	
<ul style="list-style-type: none"> The NGOs were selected by the sponsoring legislators. However, funds were not released unless they comply with the documentary requirements set forth in Office Circular 00OP0099. Individual verification of the submitted documents was not conducted in favor of the random verification by our resident COA Auditor and the few staff assigned to the task. <p>Without defending the NGOs, it may be fair to consider:</p> <ul style="list-style-type: none"> the length of time between project implementation (2007) and the actual COA Special Audit (2010/2011) may have contributed to the NGOs no longer in their original given addresses with the possibility of them having folded up or moved to other areas; 	<p>The selection of NGO is still the responsibility of the TRC. As discussed in the abovementioned GPPB Resolution, the NGO shall be selected through public bidding and/or negotiated procurement in accordance with the procedures prescribed in the IRR-A of R.A. No. 9184. Likewise, mere submission of documentary requirements by the NGO cannot be considered sufficient compliance with existing regulations. The submitted documents need to be evaluated and validated. Moreover, the TRC's responsibility to monitor the implementation of the project and assess the performance of the NGOs cannot be relegated to any Office or Sector. It cannot be dependent upon the actions and reports of other offices as it is primarily responsible.</p> <p>The Team conducted the Audit from CYs 2010 to 2011 covering programs implemented from CYs 2007 to 2009. The folding up of NGOs within only one to two years after the implementation of the project is an indication of their instability. Moreover, as the Audit disclosed, the building administrators and/or residents within the declared addresses of the NGOs certified and/or declared that these NGOs have not been or never been a tenant of the building or never existed within the declared area/district. This manifest that these NGOs on the first place, never existed at their original given addresses.</p>

Managements' Comments	Team's Rejoinder
<ul style="list-style-type: none"> the Eligibility requirements for NGOs (Circular 00OP0099 or COA Circular 2007-001) did not include possession of business permits; TRC did not assess the impact of the interconnectedness of the NGO officers. It is not uncommon in the private sector for one person to be involved in more than one venture. 	<p>The COA Circular did not include business permit since it is a basic requirement for the existence of any establishment/ organization and this is already specifically required under GPPB Resolution No. 12-2007. Nonetheless, the requirements under COA Circular No. 2007-001 such as SEC or CDA registration were, likewise, not observed in a number of cases when these are already specifically required under the said Circular.</p> <p>This is very critical considering that incorporators of NGOs with substantial unliquidated balances or poor performance can easily form another NGO and enter into contract with any government agency under a new name.</p>
On Selection of Suppliers	
<ul style="list-style-type: none"> TRC required the NGOs to present the original receipts to account their utilization of funds. Beyond that, the NGOs had the latitude to select the best supplier or vendor for their specific purposes without interference or influence from TRC. In the case of Infinite Community Integrated Development Support Foundation, Inc. (ICIDSFI), materials purchased from Metro Manila for a project in Cebu did not compromise any violation of TRC Circular 00OP0099 per se. Nonetheless, we agree with not only blacklisting but also penalizing erring suppliers once proven guilty 	<p>The original receipts should not only be presented but submitted to TRC to form part of the liquidation reports. Moreover, mere presentation and submission is not enough. The documents should be validated.</p> <p>As discussed under COA Circular No. 2007-001, the very reason for requiring the NGOs to submit SEC, CDA or DOLE registration is to ensure that the NGO has legal personality, has officers who are responsible and accountable for its operations, and is based in the community where the project shall be implemented. ICIDSFI is based in Angeles City, Pampanga and implementing projects in Cebu. The very existence of the suppliers based in Manila was even questionable.</p> <p>The principle of giving preference to NGOs is to provide an opportunity to the constituents of the locality where the project is to be implemented to group themselves as one and participate in the implementation of the project which was not attained in this case.</p>
On Selected Beneficiaries	
<ul style="list-style-type: none"> Beneficiaries are not limited to registered voters or residents of a particular voting district. The Center intends to conduct an inquiry into cases where named beneficiaries have expressly denied having been benefited. 	<p>As discussed in the report, the existence of beneficiaries cannot even be established as they have no complete addresses. Hence, the Team resorted to requesting the assistance of the EOs to provide complete address of the listed beneficiaries for confirmation. Unfortunately, however, these beneficiaries were also not registered voters within their voting districts. Thus, their very existence is questionable.</p>
On Liquidation of Fund Transfer	
<ul style="list-style-type: none"> Upon takeover of the present management in 2010, NGOs with unliquidated funds were notified individually. A TRC blacklist (submitted to the Team), containing NGOs with derogatory records, was also issued. A few of these NGOs have now complied 	<p>The Team appreciates the actions taken by the TRC officials.</p> <p>Mere submission of liquidation report is not sufficient to consider an NGO compliant. The TRC should thoroughly evaluate the validity of</p>

Managements' Comments	Team's Rejoinder															
<p>with the requirements and some have indicated their intention to follow suit.</p> <ul style="list-style-type: none"> The list included NGOs which have liquidated their accounts such as Partido District Development Cooperative. 	<p>submitted documents. As discussed in the report, a great number of these documents were denied even by the legislators.</p> <p>The unliquidated fund transfers of PDDC pertain to funds transferred under SARO Nos. ROCS-07-02942 and ROCS-07-00737 amounting to ₱9.6 Million with liquidation documents not submitted to the Team.</p>															
Concerns about Policy																
<ul style="list-style-type: none"> The Center agrees with this observation and as such, in 2010, we issued Office Circular 00OP0100 to supersede 00OP0099, which was further amended to fully integrate the provisions of COA Circular 2007-001. The Center has also created an internal committee to draft new accreditation requirements for NGOs. 	<p>The Team appreciates the efforts being exerted by the TRC to address the issues raised in the report.</p>															
Response provided by NLDC																
On Interconnected Officers of NGO																
<ul style="list-style-type: none"> The NLDC does look into the incorporators of the NGO's being endorsed by the Legislators precisely to check on interlocking personalities as part of its evaluation process. From 2007, a number of NGOs have already been blacklisted with the concerns directly raised for the concerned Legislator to address. The interlock of the three GPMFI incorporators and their involvement with KKAMFI was noted. The satisfactory performance of KKAMFI strengthened the qualification of GPMFI. The NLDC, therefore, has no reasonable basis to deny the will and endorsement of the legislators to have GPMFI implement their projects. Maryann Exito was the project coordinator for projects implemented by HMLFI in 2008 and 2009 before being incorporator and President of Global Support Link Foundation (GSLF) in 2010. HMLFI has no more PDAF engagement when the GSLF was endorsed and engaged by the concerned Legislator/s. The initial task that the NLDC does whenever an NGO is endorsed by a Legislator is to establish the legality of organization's juridical personality and business operation. The proofs of official and updated registration as well as the permits and licenses submitted by the NGO are validated with the issuing government agency. This is accompanied by an actual visit of the NGO's office validated 	<p>The Team appreciates the actions taken by the NLDC to validate the qualifications of NGOs. As disclosed in the report, however, a number of NGOs approved by the NLDC have interlocking personalities based on the very documents submitted by the NLDC and were not legally and physically existing as discussed below:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="background-color: #ADD8E6;">NGO</th> <th style="background-color: #ADD8E6;">Total (M ₱)</th> <th style="background-color: #ADD8E6;">Team's Validation</th> </tr> </thead> <tbody> <tr> <td>KKAMFI</td> <td>308.218</td> <td>This NGO was using different addresses which were all inspected by the Team. The address indicated in the receipt which is 12 C Aguilar Street, Brgy. Bungad, Quezon City is non-existent as the apartment has only 2 units- 12 A and 12 B. Two of the three suppliers and a great number of beneficiaries denied their transactions and/or receiving any items purportedly distributed by this NGO.</td> </tr> <tr> <td>ITONAMI</td> <td>84.192</td> <td>This NGO has no business permit to operate during Cys 2007-2009. It is using Rm 904/912 City Land Plaza, ADB Avenue, Ortigas Center, Pasig City as an address. As certified by the Building Administration Officer, ITONAMI was never a tenant of City Land Mega Plaza. Six suppliers of this NGO also denied their transactions while a number others are unknown at their given addresses or have issued questionable receipts.</td> </tr> <tr> <td>SDPFFI</td> <td>182.845</td> <td>This NGO is using B40, L28 Iligan St., South City Homes, Brgy. Sto. Tomas, Biñan, Laguna as address. During inspection, the Team was entertained at the garage of the said unit. There were no staff, documents and office equipment. 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On Supervision of NGOs														
<ul style="list-style-type: none"> NLDC fully relies on the Office of the Legislator to supervise and ascertain project implementation premised on their moral and social obligation to protect the interest of their constituents. NLDC started to impose stricter project implementation monitoring policy in 2010 by requiring all NGO Implementers to submit the scheduled date and specific locations where the projects will be implemented. NLDC officers were thereby randomly sent to witness actual implementation. It was required that the NLDC Officers be reflected in the background of the photo documentation of the implementation of the particular project being witnessed. 	<p>As discussed earlier, under Section 2 of P.D. No. 1445, the responsibility to ensure that all resources of the government are properly and efficiently managed, expended and utilized, rests on the head of the agency. This provision, likewise, applies to funds released out of PDAF. The NLDC, therefore, cannot merely transfer its responsibility to ensure that funds are fully utilized for the purpose intended to any office or personality including the legislators.</p> <p>The Team appreciates the actions being taken by the NLDC. However, the importance of validation of submitted documents is emphasized considering that witnessing of implementation is only randomly undertaken by the NLDC. Projects in substantial amounts would definitely include a wide range of beneficiaries which the NLDC cannot significantly cover as witness. Hence, the NGOs should be requested to submit sufficient documentation of activities for validation by the NLDC.</p>													
On Submission of the Same Official Receipt														
<ul style="list-style-type: none"> It is almost physically impossible to immediately detect the submission of the same official receipts supporting separate transactions given the volume of the transactions and documents submitted 	<p>This is precisely the reason why selection of NGOs is stringent. If the NGOs are properly selected, the NLDC can, to a great extent, rely on the documents submitted with minimal validation to be undertaken. However, the results of the Audit would show the need for close supervision and monitoring of NGOs' activities. This being the case,</p>													

Managements' Comments	Team's Rejoinder
<p>especially in the years 2008 and 2009.</p> <ul style="list-style-type: none"> • The NLDC can only rely on the certification issued by the Offices of the Legislator and documentation since they are the ones directly supervising project implementation. The manpower complementation rendered by the staff of the legislator is the most feasible and appropriate delegation of task required of a sound PDAF monitoring system. • The mandate of the NLDC to prudently manage its regular funds to sustain the pursuit of its mandated task without receiving any regular additional appropriations from the National Government remains to be its foremost priority. It is for these reasons that the NLDC has initially expressed hesitancy to be part of the PDAF implementation. As early as November 2008, a letter was sent requesting DBM to desist from including NLDC in PDAF transactions since this would run counter to our mandate to provide credit to micro-entrepreneurs. • NLDC was obliged to devise implementing guidelines in handling, releasing and utilizing PDAF. Our office likewise designed and conceived a tripartite MOA defining the role and accountability of each partner. <ul style="list-style-type: none"> ▪ The Legislator - who shall initially identify the project and designate beneficiaries providing the necessary endorsement and program support services at the local level. Guarantees the legitimacy and capability of the NGOs and authorizes the release of funds; ▪ The NGO - identified the designated recipient by the legislator and implement the undertaking; and ▪ The NLDC - will provide the necessary assistance in terms of documentation and liquidation of the project. <p>We have claimed substantial grounds in shifting the paradigm of enterprising poor towards government assistance and the development of the rural microenterprise sector. It being the backbone of our local economy, the success and efficacy of the micro-lending strategies has proven its worth of our national economy in the midst of the world financial crisis. We can only ask that your honors trust and respect our humble and prudent ways of managing the risks of</p>	<p>the NLDC should only implement projects that are within its capability to manage and handle and should not be dependent on the actions of other offices.</p> <p>The Team noted that during CYs 2008-2009, the DBM released around ₱1.057 Billion to NLDC. Programs of such magnitude would indeed require additional resources to manage and handle. However, if indeed NLDC is serious in its move not to implement PDAF projects, then it should desist from receiving the SARO being issued by the DBM by returning the same, together with its justification.</p> <p>The legitimacy and capability of the NGO to implement the project are assessed during the selection process. The NLDC as the implementing agency, and primarily responsible in the proper handling and management of funds cannot relegate this duty to the legislator, or NGO, or anybody for that matter. It also cannot limit or escape responsibilities by entering into MOA.</p>

Managements' Comments	Team's Rejoinder
that which was tasked of us.	
Response provided by NABCOR	
I have no firsthand knowledge of the PDAF transactions contemplated in above-stated report/or observation since I only assumed the position of President last October 9, 2011.	In view of such comment, the Team forwarded a copy of the draft report to Mr. Allan Javellana, former President of NABCOR for comments. As of audit date, no comments were received.
Response provided by DSWD-CO	
On the Effective Project Implementation	
<ul style="list-style-type: none"> • Prior to the effectivity of COA Circular 2007-001 dated October 25, 2007, the requirements of COA Circular 96-003 dated February 27, 1996 were considered on the release of fund transfers to NGOs summarized as follows: <ul style="list-style-type: none"> ▪ The NGO shall be accredited by the GO. ▪ For NGO/PO to be in operation for at least three (3) years. ▪ The GO and PO to enter into a Memorandum of Agreement (MOA) ▪ In the course of implementation, amendments of MOA shall be made for any changes in the provisions ▪ The funds released may not be used for money market placements or any other forms of investment ▪ For projects of ₱300,000 or less, the fund assistance may be released in full and for projects of more than ₱300,000, the release may be made in tranches. • The following are the factors before effectivity of COA Circular 2007-001: <ul style="list-style-type: none"> ▪ There was no prohibition for NGO's to request/propose project proposals covered by distinct Memorandum of Agreement (MOA). These MOA serves as the basis for the release of funds derived from the fund support of the different legislators/solons. ▪ The legislators/solons identified programs and services that will address the needs of their constituents. These NGOs were identified by legislators/solons. 	<p>These are only some of the criteria used to assess the legal and physical existence of the NGOs prior to the release of funds. However, the IAs have other responsibilities defined in the said Circular, among which follow:</p> <ul style="list-style-type: none"> • Accredite the NGO after proper verification and validation of required documents guided by the selection criteria, created by the Bid and Awards Committee (BAC), among others; • Develop systems and procedures for project implementation such as, but not limited to, procurement and distribution of goods; • Require monthly or periodic financial and physical status reports as it deems necessary; and • Monitor and inspect project implementation and verify financial records and reports of the NGO. <p>It is very clear then that the functions and responsibilities of the DSWD is more than just accrediting of and releasing of funds to NGOs.</p> <p>It is true that any NGO can submit project proposals but it is incumbent upon IAs to enter into MOA only if so authorized by the GAA and with NGOs selected in accordance with the prescribed selection process.</p> <p>The Team recognized that the legislators are identifying priority programs and projects. However, the IAs are equally under obligation to assess the eligibility of the project, and the NGO as well, taking into consideration appropriate guidelines. The menu of projects eligible for funding is clearly defined in the GAA while selection of NGOs is governed by GPPB and COA issuances.</p>

Managements' Comments	Team's Rejoinder
<ul style="list-style-type: none"> ▪ The creation of committee for selection of NGOs was not required by the Commission and the Committee was only created in CY 2009 at DSWD. • The devolution of programs and services to the LGUs and partner organizations facilitates the delivery of needed basic services and promotes governance. Thus, the DSWD engage NGO's as partners is in line with the concept of devolution. • Under the paradigm of good governance, the partner organization such as NGO's or the people themselves are given opportunity to participate and capacitate/empower them in the implementation of the basic programs and projects. • DSWD deems that the results of monitoring, inspection and validation had been adequate to conclude that the liquidations submitted are valid and acceptable. • Who shall be accountable for irregularities committed by NGOs? The Department is merely facilitating the release of fund transfers to the NGO and is neither implementing the projects/programs proposed nor involved in the disbursement of the transferred funds. 	<p>The creation of a committee for the purpose of formulating selection criteria is provided under COA Circular No. 2007-001. It follows then that the NGOs shall be selected using the formulated criteria. As the records would show, the NGOs were not evaluated on the basis of any formulated criteria but merely based on purported endorsement by the sponsoring legislators.</p> <p>As discussed in the Report, there is no amount out of PDAF earmarked for the implementation of NGOs.</p> <p>Unfortunately, however, the NGOs implementing the projects are not from the localities where the projects are to be implemented depriving the legitimate constituents the opportunity to participate in the implementation of the basic services.</p> <p>The results of Audit, however, showed otherwise. A number of suppliers, beneficiaries and even legislators denied the validity of the submitted documents.</p> <p>As discussed above, the head of the agency is responsible for ensuring that government resources are properly and efficiently managed and expended. This responsibility applies to all funds received by the agency including PDAF. The agency cannot just keep on releasing government funds entrusted to it to NGOs or anybody for that matter without assuming responsibility and accountability.</p>
Response provided by DSWD-NCR	
<ul style="list-style-type: none"> • The management has sufficiently complied with the process of reviewing and accounting the submitted liquidation report by NGOs/POs ensuring the completeness of documents. The conduct of validation of supporting documents submitted for liquidation is beyond the functions of the accounting unit of the region (e.g. official receipts, transactions with the suppliers, etc.) • The identified NGOs/POs have valid Registration and/or License to Operate with the DSWD. • All registered NGOs have the manual of operation which stipulates the criteria of selecting beneficiaries among others. The Field Office has continuously provided 	<p>It is the responsibility of agency officials to validate the authenticity of the documents before accepting, much more recording the same in the books of accounts. It cannot be said that validation of supporting documents is beyond the functions of the accounting unit. It is informed that the accountant certifies, not only on the completeness of the documents, but on their propriety as well.</p> <p>The responsibility of the IAs does not end in ensuring that the NGOs are registered and licensed. More than that, the IA is responsible in ensuring that the projects are implemented as planned. As discussed in the report, a number of suppliers and beneficiaries denied transacting with, and receiving the items reportedly distributed by the NGOs while a number others cannot be located and unknown in their given addresses.</p> <p>Apparently, NGOs were not using the manual of operations as there were no documents submitted to manifest the evaluation conducted in selecting beneficiaries. As disclosed in the report, in a great percentage of replies received by the Team, the recipients even</p>

Managements' Comments	Team's Rejoinder
<p>technical assistance to ensure that the operation is within their mandate and policies and procedures are complied.</p> <ul style="list-style-type: none"> • Voter's registration is not a requirement for the provision of assistance as long as they are qualified for assistance based on the criteria. • Most indigent individuals/families availing Assistance in Crisis Situation belong to informal settlers, hence, the mobility of the individuals and families from one place to another. • Liquidation report forwarded by the Department considered the acknowledgment receipts signed by the beneficiaries as proof that assistance were availed/received. 	<p>denied receiving the reported cash assistance. In addition, substantial number of beneficiaries were also unlocated or unknown at their given addresses.</p> <p>The Team is not suggesting to consider voter's registration as one of the requirements in the grant of assistance. The Team is merely illustrating that the recipients, who are unknown at their given addresses, are also not registered voters. Hence, their identities cannot at all be established. There were also no documents provided to the Team defining the criteria used in the selection of beneficiaries.</p> <p>It is true that informal settlers are mobile and therefore could no longer be located in their given place over time. This does not mean though that the address at the time of receiving the assistance should not be reflected in the list. As it is, the few with given addresses and located by the Team even denied receiving the reported assistance.</p> <p>As discussed earlier, upon confirmation, the beneficiaries denied receiving the assistance. The documents submitted should then be subjected to validation before accepting the same as valid.</p>
<p><i>On the Physical Existence of NGO</i></p>	
<ul style="list-style-type: none"> • COA conducted Audit/validation years after the funds were transferred to the NGOs. It is possible that some NGOs may have moved offices, or even closed down entirely. • We are not aware of any law, rule or issuance that requires NGOs to have business permit in order to be recipients of funds. Further, Business permit does not apply either as these NGOs are categorized as Social Welfare and Development Agency. • DSWD takes steps to validate the existence and operation of NGO. Absence of a business permit per se is not conclusive proof of the non-existence or non-operation of an NGO. 	<p>As discussed in the report, the building administrators and residents within the vicinity certified that the unlocated NGOs never existed at the given addresses.</p> <p>The submission of valid and recent business permit is one of the requirements under GPPB Resolution No. 12-2007 to establish the legal existence of an NGO.</p> <p>As discussed in the report, the NGOs without business permit are the same NGOs that cannot be located at their given addresses. Their legal and physical existence, then, cannot be established.</p>
<p><i>On the interconnection of NGOs</i></p>	
<ul style="list-style-type: none"> • We are not aware of any law, rule or issuance that prohibits NGOs with interlocking boards of directors/trustees and/or officers from being recipients of funds. • Directors/trustees and officers are generally selected from persons with knowledge and experience in the field where an NGO operated. Because the nature of the 	<p>The Team agrees that there is no law prohibiting NGOs with interlocking officials to participate in government projects as long as they are compliant with all government requirements and the prescribed criteria for the project. In this case, however, these interconnected personalities are managing NGOs of questionable existence with equally questionable transactions. As discussed in the report, a number of NGOs with interlocking personalities have questionable transactions.</p> <p>The results of Audit showed otherwise.</p>

Managements' Comments	Team's Rejoinder
<p>operations of most of these NGOs are similar, and because there are only a handful of experts in these fields, it is unavoidable to be expected that some individuals would be connected with more than one of these NGOs.</p> <ul style="list-style-type: none"> Having a person connected with several NGOs would enhance the possibility of cooperation among these NGOs, rather than detract from the performance of these NGOs. 	<p>It can also work otherwise as manifested in the results of Audit. As it is, these NGOs are submitting the same list of beneficiaries, dealing with the same questionable suppliers and submitting the same spurious documents.</p>
<p>On the suppliers and recipients</p>	
<ul style="list-style-type: none"> Documentary proof of transactions (e.g. official receipts) should be given more weight than the oral representation of suppliers denying these transactions. COA conducted its validation years after the benefits were given to the beneficiaries. There is a great possibility that several beneficiaries would already have changed residences. Persons not in the voters list does not necessarily mean not residents of a certain place. Absence of business permits, use of ATPs and TINs of other establishments, and the failure to report the proper income (and pay the corresponding taxes thereon) are faults attributable to the suppliers (and not to the NGOs or the DSWD) These facts cannot be readily gleaned from mere examination of the official receipts submitted to the DSWD by the NGOs during liquidation. If official receipts appear irregular on their face (which is the case here), the DSWD has no duty to inquire beyond them. (To do so is already part of audit). 	<p>Any documents presented, which are being denied by the purported issuers or signatory, is considered spurious and invalid. Such document is, therefore, considered fabricated or falsified and of no value at all. It is, therefore, wrong to presume that such documents should still be given any weight. On the contrary, the presence of receipts or any document being denied by the very person who purportedly issued the same is an indication of irregularity.</p> <p>As discussed in the report, the residents within the given addresses certified that the listed beneficiaries have never been and were not residents within the given area/district.</p> <p>Ironically, the beneficiaries that cannot be located at their given addresses or have given fictitious or non-existent addresses are also not registered voters. Their very existence, then, cannot be established.</p> <p>In this case, however, the same cannot be attributed to suppliers as the very suppliers who purportedly issued these receipts either denied the issuance of the same or non-existent. The responsibility then rests on the NGOs which submitted the same and the DSWD which accepted the same without validation.</p> <p>Thus, the need for validation and thorough analysis of facts and circumstances.</p> <p>The DSWD is not obliged to accept liquidation documents which by itself are already considered irregular or appearing to be irregular. It is also wrong to assume that the validation should only be conducted by the auditors as the DSWD is primarily responsible in protecting and safeguarding all funds and properties under its jurisdictions.</p>
<p>Response provided by DSWD-RFO III</p>	
<ul style="list-style-type: none"> The submitted project proposals were found complete and feasible as per review of the previous PDAF focal person. While we provide technical assistance to the 	<p>The submitted project proposals cannot be considered complete as the target beneficiaries, feasibility studies, risk assessment, designs, plans, development charts, among others, were not indicated.</p> <p>While the NGO is responsible for the disposition of the fund, the</p>

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<p>NGO, they have the full responsibility in the proper disposition/ disbursement of funds per MOA.</p> <ul style="list-style-type: none"> The list of beneficiaries with their complete addresses is now being required by the Regional Office to be submitted including photo documentation during the actual implementation of the proposed projects. Further, the Region's Management Audit Analyst is now conducting validation for the first tranche and Internal Audit Service (IAS)- Central Office for the second tranche. The four NGOs are registered and licensed NGOs of the DSWD Regional Office 3 with Social Workers responsible in the assessment of needs of their beneficiaries based on the Foundation's eligibility requirements or criteria. The submitted project proposals were found complete and feasible per review of the previous PDAF focal person. While we provide technical assistance to the NGOs, they have the full responsibility in the proper disposition/disbursement of funds based on the Memorandum of Agreement The list of beneficiaries with complete addresses is required by the Regional Office for submission including photo documentation during the actual implementation of the proposed projects. Further, the Region's Management Audit Analyst is now conducting validation for the first tranche and the Internal Audit Service (IAS) of Central Office for the second tranche. May we be furnished with the list of 57 beneficiaries who denied receiving assistance from the 4 NGOs including their respective addresses for us to conduct our counter checking or verification process. 	<p>DSWD is responsible in ensuring that such disposal of funds is in accordance with existing rules and regulations.</p> <p>We appreciate the innovations undertaken by the DSWD to ensure that the funds are properly utilized.</p> <p>As discussed in the Report, there was no amount out of PDAF earmarked for the implementation of NGOs.</p> <p>The submitted project proposal did not even indicate the criteria for the selection of beneficiaries and the intended/ expected effect of the project on the condition of the beneficiaries.</p> <p>The DSWD should have at least monitored the implementation of the project.</p> <p>The Team appreciates the actions now being taken by the DSWD to ensure the validity of the documents submitted by the NGOs. The submission of list with complete addresses is of no value if the same is not validated by the DSWD.</p> <p>Actually, there were 129 beneficiaries who denied receipt of the financial assistance:</p> <table border="1"> <thead> <tr> <th>Name</th> <th>Address</th> <th>Amt (P)</th> </tr> </thead> <tbody> <tr> <td colspan="3">JSAFI (Bulacan)</td> </tr> <tr> <td>Ernesto Cabildo, Jr.</td> <td>16 Sampaguita St., RMB Subd., SJ, Balagtas</td> <td>3,000</td> </tr> <tr> <td>Heidi Torrepalma Dela Cruz</td> <td>0325 Ma. Jose St., San Juan, Balagtas</td> <td>1,000</td> </tr> <tr> <td>Maritess Dela Cruz</td> <td>105 Florida St., Panginay, Balagtas</td> <td>1,000</td> </tr> <tr> <td>Riel Anthony Pacheco</td> <td>0159 P. Atienza St., Balagtas</td> <td>1,000</td> </tr> <tr> <td>Concepcion Ponce</td> <td>A430 Borol 1st, Balagtas</td> <td>200</td> </tr> <tr> <td>Salome Mariano</td> <td>0117 L. Tongco St., Barangca, Baliwag</td> <td>2,000</td> </tr> <tr> <td>Lazaro Logo</td> <td>699 Campupot St., Concepcion, Baliwag</td> <td>1,000</td> </tr> <tr> <td>Shiela Cruz</td> <td>396 Lopez Jaena St., Sto. Cristo, Baliwag</td> <td>700</td> </tr> <tr> <td>Myrna Dela Cruz</td> <td>145 Gitna St., Duhat, Bocaue</td> <td>5,000</td> </tr> <tr> <td>Miguela Lopez</td> <td>San Jose, Hagonoy</td> <td>7,000</td> </tr> <tr> <td>Aurora Reyes</td> <td>San Nicolas, Hagonoy</td> <td>3,000</td> </tr> <tr> <td>Virgilio Evangelista</td> <td>Tampok, Hagonoy</td> <td>1,000</td> </tr> <tr> <td>Armando Agulto</td> <td>Pugad, Hagonoy</td> <td>2,000</td> </tr> <tr> <td>Carmelino F. Raymundo</td> <td>Santa Cruz, Hagonoy</td> <td>1,000</td> </tr> </tbody> </table>	Name	Address	Amt (P)	JSAFI (Bulacan)			Ernesto Cabildo, Jr.	16 Sampaguita St., RMB Subd., SJ, Balagtas	3,000	Heidi Torrepalma Dela Cruz	0325 Ma. Jose St., San Juan, Balagtas	1,000	Maritess Dela Cruz	105 Florida St., Panginay, Balagtas	1,000	Riel Anthony Pacheco	0159 P. Atienza St., Balagtas	1,000	Concepcion Ponce	A430 Borol 1st, Balagtas	200	Salome Mariano	0117 L. Tongco St., Barangca, Baliwag	2,000	Lazaro Logo	699 Campupot St., Concepcion, Baliwag	1,000	Shiela Cruz	396 Lopez Jaena St., Sto. Cristo, Baliwag	700	Myrna Dela Cruz	145 Gitna St., Duhat, Bocaue	5,000	Miguela Lopez	San Jose, Hagonoy	7,000	Aurora Reyes	San Nicolas, Hagonoy	3,000	Virgilio Evangelista	Tampok, Hagonoy	1,000	Armando Agulto	Pugad, Hagonoy	2,000	Carmelino F. Raymundo	Santa Cruz, Hagonoy	1,000
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	Melanie Del Rosario	San Agustin, Hagonoy	1,000
	Nenita Drucco	San Sebastian, Hagonoy	1,000
	Virgilio Lopez	San Pablo, Hagonoy	1,000
	Henry Mercado	97 Abangan Sur, Marilao	2,500
	Dina Verdida	53 Pook Hulo, Loma de Gato, Marilao	2,350
	Mary Jane Cortez	19 A, Ma. Socorro Subd., Abangan Norte, Marilao	1,000
	Idefonso Magkasi, Jr.	94 Villano St., Zamora, Meycauayan	10,500
	Erlinda Vergel	C. Pascual St., Bayugo, Meycauayan	3,000
	Hilda Francisco	Block 14 Lot 11, Phase 1, FVR, Norzagaray	2,000
	Marilyn Aragon	Salver Subd., Bunsuran III, Pandi	8,000
	Victoria M. De Guzman	Bunsuran II, Pandi	1,000
	Lourdes Aquino	54 Cofradia, Santo Rosario, Paombong	1,500
	Renato Santos	#115 El Dulo, San Vicente, Paombong	1,000
	Dennis Santos	425 Sayo Subd., Banga I, Plaridel	2,000
	Jose Santiago	039 Avendaño St., Poblacion, Plaridel	300
	Francisco Hipolito	Coronel St., Peregrina, Pulilan	500
	Gemma Manalastas	Salangan, San Miguel	13,650
	Emily Pineda	Sta. Ines, San Miguel	7,800
	Ma. Cecilia Bernardo	Biclat, San Miguel	5,250
	Alicia Pascual	Labne, San Miguel	3,000
	Cecilia De la Cruz	Pulong Bayabas, San Miguel	3,000
	Victor Lopez	Sibul, San Miguel	2,000
	Erlinda Catiis	Bulualto, San Miguel	1,500
	Marcelo Delos Reyes	Mahabang Parang, Sta. Maria	5,000
	Janette Mendoza	107 Marian Subd., Poblacion, Sta. Maria	3,000
	Teresita Victoria	Panducot, Calumpit	7,000
	Precila Crisostomo		7,000
	Susan Simbilio		7,000
	Agnes Cristal		7,000
	Marina Egnal	Mercado, Hagonoy	7,000
	Perlita Quezon		7,000
	Aida Gregorio	Sagrada Familia, Hagonoy	7,000
	Candelaria Atienza		7,000
	Teresita Agulto		7,000
	Melanie Ramirez		7,000
	Arcenia Santos		7,000
	Daisy Vicente	San Miguel, Hagonoy	7,000
	NE4, Inc. (Nueva Ecija)		
	Eulalia Crisostomo	Brgy Langla ,Jaen	1,000
	Nida Parce		1,000
	Gina Mempin	Brgy Malapit ,San Isidro	2,000
	Susan Pamiloza Dayno	Brgy Dampulan ,Jaen	1,000
	Anita Tuazon	Brgy San Roque, San Isidro	1,000
	Vivian Dela Cruz	Brgy Mabuga ,Gapan City	1,000
	Marietta Baylon	Brgy Sto. Cristo, Gapan City	1,000
	Andres Caingat	Brgy San Roque ,Cabiao	1,000
	Lydia Esquivel	Brgy Dampulan , Jaen	1,000
	Antonio Clemente, Sr	Brgy Sinipit ,Cabiao	2,000
	Marcelino Galvez	Brgy Tabon ,San Isidro	1,000
	Nida Parce	Brgy Langla , Jaen	2,000
	Jason Dela Cruz	326 Maligaya St., Sto. Cristo ,San Isidro	2,000
	John Jefferson Dulay	Purok 1, Pulo ,San Isidro	2,000
	Rosemarie Bulatao	256 Purok 5, San Roque ,San Isidro	1,000
	Romeo De Guzman	Hilerang Katuray, Pulo ,San Isidro	1,000
	Remedios Dimalanta	534 Rizal St., Purok 1, Malapit, San Isidro	1,000
	Corazon Fernandez	765 Plaza Santos, Poblacion, San Isidro	1,000
	Angelito Gabriel	99 Prk 2, Calaba, San Isidro	1,000
	Angelita Ilagan	272 Policarpio St., Poblacion, San Isidro	1,000
	Rosita Malgapo	143 Calumpit St., Sto. Cristo, San Isidro	1,000
	Cerila Moleto	720 Rizal St., Malapit, San Isidro	1,000
	Francisco Abesamis	Brgy. Rio Chico, General Tinio	1,000

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Todo Foundation (Tarlac)																																																																																																																																																																															
Jenery Victoria	Calangitan, Brgy Cut-cut 2, Capas	3,000																																																																																																																																																																													
Danilo Lagazon	Brgy Dumarais, La Paz	3,000																																																																																																																																																																													
Agrifina Palasigue	Brgy Sta. Lucia, Capas	3,000																																																																																																																																																																													
Rebecca Sablan	Brgy San Francisco, Concepcion	3,000																																																																																																																																																																													
Ben Sebastian	Brgy Caluluan, Concepcion	10,000																																																																																																																																																																													
Domingo Wage	Brgy Parulung, Concepcion	3,000																																																																																																																																																																													
Orlando Caguait	Brgy San Francisco, Concepcion	6,900																																																																																																																																																																													
Nicolas C. Gapay	Brgy Mayang, La Paz	3,900																																																																																																																																																																													
Clarita Macaraig	Brgy Manlapig, Capas	3,104																																																																																																																																																																													
Caloy Pangilinan	Brgy Talaga, Capas	3,880																																																																																																																																																																													
Rogelio Pingol	Brgy San Isidro, La Paz	3,900																																																																																																																																																																													
Nicasio Sampang	Corazon De Jesus, Concepcion	3,900																																																																																																																																																																													
Bartolome Santos	Brgy San Agustin, Concepcion	4,290																																																																																																																																																																													
Rodolfo Burgos	Brgy Lapurisima, La Paz	3,900																																																																																																																																																																													
Jelly Castaneda	Brgy Laungcupang, La Paz	4,400																																																																																																																																																																													
Bartolome Santos	Brgy San Agustin, Concepcion	3,000																																																																																																																																																																													
Fronza Benjamin	Brgy Patling, Concepcion	3,000																																																																																																																																																																													
Lagason Dionisio	Brgy Dumarais, La Paz	3,000																																																																																																																																																																													
Mercado Clement	Brgy Sta. Juliana, Capas	3,200																																																																																																																																																																													
Palangdao Maximo	Brgy Parulung, Concepcion	30,655																																																																																																																																																																													
Total		364,779																																																																																																																																																																													

Managements' Comments	Team's Rejoinder
Response provided by DSWD-RFO V	
<ul style="list-style-type: none"> Management provided the addresses of six beneficiaries from the Province of Masbate who were not confirmed/ validated due to unknown/unlocated/ insufficient address. 	<p>The Team was no longer able to confirm the authenticity of these documents which were recently submitted.</p>
Response provided by DA-RFU III	
<ul style="list-style-type: none"> PDAF are released by DBM upon the instance of the Proponent congressmen and senators. Upon release of SARO/funds to the DA RFU's, DBM informs the office of the legislator in writing of the allotment released to the IA. In most cases, the Proponent Congressman or Senator communicates with IA and identifies the NGO. In other cases, the IA communicates with the Proponent Congressman or Senator the project details. This is a matter of course as the funds are with the direct control of the Proponent Congressman or Senator and agency heads rely on the instructions given them. The project proposal approved/signed by the Proponents is the basic document submitted to commence the project details. In the past, the Office of the Proponent legislator endorses the NGO of his own choice and identifies the farmer beneficiaries. The function of DA RFO III is to transfer the fund to the NGO chosen by the Proponent Congressman or the Senator most often immediately, or bear the brunt of the Proponent, or be subjected to ridicule if not immediately processed. DA-RFO III required documents to prove the legal personality of the NGO such as SEC Registration. At the time of fund transfer to BTLFI, it was with legal personality to transact business with the government. Only after the identification of their legal personality can a MOA be executed between the NGO and the agency, defining their respective roles and responsibilities. Funds were released in three tranches. Subsequent releases are subject to the favourable evaluation of the agency's monitoring Team. The monitoring teams were under advised to witness or document the distribution and or deliveries of materials and other supplies procured by the NGO and assess its compliance with the project specifications. The result of the monitoring or the project status are communicated with the 	<p>As discussed earlier, the IA is responsible for the effective and efficient utilization of the funds including funds transferred to the NGOs endorsed by the legislators. The responsibilities of the IAs on the funds transferred to NGOs are defined in various issuances particularly COA Circular No. 2007-001 and GPPB Resolution No. 12-2007. The IAs cannot assume lesser responsibilities than those provided for under the law. It is also incumbent upon the IAs to verify and validate from the concerned legislators the documents submitted by the NGOs. As discussed in the report, a number of legislators themselves denied their signature on the documents submitted by the NGOs and their participation in the implementation of the projects.</p> <p>The Team is not questioning the prerogative of the proponents but the failure of the DSWD to conduct the selection process prescribed in the guidelines and to monitor the implementation of the project.</p> <p>It is a wrong perception that the responsibility of the IA is merely to transfer funds to the NGO selected by the Proponent. The IA is responsible for every fund received irrespective of fund source. It is expected to utilize and disburse such funds in accordance with prescribed rules and regulations particularly COA Circular No. 2007-001 and GPPB Resolution No. 12-2007.</p> <p>The responsibility of the IA is not limited to the determination of legal existence of NGOs. More than that, the IAs are responsible in ensuring that the funds are used by the NGOs for the purpose intended.</p> <p>The monitoring activities being undertaken by the RFU may not be sufficient. As discussed in the report, the supplier of fertilizers was not licensed handlers of fertilizers and has no permit to operate from the concerned LGU while the existence of the beneficiaries was questionable as the parties were unknown at their given addresses.</p>

Managements' Comments	Team's Rejoinder
<p>Office of the proponent Congressman or Senator and be able to recommend measures to ensure the success of the project.</p> <ul style="list-style-type: none"> The PDAF of the Proponent Congressmen in the instant special audit were implemented by BTLFI with addresses at 5F Lansberg Place, Morato, Quezon City and No. 21 Malunggay St., Project 7, Quezon City. There was no MOA executed to any NGO, PO or Cooperative whose declared office address is 2346 Juan Luna St., Gagalangin, Tondo, Manila, contrary to the findings of the special audit Team. These livelihood projects are with the direct participation by the Proponent Congressman or Senator or their staff or authorized representatives. IAs are only conducting monitoring activities prior to fund release and during validation/ inspection of the needed supplies and materials of the project. Thank you very much and we hope we have supplied the necessary data needed with the hope that the Team takes note of the unusual nature of PDAF funds in so far as IAs are concerned having limited participation during implementation phase of the PDAF Funded livelihood Projects. 	<p>As discussed under COA Circular No. 2007-001, the NGOs legal documents are required to establish, among others, the location of the NGO as the NGO is required to be based in the community where the project shall be implemented. In this case, however, the NGO was based in Quezon City when the project was intended to be implemented in Region III. Besides, it is evident that under its contract with DA RFU III alone, the NGO was already using two different addresses.</p> <p>This address is used by BTLFI in its MOA with NABCOR. As discussed in the report, this address is a vacant lot being used to store MWSS equipment.</p> <p>It is informed that the two concerned legislators did not even confirm their signatures on the documents submitted by the NGO and their participation on these projects. They did not reply to the Team's request for confirmation. There is, therefore, no assurance that the documents submitted by the NGO are even authentic.</p> <p>Again, it is emphasized that there are no rules and regulations limiting the participation or role of the IAs in the implementation of PDAF. On the contrary, IAs are held responsible for all funds received irrespective of fund source.</p>
Supplier – DA RFU III	
<ul style="list-style-type: none"> The NGO A need not be a licensed handler of fertilizer. It is the supplier of the BTLFI who is a licensed dealer of fertilizer. 	<p>As discussed in the report, neither the NGO nor its suppliers are licensed handler of fertilizers. The supplier has also no business permit to operate.</p>
Receipts and Recipients	
<ul style="list-style-type: none"> RFO-3 monitors the implementation of the projects. The result of the monitoring or the project status is communicated with the Office of the proponent Congressman. 	<p>As discussed in the report, significant numbers of confirmation letters were returned to the Team as the beneficiaries are unknown at their given addresses. In one case, out of the five barangays identified as beneficiaries, only three are existing. The two other barangays are even non-existent.</p>
Response provided by DA RFU V	
Introduction	
<ul style="list-style-type: none"> In view of the number of transactions involved covering the years from 2007 and 2009, comment will be initial at most and 	<p>The observations are presented in as detailed as possible to enable the IAs to comment thereon. Except for this RFU, however, all other IAs covered in the report were able to submit and comment on all</p>

Managements' Comments	Team's Rejoinder
<p>general approach to the equally general and, unfortunately, sweeping statement of audit findings. Management reserves the right to submit, in the future, an amplified, amended, and/or supplemental comment when warranted by the circumstances.</p>	<p>observations presented in the audit highlights in a rather detailed manner.</p>
<p>On the implementation of Livelihood Projects by NGO</p>	
<ul style="list-style-type: none"> • The livelihood project was implemented by Sunshine Development Cooperative, an NGO duly accredited and qualified by the agency under COA Circular No. 2007-001 dated 25 October 2007. Having gone through the mandated accreditation process, the engagement of the NGO cannot be simply referred to as "unlikely" or in the worst case, thanks it is not, "undeserving" as to its relevance and in relation to the project implemented. • The implementation of the project was considered "unlikely" based on the circumstances of the issued official receipt, non-disclosure of the source of the seeds distributed to beneficiaries, or the address of the NGO being located in another Congressional District. These do not warrant or justify to call the participation or performance of the NGO as "unlikely" implementor of the project. • Compliance with applicable COA Circular in the award to the NGO is an indication of the legitimate existence and qualification to implement the livelihood project in the Second District of Sorsogon. • The deficiency in the issued official receipt or circumstances of the source of seeds or the location of the NGO cannot obliterate the very essence of its engagement and legitimate implementation of the project but instead may be considered glitches or minor imperfections which no thing or man can evade. • Applicable COA Circular needs review and amendment to sanction matters pertaining to sources of items to be procured, BIR 	<p>There were no documents submitted to the Team to support the claim that the NGO was selected and qualified in accordance with the provisions of COA Circular No. 2007-001 dated October 25, 2007. As provided therein, the IA shall accredit the NGO project partners through the BAC, or a committee created for the purpose, which shall formulate the selection criteria. The BAC shall perform the selection process, including the screening of the qualification documents, ocular inspection of the NGO/POs business site, and evaluation of the technical and financial capability of the NGO/PO, among others. Based on the documents submitted, the NGO endorsed by the legislator was outright considered without observing the required selection process.</p> <p>Likewise, granting for the sake of argument that the NGO was selected in accordance with the Circular, that alone is not a sufficient basis to assume that the project is well implemented. Unless the implementation is documented and the documents submitted are validated and confirmed, there is no assurance that the projects were at all implemented.</p> <p>As a general rule, each transaction should be completely documented. In this case, documents are needed to establish the actual activities undertaken, to account the reported expenditures and to validate the beneficiaries of the projects. Considering, however, the absence of documents to prove the actual implementation of this project, the same is considered unlikely together with all other projects similarly situated.</p> <p>Again, compliance with applicable COA Circular should be documented. A mere statement of compliance without supporting evidence is not accepted in Audit.</p> <p>In the absence of documents to support the full utilization of the funds, the Team has no reasonable basis to conclude that the projects were indeed implemented.</p> <p>There is no need to amend COA Circular to cover these matter since all these concerns were already duly covered by existing regulations. To establish the propriety and validity of disbursements, it is required</p>

Managements' Comments	Team's Rejoinder
<p>compliant official receipts, and the point-blank proximity of the implementing NGO to the target project beneficiaries and making convenience of beneficiaries.</p> <ul style="list-style-type: none"> The office has learned well the lessons in the matter of fund transfer to NGOs. Distribution was conducted and the projects were implemented with legitimate beneficiaries. Proofs of which were all attached in the disbursement vouchers now in the custody of our COA Audit Team. The legal and physical existence of the supplier or the capability to supply the requisitioned items at most is brought by the lack of material time to verify the location or address of the suppliers during the field examination. Management assures the Special Audit Team that the listed suppliers were all legitimate entities not on-flight suppliers. This agency is ever committed to the effectiveness of COA Circular No. 2007-001 which governs the engagement of an NGO to implement a worthy government project. All transactions had a distribution activity conducted and were documented. Distribution is after payment. Management does not know what happened during the audit examination of the Auditors from COA National Office who conducted the review of the transactions that resulted in such finding. If we have more time, we could have accessed the files of our COA Audit Team and prove that the priority project was implemented accordingly. If it were otherwise, we could have earned and experience the wrath of different congressmen who monitored their projects. But such was the case here. Management is disposed to submit proofs of distribution conducted and the list of beneficiaries for all projects implemented given the appropriate time and opportunity. At any rate, we have 	<p>under Section 4 (6) of PD 1445, that all claims against government funds shall be supported with complete documentation. Any document not compliant with government regulations, and that include BIR issuances, is not considered valid and acceptable.</p> <p>It is informed that under BIR Revenue Memorandum Order No. 56-2000 dated December 1, 2000, the issuance of receipts that did not contain all the information required to be shown in the receipts or invoices and without authority to print from the BIR have corresponding penalty. Likewise, as discussed in the report, NGOs are required to submit legal documents under COA Circular No. 2007-001 to ensure that the NGO is based in the community where the project shall be implemented.</p> <p>Again, it is emphasized that mere submission and/or presence of documents is not an assurance that the transaction is legitimate. There is a need to analyze, evaluate and validate the submitted documents before these can be considered valid and legitimate.</p> <p>It is not the lack of time that hinders the Team to validate the physical existence of the suppliers but the very lack of information on the name of the suppliers. It is again emphasized that the documents provided to the Team were not supported with receipts, DRs or SIs. The names of the suppliers were not disclosed in any of the documents submitted to the Team and even in the comments herein submitted by the RFU. Considering, then, that the names of suppliers cannot even be identified by the RFUs, the RFU's assurance is of no value. Moreover, as a matter of procedure, the Team is validating the authenticity of documents including the basis of implementation by the management.</p> <p>The commitment of the RFU to comply with the cited Circular is not evident in the documents evaluated by the Team.</p> <p>As discussed in the report, the items actually procured and for distribution cannot even be established due to the absence of DRs, SIs and receipts issued by the suppliers and Inspection and Acceptance Report by the NGO. Thus, even if the RFU look into the files in the possession of the Audit Team, this issue cannot be resolved.</p> <p>The Team evaluated projects implemented in CYs 2007 to 2009. It is ironic then if these projects will be documented only in CY 2011 during the Audit and only for the purpose of the Audit. It is the responsibility of the RFU to ensure that all these projects are documented and be able to present all documents anytime it is demanded to be presented.</p>

Managements' Comments	Team's Rejoinder
<p>made our reservations in the first part of this Management Comment, in the interest of service.</p> <p>Any concern or issue on official receipt pertains to compliance of the supplier with the BIR regulations. While it affects the overall legitimacy of a supplier, it has nothing to do with the effectiveness of the project as far as the constituents are concerned. This office will advise suppliers to comply with pertinent BIR regulations as regards the printing of their official receipts.</p>	<p>Under COA Circular No. 2007-001, the validity of documents submitted by the NGO shall be verified by the internal auditor or equivalent official of the implementing agency to be used as basis in recording the fund utilization in the IA's books of accounts. Apparently, however, the NGOs' documents were accepted and recorded in the books of accounts without validation which again manifest non-compliance with the above cited COA Circular. It is emphasized that any document submitted not compliant with the regulations of any regulatory office of the government is not considered valid. It cannot also be said that projects which were not completely documented were implemented anyway as in the absence of documents, there are no proof of project implementation.</p>
<p>Epilogue</p>	
<ul style="list-style-type: none"> This agency is the COA's partner in the effort of utilizing scarce government resources at its most efficient way while observing accountability and compliance with existing laws, rules and regulations. 	<p>The efficient use of scarce resources is belied by the documents submitted to the Team for examination which disclosed a number of violations of existing rules and regulations.</p>

Annex E

Managements' Comments and Team's Rejoinder Absence of Planning in the Implementation of Livelihood Projects Audit of Priority Development Assistance Fund Covering CYs 2007 to 2009

Managements' Comments	Team's Rejoinder
Response provided by NLDC	
On Monitoring of Projects	
<ul style="list-style-type: none"> On the IAs' non-monitoring of the implementation of the project, it beckons on the legislator to ask their constituencies if they benefited or profited from the grants to support any livelihood projects they have identified. We would like to state here that we opted not to conduct actual inspection and an immediate visitation to assess the impact of the livelihood intervention in the lives of the recipients as the real impact is determined not on the immediate but to that which was sustained. While it is physically impossible and costly for the NLDC to monitor individual recipients of the PDAF funded livelihood interventions, we keep note of the areas where these were implemented. Time must be provided primarily for the political influence to fade and to allow the good seeds to survive the real harsh nature of the business environment. The NLDC Program Conduits operating in these areas are readily advised of the said interventions. 	<p>As discussed earlier, it is the responsibility of the IA to ensure that the funds are efficiently and effectively managed and this responsibility cannot be transferred to anybody. The monitoring activities, if at all undertaken by the legislator, should only be considered in addition or supplemental to the monitoring activities to be undertaken by the IA. A number of legislators themselves denied the authenticity of their signatures on the documents submitted by the NGOs.</p> <p>The assessment of the impact of projects, such as hairdressing, manicure and the like, or distribution of seedlings and various agricultural kits could be undertaken after a few months and the results could easily be evaluated.</p> <p>The projects evaluated by the Team were implemented in CYs 2007 to 2009. As discussed in the report, the Team was able to assess the impact of the projects by sending confirmation letters which revealed that a number of projects were either not at all implemented or were implemented but covered relatively smaller beneficiaries than reported. None of the sampled beneficiaries who claimed to have attended and received livelihood kits used the acquired knowledge in establishing a business. Those who initially tried, did not at all succeed. Project implementation without monitoring and assessment is practically a waste of government resources.</p>
Response provided by DSWD-Main	
Project Assessment	
<p>There may be no evaluation of the livelihood projects but its continuous implementation indicated favorable results.</p>	<p>The implementation of the same or similar projects with almost the same beneficiaries conducted in almost the same location is definitely not an indication of favorable results but irregularity and a waste of government resources.</p>

Annex F

Schedule of Projects with Deficiencies
 Audit of Priority Development Assistance Fund
 Covering CYs 2007-2009

Project Description/Location/ Contractor	Amount (in M Pesos)		Remarks																																																																																													
	Cost	Diff.																																																																																														
Implemented by DPWH-NCR																																																																																																
Rehab/Asphalt Overlay of P1 Araneta Ave., QC (S. Bound)	19.317	2.390	<p>The deficiencies represent unaccounted/missing and/or excessive RPS. The installation of RPS on asphalt paved roads was initially prohibited under DPWH DO No. 57, series of 2000. As stated therein, RPS installed on asphalt pavement is easily dislodged from its position, especially during hot weather, or pressed/pushed down by heavy vehicles, which leads to decreased illumination. It is further stated that it causes depression and eventual dilapidation of asphalt pavement. This policy was, however, relaxed under DPWH DO No. 36, series of 2009, which allowed the use of broad-based flat pavement studs on asphalt paved roads provided the suppliers will extricate and reinstall the same should there be overlay/rehabilitation works on the said pavement.</p> <p>Records disclosed that the DPWH-NCR included in the program the installation of 5,121 RPS in 6 rehabilitation/asphalt overlay projects. All these items were reportedly installed by the contractors. The team, however, also noted that such estimates under these contracts exceeded the standard requirements by 3,325. As provided in the DPWH Manual on Safety Standards on Road Signs and Pavement Marking, markers supplementing center or lane lines may be placed in the gaps midway between the line segments at a spacing of 9.0 m where fog or heavy rains occur in the built-up areas. Inspection, however, disclosed that the RPS were installed at an intervals of 3.0 and 4.0 meters resulting in over estimation of 3,325 pieces. The team also noted that significant number of RPS were no longer in place. These were either not installed or already dislodged from its position. Out of the reported installed 5,121 RPS, only 2,554 RPS were found at site manifesting unaccounted/missing 2,567 RPS as tabulated below:</p> <table border="1"> <thead> <tr> <th rowspan="2">Proj.</th> <th colspan="3">No. of RPS</th> </tr> <tr> <th>Reported</th> <th>Inspected</th> <th>Unaccounted/ Missing</th> </tr> </thead> <tbody> <tr> <td>P1</td> <td>920</td> <td>36</td> <td>884</td> </tr> <tr> <td>P2</td> <td>900</td> <td>313</td> <td>587</td> </tr> <tr> <td>P3</td> <td>900</td> <td>717</td> <td>183</td> </tr> <tr> <td>P4</td> <td>871</td> <td>604</td> <td>267</td> </tr> <tr> <td>P5</td> <td>790</td> <td>414</td> <td>376</td> </tr> <tr> <td>P6</td> <td>740</td> <td>470</td> <td>270</td> </tr> <tr> <td>Total</td> <td>5,121</td> <td>2,554</td> <td>2,567</td> </tr> </tbody> </table> <p>The combined unaccounted/missing and excessive RPS has a total of 3,786 units which amounted to ₱10.262 million, as tabulated below:</p> <table border="1"> <thead> <tr> <th rowspan="2">Project</th> <th rowspan="2">Reported Installed</th> <th rowspan="2">Standard @ 9.0m</th> <th rowspan="2">Over Est. RPS</th> <th rowspan="2">Unaccounted</th> <th colspan="2">Deficiencies</th> </tr> <tr> <th>Qty</th> <th>Amt (in M)</th> </tr> </thead> <tbody> <tr> <td>P1</td> <td>920</td> <td>410</td> <td>510</td> <td>884</td> <td>884</td> <td>₱ 2.390</td> </tr> <tr> <td>P2</td> <td>900</td> <td>400</td> <td>500</td> <td>587</td> <td>587</td> <td>1.588</td> </tr> <tr> <td>P3</td> <td>900</td> <td>264</td> <td>636</td> <td>183</td> <td>636</td> <td>1.743</td> </tr> <tr> <td>P4</td> <td>871</td> <td>276</td> <td>595</td> <td>267</td> <td>595</td> <td>1.609</td> </tr> <tr> <td>P5</td> <td>790</td> <td>198</td> <td>592</td> <td>376</td> <td>592</td> <td>1.601</td> </tr> <tr> <td>P6</td> <td>740</td> <td>248</td> <td>492</td> <td>270</td> <td>492</td> <td>1.331</td> </tr> <tr> <td>Total</td> <td>5,121</td> <td>1,796</td> <td>3,325</td> <td>2,567</td> <td>3,786</td> <td>₱ 10.262</td> </tr> </tbody> </table> <p>During inspection conducted by the team on May 23, 2011, it was also observed that a portion of the asphalt pavement project along Araneta Avenue</p>	Proj.	No. of RPS			Reported	Inspected	Unaccounted/ Missing	P1	920	36	884	P2	900	313	587	P3	900	717	183	P4	871	604	267	P5	790	414	376	P6	740	470	270	Total	5,121	2,554	2,567	Project	Reported Installed	Standard @ 9.0m	Over Est. RPS	Unaccounted	Deficiencies		Qty	Amt (in M)	P1	920	410	510	884	884	₱ 2.390	P2	900	400	500	587	587	1.588	P3	900	264	636	183	636	1.743	P4	871	276	595	267	595	1.609	P5	790	198	592	376	592	1.601	P6	740	248	492	270	492	1.331	Total	5,121	1,796	3,325	2,567	3,786	₱ 10.262
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P3 Gen. T. de Leon St., Val. City (Phase 1) - RPS - Warning & dir. signs	19.310	1.743 0.036																																																																																														
P4 Gen. T. de Leon St., Val. City - RPS - Warning & dir. signs	19.310	1.609 0.024																																																																																														
P5 Maysan Rd., Val. City - RPS - Warning & dir. signs	19.290	1.601 0.024																																																																																														
P6 Maysan Rd. and Exit - RPS - Warning & dir. signs	19.287	1.331 0.024																																																																																														
<p>Contractors: Rend Ent. & General Contractor Northern Builders</p> 																																																																																																

Project Description/Location/ Contractor	Amount (in M Pesos)		Remarks																																
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 			<p>South-Bound was already rehabilitated but the affected RPS, had there been any, were not reinstalled as required under DPWH DO No. 36. Apparently, the DPWH-NCR contract for the rehabilitation of this project did not include extrication and reinstallation of the RPS.</p> <p>The team also noted during inspection that there were some warning and directional signs which were, likewise, unaccounted for as tabulated below:</p> <table border="1"> <thead> <tr> <th rowspan="2">Project</th> <th rowspan="2">Reported</th> <th colspan="2">Inspection Deficiencies</th> <th rowspan="2">Cost</th> </tr> <tr> <th>Inspected</th> <th>Unaccounted</th> </tr> </thead> <tbody> <tr> <td>P3</td> <td>18</td> <td>15</td> <td>3</td> <td>₱ 36,038.70</td> </tr> <tr> <td>P4</td> <td>14</td> <td>12</td> <td>2</td> <td>24,025.80</td> </tr> <tr> <td>P5</td> <td>24</td> <td>22</td> <td>2</td> <td>24,035.92</td> </tr> <tr> <td>P6</td> <td>22</td> <td>20</td> <td>2</td> <td>23,922.50</td> </tr> <tr> <td>Total</td> <td>78</td> <td>69</td> <td>9</td> <td>₱ 108,022.92</td> </tr> </tbody> </table>	Project	Reported	Inspection Deficiencies		Cost	Inspected	Unaccounted	P3	18	15	3	₱ 36,038.70	P4	14	12	2	24,025.80	P5	24	22	2	24,035.92	P6	22	20	2	23,922.50	Total	78	69	9	₱ 108,022.92
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<p>C-5 Ext. Proj. (fr SLEX/West Service Rd to Sucat Rd) CA-P</p> <p>Contractor: E. Gardiola Construction and Readycon Trading & Const'n Corporation (Joint Venture)</p> 	172.999	0.867	<p>The deficiencies represent unaccounted guardrails consisting of 112.2 m and 1 street light as computed below:</p> <table border="1"> <thead> <tr> <th rowspan="2">Item</th> <th colspan="2">Quantity</th> <th rowspan="2">Unaccounted</th> <th rowspan="2">Cost (in T ₱)</th> </tr> <tr> <th>Reported</th> <th>Inspected</th> </tr> </thead> <tbody> <tr> <td>Guardrails</td> <td>112.20</td> <td>-</td> <td>112.20</td> <td>744,843</td> </tr> <tr> <td>Street lights</td> <td>78.00</td> <td>77.00</td> <td>1.00</td> <td>122,236</td> </tr> <tr> <td>Total</td> <td></td> <td></td> <td></td> <td>867,079</td> </tr> </tbody> </table> <p>The guardrails were included in both Phases III and IV of this project. The accounted guardrails were only sufficient to cover the programmed guardrails under Phase III.</p>	Item	Quantity		Unaccounted	Cost (in T ₱)	Reported	Inspected	Guardrails	112.20	-	112.20	744,843	Street lights	78.00	77.00	1.00	122,236	Total				867,079										
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<p>Widening/Construction of C-5 (C.P. Garcia to Commonwealth Sect.) Phase II, Katipunan Road, CY 2009</p> <p>Contractor: Northern Builders</p>	39.370	1.507	<p>The deficiencies represent unaccounted/missing 565 RPS reportedly installed on portland cement concrete pavement (PCCP). As reported, there were 1,175 RPS installed. However, only 610 were accounted by the team during inspection.</p> 																																
<p>C.P. Garcia to Magsaysay Ave., Phase III incl. const'n of Pedestrian Overpass, C.P. Garcia, Katipunan, CY 2009</p> <p>Contractor: Northern Builders</p>	22.185																																		
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<p>Improvement of Ninoy Aquino Avenue (SB) from Kabihanan to Pasig-Parañaque Boundary with exception</p>	14.313	1.095	<p>As reflected in the documents submitted to the team, the asphalt patching covered three locations with a total area of 5,680 sq.m. Inspection, however, disclosed actual accomplishment of only 4,958 sq.m. or a difference of 722 sq.m.. This resulted in cost difference of ₱1,095,331.08.</p>																																

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<p>Contractor: Solid Rock Construction</p> 	14.313	0.217	<p>As reflected in the documents submitted to the team, the asphalt patching covered seven locations with a total area of 5,677 sq.m. Inspection, however, disclosed actual accomplishment of only 5,564 sq.m. or a difference of 113 sq.m. This resulted in cost difference of ₱217,110.20.</p> 																																																												
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<p>Construction of 2-Storey Bldg., Library at the Tarlac State University</p> <p>Contractor: Chaina Construction</p>   	14.753	0.469	<p>Records disclosed that the inspectorate team of the T1st DEO issued project assessment report on February 24, 2009 indicating that a number of items were not yet installed and directing the contractor to install the same before a final inspection report is issued. On February 26, 2009, the same team issued final inspection report declaring the project to be satisfactorily completed in accordance with plans and specifications. While the project was certified complete on February 26, 2009, the contractor issued certification on March 12, 2009 to the effect that the uninstalled materials were still at the company's care and will remain therein until these are installed. The uninstalled materials costing ₱468,872.04, using the Program of Works (POW) as the basis in the absence of contractor's detailed bid proposal, remained uninstalled as of inspection on November 10, 2010:</p> <table border="1"> <thead> <tr> <th>Item</th> <th>Qty</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>Electrical Works</td> <td></td> <td></td> </tr> <tr> <td>Fire alarm System</td> <td>1</td> <td>₱ 47,260.91</td> </tr> <tr> <td>IF Wire</td> <td>150</td> <td>7,089.14</td> </tr> <tr> <td>Sub-Total</td> <td></td> <td>₱ 54,350.05</td> </tr> <tr> <td>Pedrollo Italy HF6A</td> <td></td> <td></td> </tr> <tr> <td>3.0 HP 3 Phase 220-Volts, 60 Hertz</td> <td>1</td> <td>56,409.09</td> </tr> <tr> <td>Sub-Total</td> <td></td> <td>₱ 56,409.09</td> </tr> <tr> <td>Switches and Outlets</td> <td></td> <td></td> </tr> <tr> <td>1 Gang Switch Wide</td> <td>22</td> <td>3,846.33</td> </tr> <tr> <td>2 Gang Switch</td> <td>15</td> <td>3,933.63</td> </tr> <tr> <td>1 Gang 2-way</td> <td>6</td> <td>2,098.00</td> </tr> <tr> <td>2 Gang Outlet</td> <td>92</td> <td>24,126.97</td> </tr> <tr> <td>Universal Outlet</td> <td>7</td> <td>1,958.13</td> </tr> <tr> <td>Sub-Total</td> <td></td> <td>₱ 35,963.06</td> </tr> <tr> <td>Telephone System</td> <td></td> <td></td> </tr> <tr> <td>Telephone Outlet</td> <td>3</td> <td>1,257.12</td> </tr> <tr> <td>TTC Box</td> <td>1</td> <td>13,664.31</td> </tr> <tr> <td>Tel Jacketed Wire</td> <td>30</td> <td>1,366.43</td> </tr> <tr> <td>Sub-Total</td> <td></td> <td>₱ 16,287.86</td> </tr> </tbody> </table>	Item	Qty	Amount	Electrical Works			Fire alarm System	1	₱ 47,260.91	IF Wire	150	7,089.14	Sub-Total		₱ 54,350.05	Pedrollo Italy HF6A			3.0 HP 3 Phase 220-Volts, 60 Hertz	1	56,409.09	Sub-Total		₱ 56,409.09	Switches and Outlets			1 Gang Switch Wide	22	3,846.33	2 Gang Switch	15	3,933.63	1 Gang 2-way	6	2,098.00	2 Gang Outlet	92	24,126.97	Universal Outlet	7	1,958.13	Sub-Total		₱ 35,963.06	Telephone System			Telephone Outlet	3	1,257.12	TTC Box	1	13,664.31	Tel Jacketed Wire	30	1,366.43	Sub-Total		₱ 16,287.86
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Asphalt Overlay of Andaya Highway <ul style="list-style-type: none"> Del Gallego-Ragay Sect. (Sta. 287+129 – Sta. 296+219) Ragay-Sipocot Sect. (Sta. 316+000 – Sta. 325+700) Del Gallego-Ragay Sect. (Sta. 297+989 – Sta. 310+838) Lupi Sipocot Sect. (Sta. 325+700 – Sta. 341+637) Del Gallego-Ragay Sect. (Sta. 281+084 – Sta. 319+000 w/ exception) Ragay-Sipocot Sect. (Sta. 310+838 – Sta. 341+637) 	96.500 96.500 171.400 145.350 143.550 161.800	0.517 0.543 0.875 0.707 0.433 0.474	These represents Bituminous Seal Coat (Item 303) included in these projects in addition to Bituminous Tack Coat (Item 302) and Bituminous Concrete (Item 310). Item 303 is described in the DPWH Bluebook or standard specifications for roads and bridges as application of bituminous material with or without an application of aggregates on an existing bituminous surface course in accordance with the plans and specification. This item was, however, included in these projects as sealant for the longitudinal joints and plane joints. Despite inclusion of this item as sealant, inspection conducted by the team disclosed breaks between PCCP blocks and cross-section, and potholes at centerline casting doubt on the application of this item. The application of this item as sealant was also not consistent with other asphalt projects of the ROs and DEOs which use asphalt as sealant without billing the same as a separate item.  																														
Contractors: NFH Construction & Supply Persan / GCI Const. (Joint Venture)																																	
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Asphalt Overlay - Washington Drive Road	19.210	4.111	As reflected in the POW, this project was intended to accomplish a length of 635 m. with 12 m. width or an area of 7,620 sq.m.. Inspection disclosed that the actual length accomplished was only 575 m. at variable width ranging from 9.75 m. to 11.0 m. or an average of 10.375 m. resulting in project deficiency of 1,654.37 sq.m. costing ₱ 4.111 million.																														
Contractor: Hi-Tone Const. & Dev. Corp.																																	
																																	

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Asphalt Overlay from Lapu-Lapu St. to Elizondo St. Contractor: Sunwest Const. & Dev. Corp. 	19.206	6.194	This project was reported to have accomplished a length of 510 m. at 15 m. width or an area of 7,650 sq.m. As inspected, the reported width was not attained at any point with width varying from 9.0 m. to 11.60 m. or an average of 10.133 m. The total area accomplished was then computed to be only 5,167.83 sq.m. or deficient by 2,482.17 sq.m. equivalent to ₱6.194 million.																																																																																									
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Construction of 2-storey Livelihood Center Contractor: Excel Concepts Corp. Macopa St., Pamplona 3  	4.192	0.662	The project may be considered generally in accordance with plans except for non-installation of solar lights and replacement of windows. The solar lights cannot be presented to the team. In addition, considering the original plan, the estimates for concreting works may be considered excessive. There were no as-built plans submitted. These deficiencies resulted in total amount of ₱0.662 million , as tabulated below:																																																																																									
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Improvement of Road leading to S. Marquez Street Contractor: E. M. Angeles Enterprises Barangay Manuyo 2  	3.228	0.710	This project may be considered generally in accordance with plans except for the non-installation and fabrication of Guardhouse Barrier which is included in the plan. The contract cost may also be considered excessive as the indirect costs applied varied from 10.57% to as high as 72.22% which is not in accordance with DPWH-DO No. 57. These deficiencies resulted in cost difference of ₱0.710 million , as tabulated below:																																																																																									
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<p>Traffic Signages</p> <p>Contractor: Traffic Supplies & Const'n Corp.</p> <p>Various locations</p> 			<ul style="list-style-type: none"> Materials used and positioning of the signages were not in accordance with the requirements prescribed under DPWH Highway Safety Design Standards. The imitated signage is made of 3M Reflective Sheeting Engineer Grade on G.I. Plain Sheet ga. 16. As prescribed therein, the signages should be made of diamond grade and not engineer grade. Some of the signages were not properly maintained. They have bent panels, are vandalized, and in poor condition; Some signs were concealed behind shrubbery manifesting uncontrolled vegetations. The signs should be visible to the commuters to be effective; and, Of the 76 reported signages, only 64 signages were located within the project site during inspection with unaccounted 12 signages amounting to ₱170,618, as computed below: <table border="1"> <thead> <tr> <th rowspan="2">Signage Size (w/ post and installation)</th> <th colspan="2">Quantity</th> <th colspan="3">Cost (in million Pesos)</th> </tr> <tr> <th>POW</th> <th>COA</th> <th>POW</th> <th>COA</th> <th>Diff.</th> </tr> </thead> <tbody> <tr> <td>60 x 90 cm</td> <td>19</td> <td>19</td> <td>0.252</td> <td>0.252</td> <td>0.000</td> </tr> <tr> <td>60 x 110 cm</td> <td>1</td> <td>0</td> <td>0.017</td> <td>0.000</td> <td>0.017</td> </tr> <tr> <td>1.10 x 0.60 m</td> <td>50</td> <td>39</td> <td>0.698</td> <td>0.544</td> <td>0.154</td> </tr> <tr> <td>2.0 x 1.20 m</td> <td>6</td> <td>6</td> <td>0.146</td> <td>0.146</td> <td>0.000</td> </tr> <tr> <td>Total</td> <td>76</td> <td>64</td> <td>1.113</td> <td>0.942</td> <td>0.171</td> </tr> </tbody> </table>	Signage Size (w/ post and installation)	Quantity		Cost (in million Pesos)			POW	COA	POW	COA	Diff.	60 x 90 cm	19	19	0.252	0.252	0.000	60 x 110 cm	1	0	0.017	0.000	0.017	1.10 x 0.60 m	50	39	0.698	0.544	0.154	2.0 x 1.20 m	6	6	0.146	0.146	0.000	Total	76	64	1.113	0.942	0.171										
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<p>Supply of Materials for the Concreting of Road leading to BFRV Waste Management Office</p>	0.368	0.137	<p>While the project may be considered in accordance with plans and specifications, the quantities programmed may be considered excessive by ₱137,326.00, as computed below:</p> <table border="1"> <thead> <tr> <th rowspan="2">Items of Work</th> <th rowspan="2">Unit</th> <th colspan="2">Quantity</th> <th colspan="3">Cost (in M Pesos)</th> </tr> <tr> <th>POW</th> <th>COA</th> <th>POW</th> <th>COA</th> <th>Diff.</th> </tr> </thead> <tbody> <tr> <td>Portland Cement</td> <td>bags</td> <td>797</td> <td>433</td> <td>0.154</td> <td>0.084</td> <td>0.070</td> </tr> <tr> <td>White Sand</td> <td rowspan="4">m³</td> <td>29</td> <td>24</td> <td>0.019</td> <td>0.016</td> <td>0.003</td> </tr> <tr> <td>Gravel</td> <td>58</td> <td>48</td> <td>0.067</td> <td>0.055</td> <td>0.012</td> </tr> <tr> <td>Aggregate Base Course</td> <td>58</td> <td>24</td> <td>0.041</td> <td>0.017</td> <td>0.024</td> </tr> <tr> <td>Aggregate Sub-base Course</td> <td>70</td> <td>24</td> <td>0.043</td> <td>0.015</td> <td>0.028</td> </tr> <tr> <td>Total Amount</td> <td></td> <td></td> <td></td> <td>0.324</td> <td>0.187</td> <td>0.137</td> </tr> </tbody> </table>	Items of Work	Unit	Quantity		Cost (in M Pesos)			POW	COA	POW	COA	Diff.	Portland Cement	bags	797	433	0.154	0.084	0.070	White Sand	m ³	29	24	0.019	0.016	0.003	Gravel	58	48	0.067	0.055	0.012	Aggregate Base Course	58	24	0.041	0.017	0.024	Aggregate Sub-base Course	70	24	0.043	0.015	0.028	Total Amount				0.324	0.187	0.137
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<p>Completion of Signal Multi-Purpose Building</p> <p>Contractor: ABN Construction</p> <p>Signal Village</p> 	9.953	0.290	<p>The project as inspected may be considered generally accomplished except for the swing door, decorative steel doors, and two units of community loudspeakers which were not found during inspection. Only two units of loudspeakers were found at site out of four units included in the POW. These uninstalled items resulted in project deficiency of ₱290,469.75, as computed below:</p> <table border="1"> <thead> <tr> <th>Item</th> <th>POW</th> <th>COA</th> <th>Difference</th> </tr> </thead> <tbody> <tr> <td>Doors</td> <td>₱ 135,371.85</td> <td>₱ 67,592.25</td> <td>₱ 67,779.60</td> </tr> <tr> <td>Supply & Installation of Sound Systems</td> <td>1,609,721.40</td> <td>1,387,031.25</td> <td>222,690.15</td> </tr> <tr> <td>Total</td> <td></td> <td></td> <td>₱ 290,469.75</td> </tr> </tbody> </table>	Item	POW	COA	Difference	Doors	₱ 135,371.85	₱ 67,592.25	₱ 67,779.60	Supply & Installation of Sound Systems	1,609,721.40	1,387,031.25	222,690.15	Total			₱ 290,469.75																																			
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Electrical works, ventilation system, and construction of basketball wood flooring at the Multi-Purpose Building Contractor: Grandline Engineering Services Signal Village 	9.997	0.305	This project as inspected may be considered generally accomplished except for the following deficiencies which amounted to ₱0.305 million as computed below: <table border="1"> <thead> <tr> <th rowspan="2">Description</th> <th colspan="3">Amount (in Million)</th> <th rowspan="2">Remarks</th> </tr> <tr> <th>POW</th> <th>COA</th> <th>Diff</th> </tr> </thead> <tbody> <tr> <td>Electrical Works & Ventilation System</td> <td>₱ 4.385</td> <td>₱ 4.197</td> <td>₱ 0.188</td> <td>No Generator presented and the sound system is not considered as this is already included in another project.</td> </tr> <tr> <td>Asphalting / Leveling of Floor</td> <td>0.738</td> <td>0.730</td> <td>0.008</td> <td>Due to wrong calculations on detailed estimates.</td> </tr> <tr> <td>Concreting of Perimeter & Equip/ Utility Room</td> <td>0.238</td> <td>0.129</td> <td>0.109</td> <td>No MS plate and square tube installed.</td> </tr> <tr> <td>Total</td> <td></td> <td></td> <td>₱ 0.305</td> <td></td> </tr> </tbody> </table>  	Description	Amount (in Million)			Remarks	POW	COA	Diff	Electrical Works & Ventilation System	₱ 4.385	₱ 4.197	₱ 0.188	No Generator presented and the sound system is not considered as this is already included in another project.	Asphalting / Leveling of Floor	0.738	0.730	0.008	Due to wrong calculations on detailed estimates.	Concreting of Perimeter & Equip/ Utility Room	0.238	0.129	0.109	No MS plate and square tube installed.	Total			₱ 0.305																																		
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Concreting of Levi Mariano Avenue <ul style="list-style-type: none"> ▪ Bantayan (Monolith) to Palongin Creek ▪ Ususan Contractor: Carjen Construction and Trading Palongin Tipas   	27.279	7.620	These two projects were adjacent without any demarcation line, hence, accounted as one. Out of the total area of 18,501 sq.m. PCCP to be accomplished under the two projects, only 16,212 sq.m. was constructed with deficiency of 2,289 sq.m. The team was able to measure only 1,544 m. and not 1,762 m. as reported. In addition, there were no road markings installed. These deficiencies resulted in cost difference of ₱7,620,000 as computed below: <table border="1"> <thead> <tr> <th rowspan="2">Items of Work</th> <th rowspan="2">Unit</th> <th colspan="2">Quantity</th> <th colspan="3">Amount (in million)</th> </tr> <tr> <th>POW</th> <th>COA</th> <th>POW</th> <th>COA</th> <th>Diff.</th> </tr> </thead> <tbody> <tr> <td>Roadway Excavation</td> <td>m³</td> <td>16,270</td> <td>13,981</td> <td>₱ 8.078</td> <td>₱ 6.940</td> <td>₱ 1.138</td> </tr> <tr> <td>Aggregate Sub-base Course</td> <td>m³</td> <td>5,072</td> <td>4,499</td> <td>5.183</td> <td>4.597</td> <td>0.586</td> </tr> <tr> <td>Aggregate Base Course</td> <td>m³</td> <td>3,700</td> <td>3,242</td> <td>4.261</td> <td>3.733</td> <td>0.528</td> </tr> <tr> <td>PCCP</td> <td>m²</td> <td>18,501</td> <td>16,212</td> <td>33.523</td> <td>29.369</td> <td>4.154</td> </tr> <tr> <td>Road Marking</td> <td>m²</td> <td>600</td> <td>0.000</td> <td>0.877</td> <td>0.000</td> <td>0.877</td> </tr> <tr> <td>Balling of trees</td> <td>pc.</td> <td>5</td> <td>0.000</td> <td>0.337</td> <td>0.000</td> <td>0.337</td> </tr> <tr> <td>Total</td> <td></td> <td></td> <td></td> <td>₱52.259</td> <td>₱44.639</td> <td>₱ 7.620</td> </tr> </tbody> </table> Ususan  	Items of Work	Unit	Quantity		Amount (in million)			POW	COA	POW	COA	Diff.	Roadway Excavation	m ³	16,270	13,981	₱ 8.078	₱ 6.940	₱ 1.138	Aggregate Sub-base Course	m ³	5,072	4,499	5.183	4.597	0.586	Aggregate Base Course	m ³	3,700	3,242	4.261	3.733	0.528	PCCP	m ²	18,501	16,212	33.523	29.369	4.154	Road Marking	m ²	600	0.000	0.877	0.000	0.877	Balling of trees	pc.	5	0.000	0.337	0.000	0.337	Total				₱52.259	₱44.639	₱ 7.620
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 <p>Construction/Improv't. of C.P. Tiñga Gym</p> <p>Contractor: Carjen Construction and Trading</p> <p>Hagunoy</p>  	22.696	2.105	  <p>The latest SWA presented to the team dated February 10, 2011 reflected work accomplishment of only 91.10%. There were no completion and acceptance reports submitted to the team. The project may, however, be considered generally complete except for deviation in viewing glass and window with the following deficiencies:</p> <table border="1"> <thead> <tr> <th>Items of Work</th> <th>Per Plan</th> <th>Per Inspection</th> </tr> </thead> <tbody> <tr> <td>Viewing Glass</td> <td>105 sq.m.</td> <td>33 sq.m.</td> </tr> <tr> <td>Windows</td> <td>124 sq.m.</td> <td>87 sq.m.</td> </tr> <tr> <td>Bleachers flooring</td> <td>0.30 x 0.80 m.</td> <td>0.20 x 0.50 m.</td> </tr> </tbody> </table> <p>These deficiencies resulted in cost difference of ₱2,104,671.86 computed as follows:</p> <table border="1"> <thead> <tr> <th>Items of Work</th> <th>Contractor Cost Breakdown</th> <th>COA</th> <th>Difference</th> </tr> </thead> <tbody> <tr> <td>Viewing Glass</td> <td>₱ 1,870,275</td> <td>₱ 575,230</td> <td>₱ 1,295,045</td> </tr> <tr> <td>Replacement of Window Cost</td> <td>1,452,105</td> <td>997,029</td> <td>455,076</td> </tr> <tr> <td>Bleachers Flooring</td> <td>1,496,515</td> <td>1,141,964</td> <td>354,551</td> </tr> <tr> <td>Total</td> <td>₱ 4,818,895</td> <td>₱ 2,714,223</td> <td>₱ 2,104,672</td> </tr> </tbody> </table> <p>In addition, there are other work items that cannot be determined/ verified due to incomplete detailed plans. Thus, any deficiency for such work item cannot be accounted for.</p>	Items of Work	Per Plan	Per Inspection	Viewing Glass	105 sq.m.	33 sq.m.	Windows	124 sq.m.	87 sq.m.	Bleachers flooring	0.30 x 0.80 m.	0.20 x 0.50 m.	Items of Work	Contractor Cost Breakdown	COA	Difference	Viewing Glass	₱ 1,870,275	₱ 575,230	₱ 1,295,045	Replacement of Window Cost	1,452,105	997,029	455,076	Bleachers Flooring	1,496,515	1,141,964	354,551	Total	₱ 4,818,895	₱ 2,714,223	₱ 2,104,672																					
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<p>Concreting of Tinio and Ledesma Streets with Drainage System</p> <p>Contractor: Jaylet Trading and Construction</p> <p>AFPOVAI, Western Bicutan</p>  <p>(Tinio Street)</p> 	4.995	0.651	<p>These projects were not covered with detailed plans and specifications. Even the length and width of the road to be constructed and the design of the PCCP and manholes were not indicated in any of the documents presented to the team. This project covered two roads, Tinio and Ledesma Streets with the following lengths as inspected:</p> <table border="1"> <thead> <tr> <th>Street</th> <th>Length</th> <th>Width</th> </tr> </thead> <tbody> <tr> <td>Tinio</td> <td>186.0 m.</td> <td>6.00 m.</td> </tr> <tr> <td>Ledesma</td> <td>145.2 m.</td> <td>6.20 m.</td> </tr> </tbody> </table> <p>Evaluation of the documents submitted, particularly contractors unit-cost analysis, disclosed a number of miscalculation and errors in computation which resulted in total cost difference of ₱650,659, tabulated as follows:</p> <table border="1"> <thead> <tr> <th rowspan="2">Item Description</th> <th rowspan="2">Unit</th> <th rowspan="2">Quantity</th> <th colspan="2">Amount</th> <th rowspan="2">Diff.</th> </tr> <tr> <th>SWA</th> <th>COA</th> </tr> </thead> <tbody> <tr> <td>Excavation</td> <td>m³</td> <td>498.00</td> <td>₱ 323,613</td> <td>₱ 117,066</td> <td>₱ 206,547</td> </tr> <tr> <td>Foundation Fill</td> <td>m³</td> <td>41.50</td> <td>58,884</td> <td>32,278</td> <td>26,606</td> </tr> <tr> <td>RCCP</td> <td>lm</td> <td>372.00</td> <td>920,553</td> <td>720,627</td> <td>199,926</td> </tr> <tr> <td>Manhole</td> <td>units</td> <td>43.00</td> <td>746,710</td> <td>746,853</td> <td>(143)</td> </tr> <tr> <td>Backfilling</td> <td>m³</td> <td>254.70</td> <td>63,477</td> <td>0.00</td> <td>63,477</td> </tr> <tr> <td>Aggregate Sub-base Course</td> <td>m³</td> <td>397.44</td> <td>416,975</td> <td>419,793</td> <td>(2,818)</td> </tr> </tbody> </table>	Street	Length	Width	Tinio	186.0 m.	6.00 m.	Ledesma	145.2 m.	6.20 m.	Item Description	Unit	Quantity	Amount		Diff.	SWA	COA	Excavation	m ³	498.00	₱ 323,613	₱ 117,066	₱ 206,547	Foundation Fill	m ³	41.50	58,884	32,278	26,606	RCCP	lm	372.00	920,553	720,627	199,926	Manhole	units	43.00	746,710	746,853	(143)	Backfilling	m ³	254.70	63,477	0.00	63,477	Aggregate Sub-base Course	m ³	397.44	416,975	419,793	(2,818)
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Water Pipe Laying at Tondo, Manila	6.899	0.578	The programmed quantities were overestimated considering the actual accomplishment. There were also work items included in the estimate but not included in the scope of work. This resulted in cost difference of ₱0.578 million as computed below:																																																																							
Contractor: Trilex Builders			<table border="1"> <thead> <tr> <th rowspan="2">Items of Work</th> <th rowspan="2">Unit</th> <th colspan="2">Quantity</th> <th colspan="3">Amount (in M ₱)</th> </tr> <tr> <th>POW</th> <th>COA</th> <th>POW</th> <th>COA</th> <th>Diff.</th> </tr> </thead> <tbody> <tr> <td colspan="7">Overestimated Quantities</td> </tr> <tr> <td>Concrete Pavement (75mm < t ≤ 50mm)</td> <td>m³</td> <td>75.00</td> <td>30.00</td> <td>0.183</td> <td>0.073</td> <td>0.110</td> </tr> <tr> <td>Concrete Sidewalk</td> <td>m³</td> <td>73.00</td> <td>28.00</td> <td>0.467</td> <td>0.179</td> <td>0.288</td> </tr> <tr> <td colspan="7">Steel bars already included in the item Surface Restoration</td> </tr> <tr> <td>Reinforcing Steel Bars</td> <td>pcs.</td> <td>52.00</td> <td>0.00</td> <td>0.015</td> <td>0.000</td> <td>0.015</td> </tr> <tr> <td colspan="7">Not included in the scope of work</td> </tr> <tr> <td>Maint. of work area</td> <td>LS</td> <td>1.00</td> <td>0.00</td> <td>0.165</td> <td>0.00</td> <td>0.165</td> </tr> <tr> <td>Total</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0.578</td> </tr> </tbody> </table>				Items of Work	Unit	Quantity		Amount (in M ₱)			POW	COA	POW	COA	Diff.	Overestimated Quantities							Concrete Pavement (75mm < t ≤ 50mm)	m³	75.00	30.00	0.183	0.073	0.110	Concrete Sidewalk	m³	73.00	28.00	0.467	0.179	0.288	Steel bars already included in the item Surface Restoration							Reinforcing Steel Bars	pcs.	52.00	0.00	0.015	0.000	0.015	Not included in the scope of work							Maint. of work area	LS	1.00	0.00	0.165	0.00	0.165	Total						0.578
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Construction of New Vertical Wall Niches	2.273	0.589	The project may be considered implemented in accordance with plans. The team noted that the installation of railings was obstructing the use of the lower portion of the vertical wall niches at the 2nd floor. At the time of inspection, the newly constructed niches were not yet in use and there were no documents submitted to the team to determine the qualifications of its intended beneficiaries. Moreover, the contract cost may be considered excessive by ₱588,790.78 as computed below.																																																																							
Contractor: E. P. Cornejo Construction			<table border="1"> <thead> <tr> <th>Project</th> <th>Contract</th> <th>COA</th> <th>Difference</th> </tr> </thead> <tbody> <tr> <td>Phase I</td> <td>₱ 993,912.98</td> <td>₱ 522,278.20</td> <td>₱ 471,634.78</td> </tr> <tr> <td>Phase II</td> <td>1,279,041.69</td> <td>1,161,885.69</td> <td>117,156.00</td> </tr> <tr> <td>Total</td> <td>₱ 2,272,954.67</td> <td>₱ 1,684,163.89</td> <td>₱ 588,790.78</td> </tr> </tbody> </table>				Project	Contract	COA	Difference	Phase I	₱ 993,912.98	₱ 522,278.20	₱ 471,634.78	Phase II	1,279,041.69	1,161,885.69	117,156.00	Total	₱ 2,272,954.67	₱ 1,684,163.89	₱ 588,790.78																																																				
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Construction of Multi-Purpose Hall	1.500	0.521	The project calls for the delivery of construction materials with the labor component undertaken under pakyaw contract. As planned, the project will use																																																																							

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<p>Contractor: Jayzeline Enterprises</p> <p>Brgy. 310, Zone 31, Manila</p>   			<p>lumber materials as trusses. However, as constructed, the project used steel trusses. Despite such changes in the plans, substantial quantities of lumber for trusses were still purchased. The estimates for RSB were also found excessive resulting in cost difference of ₱0.521 Million computed as follows:</p> <table border="1"> <thead> <tr> <th rowspan="2">Items of Work</th> <th rowspan="2">Unit</th> <th colspan="2">Quantity</th> <th colspan="3">Amount (in M)</th> </tr> <tr> <th>POW</th> <th>COA</th> <th>POW</th> <th>COA</th> <th>Diff.</th> </tr> </thead> <tbody> <tr> <td>16mm dia. X 6.0m RSB</td> <td>pcs.</td> <td>414.0</td> <td>123.0</td> <td>0.206</td> <td>0.061</td> <td>0.145</td> </tr> <tr> <td>10mm dia. X 6.0m RSB</td> <td>pcs.</td> <td>1,335.0</td> <td>35.00</td> <td>0.313</td> <td>0.082</td> <td>0.231</td> </tr> <tr> <td>12mm dia. X 6.0m RSB</td> <td>pcs.</td> <td>300.0</td> <td>67.0</td> <td>0.101</td> <td>0.022</td> <td>0.079</td> </tr> <tr> <td>2" x 2" x 12", S2S</td> <td>pcs.</td> <td>16.0</td> <td>0.0</td> <td>0.006</td> <td>0.000</td> <td>0.006</td> </tr> <tr> <td>2" x 8" x 20", S2S</td> <td>pcs.</td> <td>22.0</td> <td>0.0</td> <td>0.025</td> <td>0.000</td> <td>0.025</td> </tr> <tr> <td>2" x 3" x 12", S2S</td> <td>pcs.</td> <td>65.0</td> <td>0.0</td> <td>0.020</td> <td>0.000</td> <td>0.020</td> </tr> <tr> <td>2" x 11" x 12", S2S</td> <td>pcs.</td> <td>7.0</td> <td>0.0</td> <td>0.007</td> <td>0.000</td> <td>0.007</td> </tr> <tr> <td>Ga.26 Corrugated</td> <td>sheet</td> <td>44.0</td> <td>0.0</td> <td>0.008</td> <td>0.000</td> <td>0.008</td> </tr> <tr> <td>G.I. Sheets (4' x 8')</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td colspan="6" style="text-align: right;">Total</td> <td>₱ 0.521</td> </tr> </tbody> </table> <p>The team considered in the computation, the Approved Plans, Purchase Order for the procurement of materials and actual accomplishment as inspected by the team. The team did not also consider in the evaluation, GI Sheets 4' x 8' as the quantity considered for GI Sheets 4' x 9' was already sufficient to complete the project.</p>	Items of Work	Unit	Quantity		Amount (in M)			POW	COA	POW	COA	Diff.	16mm dia. X 6.0m RSB	pcs.	414.0	123.0	0.206	0.061	0.145	10mm dia. X 6.0m RSB	pcs.	1,335.0	35.00	0.313	0.082	0.231	12mm dia. X 6.0m RSB	pcs.	300.0	67.0	0.101	0.022	0.079	2" x 2" x 12", S2S	pcs.	16.0	0.0	0.006	0.000	0.006	2" x 8" x 20", S2S	pcs.	22.0	0.0	0.025	0.000	0.025	2" x 3" x 12", S2S	pcs.	65.0	0.0	0.020	0.000	0.020	2" x 11" x 12", S2S	pcs.	7.0	0.0	0.007	0.000	0.007	Ga.26 Corrugated	sheet	44.0	0.0	0.008	0.000	0.008	G.I. Sheets (4' x 8')							Total						₱ 0.521
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<p>Repair/Renovation of main barangay hall</p> <p>Contractor: CB Tampenco Construction and Supply</p> <p>Brgy. UP Village</p>   	1.989	0.103	<p>The project may be considered implemented in accordance with plans and specifications. However, the contract cost may be considered excessive by ₱103,233.40 due to error in computation of quantities and costs which is a manifestation of the absence of evaluation of bids. The deficiencies are computed below:</p> <table border="1"> <thead> <tr> <th rowspan="2">Items of Work</th> <th colspan="2">Qty. (m²)</th> <th colspan="2">Cost Difference</th> </tr> <tr> <th>Bid</th> <th>COA</th> <th>Qty.</th> <th>Amt (in M)</th> </tr> </thead> <tbody> <tr> <td>Plastering Works for ground floor ceiling only</td> <td>267.21</td> <td>211.73</td> <td>55.48</td> <td>₱ 0.008</td> </tr> <tr> <td>Ceiling Works</td> <td>349.14</td> <td>299.77</td> <td>49.37</td> <td>0.089</td> </tr> <tr> <td>Painting Works</td> <td>2,411.36</td> <td>2,362.62</td> <td>28.74</td> <td>0.006</td> </tr> <tr> <td colspan="3" style="text-align: right;">Total</td> <td>133.59</td> <td>₱ 0.103</td> </tr> </tbody> </table> <p>The errors in computation are illustrated below:</p> <table border="1"> <thead> <tr> <th>Item</th> <th>POW</th> <th>COA</th> </tr> </thead> <tbody> <tr> <td rowspan="3">Plastering Works</td> <td>A1 = 7.43 x 24 = 178.32 sq.m</td> <td>A1 = 7.43 x 24 = 178.32 sq.m</td> </tr> <tr> <td>A2 = 0.35 x 95.46 = 33.76 sq.m</td> <td>A2 = 0.35 x 95.46 = 33.41 sq.m</td> </tr> <tr> <td>Total = 267.21 sq.m</td> <td>Total = 211.73 sq.m.</td> </tr> <tr> <td rowspan="3">Ceiling Works</td> <td>A1 = 5.87 x 28 = 164.36 sq.m</td> <td>A1 = 4.72 x 25.73 = 121.45 sq.m</td> </tr> <tr> <td>A2 = 7.43 x 24.87 = 184.78 sq.m</td> <td>A2 = 7.43 x 24.00 = 178.32 sq.m</td> </tr> <tr> <td>Total = 349.14 sq.m</td> <td>Total = 299.77 sq.m</td> </tr> <tr> <td rowspan="2">Painting Works</td> <td>A6 = 2.20 x 25.13 = 121.45 sq.m</td> <td>A6 = 2.20 x 25.13 = 55.29 sq.m</td> </tr> <tr> <td>A8 = 2.80 x 38.14 = 108.79 sq.m</td> <td>A8 = 2.80 x 38.14 = 106.79 sq.m</td> </tr> </tbody> </table>	Items of Work	Qty. (m ²)		Cost Difference		Bid	COA	Qty.	Amt (in M)	Plastering Works for ground floor ceiling only	267.21	211.73	55.48	₱ 0.008	Ceiling Works	349.14	299.77	49.37	0.089	Painting Works	2,411.36	2,362.62	28.74	0.006	Total			133.59	₱ 0.103	Item	POW	COA	Plastering Works	A1 = 7.43 x 24 = 178.32 sq.m	A1 = 7.43 x 24 = 178.32 sq.m	A2 = 0.35 x 95.46 = 33.76 sq.m	A2 = 0.35 x 95.46 = 33.41 sq.m	Total = 267.21 sq.m	Total = 211.73 sq.m.	Ceiling Works	A1 = 5.87 x 28 = 164.36 sq.m	A1 = 4.72 x 25.73 = 121.45 sq.m	A2 = 7.43 x 24.87 = 184.78 sq.m	A2 = 7.43 x 24.00 = 178.32 sq.m	Total = 349.14 sq.m	Total = 299.77 sq.m	Painting Works	A6 = 2.20 x 25.13 = 121.45 sq.m	A6 = 2.20 x 25.13 = 55.29 sq.m	A8 = 2.80 x 38.14 = 108.79 sq.m	A8 = 2.80 x 38.14 = 106.79 sq.m																															
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<p>Improvement/concreting of Fourth Avenue</p> <p>Contractor: SPNR Builders</p> <p>Brgy. Bagong Lipunan ng Crame</p>	2.000	0.031	<p>The project was not constructed in accordance with plans and specifications. Out of 144.60 meters road length programmed to be constructed, only 142.20 meters were constructed with a length difference of 2.40 meters. These deviations resulted in cost deficiencies of ₱30,743.48, computed as follows:</p>																																																																																		

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Kalusugan</p>    	2.000	0.650	<p>The projects as constructed were not in accordance with plans and specifications with the following deviations:</p> <table border="1"> <thead> <tr> <th>Project</th> <th>Unit</th> <th>Description</th> <th>Plan</th> <th>Inspection</th> </tr> </thead> <tbody> <tr> <td>MRB</td> <td>m</td> <td>Roof area</td> <td>12.00 x 4.30</td> <td>10.20 x 3.20</td> </tr> <tr> <td>HSB</td> <td>m</td> <td>Roof area</td> <td>9.50 x 4.40</td> <td>8.60 x 6.20</td> </tr> <tr> <td rowspan="3">Drainage Improvement</td> <td rowspan="3">m</td> <td rowspan="3">Lined Canal</td> <td rowspan="3">796</td> <td>I – 192.30</td> </tr> <tr> <td>II – 160.60</td> </tr> <tr> <td>Total = 352.90</td> </tr> <tr> <td></td> <td>m²</td> <td>Concrete Sidewalk</td> <td>597</td> <td>206</td> </tr> <tr> <td rowspan="7">Painting of Broadway Street</td> <td>tin</td> <td>Latex Paint</td> <td>14</td> <td>4</td> </tr> <tr> <td>tin</td> <td>Sand</td> <td>4</td> <td>-</td> </tr> <tr> <td rowspan="5">gal.</td> <td>Q.D.E</td> <td>10</td> <td>-</td> </tr> <tr> <td>Chocolate Brown</td> <td>6</td> <td>6</td> </tr> <tr> <td>Acri-color</td> <td>10</td> <td>-</td> </tr> <tr> <td>Paint Thinner</td> <td>3</td> <td>-</td> </tr> <tr> <td>Glazing Putty</td> <td>3</td> <td>-</td> </tr> </tbody> </table> <p>In addition to these deviations, the following works were not considered for the following reasons:</p> <table border="1"> <thead> <tr> <th>Project</th> <th>Remarks</th> </tr> </thead> <tbody> <tr> <td>SKB</td> <td>- There were no new installation and the items to be replaced are still dilapidated - There was no septic tank.</td> </tr> <tr> <td>MRB</td> <td>- The painting was already faded</td> </tr> <tr> <td>HSB</td> <td>- There was no CR, hence, the item siphoning of septic tank was not considered</td> </tr> </tbody> </table> <p>These deficiencies resulted in cost difference amounting to ₱0.650 million, as tabulated below:</p> <table border="1"> <thead> <tr> <th rowspan="2">Items of Work</th> <th rowspan="2">Unit</th> <th colspan="2">Quantity</th> <th colspan="3">Cost (in M Pesos)</th> </tr> <tr> <th>POW</th> <th>COA</th> <th>POW</th> <th>COA</th> <th>Diff.</th> </tr> </thead> <tbody> <tr> <td colspan="7">Repair/Rehab. of 2-storey SK Hall Building</td> </tr> <tr> <td>Demolition of Existing Structures</td> <td></td> <td>1.00</td> <td>-</td> <td>0.004</td> <td>-</td> <td>0.004</td> </tr> <tr> <td>Roofing Works</td> <td></td> <td>59.95</td> <td>-</td> <td>0.076</td> <td>-</td> <td>0.076</td> </tr> <tr> <td colspan="7">Materials Recovery Facilities Building</td> </tr> <tr> <td>Roofing/Tinning Works</td> <td>I.s.</td> <td>62.40</td> <td>30.00</td> <td>0.071</td> <td>0.034</td> <td>0.037</td> </tr> <tr> <td>Painting Works</td> <td>I.s.</td> <td>1.00</td> <td>0.00</td> <td>0.017</td> <td>0.000</td> <td>0.017</td> </tr> <tr> <td colspan="7">Health Station Building</td> </tr> <tr> <td>Roofing/Tinning Works</td> <td>I.s.</td> <td>51.45</td> <td>25.00</td> <td>0.063</td> <td>0.031</td> <td>0.032</td> </tr> <tr> <td>Siphoning of Septic Tank</td> <td>I.s.</td> <td>1.00</td> <td>0.00</td> <td>0.015</td> <td>0.000</td> <td>0.015</td> </tr> <tr> <td colspan="7">Drainage Improvement</td> </tr> <tr> <td>Declogging of 610mm RCCP</td> <td>lm</td> <td>157.00</td> <td>157.00</td> <td>0.082</td> <td>0.062</td> <td>0.020</td> </tr> <tr> <td>Declogging of Lined Canal</td> <td>lm</td> <td>796.00</td> <td>352.90</td> <td>0.207</td> <td>0.032</td> <td>0.175</td> </tr> <tr> <td>Concrete Sidewalk</td> <td>m²</td> <td>597.00</td> <td>206.00</td> <td>0.346</td> <td>0.119</td> <td>0.226</td> </tr> </tbody> </table>	Project	Unit	Description	Plan	Inspection	MRB	m	Roof area	12.00 x 4.30	10.20 x 3.20	HSB	m	Roof area	9.50 x 4.40	8.60 x 6.20	Drainage Improvement	m	Lined Canal	796	I – 192.30	II – 160.60	Total = 352.90		m ²	Concrete Sidewalk	597	206	Painting of Broadway Street	tin	Latex Paint	14	4	tin	Sand	4	-	gal.	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<p>Construction of extension office and additional comfort room of the barangay hall</p> <p>Contractor: JYBL Construction & Trading</p> <p>Brgy. Paligsahan</p> 	2.000	0.238	<p>The project was not constructed as planned. Sliding glass windows were installed instead of steel casement, one concrete wall was replaced with open wall with steel grills, and columns were reinforced to fully support the second floor. In addition, the following deviations on areas accomplished were noted:</p> <table border="1"> <thead> <tr> <th>Item of Work</th> <th>Unit</th> <th>Sets</th> <th>Plan</th> <th>Sets</th> <th>Inspection</th> </tr> </thead> <tbody> <tr> <td>G/F Area</td> <td rowspan="2">m²</td> <td></td> <td>11.30 x 3.50 = 39.55</td> <td></td> <td>10.90 x 3.30 = 35.97</td> </tr> <tr> <td>2/F Deck Area</td> <td></td> <td>11.30 x 3.50 = 39.55</td> <td></td> <td>10.90 x 3.30 = 35.97</td> </tr> <tr> <td>Posts</td> <td>sets</td> <td>8</td> <td>0.30 x 0.30 m</td> <td>8</td> <td>0.35 x 0.35 m</td> </tr> <tr> <td>Steel Casement Window</td> <td></td> <td>2</td> <td>2.40 x 1.50 m</td> <td>1</td> <td>2.40 x 1.50 m</td> </tr> </tbody> </table> <p>These changes resulted in deficiencies amounting to ₱238,054.72 as computed below:</p> <table border="1"> <thead> <tr> <th rowspan="2">Items of Work</th> <th rowspan="2">Unit</th> <th colspan="2">Quantity</th> <th colspan="3">Cost (in Million)</th> </tr> <tr> <th>POW</th> <th>COA</th> <th>POW</th> <th>COA</th> <th>Diff.</th> </tr> </thead> <tbody> <tr> <td>Concrete & Masonry</td> <td>I.s.</td> <td>1.00</td> <td>1.00</td> <td>₱1.094</td> <td>₱0.889</td> <td>₱0.205</td> </tr> <tr> <td>Fabricated Materials</td> <td>sets</td> <td>10.00</td> <td>7.00</td> <td>0.072</td> <td>0.044</td> <td>0.027</td> </tr> <tr> <td>Water Proofing</td> <td>m²</td> <td>51.50</td> <td>46.00</td> <td>0.054</td> <td>0.048</td> <td>0.006</td> </tr> <tr> <td colspan="6" style="text-align: center;">Total</td> <td>₱0.238</td> </tr> </tbody> </table> <p>The evaluation was based on the approved plans, POW and detailed cost estimate prepared by QCSED.</p>	Item of Work	Unit	Sets	Plan	Sets	Inspection	G/F Area	m ²		11.30 x 3.50 = 39.55		10.90 x 3.30 = 35.97	2/F Deck Area		11.30 x 3.50 = 39.55		10.90 x 3.30 = 35.97	Posts	sets	8	0.30 x 0.30 m	8	0.35 x 0.35 m	Steel Casement Window		2	2.40 x 1.50 m	1	2.40 x 1.50 m	Items of Work	Unit	Quantity		Cost (in Million)			POW	COA	POW	COA	Diff.	Concrete & Masonry	I.s.	1.00	1.00	₱1.094	₱0.889	₱0.205	Fabricated Materials	sets	10.00	7.00	0.072	0.044	0.027	Water Proofing	m ²	51.50	46.00	0.054	0.048	0.006	Total						₱0.238
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<p>Renovation/improvement of barangay hall</p> <p>Contractor: 2H2L Construction</p> <p>Brgy. Teachers' Village East</p>	2.000	0.703	<p>The project as constructed may be considered excessive by ₱702,991.68 due to inclusion of some items which were not included in the plans and specifications, and deficiencies in the construction of ramps and steel gates, as tabulated below:</p> <table border="1"> <thead> <tr> <th rowspan="2">Items of Work</th> <th rowspan="2">Unit</th> <th colspan="2">Quantity</th> <th colspan="3">Cost (In M)</th> </tr> <tr> <th>POW</th> <th>COA</th> <th>POW</th> <th>COA</th> <th>Diff.</th> </tr> </thead> <tbody> <tr> <td colspan="7">Repair/Rehabilitation of Barangay Hall</td> </tr> <tr> <td>Earthworks</td> <td>m³</td> <td>15.61</td> <td>0.00</td> <td>₱ 0.010</td> <td>₱0.00</td> <td>₱0.010</td> </tr> <tr> <td>Concrete & Masonry Works</td> <td>I.s.</td> <td>1.00</td> <td>0.00</td> <td>0.319</td> <td>0.00</td> <td>0.319</td> </tr> <tr> <td colspan="7">Construction of Ramps and Steel Gates with flooring tiles</td> </tr> <tr> <td>Concrete & Masonry Works</td> <td>I.s.</td> <td>1.00</td> <td>1.00</td> <td>0.157</td> <td>0.114</td> <td>0.043</td> </tr> <tr> <td>Tile works</td> <td>I.s.</td> <td>1.00</td> <td>1.00</td> <td>0.434</td> <td>0.104</td> <td>0.330</td> </tr> <tr> <td colspan="6" style="text-align: center;">Total</td> <td>₱0.703</td> </tr> </tbody> </table> <p>There were no proposed alterations on the existing building.</p>	Items of Work	Unit	Quantity		Cost (In M)			POW	COA	POW	COA	Diff.	Repair/Rehabilitation of Barangay Hall							Earthworks	m ³	15.61	0.00	₱ 0.010	₱0.00	₱0.010	Concrete & Masonry Works	I.s.	1.00	0.00	0.319	0.00	0.319	Construction of Ramps and Steel Gates with flooring tiles							Concrete & Masonry Works	I.s.	1.00	1.00	0.157	0.114	0.043	Tile works	I.s.	1.00	1.00	0.434	0.104	0.330	Total						₱0.703								
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Annex G

Managements' Comments and Team's Rejoinder Projects with Deficiencies Audit of Priority Development Assistance Fund Covering CYs 2007-2009

Managements' Comments	Team's Rejoinder
Response provided by DPWH-NCR	
<ul style="list-style-type: none"> • The accomplishments had been diminished by wear and tear, not to mention the torrential rains as the asphalt patching projects subject of the audit were implemented during the period 2007-2009 and inspected by the audit team. • The team failed to appreciate actual accomplishments because there was no one to pinpoint or identify the actual accomplishments and portions of the roads that vary in width and thickness. These were appropriately reflected in the As Built Plan and SWA Accomplished and payments were based on the actual accomplishments. • Broad-based flat pavement studs were installed from P1 to P6 in compliance with the DPWH DO No. 36 series of 2009 and these were installed on the edge lines only. • The interval of 3.0 to 4.0 meters was used to ensure visibility especially during night time and warn motorists from dangerously driving close to the edge of the pavement. The 9.0 meters interval prescribed under DPWH Standards is applicable to center line with a speed exceeding 60 kilometers per hour (kph). In Metro Manila, 9.0 meters interval is inapplicable because vehicle speed is generally limited only at 60 kph. Considering that the 9.0 meters interval is inapplicable, there could have been no overestimation of the pavement studs. Moreover, what were installed were RPS and not raised pavement studs. • For some projects, the extrication and reinstallation of studs were not included in the scope of works because they involved installation of new studs. It was only in the projects where studs were already installed on the roads that the contractors were required to extricate and reinstall them. 	<p>The team no longer questioned the condition of the asphalted road implemented by DPWH-NCR at the time of inspection. The reported deficiencies focused only on unaccounted and excessive programming of RPS and guardrails, among others.</p> <p>The COA team inspected the project in the presence of the responsible Project Engineers precisely for the purpose of identifying the exact limits / boundaries of the projects. The varying widths of the inspected roads were also considered in the computations.</p> <p>As inspected by the team, the installed items are RPS-22 and not broad-based flat pavement studs. This is also the one reflected in the as-built plans provided to the team. As defined under p.167 of the DPWH Highway Safety Design Standards (Part 2: Road Signs and Pavement Markings Manual February 2004), Type RPS-22 is a raised pavement studs with dimension of 100 x 100 x 20 mm.</p> <p>Under DPWH Manual on Safety Standards on Road Sign and Pavement Marking, markers supplementing center or lane lines may be placed in the gaps midway between the line segments at a spacing of 9.0m where fog or heavy rains occur in the built-up areas. It is very clear that the spacing of 9.0m is not only applicable on center lines but in all lane lines which include edges. Moreover, if the 9.0m spacing is designed for vehicle speed exceeding 60 kilometers per hour where fog and heavy rains occur, the spacing within Metro Manila where vehicle speed is limited to 60 kilometers per hour should be more than 9.0m and definitely not less. It is informed that this item merely supplement the lane markings installed which is also part of the contract. Considering that these roads were narrow, mostly two lanes, the lane markings may even be considered sufficient. Besides, there was no basis for installing at an interval of 3.0m to 4.0m as there was no regulation to this effect.</p> <p>The team specifically questioned the asphalt pavement project along Araneta Avenue South-bound which includes RPS. Upon inspection by the team, the road was already rehabilitated and there were no RPS reinstalled.</p>

Managements' Comments	Team's Rejoinder
<ul style="list-style-type: none"> The reinstalled studs were stolen. Theft of installed road materials of value has always been the perennial problem of the Department. The area inspected by the team is inhabited by informal settlers who are notorious of petty crimes such as theft. All signs included in the contracts were duly installed. Some later disappeared due to theft and vandalism which were reported to Valenzuela City Police Station and Quezon City Police District, Police Station 8. No portion of the guardrails programmed for Phases III and IV is unaccounted or missing. Per memorandum report of Engr. Reynaldo V. Rosario, Project Engineer III, all guardrails for Phase III and for Phase IV with a total length of 112.2 meters were fully accounted for. <p>All RPS were installed in time with the completion of the projects. The reported missing RPS can only be attributed to vandalism.</p>	<p>This being the case, the installation of RPS in those areas is a waste of government resources and an exercise in futility. These concerns should have been taken into account in the planning and design.</p> <p>The DPWH should then consider designing signages that could not easily be stolen or installing materials that could not be easily dislodged to minimize, if not totally eliminate, waste of government resources.</p> <p>These guardrails were twice inspected by the team. However, despite repeated inspection, together with the DPWH representative, the location of the missing guardrails could not be pinpointed. There were no detailed plan or location maps provided to the team during inspection and attached to this comment to support the claim that all items were installed. The team, together with the DPWH Representative, was able to account only guardrails accomplished under Phase III with guardrails reported accomplished under Phase IV of 112.20m remaining unaccounted.</p> <p>The team considered in the computation only installed RPS found at the project site during inspection conducted in the presence of DPWH Representative. It is unfortunate, however, that within two to three years, millions of pesos are lost from theft. This may have been the rationale for the prohibition to install RPS on asphalt paved roads as these can easily be stolen and dislodged. The DPWH-NCR then should consider instead applying lane markings sufficient to meet the requirement without the need to reinforce with RPS.</p>
Response provided by SMMDEO	
<p>Measurement varies as to width and thickness and it is reflected on As-Built Plan or SWA. Payments were based on actual accomplishment.</p>	<p>The submitted as-built plan did not reflect the varying width and thickness of asphalt overlay and asphalt patching within a particular area. The team's computation was based on actual measurement during inspection as directed by the accompanying DPWH project engineers and guided by the as-built plan.</p>
Response provided by Tarlac 1st DEO	
<p>The installation of the electrical and plumbing works were held in abeyance while awaiting the bidding for the next phase of the project because the structure then is open and small items like switches, outlets, floor drains, hose bibs and the like might get lost or break and that the plumbing and electrical fixtures such as water closets, lavatories, urinals, switches, outlets etc. cannot as yet be installed because other finishing materials such as floor tiles, wall tiles, plasters and paints are not yet installed as these are not included in the Phase I plans but in the next phase of the project. Uninstalled items were under the care of the contractor and for said contractor.</p>	<p>The plumbing and electrical works which amounted to ₱468,872.04 should not have been included in Phase I if these cannot yet be installed. Moreover, even if the same were initially included, for one reason or the other, these should not have been paid to the contractor since these were not installed on the first place. At the least, the TFDEO could have revised the contract cost deleting such items. In this case, however, the project was considered completed in accordance with plans and specifications as of February 26, 2009 when electrical and plumbing materials amounting to ₱468,872.04 remained uninstalled as of inspection date on November 10, 2010. The alleged completion of the project and installation of the electrical and plumbing fixtures can no longer be validated by the team and there were no proof submitted to manifest completion of the project. The team cannot also assess</p>

Managements' Comments	Team's Rejoinder																																
Phase II of the project was done by administration of the Tarlac Provincial Government and coordination between the Province and the Phase I contractor was made. All the items mentioned in this COA report had been installed. The Library is now complete.	at this point if these items were installed at no cost to the government.																																
Response provided by DPWH-RO V																																	
Asphalt Overlay of Andaya Highways																																	
<ul style="list-style-type: none"> Item 303 - Bituminous Seal Coat was included for the sealing of the joints of existing concrete pavement. (Annex I) 	As discussed in the report, Item 303 is described in the DPWH bluebook as application of bituminous material with or without an application of aggregate in an existing bituminous surface course in accordance with the plans and specifications. This is therefore not intended for sealing of joints. Besides, during inspection, the team noted breaks between PCCP blocks, and cross section and potholes at centerlines casting doubt on the application of this item. The pictures attached as Annex I is not reflective of the road condition at the time of inspection.																																
Response provided by Albay 1st DEO																																	
Asphalt Overlay Washington Drive and Lapu-Lapu St., Elizondo St., Legazpi City																																	
Actual measurements of these projects was done by our Office on August 13, 2012. Washington Drive has a total length of 7,626.59 sq.m. while as per POW, the total area was only 7,620 sq.m. Lapu-Lapu St., Elizondo St. has a total length of 7,651.85 sq.m. while as per POW, total area was 7,650. Hence, no discrepancy was committed.	The inspection of these projects were conducted together with the District's Representative which disclosed the following:																																
	<table border="1"> <thead> <tr> <th rowspan="2">Location</th> <th rowspan="2"></th> <th colspan="2">Dimension (in M)</th> <th colspan="3">Area(m²)</th> </tr> <tr> <th>POW</th> <th>COA</th> <th>POW</th> <th>COA</th> <th>Diff.</th> </tr> </thead> <tbody> <tr> <td rowspan="2">Washington Drive</td> <td>L</td> <td>635</td> <td>575</td> <td rowspan="2">7,620</td> <td rowspan="2">5,965.63</td> <td rowspan="2">1,654.37</td> </tr> <tr> <td>W</td> <td>12</td> <td>10,375</td> </tr> <tr> <td rowspan="2">Lapu-Lapu St.</td> <td>L</td> <td>510</td> <td>510</td> <td rowspan="2">7,650</td> <td rowspan="2">5,167.83</td> <td rowspan="2">2,482.17</td> </tr> <tr> <td>W</td> <td>15</td> <td>10,133</td> </tr> </tbody> </table>	Location		Dimension (in M)		Area(m ²)			POW	COA	POW	COA	Diff.	Washington Drive	L	635	575	7,620	5,965.63	1,654.37	W	12	10,375	Lapu-Lapu St.	L	510	510	7,650	5,167.83	2,482.17	W	15	10,133
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Response provided by the City Government of Las Pinas																																	
Construction of 2-storey livelihood center / Pamplona III (implemented 2009)																																	
<ul style="list-style-type: none"> Some items were deleted to give way for additional materials for reinforcement of the structure. The solar light is undergoing some electrical rewiring / repair during the time of inspection. Rest assured it will be reinstalled. Defective fixtures will be replaced upon completion of the repair works. 	Any revision or change in the plans and programs should be covered by duly approved change orders and revised program of works. As discussed in the report, the programmed concrete works was already excessive. There were also no documents presented to the team during inspection that the solar lights have been previously installed and dismantled for repair.																																
Improvement of road leading to S. Marquez / Manuyo II (implemented 2009)																																	
<ul style="list-style-type: none"> Construction of guard house was implemented as planned. Unfortunately, homeowners association did not consider the structure. Instead, they construct their own guardhouse with two barrier to identify the coming in and going out of passing vehicles. 	There were no documents presented to the team to prove the construction of the barrier. The guardhouse was found beside the newly constructed guardhouse not being used. This manifests that the project constructed is not acceptable to end user.																																

Managements' Comments	Team's Rejoinder
Supply and installation of traffic signages/various locations (implemented 2009)	
<ul style="list-style-type: none"> The DPWH requirements prescribed under Highways Safety Design Standard were intended for national highways. The subject areas are only secondary roads. Proper maintenance of the signages will be implemented to maintain its visibility to the commuters. Defective signages will also be taken into consideration. Sixty-four signages were confirmed and verified installed in the specific locations as per inspection of the engineer assigned in the project. The 12 unlocated signages were suspected stolen. 	<p>The Manual for Road Signs and Pavement Markings prepared and prescribed by the DPWH is also designed for compliance by the LGUs. Moreover, there were no separate issuances prescribing specifications for secondary roads. The use of Diamond Grade is proposed by the DPWH as this is of better quality and reflectorization than the engineer grade.</p> <p>The team appreciates the concern of the City Government to address this problem.</p> <p>Stolen road signages should be reported to proper authorities to document the incident. Besides, during inspection, this issue was not raised by the City representatives.</p>
Response provided by Taguig City	
Concreting of Levi Mariano Avenue	
Signal Multi-Purpose Building	
<ul style="list-style-type: none"> The audit team reported that some projects funded from PDAF by the City Government were similarly covered and reported as projects and accomplishments of the DPWH FMED. It then recognized and credited in favor of the City Government only the portions or parts of the completed projects which were not included or covered by FMED's scope of work. This translated into cost reduction of ₱33.817 million. Changes in the specifications of certain items such as the viewing glass, windows and bleachers flooring were appropriately documented. Additional works were likewise implemented within the project cost limit. Hence, the equivalent value of the computed deficiencies was actually utilized for other additional work changes. Documentation of these changes should be available for verification at the City Auditor's Office. The City Government affirms the accomplishments reported in the SWA for the concreting of Tinio and Ledesma Streets and takes exception to the result of the evaluation and reserves its right to submit further justifications after the details and reasons for the computed differences are provided. On the construction/concreting of Levi Mariano 	<p>In view of the certification issued by the FMED that the projects covered by their contracts were practically replaced by the City Government, the team considered the reported accomplishments of the City Government as pinpointed and presented by the City Engineer. However, the presented projects were not in accordance with plans and specifications, hence, the reported deficiencies. The items being questioned by the team cannot be presented by the City Project Engineer.</p> <p>The alleged changes were not reflected in the documents submitted to the Office of the Auditor and to the team. The payments were not supported with any change or variation order. In fact, the SWA manifesting 91.10 percent completion reflected all items indicated in the original project plan. This signifies that there were no changes as the original scope of work were reported accomplished.</p> <p>This project was also not covered with detailed plans and specifications. Even the length and width of the road to be constructed and designs of PCCP and manhole were not indicated in the documents forwarded to the team. The evaluation was then based on the inspection conducted by the team in the presence of Engr. Jericho Flores and Engr. Jeffrey Cariaga, representatives of the City Government of Taguig. The computation of deficiencies was presented in the draft report forwarded to the concerned City Officials for comment.</p> <p>The team considered all accomplishments as pinpointed by the representatives of the City Government of Taguig. However, the</p>

Managements' Comments	Team's Rejoinder
<p>Avenue, documents obtained from the FMED (attached as Annex "A") show that the City Government constructed PCCP for a total of 18,010.665 sq.m. or 1,715.3 LM from sta. 0+210 to sta. 1+760, and sta. 1+594.70 to sta. 1+760.</p>	<p>total inspected PCCP was only 16,212 m² or short by 2.289m² as the reported accomplishment is 18,501 m².</p> <p>Granting that the City Government constructed PCCP of 18,010.665 m², this is still short of the reported accomplishment of 18,501 m². The team also noted that the projects have no markings when this was included in both projects in the total amount of ₱877,000.</p>
Response provided by Barangay 310, Zone 31, District III, Manila	
<ul style="list-style-type: none"> • The lumber was really needed in the construction especially in the formation of corner posts of the building and other miscellaneous needs of the workers in moving the materials up to the second floor and for cabinets, dividers and the ceiling of the building. • Although materials were canvassed and quotations opened on February 23, 2009, the payroll reflected the laborers working as early as February 16, 2009 because clearing activities for the base and foundation of the building should be prepared earlier to cope up with the target date of completion, thus, the laborers started working as early as February 16, 2009. 	<p>The team considered all accomplishments including dividers, ceiling and cabinets, still there are excess materials computed. There is also a separate provision for form lumber.</p>
Response provided by Barangay Sacred Heart, District IV, Quezon City	
<ul style="list-style-type: none"> • Barangay Council has no technical capability in determining, evaluating methodological procedure so we seek assistance from the DPWH-NCR for the preparation of Plans, Programs of Work and Detailed Estimates for the proposed Improvement/Rehab of Drainage System. • Barangay received letter from C.B. Tampenco Construction & Supply requesting payment for the revised changes for Item 504-1, de-clogging of 610 mm. dia RCCP, with additional cost of ₱84,544.56. The Barangay did not pay the said additional work as this was already included in the program of DPWH-NCR and was already part of the agreed contract. 	<p>In such case, it should refrain from accepting funds for the implementation of infrastructure projects.</p> <p>The inclusion of declogging activities for a project calling for a replacement of RCCP is already questionable. There is no need to declog the RCCP as this is for replacement under the project.</p>
Response provided by Barangay Santol, District IV, Quezon City	
<ul style="list-style-type: none"> • We requested the City Engineer of Quezon City to prepare the plan, work program and cost estimates of the proposed construction for the improvement of the drainage system. • It is the authority of the Engineers of the City Government to check and inspect the progress and status of the project. Barangay Officials 	<p>The team is not questioning the plan and the POW. The noted deficiencies resulted from non-compliance with the desired dimensions prescribed in the POW.</p> <p>Considering that the fund was transferred to and duly accepted by the Barangay, the responsibility to ensure that the project is constructed in accordance with plans and specifications is shifted</p>

Managements' Comments	Team's Rejoinder
<p>have no technical capabilities to determine the correctness of the works done by the contractor.</p>	<p>to the barangay officials. There were also no documents presented to the effect that the Barangay Officials requested assistance from the City Government to validate the accomplishment of the contractor. In the first place, the Barangay should not have accepted funds transferred for the implementation of projects which are not within its technical capability to implement.</p>

Annex H

Schedule of Projects Constructed on Private Properties Audit of Priority Development Assistance Fund Covering CYs 2007-2009

Project Description/Location	Project Cost (in M ₱)	Remarks
Implemented by SMMDEO		
Construction of Multi-Purpose Buildings <ul style="list-style-type: none"> San Antonio Valley 14, Brgy. San Isidro, Paranaque City 	4.291	 
<ul style="list-style-type: none"> San Antonio Valley 12, Brgy. San Isidro, Paranaque City 	1.428	 
<ul style="list-style-type: none"> San Antonio Valley 15, Brgy. San Isidro, Paranaque City 	1.428	 
<ul style="list-style-type: none"> Aratiles, Brgy. BF Homes, Pque 	3.815	
<ul style="list-style-type: none"> Cul de Sac, Brgy. Sun Valley, Paranaque City 	3.816	 
<ul style="list-style-type: none"> Clinic Site, Brgy. BF Homes, Paranaque 	3.816	 
<ul style="list-style-type: none"> Villanueva Village, Brgy. San Dionisio, Paranaque City (Phases 1 & 2) 	4.766	 
<ul style="list-style-type: none"> Lim Compound, Brgy. San Dionisio, Paranaque City 	4.291	 

Project Description/Location	Project Cost (in M ₱)	Remarks	
<ul style="list-style-type: none"> Reyes Compound, Brgy. San Antonio, Paranaque City (Phases 1 & 2), 	3.815		
<ul style="list-style-type: none"> United Paranaque Subdivision 5, Area 3, Brgy. San Isidro, Paranaque City 	1.430		
<ul style="list-style-type: none"> Landscape, Brgy. Marcelo Green, Paranaque City 	3.816		
<ul style="list-style-type: none"> Brgy. Sto. Niño, Paranaque City (Phases 1 & 2) 	3.811		
<ul style="list-style-type: none"> Camella Homes, Brgy. San Antonio, Paranaque City 	3.817		
<ul style="list-style-type: none"> Riverside, Brgy. Sun Valley, Paranaque City 	1.906		
<ul style="list-style-type: none"> Parkview, Brgy. Sun Valley, Paranaque City 	3.817		
<ul style="list-style-type: none"> Countryside, Brgy. Sun Valley, Paranaque City 	3.815		

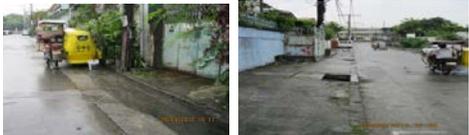
Project Description/Location	Project Cost (in M ₱)	Remarks	
<ul style="list-style-type: none"> Sampaguita Hills, Brgy. Marcelo Green, Paranaque City 	3.837		
<ul style="list-style-type: none"> Armela, Brgy. Marcelo Green, Paranaque City 	3.815		
<ul style="list-style-type: none"> Classic Homes, Brgy. BF Homes, Paranaque City 	3.815		
<ul style="list-style-type: none"> Seacom, Brgy. San Antonio, Paranaque City 	3.815		
<ul style="list-style-type: none"> Goodwill, Brgy. BF Homes, Paranaque City 	3.816		
<ul style="list-style-type: none"> Target Site, Brgy. BF Homes, Pque 	1.907		
<ul style="list-style-type: none"> Levitown, Brgy. Don Bosco, Paranaque City 	3.817		
<ul style="list-style-type: none"> Camachile, Brgy. Sun Valley, Paranaque City 	3.814		
<ul style="list-style-type: none"> Garcia Heights, Brgy. San Antonio, Paranaque City 	3.816		

Project Description/Location	Project Cost (in M ₱)	Remarks
<ul style="list-style-type: none"> Jackielou Ville, Brgy. BF Homes, Paranaque City 	3.814	
<ul style="list-style-type: none"> Ipil Site, Brgy. BF Homes, Paranaque City 	3.816	
<ul style="list-style-type: none"> Sampaloc II-B, Brgy. BF Homes, Paranaque City 	1.907	
<ul style="list-style-type: none"> United Paranaque Subdivision 5, Area 1 (Phase 3), Brgy. San Isidro, Paranaque City 	0.666	
<ul style="list-style-type: none"> United Paranaque Subdivision 5, Area 7, Brgy. San Isidro, Paranaque City 	1.429	
<ul style="list-style-type: none"> San Antonio Valley 8, Brgy. San Antonio, Paranaque City (Phases 1 & 2) 	4.407	
Implemented by First Metro Manila Engineering District (FMMED)		
Repair/Rehab. of MPBs/ Roads <ul style="list-style-type: none"> Cinco Hermanos (Phases I-V), Industrial Valley Complex, Marikina City 	6.500	

Project Description/Location	Project Cost (in M ₱)	Remarks	
<ul style="list-style-type: none"> Hacienda Hts., Brgy. Concepcion Dos, Marikina City 	2.500		
<ul style="list-style-type: none"> Rancho Estate Phase III, Concepcion Dos, Marikina City (Rancho Estate II in the report of FMED), Marikina City 	4.428		
<ul style="list-style-type: none"> Aguinaldo St., Industrial Valley Complex, Marikina City 	3.000		
<ul style="list-style-type: none"> Parkland Subd. II, Brgy. Malanday, Marikina City 	3.000		
<ul style="list-style-type: none"> St. Benedict, Brgy. Nangka, Marikina City 	5.200		
<ul style="list-style-type: none"> Rodeo St., Rancho II, Concepcion Dos, Marikina City 	3.000		
<ul style="list-style-type: none"> Monte Subdivision, Brgy. Industrial Valley Complex, Marikina City 	4.500		
Implemented by TMMDEO			
<ul style="list-style-type: none"> Sta. Lucia, Phase 6, Brgy. Punturin, Valenzuela City 	3.000		

Project Description/Location	Project Cost (in M ₱)	Remarks																																														
Implemented by the City Government of Las Piñas																																																
<p>Supply of Materials for the Fabrication of Steel Gate / Along Ligaya Pascual St.</p> <p>BF Resort Village (BFRV), Talon II</p> 	0.050	<p>The steel gate was not constructed as planned. The desired length of the main gate which is 9.50 meters was not attained. As inspected, the length is only 7.20 meters. As planned, each panel of steel matting shall be framed with flat bar and angle bar. As inspected, only one panel was framed with flat bar. For the other, the steel matting was directly welded to the G.I. Pipe Rod. These resulted in cost difference of ₱5,118.00, as computed below:</p> <table border="1"> <thead> <tr> <th rowspan="2">Items of Work</th> <th rowspan="2">Unit</th> <th colspan="2">Quantity</th> <th colspan="3">Cost</th> </tr> <tr> <th>POW</th> <th>COA</th> <th>POW</th> <th>COA</th> <th>Diff</th> </tr> </thead> <tbody> <tr> <td>Steel Matting #8, 6 x 10</td> <td rowspan="3">Pcs.</td> <td>6</td> <td>5</td> <td>16,008</td> <td>13,340</td> <td>2,668</td> </tr> <tr> <td>Flat Bar, 1/2"x1"</td> <td>5</td> <td>1</td> <td>2,120</td> <td>424</td> <td>1,696</td> </tr> <tr> <td>Angle Bar</td> <td>1</td> <td>0</td> <td>754</td> <td>0</td> <td>754</td> </tr> <tr> <td colspan="2">Total Amount</td> <td></td> <td></td> <td>₱ 18,882</td> <td>₱ 13,764</td> <td>₱ 5,118</td> </tr> </tbody> </table> <p>The Team's request for information as to the status of donation of this property to the City Government was, however, not categorically answered by the City Government. The Team was merely informed that the steel gate was constructed for security reasons considering that the location is within the boundary of Las Piñas and Cavite.</p>	Items of Work	Unit	Quantity		Cost			POW	COA	POW	COA	Diff	Steel Matting #8, 6 x 10	Pcs.	6	5	16,008	13,340	2,668	Flat Bar, 1/2"x1"	5	1	2,120	424	1,696	Angle Bar	1	0	754	0	754	Total Amount				₱ 18,882	₱ 13,764	₱ 5,118								
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<p>Supply of Materials for the Construction of Multi Purpose Pavements at BF Resort Village</p> <p>BFRV, Talon II</p> 	0.440	<p>The project was not implemented as planned. Of the programmed thickness of 5 inches, only 3.5 inches was constructed resulting in deficiencies amounting to ₱187,777 computed as follows:</p> <table border="1"> <thead> <tr> <th rowspan="2">Items of Work</th> <th rowspan="2">Unit</th> <th colspan="2">Quantity</th> <th colspan="3">Cost (in M)</th> </tr> <tr> <th>POW</th> <th>COA</th> <th>Prog.</th> <th>COA</th> <th>Diff</th> </tr> </thead> <tbody> <tr> <td>Portland Cement</td> <td>bags</td> <td>1,016.00</td> <td>371.00</td> <td>0.197</td> <td>0.072</td> <td>0.125</td> </tr> <tr> <td>White Sand</td> <td>cu.m.</td> <td>63.00</td> <td>21.00</td> <td>0.042</td> <td>0.014</td> <td>0.028</td> </tr> <tr> <td>Gravel</td> <td>cu.m.</td> <td>71.00</td> <td>41.00</td> <td>0.082</td> <td>0.047</td> <td>0.035</td> </tr> <tr> <td colspan="2">Total Amount</td> <td></td> <td></td> <td></td> <td></td> <td>0.188</td> </tr> </tbody> </table>	Items of Work	Unit	Quantity		Cost (in M)			POW	COA	Prog.	COA	Diff	Portland Cement	bags	1,016.00	371.00	0.197	0.072	0.125	White Sand	cu.m.	63.00	21.00	0.042	0.014	0.028	Gravel	cu.m.	71.00	41.00	0.082	0.047	0.035	Total Amount						0.188						
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<p>Const. of MPB (Gazebo 2)</p> 	0.200	<p>The project may not be considered a priority project. This was constructed in the recreational area or park of a private subdivision. The City Government of Las Piñas did not categorically answer the Team's inquiry on the status of turn over of this property to the City Government. Instead, the City Government claimed that the area is useful for recreational activities especially of the elderly citizen.</p>																																														
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<p>Improvement / Rehabilitation of drainage systems</p> <ul style="list-style-type: none"> South J Street, Brgy. Sacred Heart 	2.000	<p>The project as constructed was not in accordance with plans and specifications with the following deviations:</p> <table border="1"> <thead> <tr> <th rowspan="2">Items of Work</th> <th colspan="3">Plan</th> <th colspan="3">Inspection</th> <th rowspan="2">Diff.</th> </tr> <tr> <th>L</th> <th>W</th> <th>A</th> <th>L</th> <th>W</th> <th>A</th> </tr> </thead> <tbody> <tr> <td>Removal of Concrete Driveway</td> <td></td> <td></td> <td>166.5</td> <td>41.0 m.</td> <td>2.5 m.</td> <td>102.5</td> <td>64.0</td> </tr> <tr> <td>Concrete Curb & Gutter</td> <td>297.0</td> <td></td> <td></td> <td>159.0</td> <td></td> <td></td> <td>138.0</td> </tr> <tr> <td>Concrete Sidewalk</td> <td>101.0</td> <td>1.18</td> <td>119.4</td> <td>59.0</td> <td>1.3</td> <td>76.7</td> <td>42.7</td> </tr> <tr> <td>Concrete Driveway</td> <td></td> <td></td> <td>166.5</td> <td>41.0</td> <td>2.5</td> <td>102.5</td> <td>64.0</td> </tr> </tbody> </table> <p>L = Length in lm W = Width in lm A = Area in m²</p> <p>The declogging of 610mm diameter Reinforced Concrete Cement Pipe (RCCP) was also not considered as there was</p>	Items of Work	Plan			Inspection			Diff.	L	W	A	L	W	A	Removal of Concrete Driveway			166.5	41.0 m.	2.5 m.	102.5	64.0	Concrete Curb & Gutter	297.0			159.0			138.0	Concrete Sidewalk	101.0	1.18	119.4	59.0	1.3	76.7	42.7	Concrete Driveway			166.5	41.0	2.5	102.5	64.0
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		<p>no need for the said activity. The RCCP is already being replaced and there are no other RCCP within the area. These deficiencies resulted in cost differences of ₱0.988 million, computed as follows:</p> <table border="1" data-bbox="687 450 1157 683"> <thead> <tr> <th rowspan="2">Items of Work</th> <th rowspan="2">Unit</th> <th colspan="2">Quantity</th> <th colspan="3">Cost (In Millions)</th> </tr> <tr> <th>POW</th> <th>COA</th> <th>POW</th> <th>COA</th> <th>Diff.</th> </tr> </thead> <tbody> <tr> <td>Removal of Concrete Driveway</td> <td>m²</td> <td>166.50</td> <td>102.50</td> <td>₱0.038</td> <td>₱0.024</td> <td>₱0.015</td> </tr> <tr> <td>610mm dia. RCCP</td> <td>ln.m.</td> <td>94.00</td> <td>94.00</td> <td>0.233</td> <td>0.233</td> <td>0.000</td> </tr> <tr> <td>Declogging of 610mm dia. RCCP</td> <td>lot</td> <td>1,489.00</td> <td>0.00</td> <td>0.777</td> <td>0.000</td> <td>0.777</td> </tr> <tr> <td>Concrete Curb & Gutter</td> <td>lm</td> <td>297.00</td> <td>159.00</td> <td>0.236</td> <td>0.126</td> <td>0.110</td> </tr> <tr> <td>Concrete Sidewalk</td> <td>m²</td> <td>119.40</td> <td>76.70</td> <td>0.069</td> <td>0.044</td> <td>0.025</td> </tr> <tr> <td>Concrete Driveway</td> <td>m²</td> <td>166.50</td> <td>102.50</td> <td>0.159</td> <td>0.098</td> <td>0.061</td> </tr> <tr> <td>Total</td> <td></td> <td></td> <td></td> <td>₱1.512</td> <td>₱0.525</td> <td>₱0.988</td> </tr> </tbody> </table>	Items of Work	Unit	Quantity		Cost (In Millions)			POW	COA	POW	COA	Diff.	Removal of Concrete Driveway	m ²	166.50	102.50	₱0.038	₱0.024	₱0.015	610mm dia. RCCP	ln.m.	94.00	94.00	0.233	0.233	0.000	Declogging of 610mm dia. RCCP	lot	1,489.00	0.00	0.777	0.000	0.777	Concrete Curb & Gutter	lm	297.00	159.00	0.236	0.126	0.110	Concrete Sidewalk	m ²	119.40	76.70	0.069	0.044	0.025	Concrete Driveway	m ²	166.50	102.50	0.159	0.098	0.061	Total				₱1.512	₱0.525	₱0.988			
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<ul style="list-style-type: none"> Big Horseshoe Drive, Brgy. Horseshoe 	1.915	<p>The project as constructed did not attain the desired length prescribed in the detailed estimate. Out of 240 meters program length reflected in the detailed estimates, only 216 meters were constructed or a difference in length of 24 meters. There was also no retaining wall constructed. These deviations resulted in cost difference of ₱0.477 million, computed as follows:</p> <table border="1" data-bbox="687 915 1157 1193"> <thead> <tr> <th rowspan="2">Item of Work</th> <th rowspan="2">Unit</th> <th colspan="2">Quantity</th> <th colspan="2">Difference</th> </tr> <tr> <th>POW</th> <th>COA</th> <th>Qty.</th> <th>Amt. (In M)</th> </tr> </thead> <tbody> <tr> <td>610mm dia RCCP (24" dia)</td> <td>lm</td> <td>244.00</td> <td>241.00</td> <td>3.00</td> <td>₱ 0.007</td> </tr> <tr> <td>CIM for 610mm dia RCCP</td> <td>each</td> <td>17.00</td> <td>13.00</td> <td>4.00</td> <td>0.070</td> </tr> <tr> <td>Concrete Curb & Gutter</td> <td>lm</td> <td>243.00</td> <td>216.00</td> <td>27.00</td> <td>0.021</td> </tr> <tr> <td>Concrete Sidewalk</td> <td>m²</td> <td>291.60</td> <td>260.00</td> <td>31.60</td> <td>0.018</td> </tr> <tr> <td>Removal of Conc. Driveway</td> <td>m²</td> <td>150.00</td> <td>54.30</td> <td>95.70</td> <td>0.022</td> </tr> <tr> <td>Concrete Driveway</td> <td>m²</td> <td>150.00</td> <td>54.30</td> <td>95.70</td> <td>0.091</td> </tr> <tr> <td>Embankment (select borrow)</td> <td>m³</td> <td>121.50</td> <td>108.86</td> <td>12.64</td> <td>0.013</td> </tr> <tr> <td>Column Post (Retaining Wall) & Restoration of Concrete Pavement</td> <td>lot</td> <td>1.00</td> <td>0.00</td> <td>1.00</td> <td>0.234</td> </tr> <tr> <td>Total</td> <td></td> <td></td> <td></td> <td></td> <td>₱ 0.477</td> </tr> </tbody> </table>	Item of Work	Unit	Quantity		Difference		POW	COA	Qty.	Amt. (In M)	610mm dia RCCP (24" dia)	lm	244.00	241.00	3.00	₱ 0.007	CIM for 610mm dia RCCP	each	17.00	13.00	4.00	0.070	Concrete Curb & Gutter	lm	243.00	216.00	27.00	0.021	Concrete Sidewalk	m ²	291.60	260.00	31.60	0.018	Removal of Conc. Driveway	m ²	150.00	54.30	95.70	0.022	Concrete Driveway	m ²	150.00	54.30	95.70	0.091	Embankment (select borrow)	m ³	121.50	108.86	12.64	0.013	Column Post (Retaining Wall) & Restoration of Concrete Pavement	lot	1.00	0.00	1.00	0.234	Total					₱ 0.477
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<ul style="list-style-type: none"> Rosal Street and basketball court, Brgy. Old Capitol Site 	2.000	<p>The improvement of the drainage system at Rosal Street in the amount of ₱300,000 was deficient. The road width as inspected is 4.7 meters. However, the project covered only 3.0 meters width. The projected scope of work included removal of existing sidewalk/driveway. There were, however, houses built within the sidewalk/driveway. Thus, this item of work was not considered by the team as implemented. Considering the pavement dimension, the programmed quantities may be considered excessive, hence, the cost difference of ₱23,335.74 as computed below:</p> <table border="1" data-bbox="687 1483 1157 1628"> <thead> <tr> <th rowspan="2">Items of Work</th> <th rowspan="2">Unit</th> <th colspan="2">Quantity</th> <th colspan="3">Amount (In M ₱)</th> </tr> <tr> <th>POW</th> <th>COA</th> <th>POW</th> <th>COA</th> <th>Diff.</th> </tr> </thead> <tbody> <tr> <td>Removal of existing Sidewalk/ driveways</td> <td>m²</td> <td>54.00</td> <td>0.00</td> <td>0.008</td> <td>0.000</td> <td>0.008</td> </tr> <tr> <td>Excavation for structures</td> <td>m³</td> <td>40.00</td> <td>25.00</td> <td>0.035</td> <td>0.022</td> <td>0.013</td> </tr> <tr> <td>Aggregate base course</td> <td></td> <td>11.00</td> <td>9.00</td> <td>0.011</td> <td>0.009</td> <td>0.002</td> </tr> <tr> <td>Total</td> <td></td> <td></td> <td></td> <td>0.053</td> <td>0.031</td> <td>0.023</td> </tr> </tbody> </table> <p>The two other projects may be considered generally completed though some parts of the steel fence of the basketball court were already removed and/or damaged and</p>	Items of Work	Unit	Quantity		Amount (In M ₱)			POW	COA	POW	COA	Diff.	Removal of existing Sidewalk/ driveways	m ²	54.00	0.00	0.008	0.000	0.008	Excavation for structures	m ³	40.00	25.00	0.035	0.022	0.013	Aggregate base course		11.00	9.00	0.011	0.009	0.002	Total				0.053	0.031	0.023																								
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<ul style="list-style-type: none"> Brixton Hill St., Brgy. Santol 	2.00	<p>The project as constructed did not attain the desired dimensions prescribed in the POW as illustrated below:</p> <table border="1"> <thead> <tr> <th>Description (lm)</th> <th>POW</th> <th>Inspection</th> </tr> </thead> <tbody> <tr> <td>610mm dia. RCCP</td> <td>208</td> <td>194 (208 m - 14 m CIM)</td> </tr> <tr> <td>Concrete Curb & Gutter</td> <td>208</td> <td>175 (208 m - 33.30 m driveway)</td> </tr> </tbody> </table> <p>The deficiencies resulted in cost difference of ₱72,225.21 as tabulated below:</p> <table border="1"> <thead> <tr> <th rowspan="2">Items of Work</th> <th rowspan="2">Unit</th> <th colspan="2">Quantity</th> <th colspan="3">Cost (In Million Pesos)</th> </tr> <tr> <th>POW</th> <th>COA</th> <th>POW</th> <th>COA</th> <th>Diff.</th> </tr> </thead> <tbody> <tr> <td>Aggregate Base Course</td> <td>m³</td> <td>52.00</td> <td>42.00</td> <td>0.050</td> <td>0.040</td> <td>0.010</td> </tr> <tr> <td>610mm dia. RCCP</td> <td>ln.m</td> <td>208.00</td> <td>194.00</td> <td>0.349</td> <td>0.326</td> <td>0.023</td> </tr> <tr> <td>Concrete Curb & Gutter</td> <td></td> <td>208.00</td> <td>175.00</td> <td>0.246</td> <td>0.207</td> <td>0.039</td> </tr> <tr> <td colspan="4">Total</td> <td></td> <td></td> <td>0.072</td> </tr> </tbody> </table>	Description (lm)	POW	Inspection	610mm dia. RCCP	208	194 (208 m - 14 m CIM)	Concrete Curb & Gutter	208	175 (208 m - 33.30 m driveway)	Items of Work	Unit	Quantity		Cost (In Million Pesos)			POW	COA	POW	COA	Diff.	Aggregate Base Course	m ³	52.00	42.00	0.050	0.040	0.010	610mm dia. RCCP	ln.m	208.00	194.00	0.349	0.326	0.023	Concrete Curb & Gutter		208.00	175.00	0.246	0.207	0.039	Total						0.072
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<ul style="list-style-type: none"> N. Ramirez St. at Brgy. Don Manuel 	1.649	The exact location and scope of works undertaken along the road cannot be established due to the absence of detailed project plan. Inspection of the project site disclosed sidewalk w/ curb, gutters, and manholes which are in good condition.																																																	
<ul style="list-style-type: none"> T.Pinpin St. (from Sanciangco to Batanes St.) and Bagong Buhay St. (from T. Pinpin to Mindanao Avenue), Brgy. Sto. Niño 	1.914	<p>The project could not be evaluated and validated due to the absence of detailed plans and specifications and bid proposals. Inspection of the project site revealed constructed sidewalk and manhole in areas larger than those covered by this project.</p> 																																																	
<p>Inst. of gates & desilting of drainage system, Brgy. Teachers' Village West</p> 	2.000	<p>The construction of steel fences was not in accordance with the POW as presented below:</p> <table border="1"> <thead> <tr> <th>Description</th> <th>POW</th> <th>Inspection</th> </tr> </thead> <tbody> <tr> <td>Column Height</td> <td>2.40 m</td> <td>1.90 m</td> </tr> <tr> <td>Gate Height</td> <td>1.90 m</td> <td>1.60 m</td> </tr> <tr> <td>Gate Width, side gates</td> <td>2.50 m</td> <td>Varying</td> </tr> <tr> <td>Gate Width, main gates</td> <td>Varying</td> <td>Varying</td> </tr> </tbody> </table> <p>This resulted in cost difference of ₱267,416.19 as tabulated below:</p> <table border="1"> <thead> <tr> <th rowspan="2">Items of Work (Lot)</th> <th colspan="3">Cost (In M)</th> </tr> <tr> <th>POW</th> <th>COA</th> <th>Diff.</th> </tr> </thead> <tbody> <tr> <td>Concrete Works/form works/rebars</td> <td>₱ 0.181</td> <td>₱ 0.171</td> <td>₱ 0.010</td> </tr> <tr> <td>Steel Fence</td> <td>1.034</td> <td>0.777</td> <td>0.257</td> </tr> <tr> <td>Total</td> <td>₱ 1.215</td> <td>₱ 0.948</td> <td>₱ 0.267</td> </tr> </tbody> </table>	Description	POW	Inspection	Column Height	2.40 m	1.90 m	Gate Height	1.90 m	1.60 m	Gate Width, side gates	2.50 m	Varying	Gate Width, main gates	Varying	Varying	Items of Work (Lot)	Cost (In M)			POW	COA	Diff.	Concrete Works/form works/rebars	₱ 0.181	₱ 0.171	₱ 0.010	Steel Fence	1.034	0.777	0.257	Total	₱ 1.215	₱ 0.948	₱ 0.267															
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<p>Construction of Multi-purpose Complex, Brgy. Blue Ridge A</p> 	4.000	<p>The project, undertaken in 2009, remained unusable as this covered only column posts and steel frames. Moreover, as inspected, the work accomplished is less than the reported accomplishment resulting in cost difference of around ₱0.789 million, as tabulated below:</p> <table border="1"> <thead> <tr> <th rowspan="2">Items of Work</th> <th rowspan="2">Unit</th> <th colspan="2">Quantity</th> <th colspan="3">Cost (In M)</th> </tr> <tr> <th>POW</th> <th>COA</th> <th>POW</th> <th>COA</th> <th>Diff.</th> </tr> </thead> <tbody> <tr> <td>Consumables</td> <td>lot</td> <td>1.00</td> <td>0.00</td> <td>₱ 0.030</td> <td>₱ 0.00</td> <td>₱ 0.030</td> </tr> <tr> <td>Roof Beam</td> <td>m²</td> <td>13.90</td> <td>5.41</td> <td>0.083</td> <td>0.033</td> <td>0.050</td> </tr> <tr> <td>Reinforcing Steel Bars</td> <td>kgs.</td> <td>15.80</td> <td>10.50</td> <td>1.264</td> <td>0.840</td> <td>0.424</td> </tr> <tr> <td>Steel Trusses</td> <td>kgs.</td> <td>21.00</td> <td>18.00</td> <td>1.992</td> <td>1.707</td> <td>0.285</td> </tr> <tr> <td>Total</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>₱ 0.789</td> </tr> </tbody> </table>	Items of Work	Unit	Quantity		Cost (In M)			POW	COA	POW	COA	Diff.	Consumables	lot	1.00	0.00	₱ 0.030	₱ 0.00	₱ 0.030	Roof Beam	m ²	13.90	5.41	0.083	0.033	0.050	Reinforcing Steel Bars	kgs.	15.80	10.50	1.264	0.840	0.424	Steel Trusses	kgs.	21.00	18.00	1.992	1.707	0.285	Total						₱ 0.789
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<p>Repairs of clubhouse at Mapayapa Village III, Brgy. Pasong Tamo</p> 	0.999	<p>The fund was used for the procurement of the following:</p> <table border="1"> <thead> <tr> <th>Items</th> <th>Qty.</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>Computer set</td> <td>3</td> <td>₱ 300,000</td> </tr> <tr> <td>Sports Equipment</td> <td>1</td> <td>177,020</td> </tr> <tr> <td>Billiard table</td> <td>1</td> <td>85,000</td> </tr> <tr> <td>Construction Materials</td> <td></td> <td>637,250</td> </tr> <tr> <td>Total</td> <td>5</td> <td>₱ 1,199,270</td> </tr> </tbody> </table> <p>All these equipment, except for the two computer sets amounting to ₱200,000 which are being used by the barangay, were found at the clubhouse of Mapayapa Village III, a private subdivision. The construction materials were also used for the improvement of the clubhouse.</p>	Items	Qty.	Amount	Computer set	3	₱ 300,000	Sports Equipment	1	177,020	Billiard table	1	85,000	Construction Materials		637,250	Total	5	₱ 1,199,270																													
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<p>Asphalt overlay of the 11th St. (Broadway - Gilmore Avenue) Brgy. Mariana</p> 	2.000																																																
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<p>Concreting of road, Alpha Homes, Brgy. Matina Aplaya, Davao City</p> 	2.834	<p>With minor scaling and presence of poke marks at the concrete road, two transverse cracks in various locations at the RPG road, and peeled off asphalt fillers at construction joints of the pavement.</p>																																															
Total	₱ 161.498																																																

Annex I

**Managements' Comments and Team's Rejoinder
Excessive Cost Due to Erroneous Rate Application
Audit of Priority Development Assistance Fund
Covering CYs 2007-2009**

Managements' Comments	Team's Rejoinder
<i>On erroneous rate application of Item 302</i>	
<i>Response provided by DPWH-NCR</i>	
<ul style="list-style-type: none"> The prevailing rate application of Item 302 (Bituminous Tack Coat) for roads in the Metro Manila is within the range of 0.75 to 1.5 liters / square meter (sq. m.). The rate prescribed under Volume II of the Standard Specifications for Public Works and Highways of 0.20 to 0.70/sq. m. had already been superseded by later issuances of the DPWH. The Engineering Districts were guided by the approved Updated Direct Unit Cost for Different Pay Items of Work for National Roads and Bridges. This updated costing incorporates a Detailed Unit Price Analysis (DUPA) for Item 310-1: Squaring Patching of Asphalt Pavement. Under the approved DUPA, the application rate of Item 302 is within the range of 0.75 to 1.5 liters / sq. m. The rate prescribed by the Standard Specifications for Public Works and Highways had to be revised because of the heavy volume of motor vehicles that pass through the roads being asphalted. The MMDA and LGUs in Metro Manila prohibited the closing of to motorists during asphalt overlay. The tacking had to be repeated to replenish those removed or run over by the motor vehicles. Allowance for waste and/or loss shall always be considered. Thus, it is certainly well within this policy if the range of 0.20 to 0.70 /sq. m. is increased in the preparation of quantity estimates. 	<p>The DPWH-NCR did not specify and provide the team with the latest issuances superseding the Standard Specifications for Public Works and Highways. Hence, this comment cannot be considered. The Updated Direct Unit Cost being used as guide was therefore not in accordance with the standards. This updated costing cannot supersede the Standard Specifications for Public Works and Highways.</p> <p>Unless the Standard Specifications for Public Works and Highways is revised, it remains in effect and should therefore be observed. It is suggested then for the DPWH-NCR to make representation with DPWH-CO to revisit the existing standards, if indeed the same is no longer applicable. It is also informed that the TMMDEO applied the standard of within 0.20 to 0.70/sq. m. in all its estimates when its projects are also located within Metro Manila.</p>
<i>Response provided by SMMDEO</i>	
<ul style="list-style-type: none"> The standard costs prescribed under DO No. 40, Series of 2009 are utilized by the Regional and District programmer in the preparation of agency estimates and program of works. Price of asphalt materials from three suppliers namely SOCOR CONSTRUCTION CORPORATION, READYCON TRADING AND CONSTRUCTION CORPORATION AND 310 CONSTRUCTION SPECIALIST CORPORATION for 2008 and 2009 were the reference in the preparation of Agency Estimates for Project to be undertaken thru Administration. Due to other scope of works, our projects are implemented thru Contract, which were subject to another computation. 	<p>The preparation of agency estimates, irrespective of the mode of project implementation, should be guided by the same issuances and regulations of the DPWH and other Regulatory Bodies/Offices and not merely by the price quotations of any of the suppliers being cited by SMMDEO. It is presumed that the DPWH already considered such price quotations and all other related price data before issuing any standard or regulation.</p> <p>Moreover, if indeed the existing standards are no longer applicable to NCR, then the SMMDEO should make representations with the DPWH-CO to revisit the standards and to take appropriate actions based on the results of study. Unless these standards are revised and considering</p>

Managements' Comments	Team's Rejoinder								
<ul style="list-style-type: none"> The 0.20 to 0.70 liter per sq. meters is found in DPWH Standard Specification issued in 2004. In 2007-2009 and to date, for NCR, we need to revise the system of application. Thus, we utilized two or more applications of Bituminous Tact Coat/Prime Coat. Metro Manila has a great volume of motor vehicles and we are not allowed to close a certain road section for 12 to 24 hours for tacking Prime Coat. Instead, our contactors/suppliers resort to double application in order to replenish the tack coat/prime coat that has been removed or run over by motorist as well as delivery trucks of Bituminous materials. The programming of cost of materials used in excavation and embankment in Metro Manila for some projects varies and sometimes higher as we have no direct source of the materials to be used in the project. Some materials came from nearby town or province. As we are prevented to stock pile materials in Metro Manila, there is double handling due to additional trip of equipment for hauling. This additional cost for hauling of materials for embankment is not reflected in the program of works but the programmers determine these needs. Changes of the Unit cost of Materials vary from time to time due to increase or unstable price of Fuel and Oil and the head of office (District Engineer) determine the needs per project. The last ACEL rate was in year 2009. We utilized unit cost for rental rate distributed by NCR to all District Offices. For simplicity in computation, the operated rental rates are preferred over the bare rental rates. Each district office derived another computation for equipment rental as per site evaluation and actual needs. The observed increase in our programming is due to the location of our projects and the required double handling of materials to be used in the projects as contractors delivered only materials enough to be used for short period. 	<p>that there were no rules and regulations exempting NCR from observing such standards, the SMMDEO is duly compelled to comply therewith. There is, therefore, no basis for the use of more than 0.70 liter per sq. m. in the preparation of estimates. As disclosed in the report, from among those based in Metro Manila which are not complying with the prescribed standard, SMMDEO is using the highest rates as tabulated below:</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th>District</th> <th>Rates Applied</th> </tr> </thead> <tbody> <tr> <td>DPWH-NCR</td> <td>0.80</td> </tr> <tr> <td>FMMDEO</td> <td>0.75-1.50</td> </tr> <tr> <td>SMMDEO</td> <td>1.00-1.50</td> </tr> </tbody> </table> <p>Any additional cost needed in the implementation of the project should be properly reflected in the estimates. The DEOs cannot just adopt higher cost for any work item and justified later that the same is due to hauling costs. Such increase in cost should be supported with detailed computation.</p> <p>The team agrees that the use of operated rental rates is more practical than the bare rates. Thus, the team, likewise, used the operated rates prescribed in the ACEL in the evaluation of estimates prepared by the DEOs. As discussed in the report, it was provided under DPWH issuances that the rental rates to be used should not exceed the ACEL rates. The ACEL considered rates for both bare and operated equipment.</p>	District	Rates Applied	DPWH-NCR	0.80	FMMDEO	0.75-1.50	SMMDEO	1.00-1.50
District	Rates Applied								
DPWH-NCR	0.80								
FMMDEO	0.75-1.50								
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Response provided by DPWH-RO V									
<ul style="list-style-type: none"> The evaluated Asphalt Overlay Projects implemented by the Regional Office using the application rate of 0.74 liter/sq.m. resulted from applying wastage of 5%. The application of wastage of 5% is permitted in the DO No. 57, series of 2002, and DO No. 29, series of 2011 with the Subject: Preparation of Approved Budget for the Contract, copy attached. 	<p>The requirement under the DPWH standard is very clear – from 0.20 to 0.70 liter per sq. meter. Such wide range already included wastage allowance of not only 5%. It is therefore not appropriate to still apply wastage allowance as doing so would mean exceeding the prescribed DPWH standard.</p>								
Response provided by Albay 1st DEO									
<ul style="list-style-type: none"> Documents are attached hereto to justify the rate of application of asphalt materials for item 302. Please see attached Memo of the Project Engineer.. 	<p>There were no documents attached to justify the use of excessive rate application.</p>								

Managements' Comments	Team's Rejoinder																																
On application of indirect costs on asphalt																																	
Response provided by DPWH-NCR																																	
<ul style="list-style-type: none"> The audit team's assertion that indirect costs were applied on the basic cost of asphalt is inaccurate. For although the DPWH prescribed the unit costs for items 301, 302 and 310, it did not add any cost on these items which can be appropriately described as indirect cost. If indirect costs may have been applied or included on these items, this is only insofar as the suppliers are concerned. The prices quoted by the suppliers or the prices prescribed in the Updated Direct Unit Cost for different items are always treated as direct costs and no additional cost of any nature is added to these costs. 	<p>It is very clear that under the Detailed Unit Price Analysis (DUPA) as of December 2007 for Item 302, indirect cost is included as illustrated below:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="background-color: #ADD8E6;">Particulars</th> <th style="background-color: #ADD8E6;">Cost</th> </tr> </thead> <tbody> <tr> <td colspan="2" style="background-color: #ADD8E6;">Furnished Materials</td> </tr> <tr> <td>Basic Cost</td> <td style="text-align: right;">₱ 7,396.10</td> </tr> <tr> <td>3% OCM</td> <td style="text-align: right;">221.88</td> </tr> <tr> <td>Profit – 10%</td> <td style="text-align: right;">739.61</td> </tr> <tr> <td style="background-color: #ADD8E6;">Unit Cost</td> <td style="background-color: #ADD8E6; text-align: right;">₱ 8,357.59</td> </tr> <tr> <td colspan="2" style="background-color: #ADD8E6;">Delivered (delivery per drum)</td> </tr> <tr> <td>Basic Cost</td> <td style="text-align: right;">₱ 181.60</td> </tr> <tr> <td>3% OCM</td> <td style="text-align: right;">5.45</td> </tr> <tr> <td>Profit – 10%</td> <td style="text-align: right;">18.16</td> </tr> <tr> <td style="background-color: #ADD8E6;">Unit Cost</td> <td style="background-color: #ADD8E6; text-align: right;">₱ 205.21</td> </tr> <tr> <td colspan="2" style="background-color: #ADD8E6;">Spraying</td> </tr> <tr> <td>Basic Cost</td> <td style="text-align: right;">₱ 440.00</td> </tr> <tr> <td>3% OCM</td> <td style="text-align: right;">13.20</td> </tr> <tr> <td>Profit – 10%</td> <td style="text-align: right;">44.00</td> </tr> <tr> <td style="background-color: #ADD8E6;">Unit Cost</td> <td style="background-color: #ADD8E6; text-align: right;">₱ 497.20</td> </tr> </tbody> </table> <p>The DPWH-NCR then should have used the basic costs instead if it intends to subject the unit costs to indirect costs.</p> <p>It is also informed that for mere procurement of construction materials, there are no indirect costs being applied. Hence, it cannot be said that the indirect cost applied to Item 302 was intended for the supplier of the item and not the contractor.</p>	Particulars	Cost	Furnished Materials		Basic Cost	₱ 7,396.10	3% OCM	221.88	Profit – 10%	739.61	Unit Cost	₱ 8,357.59	Delivered (delivery per drum)		Basic Cost	₱ 181.60	3% OCM	5.45	Profit – 10%	18.16	Unit Cost	₱ 205.21	Spraying		Basic Cost	₱ 440.00	3% OCM	13.20	Profit – 10%	44.00	Unit Cost	₱ 497.20
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<ul style="list-style-type: none"> The price of asphalt materials as explained is being followed for projects to be undertaken thru Administration. But due to additional Scope of Works, the projects were implemented thru Contract, hence, the system of programming is different. The material cost that was adopted is the direct cost per Suppliers' Quotation. 	<p>The DPWH issuances including DUPA is applicable regardless of the mode of project implementation.</p>																																
On unit costs of excavation and embankment																																	
Response provided by DPWH-NCR																																	
<ul style="list-style-type: none"> In the preparation of POW, it was anticipated that the materials to be excavated are hard materials. Accordingly, it is but proper to consider the highest unit cost for excavation in the preparation of POW. The determination of whether the items to be excavated are hard or soft materials are not always dependent on the location of the project. Unfortunately, the audit team based its finding on mere conjectures and surmise. 	<p>As provided under Annex A of the IRR of R.A. No.9184, no program of work for any project shall be approved without detailed engineering. Detailed engineering includes (a) survey, (b) site investigation, (c) soil and foundation investigation, (d) construction material investigation, among others. Having gone through these processes, the type of materials to be excavated should have already been identified by the DPWH-NCR and not merely anticipated. Moreover, the DPWH-NCR cannot provide the team any document used as a basis for assuming that the materials to be excavated is adobe and the filling materials actually needed were selected borrow. There were even no</p>																																

Managements' Comments	Team's Rejoinder
<ul style="list-style-type: none"> • In preparing the POW for excavation, it was deemed appropriate to consider the hauling distance as well. • The team's observation that a higher unit cost cannot be used was based on the supposition that since the excavation cost for adobe was adopted in the preparation of the POW, there was no need to adopt the costing for "selected borrow" because the materials excavated should have been used for the embankment. This position is untenable because the fact that excavation cost of adobe does not preclude the DPWH from adopting the unit cost of selected borrow in costing the embankment. There is no guarantee that materials excavated are sufficient for embankment and sufficient to cover the required embankment. • There were good and justifiable reasons in adopting the higher unit cost for embankment. There is no direct source of the required embankment materials. They usually come from nearby towns or provinces. Double handling of these materials is inescapable because of the prohibition to stock pile in the project site. • Significantly, D.O. No. 57, s. 2002 prescribed that in the preparation of ABC, the cost of materials shall include expenses for hauling, handling expenses and storage. These expenses can be covered if the higher unit cost is adopted in the preparation of the budget. • The rates prescribed by the ACEL are bare rental rates. They pertain only to the use of leased equipment. Pursuant to Department Order No. 219, s. 2003, DPWH officials were authorized to use the rental rates not exceeding those indicated in the ACEL Equipment Guide Book, Edition 22, dated January 23, 2003. The 2003 ACEL rates, however, have not coped up with the changing times, the increase of maintenance cost, and the increase in oil and fuel prices. • The ACEL Guidebook notwithstanding, the Department is not precluded from adopting the operated rental rates. Department Order No. 57, s. 2002 prescribed that in the preparation of the Approved Budget for the Contract, the operated rental rates are preferred over the bare rental rates. 	<p>documents to show that the actual materials excavated and used were adobe and selected borrow, respectively. It is also informed that as the POW is the basis for preparing ABC, which is the ceiling for any bid, the contract amount may be considered excessive. In fact, the contract amount of ₱38.505 million already exceeded the POW of ₱38.481 million which is still inclusive of the questioned amount of ₱4.699 million.</p> <p>Apparently, however, the cost of hauling was not yet included in the questioned unit cost as a change order was still issued to cover hauling expenses. Had this been the case, there would have been no need for the issuance of change order.</p> <p>The adoption of higher unit costs for excavation and embankment per se is not the issue but the failure of the DPWH-NCR to support the computation with the results of investigation and documents showing that the type of materials excavated were adobe, the filling materials used were selected borrow and that the excavated materials are not suitable to be used for embankment.</p> <p>As discussed earlier, the handling and hauling costs were covered by variation order. If indeed the higher cost is adopted to cover double handling, then, there is no need for issuing variation orders for handling costs. Besides, as discussed earlier, this should be supported with detailed computation.</p> <p>The ACEL prescribed both bare and operated rental rates. In fact, the operated rental rates prescribed in the ACEL are the ones used by the team in the evaluation. Considering the instruction by the DPWH under DO No. 219 to use rental rates not exceeding those indicated in the ACEL Equipment Guide Book, the DPWH-NCR has no authority to use other rates other than those prescribed by ACEL.</p> <p>The team is not questioning the use of operated rental rates as the team used the same but the use by DPWH-NCR of operated rental rates over and above the operated rental rates prescribed in the ACEL Guide Book. Such rates, over and above the ACEL are no longer authorized under DPWH DO No. 219.</p>

Managements' Comments	Team's Rejoinder
<p>The Department has created a Price Monitoring Committee whose objective is to establish and provide a standard database for materials Price Data, Labor and Equipment Rental Rates information to be used in the preparation of POW and ABC. From time to time, the Price Monitoring Committee issues Updated Direct Unit for Different Items of Works for National Roads and Bridges (Updated Direct Unit Cost). The unit costs reflected in the Updated Direct Unit Cost had been adopted in the preparation of POW and ABC.</p>	<p>Considering DPWH DO No. 219, any operated rates established by the Committee should not exceed the operated rental rates prescribed in the ACEL GuideBook.</p>
<p>On splitting of contracts</p>	
<p>Response provided by DPWH-NCR</p>	
<ul style="list-style-type: none"> • We did not resort to splitting of contracts. Section 54.1, Rule XVI of the IRR of R.A. No. 9184, prohibits splitting of contracts. • The projects alleged to have been split were undeniably subjected to public bidding. These projects were not divided to smaller amounts to dispense with the requirement of public bidding. The segmentation of the project was beneficial because it was completed at a shorter time. Accordingly, there was no splitting of contracts. • The segmentation of the projects was done for no other purpose than to facilitate their completion. It made possible for the simultaneous implementation of the projects by at least four different contractors. The fact that the contractors appeared to have similar surnames is inconsequential because the projects were completed expeditiously. 	<p>It is very clear that the project costing ₱38.505 million was split into eight contracts with each contract costing less than ₱5.000 million.</p> <p>These contracts, which cost below ₱5.000 million each, were only posted in DPWH website and PhilGEPS. These were not published in newspaper of general nationwide circulation which is required for infrastructure projects exceeding ₱5.000 million. It is very clear that it did not comply with the requirements of public bidding. Besides, compliance with public bidding is just one of the provisions circumvented as a result of splitting. Splitting in general is, however prohibited, irrespective of whether it causes damage or not to the government. In this case, however, the damage caused to the government is very evident.</p> <p>The period within which to complete the project is included in the bidding documents. Thus, even if it is undertaken by only one contractor, it will still be completed within the period prescribed, otherwise, the contractor will be penalized.</p>
<p>Response provided by the City Government of Las Piñas</p>	
<p>Construction of 2-storey 4-CSB and Renovation of Treasurer's Office at City Hall Main Bldg.</p>	
<ul style="list-style-type: none"> • Since CY 1995, indirect cost applied / used for the project is fixed to 15% and 12% for OCM and profit, respectively. The revised guidelines on the preparation of ABC were only implemented last August 2011 when a copy of DPWH DO No. 29 was presented to our office. Since then, we have followed the said guidelines specifically on the third quarter of 2011. Please take note that the unit cost that we are using is lower than the cost being used by other LGUs within Metro Manila. 	<p>The maximum indirect costs of 12 percent and 13 percent for OCM and profit, respectively, for projects between ₱5.00 million to ₱10.00 million were already prescribed under DPWH DO No. 57, series of 2002, and not only under DPWH DO No. 29 dated August 2011.</p>

Annex J

**Schedule of Projects Either Unutilized or Not Fully Utilized,
Or Not Properly Maintained and in the State of Deterioration
Audit of Priority Development Assistance Fund
Covering CYs 2007-2009**

Project Description	Amount (M ₱)	Date		Remarks
		Completed	Inspected	
DPWH - RO V				
Cagraray Eco-Park Rd-Bacacay, Albay	28.502	7/25/09	12/9/10	The start of Phase III – road opening – leading to eco park was not passable/deteriorated/eroded.
				
MPB - Cagraray Eco-Park, Bacacay (Phase 1), Albay	14.253 4.795	11/7/09	12/9/10	This project, which is adjacent to Misibis Bay Resort, a private 5-star resort, could even be considered luxurious. While the scope of work under this contract was already 100 percent accomplished, the entire building is not yet complete, with on-going construction activities under two other contracts amounting to ₱40.0 Million implemented on phases by Albay 1 st DEO in 2010. About one-third of this building is occasionally used as an airconditioned chapel. The design of the structure may even be considered inappropriate to the condition of the area which is not yet fully developed. Although open to the public, the park and other structures are not accessible as it is far from the City and barangay proper. Moreover, the barangay may not even be able to sustain maintenance of the building in case the same will be eventually turned over to the barangay.
				
Mariawa-Mayon Road, Legaspi City	42.745	5/5/09	12/3/10	The project as opened/cleared was approximately 1.76 kms. starting from Sta 2+840 to Sta 4+600 with width of approximately 20 meters or a total area of 35,200 sq.m. Of the total area opened, only the end portion near the national highway, with a width of 6.10m and a length of 297 meters or approximately 1,811.70 sq.m., was concreted, of which 7 blocks are already scaling. Thus, only the middle part is passable to vehicle with the rest being used as solar dryer by farmers residing nearby. The entire stretch of the road was not maintained and in the state of deterioration with erosion on some portion.
				

Project Description	Amount (M ₱)	Date		Remarks
		Completed	Inspected	
Mariawa-Anislag Road, Legaspi City 	28.494	5/4/09	12/3/10	This project covered 1,280 meters with a width of 20 meters or approximately 25,600 sq.m. Of the total road opened, only 918.66 (6.10 x 150.60) sq.m., the mid-portion was concreted. At the time of inspection, the team noted minor scaling, transverse crack and permanent obstructions on approximately 600 meters road length. The road was blocked by an on-going government housing/resettlement project with two units reinforced concrete single-storey building, concrete line canal, septic vaults and concrete road network constructed at the middle of the road. Portions of road were not passable even to 4-wheel drive vehicle. The concrete paved road was being used as solar dryer by the nearby residents.
Manawa-Namantao Rd Legaspi City 	37.989	5/6/09	12/3/10	This project covered 1,560 meters with 20 meters width or approximately 31,200 sq.m. Of the total road opened, only the start of the project, with approximately 1,847.46 (6.15 x 300.40) sq.m., was concreted. The road was not maintained with full vegetation, with only the center as the remaining cleared area.
Banquerohan-Bariis-Sogoy-Sorsogon Bdry. Road, Albay 	12.500	10/13/09	12/3/10	With transverse cracks and scalings. 
Brgy. Anislag to Resettlement Site Road, Daraga 	2.847	Not indicated	12/3/10	With scaling and transverse cracks. 
Albay 1st DEO				
MPB, San Jose Community College (Phase VIII), San Jose Community College 	7.406	3/18/09	12/8/10	Not well maintained, with missing door and locksets, cracks on the ground floor and unlevelled stairs. The comfort rooms were closed at the time of inspection.

Project Description	Amount (M ₱)	Date		Remarks
		Completed	Inspected	
MPB, Malinao Community College (Phase VIII)	6.913	8/7/09	12/7/10	The building was not being used and not properly maintained. Part of the ground floor was claimed to have been used by TESDA in short courses while the second and third floors have not been used since its completion in August 2009. Cracks on the flooring of the ground and third floors were noted. This project is located in the middle of a field with no right of way or access road. There were already existing community colleges in nearby municipalities.
				
MPB, Regional Site, DOT Building	2.962	10/8/09	12/6/10	The building is not yet usable/utilized as this needs additional works such as walls, flooring and finishing. Apparently, there were no additional funds allocated for the completion of the project.
				
MPB, Tigbi, Tiwi	5.000	7/14/10	12/7/10	Not fully utilized and being used only as storage area or "bodega". At the time of inspection, the building, with roll-up door, was closed. As viewed from the opened window, there were no floor tiles.
				
Camarines Sur 1st DEO				
MPB (2-S Brgy. Hall/Evacuation Cntr), Del Carmen/Del Rosario, Minalabac	0.965	6/18/09	11/23/10	The ground floor is being used as bunkhouse of workers. The area is not properly maintained with exposed RSB and water system problems.
				
MPB (2-storey Brgy. Hall/ Evacuation Center), Mataoroc, Minalabac	0.965	1/21/09	11/23/10	The building was not yet used since completion in January 2009 with locked windows and padlocked doors.
				
MPB, Daculang Tubig, San Fernando	0.483	5/24/09	11/23/10	The building was not well maintained with the presence of cobwebs. The team was informed that this was not being used regularly.
				
Balogo Road, Pasacao	0.500	10/3/09	11/24/10	The constructed PCCP with length of 56.1 meters and width of 4.1 meters was constructed at the end of the road leading to the field.

Project Description	Amount (M ₱)	Date		Remarks
		Completed	Inspected	
				
MPB, Bonifacio, San Fernando	1.000	12/10/09	11/24/10	The building was closed during inspection and there were no available barangay officials. As seen from the outside, the building is being used as storage area and not maintained at all. The 2 nd floor downspout was not connected to the main downspout.
				
Gawad Kalinga Road, Bahay, Libmanan	0.483	5/27/07	11/25/10	With transverse cracks and longitudinal cracks of about 2 inches wide.
				
Improv. MPB (Cov. Court), Libmanan	0.482	4/9/09	11/25/10	One unit bleacher was already defective. The movable bleachers were made of GI pipes and plywood.
				
Conc. Rds, Sagrada Familia Minalabac	0.965	4/7/08	11/23/10	With longitudinal cracks covering 4 blocks across Santan and Acacia streets
				
MPB (2-storey Brgy. Hall/ vacation Ctr), San Juan/San Lorenzo Minalabac	0.955	1/21/09	11/23/10	The CR was not yet being used due to lack of water source. The Brgy. Capt. also claimed problems in the ceiling.
				
MPB (with Stage), Calawat Pamplona	1.000	6/18/09	11/23/10	The Brgy. Chairman complained that the gutter was not properly fixed causing overflowing of rain water. The team also noted missing clear window glasses.
				

Project Description	Amount (M ₱)	Date		Remarks
		Completed	Inspected	
FMR, Caranan Pasacao	1.930	10/3/09	11/24/10	With longitudinal cracks.
 				
Davao City 1st DEO				
MPB, Ecoland Phase 2, Brgy. 76-A, Davao City	0.377	10/15/08	12/1/10	This project covered only the skeletal concrete structure of the proposed multi-purpose building composed of the foundation, column, slab on fill, beams and portion of CHB wall. As it is, the MPB is not yet usable. This is presently used as open storage for used lumbars and is somewhat abandoned.
				
MPPs (2) - Brgy. Matina Aplaya, Davao City	0.375 0.375	3/18/08	11/30/10	With major scaling and poke marks and transverse cracks in some portions of the completed road.
				
MPP, Purok 7, Brgy. 76-A	0.472	10/15/08	12/1/10	With minor scaling in some portions of the concreted 1.0m width pathways.
				
MPP, Sir 11, Brgy. 76-A	0.472	10/15/08	12/1/10	With minor scaling and rain marks in some portions of the concreted road.
Const'n of MPP, Holy Trinity, Brgy. 76-A	0.754	10/15/08	12/1/10	With transverse cracks and potholes in various locations of the paved road. There were also minor scaling and rain marks in 13 blocks of the said road.
				
Construction of MPP, Talisay Road, Brgy. 76-A	0.472	10/15/08	12/1/10	With transverse cracks in the paved road. The team also noted minor scaling in three blocks of the projects.
				

Project Description	Amount (M ₱)	Date		Remarks
		Completed	Inspected	
Concreting of various roads, Brgy. 76-A 	2.125 0.395 0.447 0.969 0.990 0.434	11/20/08	12/3/10	With minor/major scaling, poke marks in some portions, longitudinal/transverse cracks in various locations.
Concreting of two roads, Brgy. Talomo 	0.758 1.036	11/20/08	11/30/10	With transverse cracks and minor scaling in various location of the completed road.
Repair of Ecoland Roads, Brgy 76-A 	2.833	6/20/09	12/1/10	With presence of rainfall and poke marks at the concreted road, two transverse cracks and one pothole in various locations of the completed road and peeled-off asphalt fillers at the construction joints of the pavement.
GISIS Roads, Brgy. Matina Crossing 	2.831	6/29/09	12/1/10	With presence of poke marks at the concreted road, transverse cracks in one location of the completed road and peeled-off asphalt fillers at the construction joints of the pavement.
Davao City Diversion Road, Davao River Bridge Monteritz Section 	9.633	6/29/09	12/2/10	Portions of concrete edges and corners of adjoining concrete blocks affected by reblocking works were chipped off or broken which may be due to the removal of damaged concrete blocks to be replaced/reconcreted. The team also noted presence of poke marks at the concreted area, minor discoloration or color fading of thermoplastic lane markings, and peeled-off asphalt fillers at the construction joints of the pavement.
Conc. of road, Coastal Road, Brgy. 76-A 	0.943	7/20/09	12/3/10	With about 0.22m width x 0.05m depth canal ditch cutting through the pavement, allegedly upon request by the barangay. This then wasted concrete volume of around 1.46cum.
Conc. of road, Pogi St. SIR I, Brgy. 76-A 	0.9433	7/20/09	12/3/10	With transverse cracks and minor scaling in some portions of the concrete road.

Project Description	Amount (M ₱)	Date		Remarks
		Completed	Inspected	
Conc. of road, Times Beach, Brgy. 76-A 	0.943	7/20/09	12/3/10	With minor scaling in some portions of the concreted road.
Conc. of road, Ecol & Ph 4, Brgy. 76-A 	0.943	7/20/09	12/3/10	With minor scaling, rain and poke marks in some portions of the concreted roads
Rehab. along San Pedro St., Jacinto St., M. Roxas Ave. Extension Pob. Road, D.C.	19.287	2/12/10	11/15/10	With minor discoloration or color fading of thermoplastic lane markings and missing RPS and guardrail posts in various locations. A negative Variation Order was claimed to have been approved for the project but there was no copy furnished to the team during inspection. The approved as-built plan did not indicate the location of the installed 1,288 pcs. of RPS. The equipments pledged under this contract were also pledged for other projects simultaneously being undertaken by the contractor.
DPWH RO No. XI				
Padada Bridge along Digos-Makar Road	227.509	Not indicated	11/15/10	The installed pavement surfaces treatment applied in some portions of the detour road were starting to deteriorate with potholes and deformities. Likewise, hairline temperature cracks were noted at the main bridge deck.
Improv. - Surigao Sur - Davao Oriental Coastal Road, Manay - Caraga Section, Phase 1 Sta. 1643 + 630 - Sta. 1625 + 389.887	191.948	Not indicated	11/11/10	The project was not protected from possible landslides during unfavorable weather conditions.
Improv. - Surigao Sur-Davao Oriental Coastal Road, Manay - Caraga Section, Phase 11 Sta. 1625 + 389.887 - 1612 +928	178.613	12/15/09	11/11/10	Guardrails and road signs were affected by on-going shouldering/concreting works on unconcreted gaps covered by previous projects.
Rehab of Damaged Paved Nati'l Rds generated fr HDM-4 - Daang Maharlika Road, Davao del Norte 	193.778	12/31/09	11/17/10	A number of thermoplastic pavement markings were damaged by on-going re-blocking works by the DPWH-Davao del Norte Engineering District within the project limits.
Rehab - Daang Maharlika, Davao del Norte	144.736	Not indicated	11/17/10	Portions of the reblocking works were no longer visible due to asphalt overlay undertaken within the project location. The

Project Description	Amount (M ₱)	Date		Remarks
		Completed	Inspected	
				team also noted on-going reblocking works within the project limits which damaged a number of installed RPS and thermoplastic pavement markings.
Davao del Norte DEO				
Rehab - Agusan-Davao Road Km. 1454 + 200 - Km. 1454 + 455	0.750	Not indicated	12/9/10	<p>These projects mainly involved procurement of white and yellow RPS (≤19mm thk x 4"x4" raised profile type, white & yellow) from October to November 2008. The team could no longer find all white RPS while there were more yellow RPS than the reported installation. This may indicate that there were either yellow RPS units previously installed prior to this project, or not installed, or white RPS units already replaced.</p> <p>Moreover, the status of the project could no longer be ascertained at the time of inspection as there were various works (reblocking and/or installation of RPS) implemented by the DPWH within the project limits of the completed project. Due to on-going project, a number of RPS were removed and thermoplastic pavement markings were damaged.</p>
Km. 1454 + 460 - Km. 1454 + 715	0.750			
Km. 1454 + 720 - Km. 1454 + 975	0.750			
Km. 1454 + 980 - Km. 1455 + 235	0.750			
Km. 1455 + 240 - Km. 1455 + 495	0.750			
Km. 1455 + 500 - Km. 1455 + 755	0.750			
Km. 1455 + 760 - Km. 1455 + 035	0.500			
Km. 1457 + 065 - Km. 1457 + 245	0.750			
Km. 1457 + 250 - Km. 1457 + 430	0.750			
Km. 1457 + 435 - Km. 1457 + 615	0.750			
Km. 1457 + 620 - Km. 1457 + 800	0.750			
Km. 1457 + 805 - Km. 1457 + 985	0.750			
Km. 1457 + 990 - Km. 1458 + 170	0.750			
Km. 1458 + 175 - Km. 1458 + 445	0.500			
Rehab - Roads Km. 1455 + 035 - Km. 1455 + 215	0.750			
Km. 1455 + 220 - Km. 1455 + 400	0.750			
Km. 1455 + 405 - Km. 1455 + 585	0.750			
Km. 1455 + 590 - Km. 1455 + 770	0.750			
FMMDEO				
Construction of MPB, San Roque, Brgy. San Roque, Marikina	1.444	11/12/09	9/8/10	<p>There was no approved funding for the completion of this project. It remained unused as of inspection date.</p> 
 				
Completion of MPB - Greenheights Phases 2 and 3, Brgy. Nangka, Marikina	2.883	Not indicated	9/14/10	<p>These MPBs remained unused and not yet turned over and fully paid.</p> 
Construction of MPB - Greenheights, Brgy. Nangka (Phases 3 & 4), Marikina	2.500			
 				
Completion of MPB - Concepcion Uno, Marikina	3.344	Not indicated	9/9/10	<p>Intended as a covered basketball court but the size is small for an ideal basketball</p>

Project Description	Amount (M ₱)	Date		Remarks																
		Completed	Inspected																	
				court. Thus, this is used as motor pool by the Barangay and is not properly maintained. The ring was not, then, installed.																
Const. of MPB - Sanchez Comp., Fortune, Marikina	1.432	Not indicated	9/7/10	Reportedly not yet utilized due to overflowing of water. It is also reported to be with defective downspout.																
Completion of MPB - Sanchez Comp., Brgy. Fortune, Marikina Hts., Marikina	0.771																			
																				
Completion of MPB - Angelina Santos Comp., Fortune, Marikina	1.700	Not indicated	9/7/10	The building was not properly maintained and the existing cabinets removed and used by the Botika ng Barangay which was temporarily housed at the ground floor. There were no electricity, water and plastering of exterior side wall which cause flooding. The building was barely used.																
																				
Electrical Works & Ventilation System of MPB – Signal Village, Taguig City	5.360	Not indicated	5/5/11	<p>The project covered the following work items:</p> <table border="1"> <thead> <tr> <th>Items of Work</th> <th>Amount (in M)</th> </tr> </thead> <tbody> <tr> <td>Electrical Works & Ventilation System</td> <td>₱ 4.385</td> </tr> <tr> <td>Asphalting/Leveling of Fir.</td> <td>0.738</td> </tr> <tr> <td>Concreting of Perimeter & Equipment/Utility Room</td> <td>0.237</td> </tr> <tr> <td>Total</td> <td>₱ 5.360</td> </tr> </tbody> </table> <p>As inspected by the team and based on the certification issued by the FMMDEO, the above work items were already replaced by the projects undertaken by the City Government of Taguig.</p>	Items of Work	Amount (in M)	Electrical Works & Ventilation System	₱ 4.385	Asphalting/Leveling of Fir.	0.738	Concreting of Perimeter & Equipment/Utility Room	0.237	Total	₱ 5.360						
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Completion of Signal MPB	3.739	Not indicated	5/5/11	<p>The project covered the following work items:</p> <table border="1"> <thead> <tr> <th>Items of Work</th> <th>Amount (in M)</th> </tr> </thead> <tbody> <tr> <td>Steel Stairs</td> <td>₱ 0.513</td> </tr> <tr> <td>Painting Works</td> <td>1.239</td> </tr> <tr> <td>Comfort Room/Office</td> <td>1.074</td> </tr> <tr> <td>Septic Vault</td> <td>0.285</td> </tr> <tr> <td>Tile Works</td> <td>0.493</td> </tr> <tr> <td>Doors</td> <td>0.135</td> </tr> <tr> <td>Total</td> <td>₱ 3.739</td> </tr> </tbody> </table> <p>As inspected by the team and based on the certification issued by the FMMDEO, the above work items were already replaced by</p>	Items of Work	Amount (in M)	Steel Stairs	₱ 0.513	Painting Works	1.239	Comfort Room/Office	1.074	Septic Vault	0.285	Tile Works	0.493	Doors	0.135	Total	₱ 3.739
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Project Description	Amount (M ₱)	Date		Remarks
		Completed	Inspected	
				the projects undertaken by the City Government of Taguig.
City Government of Taguig				
Repair of Napindan Brgy. Hall	0.998	3/20/07	2/9/11	The building is not being used at the time of inspection as the office of the barangay transferred to another building.
				
Tarlac 2nd DEO				
Completion of MPB - Brgy. Lourdes, Tarlac	₱ 0.802	1/13/10	11/10/10	The scope of work was not sufficient to complete the building. As inspected, the project is a two-storey building. The second floor has rough walls and partitions and thus, not yet utilized/used.
				
Construction of Water System Dalayap	1.129	6/25/10	11/10/10	The water is rusty and only 12 household can be served by the system.
				
Improvement of Road, Cadulculaoan-Botbotones-Pilpila	3.761	2/13/09	11/10/10	Generally in good condition except for longitudinal cracks, noted during inspection of about 18 meters (4 spans), and one destroyed RC pipes which was no longer functioning as intended.
				
MPB, Tarlac College of Agriculture, Camiling	9.875	12/7/09	11/10/10	The building, with perimeter fence, was not properly maintained.
				

Project Description	Amount (M ₱)	Date		Remarks
		Completed	Inspected	
Nueva Ecija 2nd DEO				
Repair of bridge structure, Brgy. Gomez	1.315	7/15/08	12/9/10	With rusty railings that need repainting.
				
MPB, Brgy San Mariano	1.872	3/18/08	12/9/10	With pipelines needing repair
				
MPB, Brgy San Gregorio, Sta. Rosa	1.404	7/29/08	12/9/10	With rusty handrail and leaking downspout.
				
MPB, Cabanatuan	0.953	2/19/09	12/9/10	Bathrooms roof is leaking, door knobs are defective, door unfit to the door jamb, and windows cannot be opened. The project was not yet accepted by the end-user.
				
MPB - Brgy. Padre Crisostomo, Nueva Ecija	0.378	1/30/09	12/9/10	Upon inspection, the dental clinic is not being used due to leaking roof and defective doors and windows. Interview with the end-user disclosed that they did not accept the project and her signature in the certificate of acceptance was even forged.
				
Various Barangays of Quezon City				
Rehabilitation of drainage system, Brgy. San Isidro Galas	2.000	10/10/08	3/29/12	This project cannot be fully validated due to the absence of detailed plans. Moreover, the

Project Description	Amount (M ₱)	Date		Remarks
		Completed	Inspected	
				line canals and manholes were already covered with concrete while the perimeter fence with missing grill bars is already dilapidated.
Renovaton of Public Toilet (material only), Brgy. South Triangle	0.300	Not indicated	Not indicated	The toilet was not properly maintained, with no water and light.
				
Total – 90 projects	1,250.485			

Annex K

**Managements' Comments and Team's Rejoinder
Projects Either Unutilized/Not Fully Utilized or Not Properly Maintained
Audit of Priority Development Assistance Fund
Covering CYs 2007-2009**

Managements' Comments	Team's Rejoinder																
<i>Response provided by DPWH-NCR</i>																	
<ul style="list-style-type: none"> The projects inspected by the audit team were programmed based on the amount allocated by the lawmakers from their PDAF and the request of the end-users. The Department cannot be faulted if the end-users who requested for these MPBs will not utilize them to the fullest or will not provide for their upkeep and sufficient maintenance. The minor deficiencies noted by the audit team on the following MPBs located in Marikina City were already rectified, viz: <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">Project</th> <th style="text-align: center;">Remarks</th> </tr> </thead> <tbody> <tr> <td>MPB – Brgy. San Roque</td> <td>Completed</td> </tr> <tr> <td>MPB - Greenheights, Ph 2/3, Brgy. Nangka</td> <td>Already turned over after it was fully paid. The barangay is now enjoying the use of the MPB.</td> </tr> <tr> <td>MPB - Rancho Estate, Ph III, Concepcion Dos</td> <td>The City Government provided the required funds to complete these works. The alleged deficiencies were already rectified.</td> </tr> <tr> <td>4 MPB (tennis court) - Monte Vista Subd., Brgy. Industrial Valley Complex</td> <td>Exclusive for the member of the tennis club. Membership of the tennis club is open to the public.</td> </tr> <tr> <td>MPB - Concepcion Uno</td> <td>Use is dependent on the needs of the end-users as approved by the proponent. It was requested by the barangay that the MPB be used as a motor pool, thus, no basketball rings were installed.</td> </tr> <tr> <td>MPB - Sanchez Compound, Phases 1 & 2, Fortune</td> <td>The defective downspouts were already repaired by the concerned contractor. Water no longer overflows.</td> </tr> <tr> <td>MPB - Angelina Santos Compound, Fortune</td> <td>The alleged deficiencies were already corrected and repaired. We already requested the proponent to allocate funds for the maintenance of the building. Since the MPB was already turned over by the Engineering District, the proper care and maintenance of the MPB rest not with the Department but with the end-users.</td> </tr> </tbody> </table> <p>The completion of the projects and the repairs of the alleged deficiencies can be readily verified through actual inspection of the audit team.</p>	Project	Remarks	MPB – Brgy. San Roque	Completed	MPB - Greenheights, Ph 2/3, Brgy. Nangka	Already turned over after it was fully paid. The barangay is now enjoying the use of the MPB.	MPB - Rancho Estate, Ph III, Concepcion Dos	The City Government provided the required funds to complete these works. The alleged deficiencies were already rectified.	4 MPB (tennis court) - Monte Vista Subd., Brgy. Industrial Valley Complex	Exclusive for the member of the tennis club. Membership of the tennis club is open to the public.	MPB - Concepcion Uno	Use is dependent on the needs of the end-users as approved by the proponent. It was requested by the barangay that the MPB be used as a motor pool, thus, no basketball rings were installed.	MPB - Sanchez Compound, Phases 1 & 2, Fortune	The defective downspouts were already repaired by the concerned contractor. Water no longer overflows.	MPB - Angelina Santos Compound, Fortune	The alleged deficiencies were already corrected and repaired. We already requested the proponent to allocate funds for the maintenance of the building. Since the MPB was already turned over by the Engineering District, the proper care and maintenance of the MPB rest not with the Department but with the end-users.	<p>The results of the audit only manifest that the projects constructed were not actually that necessary and crucial in the operation of the government. While it is true that the projects were identified by the lawmakers, it is incumbent upon the DPWH to secure the commitment of the end-users to maintain the project. As it is, these deficiencies were rectified only and some projects put to use as a result of the audit. The team, though, appreciates the actions taken by the DPWH-NCR to address the noted deficiencies.</p>
Project	Remarks																
MPB – Brgy. San Roque	Completed																
MPB - Greenheights, Ph 2/3, Brgy. Nangka	Already turned over after it was fully paid. The barangay is now enjoying the use of the MPB.																
MPB - Rancho Estate, Ph III, Concepcion Dos	The City Government provided the required funds to complete these works. The alleged deficiencies were already rectified.																
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<i>Response provided by Nueva Ecija 2nd DEO</i>																	
Bridge structure, Brgy. Gomez and MPB, Brgy San Gregorio, Sta. Rosa																	
<ul style="list-style-type: none"> The minor deficiencies observed by the team can be attributed to natural wear and tear. Said projects has already been turned-over to the end user upon completion, therefore, maintenance of the structure is already on the care of the end user for each project. 	<p>As discussed earlier, it would be of help if the DPWH would secure the commitment of the end-users to maintain the project even before constructing one.</p>																

Managements' Comments	Team's Rejoinder
MPB, Cabanatuan and Constn of MPB - Brgy. Padre Crisostomo, Nueva Ecija	
<ul style="list-style-type: none"> For Projects No. 4 & 5 with alleged forged signature of the end-user in the Certificate of Acceptance, the signature of end-user is usually secured by the contractor for submission to our office. Said acceptance was received by this office in good faith as we haven't heard any comments or complaints from the end user. When notified, the contractor claimed that they assigned one of their personnel to have the acceptance signed by the end user. This is only an isolated case and the contractor was already notified and warned. Rest assured that this will not happen again. 	<p>This only manifests that the DEO did not validate the accomplishment of the contractor before paying. It is incumbent upon the DEO to at least validate from the end-users the completion and acceptance of the project.</p>
Response provided by Tarlac 1st DEO	
MPB - Brgy. Lourdes	
<ul style="list-style-type: none"> The projects were reported completed because it is indeed completed as per project contract. As of date, the second floor is being utilized. The project was accepted by the end user on January 27, 2009. 	<p>Again, the team is not questioning the reporting of the project as completed but the apparent insufficient project scope to put the building to complete use, the non-provision of additional fund to complete the project, and the absence of maintenance which may result in undue deterioration. The DEO should secure the commitment of the end-users to maintain the facilities before constructing any structure.</p>
Water System Dalayap	
<ul style="list-style-type: none"> The supplementary pipes needed to extend water service to more homes, according to Barangay Officials shall be requested from the Tarlac Provincial Government. Maintenance of the water tank should be done by the end-users so as not to generate rust in the tank. 	
MPB, Tarlac College of Agriculture	
<ul style="list-style-type: none"> MPB was turned over to and accepted by the Tarlac College of Agriculture. Maintenance of the building perimeter fence is now their responsibility. 	<p>This only manifests the lack of interest of the intended end-users.</p>
Cadulculaon-Bothbotones-Pilpila Road	
<ul style="list-style-type: none"> The longitudinal cracks were already sealed by the contractor concerned and it is being monitored. 	<p>We appreciate the actions taken by the DEO.</p>
Response provided by DPWH-RO V	
MPB-Cagraray Eco-Park, Bacacay (Phase I), Albay	
<ul style="list-style-type: none"> The building was designed to attract tourists to come and see the place for its beautiful scenery as well as the facilities around it. The LGU of Bacacay may help in the maintenance of the building as the end-user. At present, said MPB and Eco Park is accessible with the completion of Sula Bridge. 	<p>Considering the cost incurred for the construction of this structure, it is very unlikely that the LGU of Bacacay and the concerned barangay would be able to maintain the structure. There were two other on-going contracts at the time of inspection amounting to ₱40.0 million. It is also unlikely that the construction of building alone would attract that much tourist to recoup such investment or even generate sufficient funds to maintain the structure.</p>

Managements' Comments	Team's Rejoinder
Cagraray Eco-Park Road, Bacacay, Albay	
<ul style="list-style-type: none"> The deteriorated opening of the access road was caused by series of typhoons and heavy rains in the locality but already required/made passable. 	<p>The team appreciates the actions taken by the RO to address this concern.</p>
Mariawa-Mayon, Mariawa-Namantao and Mariawa-Anislag Roads, Legazpi City	
<ul style="list-style-type: none"> The Project was for the road opening and portion or the critical section was concreted. The seven blocks/minor scaling and transverse cracks are being monitored and if further deteriorated, the contractor will be notified/directed to remove and replace at his own expense. Maintenance of the road is the responsibility of the LGU as they are the end-user of the project. 	<p>If the project is not yet turned over, the responsibility remained with the DPWH. As discussed in the report, the middle part of Mariawa-Mayon is not passable and being used merely as solar dryer by farmers. The opening of the road, therefore, is not serving the purpose. If this is indeed necessary, the LGU would be maintaining the project. On the other hand, the Mariawa-Anislag Road was obstructed by another government project making the road totally unpassable.</p>
Response provided by Albay 1st DEO	
MPB, San Jose Community (Phase VIII) San Jose Community College	
<ul style="list-style-type: none"> It appears that after the completion of the project since 2009, the building was noted to be not well maintained by the beneficiary of the project. This office had requested the contractor to rectify/correct the observed defects as soon as possible despite the expiration of the guarantee period. Actual inspection by this office was done last August 13, 2012. The building is well maintained, with doors and locksets intact. There are also no cracks on flooring. Stairs are also well-leveled. Comfort rooms are now usable as shown in the attached photos. 	<p>The team appreciates the repair undertaken by the contractor. Maintenance is, however, a continuing concern to be addressed by the end-user.</p>
MPB, Malinao Community College (Phase VIII)	
<ul style="list-style-type: none"> This project is now used as school building teaming with students and teachers and the building is well maintained. The Bascaran to Poblacion concreted road pass through the vicinity of the school site. Hence, this school location is very strategic due to this highly passable road. Please see attached photos. 	<p>The team appreciates the actions taken to put to use the constructed structure.</p>
MPB Regional Site DOT Building	
<ul style="list-style-type: none"> This project was 100% completed last October 8, 2009 per allotment received, however, the proponent of this project has yet to release additional funds for the completion of wall and flooring per attached audit report dated August 2, 2012. 	<p>Projects undertaken by phase should be given priority in the allocation of funds to ensure its completion and eventual utilization, if indeed it is needed.</p>
MPB, Tigbi, Tiwi	
<p>This project was reported completed last July 14, 2010. This Office has informed the recipient school to fully utilize the MPB and not as storage or just a bodega. Attached is a picture of the</p>	<p>This manifests that there was indeed no need for this project.</p>

Managements' Comments	Team's Rejoinder
<p>MPB with complete floor tiles installed indicating that this project is 100% completed. However, as of this date, the MPB is being utilized temporarily as bodega despite of the reminders to fully utilize it.</p>	
<p>Response provided by Camarines Sur 1st DEO</p>	
<p>MPB (2-storey Brgy. Hall/Evacuation Center), Del Carmen/Rosario, Minalabac</p>	
<ul style="list-style-type: none"> The proper maintenance and operation of the structure is the responsibility of the end-user once accepted by and turned-over to them. The exposed RSB was provided for, as per request by the end user as dowels for future expansion and the problem on water system is existing in most barangays in poblacion area. The barangay council has constructed a Level 1 water system for use in comfort room. 	<p>This only manifests the inability of the end-users to maintain the project and the absence of actual need for the same.</p>
<p>MPB (2-storey Brgy. Hall/ Evacuation Center), Mataoroc, Minalabac</p>	
<ul style="list-style-type: none"> The evacuation center was constructed for the use of residents during calamities. Prior to project inspection, no damaging disturbances occurred which require the use of the building. 	<p>The absence of maintenance of the building since its completion in 2009 would result in its untimely deterioration.</p>
<p>MPB, Daculang Tubig, San Fernando</p>	
<ul style="list-style-type: none"> The primary purpose of the covered court is for use during meetings, events participated in by big crowd and other functions requiring wider venue. And once the project is accepted by and turned-over to the end-user, its maintenance and operation is under their responsibility. 	<p>Apparently then, the end-user is not in a position to maintain the building and the demand is not that great.</p>
<p>Balogo Road, Pasacao</p>	
<ul style="list-style-type: none"> The site of the constructed PCCP was identified and prioritized by the end-users. The completed PCCP is being utilized by residents living in the upland. 	<p>There were no documents submitted on the number of residents living in the upland. Besides, if the need is only for walkway, construction of a road is misplaced.</p>
<p>MPB, Bonifacio, San Fernando</p>	
<ul style="list-style-type: none"> The ground floor of the building is used as storage of properties and documents of the barangay while the second floor is used as venue for various functions/events and as evacuation center during calamities. 	<p>If the barangay's request is a mere storage, then a simple storage room should have been constructed and not an MPB costing ₱1.000 million.</p>
<p>Gawad Kalinga Road, Bahay, Libmanan</p>	
<ul style="list-style-type: none"> This was included in the Quality Assurance Assessment by the QUA, Central Office and the noted defects have already been rectified. 	<p>The team appreciates the actions taken by the DEO.</p>
<p>MPB (Covered Court), Libmanan</p>	
<ul style="list-style-type: none"> The movable bleacher was already defective due to constant 	<p>The durability of the items to be constructed should</p>

Managements' Comments	Team's Rejoinder
<p>use. It was fabricated as per approved plans and specifications, highly recommended by LGU for proper and easy storage.</p>	<p>be considered in planning. In such case, there will again be a need to appropriate fund for the replacement of defective bleachers.</p>
<p>Sagrada Familia Minalabac Road</p>	
<ul style="list-style-type: none"> • Pavement was frequently utilized as parking bay by overloaded trucks. 	<p>The DEO should as much as possible maintain the roads constructed to maximize the life span of the project.</p>
<p>MPB (2-storey Brgy. Hall/Evacuation Center), San Juan/Lorenzo Minalabac</p>	
<ul style="list-style-type: none"> • There is no existing water supply system in the barangay. The barangay council has constructed a Level 1 water supply system for use in the comfort room. The minor defect in the ceiling has been addressed to accordingly. 	<p>The team appreciates the actions taken to put to use the building constructed.</p>
<p>MPB (with Stage), Calawat Pamplona and FMR, Caranan Pasacao</p>	
<ul style="list-style-type: none"> • The contractor has initiated the corrective measures on the noted defects, and noted longitudinal cracks on the FMR were already corrected. To date, no further deterioration occurred on the defective areas. 	<p>The team appreciates the actions taken by the DEO.</p>
<p>Response provided by DPWH-RO XI</p>	
<p>Padada Bridge along Digos-Makar Road</p>	
<ul style="list-style-type: none"> • The noted deterioration with potholes and deformities on the installed pavement surfaces treatment were rectified and turned-over to Local Government upon completion. Also for main bridge, hairline cracks are subject for monitoring. 	<p>The team appreciates the actions taken by the RO.</p>
<p>Surigao Sur-Davao Oriental Coastal Road, Manay-Caraga Section, Phase I and II</p>	
<ul style="list-style-type: none"> • For Phase I – Noted. This will be considered in the future program. • For Phase II – The said guardrails and road signs were turned-over to Maintenance Section, Davao Oriental 1st District Engineering Office. 	<p>In such case, the items should have been presented to the team at the time of inspection.</p>
<p>Daang Maharlika Road, Davao del Norte</p>	
<ul style="list-style-type: none"> • The noted installed RPS and thermoplastic pavement markings damaged by the on-going reblocking works within the project limit were restored. 	<p>These should be restored by the contractor at no cost to the DPWH. There was no certification attached to this effect.</p>
<p>Response provided by Davao City 1st DEO</p>	
<p>San Pedro St., M. Roxas Ave. Extension Poblacion Road, Davao City</p>	
<ul style="list-style-type: none"> • Discoloration was due to the bleeding of asphalt sealant of concrete joints and the effect of storm water which submerged the thermoplastic for a long period of time. This 	<p>The location of the RPS should have been indicated in the as-built plans. As it is, the as-built plan did not indicate the location of these items and the DEO</p>

Managements' Comments	Team's Rejoinder										
<p>occurred on the month of June to August 2010 when there was a continuous rain. RPS were broken when heavy trucks and trailers passed on it.</p> <ul style="list-style-type: none"> Guardrail posts were not missing. Attached is a copy of negative Variation Order. Locations of installed 1,288 pcs RPS were clearly indicated in the as built plan attached. The projects do not require full time use of equipment. Therefore, the activities were scheduled in a manner that the use of equipment does not fall at the same time. 	<p>representative cannot even pinpoint the location of some of these RPS and guardrail posts.</p> <p>In the submitted negative Variation Order, the guardrails were not deleted. The Variation Order merely covered the increase in quantities of pedestrian lane, centerline and laneline markings, and decrease in quantities of edgeline markings and pavement studs.</p> <p>As per submitted as-built plan, there are RPS, lane markings, road signs and guardrails but the specific stations where these items were installed were not indicated. The as-built plan also reflected only 1,042 RPS which is still less than the reported 1,228 RPS considering the last Variation Order. These are reflected in the as-built plan as installed in the following streets:</p> <table border="1" data-bbox="746 774 1153 894"> <thead> <tr> <th>Street/Location</th> <th>Quantity</th> </tr> </thead> <tbody> <tr> <td>San Pedro St.</td> <td>99</td> </tr> <tr> <td>Jacinto St.</td> <td>214</td> </tr> <tr> <td>Roxas Avenue</td> <td>729</td> </tr> <tr> <td>Total</td> <td>1,042</td> </tr> </tbody> </table> <p>Among the purposes of post evaluation are to validate the existence of the equipment and to ensure that the equipment committed by the contractor for a specific project is not committed to another project at the same time.</p>	Street/Location	Quantity	San Pedro St.	99	Jacinto St.	214	Roxas Avenue	729	Total	1,042
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MPB, Ecoland Phase 2, Brgy. 76-A, Davao City											
<ul style="list-style-type: none"> This project was designed to be a progressive type. Release of additional fund to complete the project was already requested. 	<p>Unless fund is allocated for its completion, the MPB cannot be used and is exposed to bad elements.</p>										
Coastal Road, Brgy. 76-A, Davao City											
<ul style="list-style-type: none"> There was a need to provide ditch in order to allow the flow of storm water away from the houses nearby. This was made after the project was completed. 	<p>Field Study should have been undertaken before constructing the road. The need for a ditch should have been determined prior to the construction of the road to avoid waste of government resources.</p>										
MPP/Roads, Holy Trinity, 76-A, Talisay, Talomo, Alpha Homes, Atina Aplaya, Ecoland Roads, Purok 7, SIR II, Times Beach, Ecoland Phase 4, GSIS Roads, Matina Crossing, Pogi St, SIR I, and Davao City Diversion Road, Davao River Bridge Monteritz Section											
<ul style="list-style-type: none"> Cracks and potholes/joint sealings/hipped off edge and corners were already repaired. Repair of the major scaling is now on-going. Minor scaling was monitored but there was no further scaling noticed up to this date. Minor discoloration of thermoplastic lane markings was due to the bleeding of asphalt sealants at construction joints of the concrete pavement. 	<p>The team appreciates the actions taken by the DEO. The DEO then should continuously monitor the condition of the road and undertake the needed corrections to prevent undue deterioration of the road.</p>										

Managements' Comments	Team's Rejoinder
<i>Response provided by Davao del Norte DEO</i>	
Rehab-Agusan-Davao Road	
<ul style="list-style-type: none"> From June 30, 2009 to March 26, 2010, the DPWH R.O. XI, Davao City implemented the Rehab of National Road along Daang Maharlika, Davao del Norte amounting to ₱150.0 All white RPS installed by this Office at the sub-centers of the 6 - lane national road were replaced with yellow, resulting to more quantity of yellow RPS than the quantity indicated in each POW. We had fully completed the implementation of these projects prior to the implementation of the ₱150M project by the Regional Office. 	<p>Thorough study on the road requirements should have been undertaken before construction. In this case, the white RPS which were procured only between October and November 2008 were totally replaced with yellow RPS a few months later as the DPWH RO XI rehabilitation works started in June 2009. This totally put to waste the cost of the white RPS. This also manifests non-coordination among DPWH Offices. The implementation of another project within the project limits just completed by another agency within a period of only seven months is in effect a waste of government resources.</p>
<i>Response provided by Taguig City</i>	
<ul style="list-style-type: none"> The repair of the barangay hall at Napindan was implemented upon the request and representation of the barangay officials. The City Government gave in to the request noting at the time that the barangay hall necessitated the repairs made. However, the decision to remain and continue holding office in the same barangay hall rests with the barangay officials. It is not within the power and discretion of the City Government to insist that the barangay officials keep occupying the premises on the ground that it spent repair costs of ₱998,200. 	<p>This illustrates that government resources are not prudently spent as some projects constructed were actually not at all needed.</p>

Annex L

**Managements' Comments and Team's Rejoinder
Special Items Included in the Contract
Audit of Priority Development Assistance Fund
Covering CYs 2007-2009**

Managements' Comments	Team's Rejoinder																																																																																																																									
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<p>The items branded by the audit team as a non-project related are components of preliminary items which are separate pay items needed for the implementation of the projects. These items are not components of Overhead, Contingencies, Miscellaneous and Profit (OCMP).</p> <p>The Standard Specifications for Public Works and Highways stipulates the provision of bunkhouse and field office for engineers. The fact that this Standard Specifications requires the construction of the bunkhouse and field office in the project site cannot be any clearer than that they are components of an infrastructure project. Naturally, they had to be furnished with furniture and equipment in order to be useful and able to serve their purpose. They cannot be classified as ingredients of OCMP. It is incorrect to hold, then, that the bunkhouse and field office are not related to the project. The furniture and equipment use in the bunkhouse and field office are turned over to the department after the completion of the project.</p> <p>The DPWH SMMDEO offered the same or similar comments.</p>	<p>These items should have been properly quantified and costed as required under existing regulations. In this case, however, these items were included in the POW in lump sum amounts, without supporting detailed computation, in amounts reaching 14.141 percent of the contract cost.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">Project/ Location</th> <th style="text-align: center;">CD</th> <th style="text-align: center;">Amt (M ₱)</th> <th style="text-align: center;">Misc. 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19th Avenue, Sitio 4, Brgy East Rembo, Mkti	45	0.21	Billboards	0.024	11.429																																																																																																																						
EDSA, Makati	45	9.59	Safety	0.699	7.282																																																																																																																						
Garcia Ave, Mkti	60	9.54	Safety	0.617	6.468																																																																																																																						
South SH Mkt	30	2.40	Traffic	0.135	5.607																																																																																																																						
Osmena HW, Mkt.	45	9.59	Safety	0.672	7.005																																																																																																																						
JP Rizal Ave, Mkt.	20	3.33	Traffic	0.175	5.259																																																																																																																						
Armstrong Ave, Sunset St .Moonwalk & San Antonio, Pque	45	3.30	Lightning	0.209	6.309																																																																																																																						
Fisherman's Wharf Brgy. La Huerta, Pque	75	0.95	Safety	0.049	5.128																																																																																																																						
MPB/ Fence Pavement, Valley 8, Brgy. San Antonio	45	0.57	Safety	0.037	6.524																																																																																																																						
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Rehab Drain-age Martinez, Pateros	45	0.48	Billboards	0.032	6.596																																																																																																																						
various road networks - Marikina	90	2.03	Billboard	0.107	5.269																																																																																																																						
<ul style="list-style-type: none"> Billboards are part and parcel of the projects. They are not deemed irrelevant as they in fact serve a specific purpose - to encourage public participation in the promotion of public accountability in order to diminish opportunities to graft in government. This is required under COA Memorandum No. 87-492, DPWH D.O.s No. 83, s. 2005, and No. 5, s. 2009. 	<p>Again, this item was included in the contract in lump sum amounts ranging from ₱2,366.36 to as high as ₱429,017.84 which may no longer be considered reasonable. The cost of billboards were included in the estimates in lump sum amounts as follows:</p> <table border="1"> <thead> <tr> <th rowspan="2">IA</th> <th rowspan="2">No. of Proj.</th> <th colspan="2">Percentage</th> <th colspan="2">Amount (in Pesos)</th> </tr> <tr> <th>From</th> <th>To</th> <th>From</th> <th>To</th> </tr> </thead> <tbody> <tr> <td>Tarlac 1st DEO</td> <td>4</td> <td>0.266</td> <td>2.235</td> <td>15,000.00</td> <td>22,076.30</td> </tr> <tr> <td>FMMDEO</td> <td>51</td> <td>0.017</td> <td>6.596</td> <td>5,565.69</td> <td>152,500.00</td> </tr> <tr> <td>SMMDEO</td> <td>110</td> <td>0.035</td> <td>11.405</td> <td>2,366.36</td> <td>71,529.85</td> </tr> <tr> <td>Albay 1st DEO</td> <td>22</td> <td>0.014</td> <td>0.187</td> <td>6,500.00</td> <td>26,700.00</td> </tr> <tr> <td>RO V</td> <td>31</td> <td>0.013</td> <td>1.959</td> <td>5,000.00</td> <td>429,017.84</td> </tr> <tr> <td>Cam.Sur 1st DEO</td> <td>77</td> <td>0.106</td> <td>1.247</td> <td>2,000.00</td> <td>11,650.00</td> </tr> </tbody> </table>						IA	No. of Proj.	Percentage		Amount (in Pesos)		From	To	From	To	Tarlac 1 st DEO	4	0.266	2.235	15,000.00	22,076.30	FMMDEO	51	0.017	6.596	5,565.69	152,500.00	SMMDEO	110	0.035	11.405	2,366.36	71,529.85	Albay 1 st DEO	22	0.014	0.187	6,500.00	26,700.00	RO V	31	0.013	1.959	5,000.00	429,017.84	Cam.Sur 1 st DEO	77	0.106	1.247	2,000.00	11,650.00																																																																							
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<ul style="list-style-type: none"> The provision for Safety and Health is not without basis. This finds support from D.O. No. 56, s. 2005 which sought to implement DOLE D.O. No. 13, s. 1998. The implementation of construction safety shall be considered in all stages of the project and its cost shall be under the Pay Item "SPL-Construction Safety and Health". 	<p>The team agrees that this item is covered by DPWH DO No. 56, series of 2005. The RO, however, did not observe the costing requirements for this item. Instead, amounts ranging from ₱26,000 to ₱1.495 Million were included in lump sum amounts as summarized below:</p>																																																																																																																										
<ul style="list-style-type: none"> In Metro Manila, Lighting and Traffic Equipment 																																																																																																																											

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<p>are indispensable because we are allowed to do road construction during night time only so as not to aggravate the terrible traffic. This is definitely necessary to prevent road accidents in the project site. Traffic enforcers had to be employed to direct the flow of traffic in the project site. It is rather absurd to consider these items not related to the project.</p> <ul style="list-style-type: none"> All the items included are project related and nothing was put to waste. The Department has always worked on the approved budget. There was never an instance where the cost estimates exceed the approved budget. The availability of funds depends entirely on the release by the Department of Budget and Management. <p>The DPWH-RO V, Tarlac 1st DEO and SMMDEO also offered similar comment for Billboard and Health and Safety Equipment.</p>	<table border="1"> <thead> <tr> <th rowspan="2">IA</th> <th rowspan="2">No. of Proj.</th> <th colspan="2">Percentage</th> <th colspan="2">Amount (in Pesos)</th> </tr> <tr> <th>From</th> <th>To</th> <th>From</th> <th>To</th> </tr> </thead> <tbody> <tr> <td>Tarlac 1st DEO</td> <td>7</td> <td>0.117</td> <td>2.462</td> <td>4,482.00</td> <td>232,802.50</td> </tr> <tr> <td>FMMDEO</td> <td>27</td> <td>0.013</td> <td>3.186</td> <td>10,924.41</td> <td>178,562.00</td> </tr> <tr> <td>SMMDEO</td> <td>30</td> <td>0.197</td> <td>7.282</td> <td>13,235.47</td> <td>698,600.00</td> </tr> <tr> <td>Albay 1st DEO</td> <td>7</td> <td>0.206</td> <td>2.348</td> <td>19,860.00</td> <td>337,492.52</td> </tr> <tr> <td>RO V</td> <td>11</td> <td>0.052</td> <td>4.831</td> <td>6,901.30</td> <td>1,495,000.00</td> </tr> <tr> <td>Cam. Sur 1st DEO</td> <td>13</td> <td>0.114</td> <td>2.134</td> <td>1,350.00</td> <td>26,000.00</td> </tr> </tbody> </table> <p>As presented in the tabulation, not all DEOs are including these items in the POW. The tabulation of different charges of IAs is illustrated below:</p> <table border="1"> <thead> <tr> <th>IA</th> <th>Bunk-house FO</th> <th>Bill-boards</th> <th>Safety and Health</th> <th>Permits, Barricades, Others</th> <th>Traffic Mgt.</th> <th>Transpo. Equip</th> </tr> </thead> <tbody> <tr> <td>Tarlac 1st DEO</td> <td>√</td> <td>√</td> <td>√</td> <td>x</td> <td>x</td> <td>x</td> </tr> <tr> <td>FMMDEO</td> <td>√</td> <td>√</td> <td>√</td> <td>x</td> <td>x</td> <td>x</td> </tr> <tr> <td>SMMDEO</td> <td>√</td> <td>√</td> <td>√</td> <td>√</td> <td>√</td> <td>x</td> </tr> <tr> <td>Albay 1st DEO</td> <td>√</td> <td>√</td> <td>√</td> <td>x</td> <td>√</td> <td>√</td> </tr> <tr> <td>DPWH-RO V</td> <td>√</td> <td>√</td> <td>√</td> <td>x</td> <td>x</td> <td>x</td> </tr> <tr> <td>Cam. Sur 1st DEO</td> <td>x</td> <td>√</td> <td>√</td> <td>x</td> <td>x</td> <td>x</td> </tr> </tbody> </table> <p>Legend: √ included x not included</p> <p>As clearly illustrated, only SMMDEO is including permits, barricade, lighting equipment and electric consumption in the POW. On the other hand, only SMMDEO and Albay 1st DEO included traffic management while only Albay 1st DEO included transportation equipment.</p>	IA	No. of Proj.	Percentage		Amount (in Pesos)		From	To	From	To	Tarlac 1 st DEO	7	0.117	2.462	4,482.00	232,802.50	FMMDEO	27	0.013	3.186	10,924.41	178,562.00	SMMDEO	30	0.197	7.282	13,235.47	698,600.00	Albay 1 st DEO	7	0.206	2.348	19,860.00	337,492.52	RO V	11	0.052	4.831	6,901.30	1,495,000.00	Cam. Sur 1 st DEO	13	0.114	2.134	1,350.00	26,000.00	IA	Bunk-house FO	Bill-boards	Safety and Health	Permits, Barricades, Others	Traffic Mgt.	Transpo. Equip	Tarlac 1 st DEO	√	√	√	x	x	x	FMMDEO	√	√	√	x	x	x	SMMDEO	√	√	√	√	√	x	Albay 1 st DEO	√	√	√	x	√	√	DPWH-RO V	√	√	√	x	x	x	Cam. Sur 1 st DEO	x	√	√	x	x	x
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<ul style="list-style-type: none"> The facilities for the engineers such as bunkhouses and field offices are likewise included as pay items as per DPWH standard specifications for Highways Bridges and Airport Volume 2004. These are installed whenever there is necessity to do so such as when the project is in a far flung area and equipments and other apparatus had to be secured. This is also used as laboratory for the materials quality control activities. 	<p>The team is not questioning the provision of field office for as long as the same is properly quantified.</p>																																																																																															
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<ul style="list-style-type: none"> Procurement of service vehicle was initiated to facilitate close supervision in the implementation of projects. The agency lacks service vehicle, thus fleet of vehicles is increased with the purchase of the equipment incorporated in the POW, Deed of Conveyance and the registration of the vehicle for the agency was made after the completion of the project. Such procurement of service vehicle was already stopped. 	<p>As discussed earlier, vehicles are included in a number of projects of the RO V with a number assigned to the RO with one not even accounted for. Besides, these were billed by the contractor in lump sum amounts ranging from ₱1.300 million to ₱1.995 million.</p>																																																																																															

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<ul style="list-style-type: none"> Memorandum was issued last February 13, 2012 enjoining all concerned personnel particularly the Construction and Maintenance Chiefs and project engineer to observe and comply strictly to the safety and cost saving measures, and the prohibition in incorporating all items which was considered irrelevant and uneconomical/ ineffective. The arrangement required all concerned contractors to turn over all facilities such as field offices, billboards, safety and health traffic devices including transportation equipment for safe keeping after the completion of affected projects. For future projects to be implemented by this office, the existing inventory of safety, health and other traffic devices turned over by the contractors shall be considered in the preparation of POW and detailed estimates without incurring additional cost. The five units of vehicles charged to four projects have been fully utilized for the timely completion of the four projects plus other projects of this office. Our office has only two (2) delapidated services vehicles and without these newly procured five (5) service vehicles, our operations and administrative functions could have been greatly derailed. Further, the transportation equipment were considered by this Office as vital and necessary in the implementation of the projects funded by the PDAF funds. 	<p>The team appreciates the actions taken by the DEO.</p> <p>We understand that vehicles are vital in the monitoring of implementation of projects and other activities of the DEOs. However, this item is not properly chargeable against the project cost and should be acquired by the DEOs upon approval by the President and in accordance with R.A. 9184.</p>																																														

Annex M

**Analysis of Transactions/Expenses of LGUs
Audit of Priority Development Assistance Fund
Covering CYs 2007-2009**

I. Releases and Utilization

LGU	Deficiencies Noted	Utilization		
		Financial Assistance	Procurement	Operating Expenses
(in Million Pesos)				
Mandaluyong City	₱ 515.406	₱ 88.879	₱ 426.527	-
Tabaco City	159.364	29.645	129.719	-
Iriga City	85.794	41.236	44.558	-
Nueva Ecija	23.747	0.500	23.247	-
Tarlac	78.935	0.700	78.235	-
Bataan	7.490	6.768	0.722	-
Taguig City	181.477	-	181.477	-
Barangays of Taguig City	2.698	-	2.698	-
Manila	38.817	-	38.817	-
Barangays of Manila	11.535	-	11.535	-
Quezon City	2.000	-	2.000	-
Barangays of Quezon City	70.620	-	70.620	-
Las Pinas	158.137	7.630	150.507	-
Davao Oriental	125.283	12.745	112.538	-
Panabo City	10.870	8.675	1.990	₱ 0.205
Compostela Valley	15.301	1.143	14.158	-
Total	₱ 1,487.474	₱ 197.921	₱ 1,289.348	₱ 0.205

II. Nature of Expenses and Analysis of Expenditures**1. Mandaluyong City****A. Nature and deficiencies of transactions:**

Purpose / Beneficiary	Legislator	Amount (in M ₱)		Observations
		Charge	Total	
Financial Assistance				
Burial / Funeral / Educational / Financial / Medical released to:				
Individuals	Benjamin C. Abalos, Jr.	5.056	82.712	These expenses were not supported with DSWD evaluation/study as to indigency, medical abstract, health records, and hospital bills and doctor's prescription for medical assistance, school records and scholarship contracts for educational assistance, death certificate for burial assistance
	Florencio G Noel	1.321		
	Neptali M. Gonzales II	58.794		
	Not specified	17.174		
	Prospero C. Nograles	0.367		

Purpose / Beneficiary	Legislator	Amount (in M ₱)		Observations
		Charge	Total	
				or any proof to establish emergency situation and to assess the amount to be granted. There was even no request for assistance from the beneficiaries.
Livelihood assistance released to:				
Individuals	Florencio G. Noel	0.286	2.174	These were not supported with project proposal, request from the beneficiaries and evaluation report on the need to grant assistance and assess eligibility under PDAF. As discussed earlier, financial assistance for the operation of cooperatives is not in line with the principle of the government of releasing funds strictly for public purpose.
	Neptali M. Gonzales II	0.003		
	Not specified	1.885		
Mandaluyong Multi-Purpose Coop. (MPC)	Neptali M. Gonzales II	0.183	0.183	
Hawak Kamay Producers Coop.	Edgardo J. Angara	0.500	0.500	
Green Ladies Coop.	Ramon B. Magsaysay, Jr.	1.000	1.000	
Sports activities & events intended for:				
Individuals	Prospero C. Nograles	2.310	2.310	These were also not supported with request from the beneficiaries, evaluation report on the need to provide assistance and assess eligibility under the program, approved sports program/proof of sports activities and events conducted and/or invitation to attend or participate in any sports events.
Sub-total			88.879	
Procurement				
Miscellaneous items intended for:				
Private Organizations	Neptali M. Gonzales II	1.157	1.454	These were not supported with duly acknowledged distribution list, justifications for the procurement of items and/or proof of necessity or urgency such as declaration of calamity, request from the end-users/beneficiaries, proof of posting in the PhilGEPS and conspicuous places, and publication of advertisement in newspaper of general nationwide circulation for those within the threshold. In addition, the following requirements for each type of expense were not provided: <ul style="list-style-type: none"> • For meetings/events/trainings and similar activities: <ul style="list-style-type: none"> ▪ Invitations / plans / Office Orders authorizing the conduct of seminars / trainings / meetings / events; ▪ List of attendees/participants for lakbay aral/trainings / event; ▪ Agenda / program for trainings / seminars / events; ▪ Reports / minutes of meeting indicating the results of meetings / events; and ▪ Summary of expenses / items distributed during the conduct of each activity. • For advertisement / publication stickers and the like: <ul style="list-style-type: none"> ▪ Copy of advertisement / publication; ▪ Specifications, layout, cost estimates for poster, advertisement; ▪ List of streets, barangays, recipients of the
	Not specified	0.297		
Congressman's Office	Neptali M. Gonzales II	3.925	4.870	
	Not specified	0.945		
National Government Agencies (NGAs)	Neptali M. Gonzales II	0.014	0.014	
Barangays	Neptali M. Gonzales II	0.197	0.251	
	Not specified	0.035		
	Prospero C. Nograles	0.019		
Day Care Center (DCC) and schools	Neptali M. Gonzales II	1.328	1.770	
	Not specified	0.442		
LGU Operations	Benjamin C. Abalos, Jr.	0.123	6.888	
	Neptali M. Gonzales II	3.998		
	Not specified	2.767		
Clothing / bags / caps for cleanliness campaign, training and other events intended for:				
Private Organizations	Florencio G. Noel	0.411	1.659	
	Neptali M. Gonzales II	1.109		
	Not specified	0.139		
Congressman's Office	Neptali M. Gonzales II	0.562	0.793	
	Not specified	0.231		
NGAs	Neptali M. Gonzales II	0.147	0.147	
Barangays	Florencio G. Noel	0.991	11.824	
	Neptali M. Gonzales II	7.215		
	Not specified	1.751		

Purpose / Beneficiary	Legislator	Amount (in M ₱)		Observations	
		Charge	Total		
	Prospero C. Nograles	1.867		<p>procured markers, stickers and similar items procured;</p> <ul style="list-style-type: none"> ▪ Request from the beneficiaries and evaluation report as to necessity and eligibility under the program. <ul style="list-style-type: none"> • For equipment / vehicle repair / rental and pakyaw contracts: <ul style="list-style-type: none"> ▪ Specific equipment or vehicle repaired or rented supported with contract indicating the plate number, owner, period of rent / repair, contract amount, and projects covered, among others; ▪ Approved trip tickets, list of specific projects undertaken, POW, scope of work, plans and specifications, detailed cost estimate, accomplishment reports to support the utilization of equipment rented and fuel, and activities undertaken under pakyaw contract; ▪ Document supporting that “pakyaw” labor contractors were drawn from within the vicinity of the project. <ul style="list-style-type: none"> • For sports activities: <ul style="list-style-type: none"> ▪ Sports program / Office Order authorizing the conduct of sports activities/events; ▪ Reports indicating the dates, venues, participants, activities undertaken including the items distributed and recipients, and results of the programs / activities; ▪ Request from the users and evaluation and assessment report as to necessity and eligibility under the program. <p>The validity of a number of these transactions may even be considered questionable for the following reasons:</p> <ul style="list-style-type: none"> ▪ Fourteen beneficiaries/recipients of assistance amounting to ₱74,000 denied receiving any assistance from the City Government; and ▪ Transactions amounting to ₱28.744 Million were, likewise, questionable as these were denied by the purported suppliers. ▪ Transactions worth ₱263.676 Million were considered questionable as the purported suppliers were not legally and/or physically existing as they were either not issued business permits to operate, or cannot be located, or of questionable capability to meet the requirements of the projects, or issued questionable receipts. ▪ Three-hundred-twenty-five beneficiaries/ 	
DCC / schools	Neptali M. Gonzales II	0.662	0.981		
	Not specified	0.319			
LGU Operations	Benjamin C. Abalos, Jr.	0.382	18.142		
	Florencio G. Noel	0.225			
	Neptali M. Gonzales II	8.867			
	Not specified	8.488			
	Prospero C. Nograles	0.180			
Office / school / communication / sound system / firefighting eqpt. / supplies intended for or for the use of:					
Congressman's Office	Neptali M. Gonzales II	4.788	7.067		
	Not specified	2.279			
Health Centers (HC) & lying in clinics	Neptali M. Gonzales II	0.291	0.291		
Schools and DCCs	Florencio G. Noel	0.249	14.383		
	Neptali M. Gonzales II	8.948			
	Not specified	4.569			
	Prospero C. Nograles	0.617			
Barangays	Florencio G. Noel	0.764	6.796		
	Neptali M. Gonzales II	4.310			
	Not specified	1.486			
	Prospero C. Nograles	0.236			
LGU Operations	Benjamin C. Abalos, Jr.	0.643	13.052		
	Florencio G. Noel	0.832			
	Neptali M. Gonzales II	7.041			
	Not specified	3.686			
	Prospero C. Nograles	0.850			
Groceries / foods for meetings / events and fireworks / gifts / sponsorship / concert fee intended for:					
Private Organizations	Florencio G. Noel	0.539	8.299		
	Neptali M. Gonzales II	5.681			
	Not specified	2.079			
Congressman's Office	Neptali M. Gonzales II	3.075	3.098		
	Not specified	0.023			
Barangays	Benjamin C. Abalos, Jr.	0.233	61.041		
	Florencio G. Noel	5.949			
	Neptali M. Gonzales II	37.149			
	Not specified	8.204			
	Prospero C. Nograles	9.506			
DCC and schools	Neptali M. Gonzales II	0.784	1.122		
	Not specified	0.338			
LGU Operations	Benjamin C. Abalos, Jr.	3.415	23.387		
	Florencio G. Noel	0.400			
	Neptali M. Gonzales II	12.508			
	Not specified	6.056			
	Prospero C. Nograles	1.008			

Purpose / Beneficiary	Legislator	Amount (in M ₱)		Observations	
		Charge	Total		
Mountain bikes / motorcycle intended for:					
Mandaluyong Cycling Federation	Neptali M. Gonzales II	0.034	0.034	recipients of assistance amounting to ₱1.687 Million cannot also be located or unknown at their given addresses. The unlocated beneficiaries were oftentimes not registered voters. Information gathered from the ITD – Commission on Elections, Central Office disclosed that out of 25,401 listed beneficiaries of the City, only 5,180 are registered voters. The identities then of 20,221 recipients cannot even be established.	
Mandaluyong Biker's Association		0.058	0.058		
Barangay Buro, Mandaluyong City		0.066	0.066		
Advertisement, poster and other information dissemination items for the use of or for the benefit of:					
Congressman's Office	Not specified	0.035	0.035	<ul style="list-style-type: none"> ▪ Six suppliers did not confirm their transactions with the City Government of Mandaluyong. They were, though, issued business permits. ▪ Two suppliers, though issued business permits, already moved out from their given addresses, hence, transactions can no longer be confirmed. ▪ One item was not used and found stored in the Supply Room while a number others were no longer functional as found in the compound of the supplier. There were no documents provided that such items were even used by the City Government. ▪ The reported multiple recipients of monetary assistance from the City Government were also reported by the other IAs as their beneficiaries. The beneficiaries were, however, also using different signatures which is also considered questionable. 	
Barangays	Neptali M. Gonzales II	0.072	0.072		
Schools	Neptali M. Gonzales II	0.163	0.275		
	Not specified	0.112			
Manpower Dev't. Training Center (MDTC)	Neptali M. Gonzales	0.181	0.181		
LGU Operations	Neptali M. Gonzales II	3.449	3.978		
	Not specified	0.529			
Equipment / vehicle rental and/or repair / hardware and auto supplies / fuel / oil / lubricants for the benefit of:					
Green Ladies Coop.	Neptali M. Gonzales II	0.210	0.234		
	Not specified	0.024			
Mandaluyong Post Office	Neptali M. Gonzales II	0.126	0.126		
Congressman's Office	Neptali M. Gonzales II	1.124	1.208		
	Not specified	0.084			
Barangays	Florencio G. Noel	0.576	16.510		
	Neptali M. Gonzales II	14.235			
	Not specified	1.366			
	Prospero C. Nograles	0.333			
Schools /DCC/ HC	Florencio G. Noel	1.285	34.374		
	Neptali M. Gonzales II	25.474			
	Not specified	7.615			
LGU Operations	Benjamin C. Abalos, Jr.	0.668	22.232		
	Florencio G. Noel	0.108			
	Neptali M. Gonzales II	15.311			
	Not specified	2.251			
	Prospero C. Nograles	3.894			
Pakyaw contracts for declogging for:					
LGU Operations	Florencio G. Noel	3.670	42.924		
	Neptali M. Gonzales II	22.366			
	Not specified	3.629			
	Prospero C. Nograles	13.259			
Medals / trophies for special / sports activities & other events for:					
Private Organizations	Neptali M. Gonzales II	0.212	0.212	<ul style="list-style-type: none"> ▪ Cash advances amounting to ₱378.0 Million were granted to 20 SDOs/SCOs, without specific purpose in violation of the provisions of COA Circular No. 97-002. ▪ Amounts of cash advances granted to 16 SDOs/SCOs either exceeded their maximum bond coverage or not covered by any bond at all. These SDOs with bond coverage ranging from only ₱75,000 to ₱3.50 Million were granted cash advances ranging from ₱1.50 Million to ₱10.00 Million. ▪ Cash advances granted in the total amount of ₱111.5 Million were not covered with appropriate risk bond in further violation of Sections 313-335, Chapter 15, of the Public Bonding Law and pertinent Bureau of Treasury Circulars. ▪ Cash advances were used to settle obligations exceeding the prescribed limit under COA Circular No. 97-002 of 	
Congressman's Office	Neptali M. Gonzales II	0.485	0.967		
	Not specified	0.482			
Barangays	Neptali M. Gonzales II	1.206	1.658		
	Not specified	0.325			

Purpose / Beneficiary	Legislator	Amount (in M ₱)		Observations	
		Charge	Total		
	Prospero C. Nograles	0.127		<p>₱15,000 per transaction. In 470 sampled cases, payments ranged from ₱15,300 to as high as ₱4.490 Million which may already be considered highly improbable.</p> <ul style="list-style-type: none"> ▪ Cash advances amounting to ₱69.155 Million were used to pay purchases of construction materials including rentals of heavy equipment/machineries in violation of the provisions of COA Circular No. 97-002 prohibiting the grant of cash advances on account of infrastructure projects or other undertaking on a project basis. The projects undertaken out of these materials and equipment rental were also not disclosed. ▪ Cash advances amounting to ₱43.117 Million were, likewise, used in settling obligations to 151 “pakyaw” contracts for the dredging/declogging/excavation/clearing of various streets/rivers/canals and repairs/ rehabilitation of schools and barangay buildings. These contracts were likewise not supported with any completion/accomplishment reports. ▪ Additional cash advances were granted without liquidation of previous cash advances in further violation of COA Circular No. 97-002. ▪ Cash advances were used to liquidate expenses incurred by the SDOs prior to the granting of cash advances. ▪ The submitted liquidation documents are either over or under the amount of cash advances granted which further casts doubt on the validity of the reported transactions. 	
DCC / schools	Neptali M. Gonzales II	0.767	0.767		
LGU operations	Florencio G. Noel	0.375	2.711		
	Neptali M. Gonzales II	1.731			
	Not specified	0.147			
	Prospero C. Nograles	0.458			
Training / cleaning and gardening supplies and materials for:					
Barangays	Florencio G. Noel	0.498	10.698		
	Neptali M. Gonzales II	6.689			
	Not specified	2.648			
	Prospero C. Nograles	0.863			
HC / schools	Florencio G. Noel	0.890	12.845		
	Neptali M. Gonzales II	8.146			
	Not specified	2.390			
	Prospero C. Nograles	1.419			
LGU Operations	Benjamin C. Abalos, Jr.	0.653	9.693		
	Florencio G. Noel	0.685			
	Neptali M. Gonzales II	4.691			
	Not specified	1.183			
	Prospero C. Nograles	2.481			
Medical supplies and equipment for:					
Congressman's Office	Not specified	0.275	0.275		
Barangays	Florencio G. Noel	1.894	15.683		
	Neptali M. Gonzales II	9.603			
	Not specified	1.730			
	Prospero C. Nograles	2.456			
LGU Operations	Benjamin C. Abalos, Jr.	2.926	8.476		
	Florencio G. Noel	0.975			
	Neptali M. Gonzales II	2.650			
	Not specified	1.019			
	Prospero C. Nograles	0.904			
Mandaluyong City MC	Benjamin C. Abalos, Jr.	10.956	24.558		
	Florencio G. Noel	1.771			
	Neptali M. Gonzales II	9.826			
	Not specified	1.392			
	Prospero C. Nograles	0.613			
HC / lying in clinics	Florencio G. Noel	0.599	8.600		
	Neptali M. Gonzales II	5.561			
	Not specified	1.875			
	Prospero C. Nograles	0.565			
Reagents for pest control treatment for:					
NGAs	Florencio G. Noel	0.258	2.949		
	Neptali M. Gonzales II	2.219			
	Prospero C. Nograles	0.472			
Barangays	Neptali M. Gonzales II	2.106	3.396		
	Prospero C. Nograles	1.290			

Purpose / Beneficiary	Legislator	Amount (in M ₱)		Observations	
		Charge	Total		
HC / clinics / schools	Neptali M. Gonzales II	1.613	7.510		
	Not specified	5.254			
	Prospero C. Nograles	0.643			
LGU Operations	Neptali M. Gonzales II,	0.358	3.579		
	Not specified	0.180			
	Prospero C. Nograles	3.041			
Stickers / fancy board / lamp sets / tray box / tent / tapete for special activities for:					
Schools	Neptali M. Gonzales II	0.432	0.432		
Barangays	Neptali M. Gonzales II	0.371	0.595		
	Prospero C. Nograles	0.224			
Congressman's Office	Neptali M. Gonzales II	0.517	0.542		
	Not specified	0.025			
LGU Operations	Neptali M. Gonzales II	0.573	0.745		
	Not specified	0.172			
Sub-total			426.527		
Total			515.406		

B. Transactions denied by the purported suppliers:

Supplier / Contractor	Nature	Legislator	Total (in M ₱)	
			Charge	Amount
AGMP Trading	Pest control solutions, medicines, medical supplies	Florencio G. Noel	1.817	7.347
		Neptali M. Gonzales II	4.893	
		Not specified	0.423	
		Prospero C. Nograles	0.214	
Aysee Catering	Food	Neptali M. Gonzales II	0.372	0.862
		Not specified	0.490	
Bonus Merchandising	Office supplies	Neptali M. Gonzales II	0.307	0.420
		Not specified	0.113	
Charmalene Marketing	Construction & repair materials, uniforms, linoleum & canvas, T-shirts, textile, medical supplies	Benjamin C. Abalos, Jr.	0.248	1.404
		Neptali M. Gonzales II	1.044	
		Not specified	0.112	
Copyer Ent Corp.	Office supplies	Neptali M. Gonzales II	0.225	0.225
De Luxe Canvas and Upholstery	Office supplies, furniture & fixture repair		0.135	0.334
		Not specified	0.199	
Elachem Industrial Sales	Cleaning materials	Neptali M. Gonzales II	0.413	0.413
Gameline Marketing Corp.	Office supplies, computer design & layout, indoor photogloss	Benjamin C. Abalos, Jr.	0.240	0.482
		Neptali M. Gonzales II	0.242	
Grist Chem Corporation	Cleaning materials & medical supplies		0.285	0.527
		Not specified	0.242	
INCA Plastics Phils., Inc.	Office supplies	Neptali M. Gonzales II	0.228	0.453

Supplier / Contractor	Nature	Legislator	Total (in M ₱)	
			Charge	Amount
		Not specified	0.225	
Interclean Marketing & Services	Cleaning, repair & painting materials	Neptali M. Gonzales II	0.534	0.858
		Not specified	0.323	
JRS Hat Store	Caps, sports uniforms	Neptali M. Gonzales II	0.334	0.484
		Not specified	0.150	
Kian Tay Trading	Sports uniforms	Neptali M. Gonzales II	0.223	0.433
		Not specified	0.210	
Kok Tay Trading Corp.	Sports & various materials, T-shirts, garments	Neptali M. Gonzales II	0.549	0.874
		Not specified	0.325	
LMS Industries	Trophies & medals	Neptali M. Gonzales II	1.029	1.029
Obyped Drugstore Co.	Medical supplies & medicines		0.198	0.212
		Not specified	0.014	
Pangan Coco Lumber	Coco lumber, repair & maintenance of various Day Care Centers	Neptali M. Gonzales II	0.464	0.464
Rivera Mastercraft, Inc.	Medals & trophies		0.242	0.242
Weston Grocery	School supplies		0.203	0.203
Perfectbuilt Trade Corp. (Perfect Resource Trading)	Meals for food & nutrition assistance		0.320	0.320
Mr. Roberto Reyes ("Pakyaw" contractor)	Cleaning of drainage & canals, dredging & desilting of esteros/waterways	Florencio G. Noel	0.310	5.117
		Neptali M. Gonzales II	1.935	
		Not specified	0.111	
		Prospero C. Nograles	2.761	
A & P Leisure Products Corp.	Cleaning & repair materials, anti-dengue chemicals	Neptali M. Gonzales II	0.461	0.549
		Not specified	0.088	
Addition Lumber	Construction & repair materials	Neptali M. Gonzales II	0.706	0.706
Carpa Ind'l Corp.	Construction supplies, repair materials		0.598	0.858
		Not specified	0.260	
New Jereno Hardware & Electrical Supply	Auto & construction supplies, electrical & repair materials	Neptali M. Gonzales II	0.737	0.918
		Not specified	0.181	
Polyfoam-RGC Int'l. Corp.	Foams	Neptali M. Gonzales II	0.124	0.503
		Not specified	0.379	
Quest Paint Trdg Corp.	Electrical, painting & repair materials, construction supplies	Neptali M. Gonzales II	1.653	1.653
PC Options Comm'l	Office equipment & supplies, IT supplies	Benjamin C. Abalos, Jr.	0.177	0.854
		Neptali M. Gonzales II	0.410	
		Not specified	0.267	
Total				28.744

The confirmation letter for Mr. Roberto Reyes, a "pakyaw" contractor was delivered at his address but was not received by his spouse. The spouse, in her letter given to the Team, declared that Mr. Roberto Reyes is not a contractor but working in Camella Homes as a helper to the contractor and did not enter into

contract with the City Government. Likewise, she claimed that the signature in the “Pakyaw” Agreement, attached to the confirmation letter is fictitious.

On the other hand, seven suppliers denied issuing a number of receipts tabulated as follows:

Supplier	No. of Receipts		Total (in M ₱)	Amount Denied (in M ₱)
	Issued	Denied		
A & P Leisure Products Corp.	5	4	0.551	0.549
Addition Lumber	6	4	0.707	0.706
Carpa Ind'l Corp.	20	14	0.867	0.858
New Jereno Hardware & Electrical Supply	15	6	1.052	0.918
Polyfoam-RGC Int'l. Corp.	6	3	0.509	0.503
Quest Paint Trdg Corp.	13	8	1.657	1.653
PC Options Comm'l	36	24	0.906	0.854
Total	101	63	6.249	6.041

C. Transactions with suppliers of questionable existence:

Supplier / Contractor	Legislator	Amount (in M ₱)		Nature	Remarks												
		Charges	Total														
Grendel Trading	Neptali M. Gonzales II	4.099	4.354	Cleaning, painting, repair, electrical & construction materials, medical supplies,	These suppliers have no business permits to operate and cannot be located at their given addresses, or have given fictitious and non-existing addresses.												
	Not specified	0.255															
2MEX Ent.	Neptali M. Gonzales II	0.951	3.979	Pest control treatment, dredging, clearing, cleaning, excavation													
	Not specified	1.172															
	Prospero C. Nograles	1.856															
CQ-DX Repair Center	Neptali M. Gonzales II	0.830	1.117	Battery packs, electrical supplies, repairs of battery packs	<table border="1"> <thead> <tr> <th>Supplier</th> <th>Remarks</th> </tr> </thead> <tbody> <tr> <td>CQ-DX Repair Center</td> <td>Receipts/SIs bearing numbers outside the series</td> </tr> <tr> <td>Eastern Aluminum</td> <td>Ronor's General Mdsq. purportedly authorized by the BIR to be printed.</td> </tr> <tr> <td>Trinity Mgt. Solutions</td> <td>Closed since 2005. The printer of the receipts/SIs issued did not also reply.</td> </tr> <tr> <td>ARJT Trading Center</td> <td>Receipts/SIs bearing ATPs being used by other suppliers. The printer of the receipts / SIs of Elipt Trading even denied printing the receipts/SIs.</td> </tr> <tr> <td>BRCY Trading</td> <td>Printer of the receipts / SIs cannot be located due to insufficient address.</td> </tr> </tbody> </table>	Supplier	Remarks	CQ-DX Repair Center	Receipts/SIs bearing numbers outside the series	Eastern Aluminum	Ronor's General Mdsq. purportedly authorized by the BIR to be printed.	Trinity Mgt. Solutions	Closed since 2005. The printer of the receipts/SIs issued did not also reply.	ARJT Trading Center	Receipts/SIs bearing ATPs being used by other suppliers. The printer of the receipts / SIs of Elipt Trading even denied printing the receipts/SIs.	BRCY Trading	Printer of the receipts / SIs cannot be located due to insufficient address.
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BRCY Trading	Printer of the receipts / SIs cannot be located due to insufficient address.																
Not specified	0.287																
ARJT Trdg Center	Florencio G. Noel	0.499	8.001	Food, office & sports supplies, groceries, trophies, cleaning materials													
	Neptali M. Gonzales II	5.384															
	Not specified	0.985															
	Prospero C. Nograles	1.133															
Benrex Med. Supplies & Eqpt.	Neptali M. Gonzales II	1.408	1.408	Medical equipment, supplies & medicines													
AN C.V.D. Trading	Neptali M. Gonzales II	4.230	4.866	Repair, electrical, painting, cleaning & various materials, construction supplies													
	Not specified	0.636															
BRCY Trading	Florencio G. Noel	0.333	3.400	Medicines, medical & dental supplies, soap-making materials													
	Neptali M. Gonzales II	1.632															
	Not specified	0.862															
	Prospero C. Nograles	0.573															

Supplier / Contractor	Legislator	Amount (in M ₱)		Nature	Remarks						
		Charges	Total								
CRBR Trading	Gonzales II, Neptali M.	1.613	2.013	Construction, electrical, cleaning & repair materials	<table border="1"> <thead> <tr> <th>Supplier</th> <th>Remarks</th> </tr> </thead> <tbody> <tr> <td>Mariz 4:19 Commercial</td> <td>Printer of the receipts / SIs either denied printing the receipt or unlocated due to insufficient address</td> </tr> <tr> <td>MDLJ Enterprises</td> <td></td> </tr> </tbody> </table>	Supplier	Remarks	Mariz 4:19 Commercial	Printer of the receipts / SIs either denied printing the receipt or unlocated due to insufficient address	MDLJ Enterprises	
	Supplier	Remarks									
Mariz 4:19 Commercial	Printer of the receipts / SIs either denied printing the receipt or unlocated due to insufficient address										
MDLJ Enterprises											
Not specified	0.400										
D' Rivera's Motor Shop	Florencio G. Noel	0.450	1.349	Auto supplies, water tank parts & materials							
	Neptali M. Gonzales II	0.370									
	Not specified	0.450									
	Prospero C. Nograles	0.079									
Eastern Aluminum & Glass Supply	Neptali M. Gonzales II	0.578	0.578	Construction & repair materials							
Ed Varona Enterprises	Prospero C. Nograles	0.250	0.250	Uniforms							
Elipt Trading	Neptali M. Gonzales II	0.988	1.505	Rice, groceries, training materials, sports materials, Oplan Dengue materials							
	Not specified	0.517									
EMCee Design	Neptali M. Gonzales II	0.964	0.965	T-shirts, photo name plate, plastic frames, office & various supplies							
	Not specified	0.001									
Expo Tours Philippines	Neptali M. Gonzales II	0.200	0.384	Bus rental							
	Not specified	0.184									
Femia David Dry Good	Neptali M. Gonzales II	0.602	0.602	T-shirts, supplies, sports uniforms							
Macky's Tailoring & Sports Wear	Florencio G. Noel	0.225	1.744	Sports uniform & materials, food							
	Neptali M. Gonzales II	0.744									
	Not specified	0.595									
	Prospero C. Nograles	0.180									
Maripolo Enterprises	Benjamin C. Abalos, Jr.	3.962	3.962	Medical equipment & supplies							
Mariz 4:19 Comm'l	Not specified	1.056	1.056	T-shirts, uniforms, medicines							
MDLJ Enterprises	Benjamin C. Abalos, Jr.	0.425	3.420	Medical Supplies/ Equip-ment/Vehicles, Tournaments, Misc. Expenses							
	Neptali M. Gonzales II	1.704									
	Not specified	1.291									
Meditrade Mktg. & Gen. Mdse.	Benjamin C. Abalos, Jr.	0.240	2.859	Dental, medical & various supplies, medicines							
	Neptali M. Gonzales II	1.665									
	Not specified	0.954									
One-Eight Antenna Cntr	Neptali M. Gonzales II	0.268	0.268	Radio & communication equipment							
Peter Pan General Merch.	Neptali M. Gonzales II	1.408	2.305	Garments, uniforms, T-shirts, vest, sports uniforms, trophies & sports materials, battery packs							
	Not specified	0.897									
Ronor's General Merch.	Neptali M. Gonzales II	1.277	1.471	Const'n, electrical & ofc supplies, repair & sports materials, traffic coats							
	Not specified	0.194									

Supplier / Contractor	Legislator	Amount (in M ₱)		Nature	Remarks																
		Charges	Total																		
Trinity Mgt. Solutions	Neptali M. Gonzales II	0.827	1.335	Office supplies, IT hardware & supplies,	<p>These suppliers have no business permits to operate and did not confirm their transactions. A number of suppliers also issued receipts with the following deficiencies:</p> <table border="1"> <thead> <tr> <th>Supplier</th> <th>Remarks</th> </tr> </thead> <tbody> <tr> <td>HVB Gen. Merchandising</td> <td rowspan="3">Printer of the receipts / SIs moved out or unlocated due to insufficient address.</td> </tr> <tr> <td>Leonard's Native Lechon</td> </tr> <tr> <td>Pameroviv Construction & Trading</td> </tr> <tr> <td>Parosia Enterprise</td> <td rowspan="2">Receipts/SIs bearing numbers outside the series purportedly authorized by the BIR to be printed, and printer of the receipts / SIs of BGWM Enterprise unknown at its given address.</td> </tr> <tr> <td>BGWM Enterprises</td> </tr> <tr> <td>Lieutenant Construction & Supply</td> <td rowspan="2">Printer of the receipts / SIs denied printing the SIs.</td> </tr> <tr> <td>First Commercial</td> </tr> <tr> <td>MJVA Enterprises</td> <td>Confirmation letter was not received by the father of the proprietor who informed the Team that his daughter has no such business.</td> </tr> <tr> <td>R.A.S. Enterprises</td> <td>Receipts/SIs bearing ATPs being used by other suppliers.</td> </tr> </tbody> </table>	Supplier	Remarks	HVB Gen. Merchandising	Printer of the receipts / SIs moved out or unlocated due to insufficient address.	Leonard's Native Lechon	Pameroviv Construction & Trading	Parosia Enterprise	Receipts/SIs bearing numbers outside the series purportedly authorized by the BIR to be printed, and printer of the receipts / SIs of BGWM Enterprise unknown at its given address.	BGWM Enterprises	Lieutenant Construction & Supply	Printer of the receipts / SIs denied printing the SIs.	First Commercial	MJVA Enterprises	Confirmation letter was not received by the father of the proprietor who informed the Team that his daughter has no such business.	R.A.S. Enterprises	Receipts/SIs bearing ATPs being used by other suppliers.
	Supplier	Remarks																			
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R.A.S. Enterprises	Receipts/SIs bearing ATPs being used by other suppliers.																				
Not specified	0.508																				
W2RS Trading	Florencio G. Noel	0.990	6.032	Medical & school supplies, medicines, cleaning materials, fogging solution, drain clog remover, training materials, eyeglasses, labor for pest control treatment																	
	Neptali M. Gonzales II	3.328																			
	Not specified	0.736																			
	Prospero C. Nograles	0.978																			
Zurewell Health Ventures	Benjamin C. Abalos, Jr.	6.402	7.660	Medical equipment & supplies																	
	Neptali M. Gonzales II	1.258																			
HVB Gen. Merch.	Not specified	0.025	0.253	T-shirts & training materials																	
	Prospero C. Nograles	0.228																			
MA2G Bloom/Foliage Flower Shop	Florencio G. Noel	0.249	3.585	Training materials and Supplies, Plants/ Flowers/flower Arrangements, Garden Plants/ Soil/Flowers- Landscaping/Greening/Beautification, Grocery Items																	
	Neptali M. Gonzales II	1.356																			
	Not specified	0.538																			
	Prospero C. Nograles	1.442																			
MA2G Trading	Florencio G. Noel	0.625	5.354	Groceries, cleaning materials, trophies, schools supplies																	
	Neptali M. Gonzales II	3.181																			
	Not specified	0.503																			
	Prospero C. Nograles	1.045																			
Atlas Screen Printing Supplies	Neptali M. Gonzales II	0.128	0.128	Board with print																	
B Valencarina Trdg & Const.	Neptali M. Gonzales II	1.999	1.999	Electrical & const'n. materials, IT supplies																	
Balloon City	Neptali M. Gonzales II	0.071	0.178	Balloons, chair rental, party poppers																	
	Not specified	0.088																			
	Prospero C. Nograles	0.019																			
BGWM Enterprises	Neptali M. Gonzales II	1.015	1.451	Groceries, T-shirts, vest, tray box, sports uniform																	
	Not specified	0.220																			
	Prospero C. Nograles	0.216																			
BPR Trading	Neptali M. Gonzales II	1.463	2.103	Various supplies, groceries, vest jacket, sports uniform, T-shirts																	
	Not specified	0.640																			
Chembs Trading Corp.	Neptali M. Gonzales II	0.152	0.152	Meals																	
Clemencia M. Sibayan News Paper Dealer	Neptali M. Gonzales II	0.135	0.199	Newspaper, office & computer supplies																	
	Not specified	0.064																			
First Comm'l.	Neptali M. Gonzales II	0.446	0.658	Garments																	
	Not specified	0.212																			
Four JB Canteen Services	Florencio G. Noel	1.114	11.813	Food																	
	Neptali M. Gonzales II	5.899																			
	Not specified	2.982																			
	Not specified	2.982																			

Supplier / Contractor	Legislator	Amount (in M ₱)		Nature	Remarks
		Charges	Total		
	Prospero C. Nograles	1.818			
FP Raymundo's Tour Services	Benjamin C. Abalos, Jr.	0.150	0.150	Bus rental	
Healthcare Medical Corp.	Benjamin C. Abalos, Jr.	0.728	0.728	Medical supplies	
Izakaya Kappo Tsukiji Rest. – Arnaiz Ave., Mkti.	Neptali M. Gonzales II	0.130	0.167	Meals	
	Not specified	0.037			
Javisevi Trading	Neptali M. Gonzales II	3.098	4.007	Electrical, ofc & repair, sports supplies, const'n, cleaning materials	
	Not specified	0.909			
JEA Mktg.	Neptali M. Gonzales II	0.185	0.185	Construction materials	
JER Printing Services	Neptali M. Gonzales II	0.238	0.350	Poster	
	Not specified	0.112			
Kalentong Plastic Center	Neptali M. Gonzales II	0.086	0.095	Construction Supplies and Materials, Office Supplies	
	Not specified	0.009			
Lander Ent.	Neptali M. Gonzales II	0.146	0.146	Electrical supplies	
Leonard's Native Lechon – San Juan	Neptali M. Gonzales II	0.257	0.355	Food Served and Accommodations	
	Not specified	0.098			
Lieutenant Cons't. & Supply	Florencio G. Noel	0.701	4.812	Const'n Supplies and Materials, Rentals of Heavy Equipment/ Machineries	
	Neptali M. Gonzales II	3.489			
	Not specified	0.622			
M1B2S Trdg.	Neptali M. Gonzales II	0.369	0.369	Clothing	
Mert Trdg. Co.	Neptali M. Gonzales II	0.062	0.116	Auto supplies	
	Not specified	0.054			
MJVA Enterprises	Neptali M. Gonzales II	2.579	3.090	Trophies, painting, const'n, repair, cleaning & sports materials, cork board, brass medallion, security supplies	
	Not specified	0.511			
MS Aguilar Gen. Mdse.	Neptali M. Gonzales II	0.230	0.230	Office supplies	
New Ma Stationery	Neptali M. Gonzales II	0.145	0.145	Office supplies	
Oakwen Mktg.	Benjamin C. Abalos, Jr.	0.737	0.737	Medical supplies	
Pameroivv Const'n & Trdg.	Florencio G. Noel	0.388	4.646	Painting, electrical, constn materials, labor for cleaning & clearing, dreding/ excavation, pest control treatment	
	Neptali M. Gonzales II	2.270			
	Not specified	0.923			
	Prospero C. Nograles	1.065			
Parosia Ent.	Neptali M. Gonzales II	0.480	0.655	Sports uniforms, groceries & school supplies	
	Prospero C. Nograles	0.175			
R.A.S. Enterprises	Florencio G. Noel	0.405	1.439	Groceries, medical supplies	
	Neptali M. Gonzales II	1.034			

Supplier / Contractor	Legislator	Amount (in M ₱)		Nature	Remarks
		Charges	Total		
Robert Flower Shop	Neptali M. Gonzales II	0.173	0.244	Flower arrangements	
	Not specified	0.071			
VF Bag Manufacturer	Neptali M. Gonzales II	0.230	0.455	Bags	
	Not specified	0.225			
Abbie Lynn Ent.	Not specified	0.290	0.290	Clothing	
A & J Advertising	Neptali M. Gonzales II	0.089	0.091	Streamer	
	Not specified	0.002			
Beverly Tailor	Neptali M. Gonzales II	0.023	0.023	Uniforms	
Chelsea Market & Café	Neptali M. Gonzales II	0.020	0.023	Meals	
	Not specified	0.003			
Citytires Sales and Services	Neptali M. Gonzales II	0.056	0.073	Auto supplies & repairs	
	Not specified	0.017			
Co-Green Trading	Neptali M. Gonzales II	0.061	0.090	Office supplies	
	Not specified	0.029			
Comlan, Inc.	Neptali M. Gonzales II	0.024	0.024	Service charge fee, Siemens Euroset Basic Phone, repairs	
E Global Structure Tech. Corp.	Neptali M. Gonzales II	0.047	0.049	Office supplies, computer parts	
	Not specified	0.002			
Floor Center	Neptali M. Gonzales II	0.018	0.018	Repairs	
Forsc Sounds and Lights	Not specified	0.050	0.050	Soundssystem rental	
Joyfulight Marketing	Neptali M. Gonzales II	0.074	0.074	Various items for sound system	
KJJR Const'n.	Neptali M. Gonzales II	0.019	0.019	Repairs of Brgy. Day Care & Health Centers & Hardin ng Kabataan Bldg.	
Loppets-Puppet Prod'n.	Not specified	0.045	0.045	Puppet show	
Lucky Dumping Plastic Mktg.	Not specified	0.039	0.039	Misc. expenses	
Mary Ann Tantay Catering Svcs.	Neptali M. Gonzales II	0.064	0.080	Catering	
	Not specified	0.016			
Meylin's Pot and Noodle	Neptali M. Gonzales II	0.013	0.015	Meals	
	Not specified	0.002			
Motortrade Nationwide Corp.	Neptali M. Gonzales II	0.066	0.066	Motorcycle	
New Vergara Trading	Neptali M. Gonzales II	0.008	0.013	Const'n. materials, auto supplies	
	Not specified	0.005			
Orchard Road	Not specified	0.001	0.001	Meals	

Supplier / Contractor	Legislator	Amount (in M ₱)		Nature	Remarks																	
		Charges	Total																			
Puregold – Kalentong Br., Manila	Neptali M. Gonzales II	0.034	0.059	Meals & groceries	<p>These suppliers confirmed their transactions with the City Government. However, they have either no business permit to operate or issued questionable receipts/Slis:</p> <table border="1"> <thead> <tr> <th>Supplier</th> <th>Remarks</th> </tr> </thead> <tbody> <tr> <td>Action Agad Aluminum</td> <td rowspan="10"> Issued receipts/Slis which were no longer within the series purportedly authorized by the BIR to be printed, and/or using ATP and TIN being used by other suppliers. MMPC has also no permit to operate while the printers of KIKC, JST and New Joy either denied printing the receipt or unknown at their given addresses or closed. </td> </tr> <tr> <td>Her Sun Marketing Lamps</td> </tr> <tr> <td>JST Enterprises</td> </tr> <tr> <td>KIKC Enterprises</td> </tr> <tr> <td>MMPC</td> </tr> <tr> <td>New Joy Garments Int. Co.</td> </tr> <tr> <td>Double "D" Catering Services</td> </tr> <tr> <td>EMJ3 Enterprises</td> </tr> <tr> <td>Kamuzta Garden</td> </tr> <tr> <td>Floreita Canteen</td> </tr> <tr> <td>FL Brion Rice Dealer</td> <td>Printer of the receipts/Slis has no business permit and unlocated due to insufficient address.</td> </tr> <tr> <td>JAS and FAT General Mdse</td> <td>Printer of the receipts / Slis denied printing the receipts and is using two (2) different TIN.</td> </tr> </tbody> </table>	Supplier	Remarks	Action Agad Aluminum	Issued receipts/Slis which were no longer within the series purportedly authorized by the BIR to be printed, and/or using ATP and TIN being used by other suppliers. MMPC has also no permit to operate while the printers of KIKC, JST and New Joy either denied printing the receipt or unknown at their given addresses or closed.	Her Sun Marketing Lamps	JST Enterprises	KIKC Enterprises	MMPC	New Joy Garments Int. Co.	Double "D" Catering Services	EMJ3 Enterprises	Kamuzta Garden	Floreita Canteen	FL Brion Rice Dealer	Printer of the receipts/Slis has no business permit and unlocated due to insufficient address.	JAS and FAT General Mdse	Printer of the receipts / Slis denied printing the receipts and is using two (2) different TIN.
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FL Brion Rice Dealer	Printer of the receipts/Slis has no business permit and unlocated due to insufficient address.																					
JAS and FAT General Mdse	Printer of the receipts / Slis denied printing the receipts and is using two (2) different TIN.																					
Not specified	0.025																					
R De Guzman Auto Repair Shop	Not specified	0.034	0.034	Auto supplies																		
Radian Cons'n Materials	Not specified	0.093	0.093	Construction supplies																		
Robar Const'n Supplies	Not specified	0.083	0.083	Repair materials																		
Silicon Valley Computers	Neptali M. Gonzales II	0.062	0.062	Office & IT supplies																		
SENJU	Neptali M. Gonzales II	0.013	0.013	Meals																		
Tammy's Balloons & Party Needs	Florencio G. Noel	0.047	0.047	Misc. expense (balloons & party needs)																		
The Clean and Clear Co.	Neptali M. Gonzales II	0.016	0.020	Cleaning service																		
	Not specified	0.004																				
The Steak Factory	Neptali M. Gonzales II	0.049	0.064	Meals																		
	Not specified	0.015																				
Work-systems, Inc.	Neptali M. Gonzales II	0.022	0.022	Construction supplies, cable service																		
Action Agad Aluminum and Glass Specialist	Neptali M. Gonzales II	0.251	0.745	Aluminum & glass																		
	Not specified	0.494																				
Double "D" Catering Services	Florencio G. Noel	0.556	4.216	Food																		
	Neptali M. Gonzales II	2.369																				
	Not specified	0.474																				
	Prospero C. Nograles	0.817																				
EMJ3 Ent.	Florencio G. Noel	1.431	8.549	Tournaments, Cleaning Supplies and Materials, Equipment																		
	Neptali M. Gonzales II	4.545																				
	Not specified	1.276																				
	Prospero C. Nograles	1.297																				
FL Brion Rice Dealer	Florencio G. Noel	0.895	3.119	Rice & groceries																		
	Neptali M. Gonzales II	1.090																				
	Not specified	0.024																				
	Prospero C. Nograles	1.110																				
Floreita Canteen	Florencio G. Noel	0.122	2.427	Food																		
	Neptali M. Gonzales II	0.561																				
	Not specified	0.679																				
	Prospero C. Nograles	1.065																				
Her Sun Mktg Lamps and Electrical Supply	Neptali M. Gonzales II	0.422	1.041	Electrical, repair & hardware materials																		
	Not specified	0.619																				

Supplier / Contractor	Legislator	Amount (in M ₱)		Nature	Remarks									
		Charges	Total											
JAS and FAT General Mdse.	Benjamin C. Abalos, Jr.	0.409	0.497	Cleaning supplies & construction materials	<table border="1"> <thead> <tr> <th>Supplier</th> <th>Remarks</th> </tr> </thead> <tbody> <tr> <td>Richard Barrio's General Mdse</td> <td rowspan="3">Printers of the receipts / Slis unknown at their given address.</td> </tr> <tr> <td>Swissmate Enterprises</td> </tr> <tr> <td>Zedd's Drygoods</td> </tr> <tr> <td>Paul's Apparel</td> <td rowspan="2">No business permit to operate.</td> </tr> <tr> <td>Botika ng Mandaluyong Consumer Cooperative</td> </tr> </tbody> </table>	Supplier	Remarks	Richard Barrio's General Mdse	Printers of the receipts / Slis unknown at their given address.	Swissmate Enterprises	Zedd's Drygoods	Paul's Apparel	No business permit to operate.	Botika ng Mandaluyong Consumer Cooperative
	Supplier	Remarks												
Richard Barrio's General Mdse	Printers of the receipts / Slis unknown at their given address.													
Swissmate Enterprises														
Zedd's Drygoods														
Paul's Apparel	No business permit to operate.													
Botika ng Mandaluyong Consumer Cooperative														
JST Ent.	Benjamin C. Abalos, Jr.	3.591	3.591	Food										
Kamuzta Garden	Florencio G. Noel	0.684	2.106	Plants & gardening materials										
	Neptali M. Gonzales II	0.835												
	Not specified	0.587												
KIKC Ent.	Florencio G. Noel	0.472	4.382	Garments, T-shirts & sports materials, groceries, gala uniform										
	Neptali M. Gonzales II	2.269												
	Not specified	1.391												
	Prospero C. Nograles	0.250												
Mandaluyong Multi-Purpose Coop.	Florencio G. Noel	1.746	8.529	Educational Supplies/ Material Assistance, Medical Supplies/ Equipment/Vehicle, Rice and Sugar Assistance										
	Neptali M. Gonzales II	4.010												
	Prospero C. Nograles	2.773												
New Joy Garments Int'l. Co.	Florencio G. Noel	0.990	3.904	Uniforms, jacket, garments, T-shirts, sports uniforms										
	Neptali M. Gonzales II	2.133												
	Not specified	0.781												
Richard Barrio's General Mdse.	Neptali M. Gonzales II	0.352	0.362	Repair, const'n. & repair materials, office supplies										
	Not specified	0.010												
Zedd's Drygoods	Neptali M. Gonzales II	0.019	0.019	Towels, blankets, mats										
Paul's Apparel	Florencio G. Noel	0.723	2.583	T-shirts, sports uniform, garments										
	Neptali M. Gonzales II	0.811												
	Not specified	0.799												
	Prospero C. Nograles	0.250												
Botika ng Mandaluyong Consumer Coop.	Florencio G. Noel	1.363	9.394	Medical Supplies/ Equipment/Vehicle, Medical/Dental Mission, Misc. Expenses										
	Neptali M. Gonzales II	6.376												
	Not specified	0.239												
	Prospero C. Nograles	1.416												
Swissmate Enterprises	Not specified	0.439	0.439	Medical supplies										
AF Sison Marketing	Neptali M. Gonzales II	0.205	0.235	Auto & construction supplies, repair										
	Not specified	0.030												
All Good Traders	Neptali M. Gonzales II	0.655	1.228	Uniforms, T-shirts, vest, raincoat, janitorial supplies										
	Not specified	0.573												
All-Aces Shirts Mfg.	Benjamin C. Abalos, Jr.	0.175	1.104	Garments, vest, jacket, T-shirts										
	Neptali M. Gonzales II	0.485												
	Not specified	0.444												
Chay's Kaiba Restaurant	Florencio G. Noel	0.248	3.344	Food										
	Neptali M. Gonzales II	1.039												
	Not specified	1.448												

These suppliers were issued business permits by the concerned LGUs. However, they cannot be located at their given addresses or addresses given were fictitious or insufficient. They also issued receipts/Slis which were found deficient as discussed below:

Supplier	Remarks
AF Sison Marketing	Printer unknown at its given address.
Densan Enterprises	
All Good Traders	Printer denied printing receipts/Slis.

Supplier / Contractor	Legislator	Amount (in M ₱)		Nature	Remarks													
		Charges	Total															
	Prospero C. Nograles	0.609																
Clinton Comm'l Corp.	Neptali M. Gonzales II	0.485	0.579	Construction & repair materials	<table border="1"> <thead> <tr> <th>Supplier</th> <th>Remarks</th> </tr> </thead> <tbody> <tr> <td>All-Aces Shirts Mfg.</td> <td rowspan="10">Receipts/Sls bearing numbers no longer within the authorized series to be printed. The printer of the receipts / Sls of Melbon Ent. even denied printing the receipts/Sls while that of Stewell is unlocated due to incomplete address.</td> </tr> <tr> <td>Equine-Power Trading Co.</td> </tr> <tr> <td>Han-Gang Foam and Chemical Corp.</td> </tr> <tr> <td>Melbon Enterprises</td> </tr> <tr> <td>Stewell Kleen Janitorial Supplies & Services</td> </tr> <tr> <td>Chay's Kaiba Restaurant</td> </tr> <tr> <td>Eved Four General Mdse</td> </tr> <tr> <td>M.A.T. Five Trading</td> </tr> <tr> <td>Morex-Media Pharma Corp.</td> </tr> <tr> <td>Praisetron Electronics</td> </tr> </tbody> </table>	Supplier	Remarks	All-Aces Shirts Mfg.	Receipts/Sls bearing numbers no longer within the authorized series to be printed. The printer of the receipts / Sls of Melbon Ent. even denied printing the receipts/Sls while that of Stewell is unlocated due to incomplete address.	Equine-Power Trading Co.	Han-Gang Foam and Chemical Corp.	Melbon Enterprises	Stewell Kleen Janitorial Supplies & Services	Chay's Kaiba Restaurant	Eved Four General Mdse	M.A.T. Five Trading	Morex-Media Pharma Corp.	Praisetron Electronics
	Supplier	Remarks																
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Morex-Media Pharma Corp.																		
Praisetron Electronics																		
Not specified	0.094																	
Densan Ent. /	Neptali M. Gonzales II	0.495	0.495	Groceries														
E Copy III Corp.	Neptali M. Gonzales II	0.557	0.712	Office supplies														
	Not specified	0.155																
Equine Power Trading Co.	Neptali M. Gonzales II	1.479	1.743	Various materials, const'n. & fireman supplies, handcuffs, caps, baton, cleaning & electrical materials														
	Not specified	0.264																
Eved Four General Mdse.	Florencio G. Noel	0.712	5.533	Tournaments, Educational Supplies/Materials Assistance, Cleaning Materials and Supplies, Pest Contol/Materials/ Labor, Const'n. Supplies														
	Neptali M. Gonzales II	3.038																
	Not specified	0.452																
	Prospero C. Nograles	1.331																
GENEQ Enterprises	Neptali M. Gonzales II	1.799	2.883	Groceries, rice, fireman's supplies, cleaning materials														
	Not specified	1.084																
GRX Malolos Cement Cntr.	Neptali M. Gonzales II	0.669	0.669	Construction & repair materials														
Komorebi Foods Corp.	Neptali M. Gonzales II	0.478	0.868	Food														
	Not specified	0.390																
Han-Gang Foam and Chemical Corp.	Neptali M. Gonzales II	0.459	0.459	Foam insulator														
Liana Trdg Corporation	Neptali M. Gonzales II	0.969	1.209	Cleaning & various materials														
	Not specified	0.240																
LT Dizon Ent.	Prospero C. Nograles	0.250	0.250	Uniforms														
M.A.T. Five Trading	Neptali M. Gonzales II	3.375	4.316	Tournaments, Cleaning Supplies and Materials, Educ'l Supplies/Mat'ls Assistance, Const'n Supplies, Med'l Supplies /Equipment/ Vehicle, training Supplies/Mat'ls, Office Supplies														
	Not specified	0.466																
	Prospero C. Nograles	0.475																
MCT Photo Center	Neptali M. Gonzales II	0.212	0.259	Photo printing, IT, office & school supplies														
	Not specified	0.047																
Melbon Enterprises	Benjamin C. Abalos, Jr.	0.244	0.842	Cleaning & repair mat'ls, construction supplies														
	Neptali M. Gonzales II	0.222																
	Not specified	0.376																
Morex-Media Pharma Corp.	Florencio G. Noel	0.245	4.366	Wheelchair, medical supplies, soap-making materials, & medicines														
	Neptali M. Gonzales II	2.471																
	Not specified	0.663																
	Prospero C. Nograles	0.987																
MTO Int'l. Product Mobilizer	Neptali M. Gonzales II	0.125	0.374	Communication equipment, supplies														
	Not specified	0.249																

Supplier / Contractor	Legislator	Amount (in M ₱)		Nature	Remarks
		Charges	Total		
Praisetron Electronics	Neptali M. Gonzales II	0.333	0.333	Soundssystem, auto & electronic supplies	
Premier Ready-Mix, Inc.	Neptali M. Gonzales II	0.185	0.185	Construction materials	
Saltaq Marketing Corporation	Neptali M. Gonzales II	0.403	0.718	Medical & janitorial supplies	
	Not specified	0.315			
Stewell Kleen Janitorial Supplies & Services	Neptali M. Gonzales II	0.997	1.203	Cleaning materials & school supplies	
	Not specified	0.206			
FMR Corporation	Neptali M. Gonzales II	0.210	0.210	Bus rental	
Drapopower Hardware and General Merchandise	Florencio G. Noel	0.258	9.498	Pest control treatment	
	Neptali M. Gonzales II	4.060			
	Not specified	1.354			
	Prospero C. Nograles	3.826			
First Team Sports Marketing	Neptali M. Gonzales II	1.803	2.503	Sports uniforms, garmnets, T-shirts, uniforms	
	Not specified	0.700			
Sabile Construction Supply, Inc.	Neptali M. Gonzales II	1.030	1.437	Electrical, painting & repair materials, auto & construction supplies	
	Not specified	0.407			
St. Dominic Industrial, Inc.	Neptali M. Gonzales II	0.216	0.442	Fireman's & medical supplies	
	Not specified	0.226			
Uni-Asia Healthcare Medical Corp.	Florencio G. Noel	0.490	3.602	Medical & dental supplies	
	Neptali M. Gonzales II	2.418			
	Not specified	0.328			
	Prospero C. Nograles	0.366			
New Supreme Bazaar Sporting Goods Corporation	Florencio G. Noel	0.582	5.983	Medals, trophies sports supplies, T-shirts	
	Neptali M. Gonzales II	3.643			
	Not specified	0.906			
	Prospero C. Nograles	0.852			
Aling Cely's Seafoods and Restaurant	Neptali M. Gonzales II	0.618	1.083	Food	
	Not specified	0.465			
City Chain Trading	Neptali M. Gonzales II	0.945	1.216	Chain, sports materials	
	Not specified	0.271			
Firstfood Food Services, Inc.	Neptali M. Gonzales II	0.689	0.724	Food Served and Accommodation	
	Not specified	0.035			
PVL Food Center Assoc.	Neptali M. Gonzales II	0.182	0.266	Meals	
	Not specified	0.084			
Cabrene Hardware & Industrial Supply	Neptali M. Gonzales II	0.766	1.104	Construction, water tank, repair & various materials	
	Not specified	0.338			
Ynzal Marketing Corp.	Neptali M. Gonzales II	0.284	0.557	Communication equipment, office supplies, Apple TV,	
	Not specified	0.273			

These suppliers were issued business permits by the concerned LGUs but did not confirm these transactions. Moreover, except for Aling Cely's Seafoods and Restaurant, all have issued receipts/SIs bearing numbers no longer within the authorized series to be printed in addition to the following deficiencies:

Supplier	Remarks
Drapopower Hardware and General Mdse.	Used ATPs being used by other suppliers.
Uni-Asia Healthcare Medical Corp.	Used ATPs being used by other suppliers and printer of the receipts / SI unlocated at its given address.
First Team Sports Marketing	Printing of receipts/SIs denied by the printer.
New Supreme Bazaar Sporting Goods Corp	Printer unsure of their authenticity.
Aling Cely's Seafoods	Printing of receipts/SIs denied by the printer.

Printers of receipts/SIs unlocated at their given addresses or have given non-existing addresses.

This supplier was last registered in 2008 and did not confirm these transactions. The issued receipts and SIs may be considered questionable as these are no longer within the series purportedly authorized by the BIR to be printed.

This supplier did not confirm these transactions and issued receipts and SIs which are no longer within the series

Supplier / Contractor	Legislator	Amount (in M ₱)		Nature	Remarks
		Charges	Total		
				computer & printer, Macbook Laptop, LCD, IT supplies	purportedly authorized by the BIR to be printed.
Rhoko's Food Catering	Neptali M. Gonzales II	0.042	2.298	Food	The supplier cannot be found at its given address and no confirmed permit yet from the LGU.
	Not specified	1.864			
	Prospero C. Nograles	0.392			
Mr. Conrado Neri	Florencio G. Noel	0.275	5.845	Cleaning of drainage & canals, dredging & desilting of esteros/ waterways	These contractors cannot be located at their given addresses and unknown within the neighborhood.
	Neptali M. Gonzales II	3.302			
	Not specified	0.179			
	Prospero C. Nograles	2.089			
Mr. Allan Bulanade	Neptali M. Gonzales II	0.356	0.356	Labor on pakyaw contract	
Mr. Michael Fernandez	Neptali M. Gonzales II	0.418	0.418	Rehabilitation of waterlines	
Mr. Roel Mariano	Neptali M. Gonzales II	0.841	0.841	Repair & replacement of dilapidated roof & repainting	
Mr. Jing Martinez	Florencio G. Noel	0.725	7.430	Declogging, clearing/cleaning of waterways/drainages/ canals, collection of garbage	
	Neptali M. Gonzales II	3.018			
	Not specified	1.047			
	Prospero C. Nograles	2.640			
Mr. Buen Jerusalem	Florencio G. Noel	0.890	7.243	Declogging, clearing/cleaning of waterways/drainages/c anals, collection of garbage	
	Neptali M. Gonzales II	4.395			
	Not specified	0.778			
	Prospero C. Nograles	1.180			
Mr. Amado Preztoza	Neptali M. Gonzales II	0.525	0.525	Rehabilitation of waterlines	
Mr. Leopoldo Francisco	Neptali M. Gonzales II	0.828	0.828	Labor on pakyaw contract	
Total (151)		263.676	263.676		

D. Suppliers that did not confirm transactions:

Supplier / Contractor	Legislator	Charge	Total	No. of Transactions
JTN Trading	Neptali M. Gonzales II	₱0.607	₱ 0.889	12
	Not specified	0.283		
M.I. Enterprises	Neptali M. Gonzales II	1.059	1.563	6
	Not specified	0.504		
Victory Upholstery & Canvas Store	Neptali M. Gonzales II	0.283	0.421	5
	Not specified	0.139		
Pen-Pen Shirt Corporation	Neptali M. Gonzales II	1.815	2.036	11
	Not specified	0.221		
Mr. Carmelo Serna	Florencio G. Noel	0.740	7.938	25
	Neptali M. Gonzales II	3.587		
	Not specified	0.822		

Supplier / Contractor	Legislator	Charge	Total	No. of Transactions
Mr. Generato Rodriguez	Prospero C. Nograles	2.789	7.416	25
	Florencio G. Noel	0.730		
	Neptali M. Gonzales II	4.195		
	Not specified	0.691		
	Prospero C. Nograles	1.800		
Total			₱ 20.263	84

E. Suppliers that moved out from their given address:

Supplier	Legislator	Charge	Total (in M ₱)	No. of Transactions	Nature
New Kalentong Lumber	Neptali M. Gonzales II	0.500	0.891	52	Construction Supplies, Misc. expenses
	Not specified	0.391			
PC Click Computer Center	Neptali M. Gonzales II	0.545	1.023	5	Computer parts, office supplies, repair materials
	Not specified	0.478			

F. Equipment which were unlikely used and no longer functional:

Supplier	Legislator	Items			Remarks / Location
		Description	Amt. (in M ₱)	Qty. / Units	
Joyful-Lights Marketing	Neptali M. Gonzales II	PS-15TAS80 Speaker	₱ 0.037	1	Not fully used, stored in Supply Room. 
Hawak Kamay Foundation	Edgardo J. Angara	Dehydrator Machine	0.500	1	Non-functional / unserviceable as found in the compound of the supplier, Hawak Kamay Foundation. 
		Stainless trays & racks		2	 LPG (tank) big & racks
		LPG (Tank) big		1	
		Dehydrator Machine		1	Non-functional in the farm of former Vice-Mayor Renato Sta. Maria of Morong, Rizal

Supplier	Legislator	Items			Remarks / Location
		Description	Amt. (in M ₱)	Qty. / Units	
					
		Stainless Trays & Racks (Fabricated)		1	
Proex Trading Int.	Neptali M. Gonzales II	Anoflex double jacket fire house (2 ½ x 100 ft., made in France)	0.084	6	Non-functional/unserviceable found at Brgy. San Jose, Mandaluyong City 

G. Schedule of multiple recipients of financial assistance from different IAs:

No. of Times as a Recipient	No. of Benef.	IA	NGO
4	244	Mandaluyong City	
		Quezon City, DSWD, NABCOR, ZREC	D2MK, GPF, JSAFI, NE4, Inc., PFI, TFI, MCDSFI, SPFI
5	115	Mandaluyong City	
		DSWD, Quezon City, NABCOR	D2MK, GPF, JSAFI, NE4, Inc., PFI, TFI, MCDSFI, SPFI
6	53	Mandaluyong City	
		DSWD, Quezon City	D2MK, JSAFI, NE4, Inc., PFI, TFI, MCDSFI, SPFI
7	24	Mandaluyong City, Quezon City, DSWD	JSAFI, MCDSFI, NE4, Inc., PFI, TFI
8	14	DSWD, Quezon City	JSAFI, NE4, Inc., PFI, TFI, MCDSFI
9	10	Mandaluyong City	
		DSWD	D2MK, GPF, JSAFI, NE4, Inc., PFI, TFI
10	6	Mandaluyong City	
11	17	Mandaluyong City	
		DSWD	JSAFI, TFI
12	11	Mandaluyong City	
13	7		
14	1		
15	2		
16	1		
Total	505		

H. Cash advances granted without specific purpose:

Name of Accountable Officer	Legislator	Charge	Total Amount	No. of Transactions
Anna Marie P. Miranda	Not specified	₱5,000,000	₱ 5,000,000	1
Christian Harris F. Bautista	Neptali M. Gonzales II	10,000,000	10,000,000	2
Concepcion J. Marcelino		14,000,000	14,000,000	3
Crispin A. Malicdem		5,000,000	5,000,000	1
Crispina D. Espedido	Neptali M. Gonzales II	5,000,000	10,000,000	2
	Florencio G. Noel	5,000,000		
Elizabeth P. Mampo	Benjamin C. Abalos, Jr.	1,500,000	45,000,000	10
	Neptali M. Gonzales II	43,500,000		
Ernesto E. Victorino	Neptali M. Gonzales II	15,000,000	15,000,000	3
Ernesto J. Vergel	Benjamin C. Abalos, Jr.	4,000,000	11,500,000	4
	Neptali M. Gonzales II	5,000,000		
	Not specified	2,500,000		
Jeffrey Z. Sison	Neptali M. Gonzales II	5,000,000	5,000,000	1
Joy M. Obregon	Benjamin C. Abalos, Jr.	4,500,000	18,000,000	7
	Neptali M. Gonzales II	9,500,000		
	Not specified	4,000,000		
Liza V. Santiago	Benjamin C. Abalos, Jr.	3,000,000	34,500,000	8
	Neptali M. Gonzales II	19,000,000		
	Not specified	12,500,000		
Ma. Corazon DG. Rodrigo	Neptali M. Gonzales II	5,000,000	10,000,000	2
	Florencio G. Noel	5,000,000		
Ma. Lalaine B. Buenaventura	Neptali M. Gonzales II	5,000,000	5,000,000	1
Magdalena G. Lim		10,000,000	10,000,000	2
Pablo D. Garcia	Benjamin C. Abalos, Jr.	10,000,000	48,000,000	10
	Neptali M. Gonzales II	25,500,000		
	Not specified	12,500,000		
Renato B. Sta. Maria	Edgardo J. Angara	500,000	500,000	1
Ronaldo T. Ison	Benjamin C. Abalos, Jr.	2,000,000	53,000,000	13
	Neptali M. Gonzales II	41,000,000		
	Not specified	10,000,000		
Sue J. Vazquez	Neptali M. Gonzales II	32,000,000	47,000,000	10
	Not specified	15,000,000		
Teresita A. Abing	Neptali M. Gonzales II	5,000,000	5,000,000	1
Teresita G. Miranda	Neptali M. Gonzales II	25,500,000	26,500,000	6
	Ramon B. Magsaysay, Jr.	1,000,000		
Total			₱378,000,000	88

I. Cash advances granted exceeding the maximum bond coverage:

SDO	Legislator	Check (in M ₱)			Bond (in M ₱)	
		No.	Date	Amt.	Amt.	Effective Date
Christian Harris F. Bautista	Prospero C. Nograles	172575	9/8/09	7.50	1.500	8/18/09-8/17/10
	Neptali M. Gonzales II	57518	10/29/09	5.00		
		57525	12/1/09	5.00		
Concepcion J. Marcelino		172551	9/2/08	4.00	0.225	11/27/07-11/26/08
		172566	7/28/09	5.00	0.225	2/23/09-2/22/10
Crispina D. Espedido	Florencio G. Noel	172569	8/18/09	5.00	3.500	8/18/09-8/17/10
	Neptali M. Gonzales II	57508	10/23/09	5.00		
		57519	12/1/09	5.00		
	Florencio G. Noel	57527	1/10/10	5.00		
	Not specified	57535	2/5/10	5.00		
Elizabeth P.Mampo	Benjamin C. Abalos, Jr.	172522	3/29/07	1.50	0.075	3/14/07-3/13/08
	Neptali M. Gonzales II	172524	12/12/07	2.50		
		172532	12/21/07	4.00		
		172548	9/2/08	4.00	0.075	7/11/08-7/10/09
		172557	1/9/09	5.00		
		172561	5/31/09	5.00		
		57505	10/20/09	5.00	1.500	8/18/09-8/17/10
		57534	1/13/10	10.00		
Elsa D. dela Cruz	Prospero C. Nograles	172572	9/8/09	5.00	0.500	2/23/09-2/22/10
Joy M. Obregon	Not specified	172520	3/28/07	2.50	0.075	3/14/07-3/13/08
	Benjamin C. Abalos, Jr.	172521	3/28/07	1.50		
	Neptali M. Gonzales II	172525	12/12/07	2.50		
		172530	12/21/07	4.00		
Ma. Corazon G. Rodrigo	Prospero C. Nograles	172579	9/18/09	10.00	1.500	9/17/09-9/16/10
	Neptali M. Gonzales II	57506	10/23/09	5.00		
		57522	12/1/09	5.00		
	Florencio G. Noel	57526	1/12/10	5.00		
	Not specified	57541	2/5/10	5.00		
Ronaldo T. Ison	Benjamin C. Abalos, Jr.	172510	3/12/07	2.00	0.500	3/14/07-3/13/08
	Not specified	172519	3/28/07	2.50		
	Neptali M. Gonzales II	172526	12/12/07	2.50		
		172531	12/21/07	4.00		
		172549	9/2/08	4.00	0.500	7/11/08-7/10/09
	Not specified	172553	12/5/08	2.50		
	Neptali M. Gonzales II	172560	1/7/09	5.00		
		172563	5/27/09	5.00		
		57502	10/20/09	5.00	1.500	8/18/09-8/17/10
		57532	1/13/10	7.50		
Sue J. Varquez	Not specified	172509	3/5/07	5.00	0.100	8/24/06-8/23/07
	Neptali M. Gonzales II	172565	7/28/09	5.00	0.100	2/23/09-2/22/10

SDO	Legislator	Check (in M ₱)			Bond (in M ₱)	
		No.	Date	Amt.	Amt.	Effective Date
Teresita G. Miranda		57504	10/20/09	5.00	0.225	2/23/09-2/22/10
		57530	1/13/10	7.50		
		172567	7/28/09	5.00		
		57501	10/20/09	5.00		
		57533	1/13/10	7.50		

J. Cash advances not covered by bond:

Name of Accountable Officer	Legislator	Check			
		No.	Date	Amount	
Anna Marie P. Miranda	Not specified	172546	7/9/2008	₱5,000,000	
Concepcion J. Marcelino	Neptali M. Gonzales II	172554	1/7/2009	5,000,000	
Elizabeth P. Mampo		172537	4/25/2008	3,000,000	
		172542	7/8/2008	5,000,000	
Ernesto J. Vergel	Benjamin C. Abalos, Jr.	172513	3/12/2007	2,000,000	
Joy M. Obregon		172514	3/12/2007	3,000,000	
Liza V. Santiago	Not specified	172533	3/25/2008	1,500,000	
	Neptali M. Gonzales II	172534	4/25/2008	3,000,000	
		Benjamin C. Abalos, Jr.	172512	3/12/2007	3,000,000
Not specified	172543		7/9/2008	5,000,000	
	57545		2/9/2010	5,000,000	
Ma Lalaine B. Buenaventura	Neptali M. Gonzales II	172556	1/7/2009	5,000,000	
Pablo D. Garcia		172564	5/29/2008	5,000,000	
		172550	7/2/2008	4,000,000	
		Not specified	172545	7/9/2008	5,000,000
		57542	2/9/2010	5,000,000	
Renato Sta. Maria	Edgardo J. Angara	172539	4/29/2008	500,000	
Ronaldo T. Ison	Neptali M. Gonzales II	172535	4/25/2008	3,000,000	
		172541	7/8/2008	5,000,000	
	Not specified	57543	2/9/2010	5,000,000	
Sue J. Varquez	Neptali M. Gonzales II	172527	12/12/2007	2,500,000	
		172529	12/21/2007	4,000,000	
		172538	4/25/2008	3,000,000	
	Not specified	172544	7/9/2008	5,000,000	
	Neptali M. Gonzales II	172555	1/7/2009	5,000,000	
	Not specified	57544	2/9/2010	5,000,000	
Teresita G. Miranda	Neptali M. Gonzales II	172536	4/25/2008	3,000,000	
		172540	7/8/2008	5,000,000	
	Ramon B. Magsaysay, Jr.	172523	undated	1,000,000	
Total				₱ 111,500,000	

K. Payments out of cash advances exceeding the limitation:

Name of Establishment	Legislator	Amount	Transaction above ₱15,000		Range of Transaction	
			No.	Amount	From	To
National Food Authority (NFA) (MC)	Neptali M. Gonzales II	₱ 11,973,750	23	₱ 11,973,750	₱20,000	₱1,000,000
Four JB Canteen Services	Florencio G. Noel	1,113,655	52	11,812,717	60,000	499,800
	Neptali M. Gonzales II	5,899,002				
	Not specified	2,982,160				
	Prospero C. Nograles	1,817,900				
CR5 Construction and Trading	Florencio G. Noel	430,755	29	9,552,413	112,992	682,575
	Neptali M. Gonzales II	6,029,703				
	Not specified	911,400				
	Prospero C. Nograles	2,180,555				
Dracopower-Hardware & Gen. Mdse.	Florencio G. Noel	258,188	27	9,497,708	116,503	499,100
	Neptali M. Gonzales II	4,060,094				
	Not specified	1,354,080				
	Prospero C. Nograles	3,825,347				
Botika ng Mandaluyong Consumer Cooperative	Florencio G. Noel	1,363,129	37	9,392,208	29,370	498,340
	Neptali M. Gonzales II	6,374,879				
	Not specified	238,000				
	Prospero C. Nograles	1,416,200				
Jollibee	Neptali M. Gonzales II	6,682,569	196	8,726,220	15,300	272,800
	Not specified	2,043,651				
Mandaluyong Multi-Purpose Coop.	Florencio G. Noel	1,745,356	23	8,528,626	248,840	499,301
	Neptali M. Gonzales II	4,010,206				
	Prospero C. Nograles	2,773,064				
EMJ3 Enterprises	Florencio G. Noel	1,430,506	27	8,548,873	126,730	498,940
	Neptali M. Gonzales II	4,544,519				
	Not specified	1,276,800				
	Prospero C. Nograles	1,297,048				
ARJT Trading Center	Florencio G. Noel	499,313	19	8,000,560	200,910	499,313
	Neptali M. Gonzales II	5,384,067				
	Not specified	984,860				
	Prospero C. Nograles	1,132,320				
Zurewell Health Ventures	Benjamin C. Abalos, Jr.	6,402,051	17	7,660,052	45,251	4,490,000
	Neptali M. Gonzales II	1,258,001				
AGMP Trading	Florencio G. Noel	1,817,017	20	7,347,322	141,000	499,740
	Neptali M. Gonzales II	4,892,955				
	Not specified	423,150				
	Prospero C. Nograles	214,200				

L. Cash advances used for infrastructure projects:

Payee/Supplier	Legislator	Amount	No. of Trans.	Amount	Range	
					From	To
CR5 Construction and Trading	Florencio G. Noel	₱430,755	25	₱8,146,852	₱112,992	₱682,575
	Neptali M. Gonzales II	5,773,476				
	Prospero C. Nograles	1,942,621				
Liutenant Construction & Supply	Florencio G. Noel	700,728	18	4,811,536	71,190	466,428
	Neptali M. Gonzales II	3,488,826				
	Not specified	621,982				
A N-C.V.D. Trading	Neptali M. Gonzales II	3,995,050	19	4,404,670	100,800	483,620
	Not specified	409,620				
Franzcor Trading & Const'n.	Neptali M. Gonzales II	3,762,184	11	3,762,184	16,525	620,563
Grendel Trading	Neptali M. Gonzales II	3,446,743	15	3,575,243	128,500	429,275
	Not specified	128,500				
Pameroivy Construction & Trdg.	Florencio G. Noel	388,000	13	3,722,755	109,640	405,760
	Neptali M. Gonzales II	2,269,635				
	Prospero C. Nograles	1,065,120				
Buencasa Construction Supply, Inc.	Neptali M. Gonzales II	1,923,805	50	2,721,350	225	269,550
	Not specified	542,894				
	Prospero C. Nograles	254,651				
Javisevi Trading	Neptali M. Gonzales II	1,887,295	11	2,341,695	118,800	326,450
	Not specified	454,400				
2MEX Enterprises	Neptali M. Gonzales II	951,244	8	1,837,259	120,460	326,510
	Prospero C. Nograles	886,015				
CRBR Trading	Neptali M. Gonzales II	1,429,780	10	1,829,830	131,350	243,000
	Not specified	400,050				
Total		37,153,374	180			

M. Cash advances used to settle “pakyaw” contracts:

Contractor	Legislator	Amount	No. of Trans.	Amount	Range	
					From	To
Allan Bulanade	Neptali M. Gonzales II	₱0.356	3	₱ 0.356	₱ 55,730	₱204,773
Amado Preztoza		0.525	4	0.525	91,595	244,949
Buen Jerusalem	Florencio G. Noel	0.890	23	7.243	168,300	480,000
	Neptali M. Gonzales II	4.395				
	Not specified	0.778				
	Prospero C. Nograles	1.180				
Carmelo Serna	Florencio G. Noel	0.740	25	7.938	165,600	450,000
	Neptali M. Gonzales II	3.587				
	Not specified	0.822				
	Prospero C. Nograles	2.789				

Contractor	Legislator	Amount	No. of Trans.	Amount	Range	
					From	To
Conrado Neri	Florencio G. Noel	0.275	19	5.845	169,200	400,000
	Neptali M. Gonzales II	3.302				
	Not specified	0.179				
	Prospero C. Nograles	2.089				
Generato Rodriguez	Florencio G. Noel	0.730	24	7.416	147,600	450,000
	Neptali M. Gonzales II	4.195				
	Not specified	0.691				
	Prospero C. Nograles	1.800				
Jing Martinez	Florencio G. Noel	0.725	22	7.431	147,600	450,000
	Neptali M. Gonzales II	3.018				
	Not specified	1.048				
	Prospero C. Nograles	2.640				
Leopoldo Francisco	Neptali M. Gonzales II	0.828	6	0.828	88,825	126,652
Michael Fernandez		0.418	3	0.418	60,713	181,920
Roberto Reyes	Florencio G. Noel	0.310	19	5.117	111,000	420,000
	Neptali M. Gonzales II	1.935				
	Not specified	0.111				
	Prospero C. Nograles	2.761				
Total			148	₱43.117		

N. Cash advances granted without liquidation of previous cash advances:

Name of Accountable Officer	Legislator	Check			Inclusive Date of Charges	
		No.	Date	Amount	From	To
Christian Harris F. Bautista	Prospero C. Nograles	172575	09/08/09	₱7,500,000	09/17/09	12/28/09
	Neptali M. Gonzales II	57518	10/29/09	5,000,000	03/12/09	02/07/10
		57525	12/01/09	5,000,000	12/07/09	03/22/10
Crispina D. Espedido	Florencio G. Noel	172569	08/18/09	5,000,000	08/27/09	09/26/10
	Neptali M. Gonzales II	57508	10/23/09	5,000,000	10/29/09	12/02/09
		57519	12/01/09	5,000,000	03/08/09	03/08/10
	Florencio G. Noel	57527	01/10/10	5,000,000	01/08/10	03/16/10
	Not specified	57535	02/05/10	5,000,000	02/05/10	07/13/10
Elizabeth P. Mampo		172522	03/29/07	1,500,000	03/23/07	05/12/07
	Neptali M. Gonzales II	172524	12/12/07	2,500,000	01/02/07	03/26/08
		172532	12/21/07	4,000,000	12/26/07	03/25/08
		172537	04/25/08	3,000,000	05/16/08	10/06/08
		172542	07/08/08	5,000,000	05/16/08	09/29/08
		172548	09/02/08	4,000,000	07/16/08	10/07/08
		172557	01/09/09	5,000,000	01/04/08	06/01/09
		172561	05/31/09	5,000,000	07/23/07	09/23/09
57505	10/20/09	5,000,000	08/01/09	12/21/09		

Name of Accountable Officer	Legislator	Check			Inclusive Date of Charges	
		No.	Date	Amount	From	To
		57534	01/13/10	10,000,000	01/18/09	07/30/10
Ernesto E. Victorino	Florencio G. Noel	172570	08/18/09	5,000,000	08/21/09	11/05/09
	Neptali M. Gonzales II	57507	10/23/09	5,000,000	10/06/09	11/19/09
		57520	12/01/09	5,000,000	01/14/09	04/06/10
		57528	01/13/10	5,000,000	12/02/09	03/24/10
	Not specified	57536	02/05/10	5,000,000	02/11/10	06/04/10
Pablo D. Garcia	Benjamin C. Abalos, Jr.	172515	03/29/07	5,000,000	04/12/07	06/16/07
		172511	08/12/07	5,000,000	03/14/07	05/04/07
	Neptali M. Gonzales II	172528	12/21/07	4,000,000	12/22/07	02/29/08
		172550	07/02/08	4,000,000	08/21/08	11/25/08
	Not specified	172545	07/09/08	5,000,000	02/06/08	11/08/08
		172552	12/05/08	2,500,000	11/18/08	12/19/09
	Neptali M. Gonzales II	172559	01/07/09	5,000,000	11/24/08	12/23/09
		172564	05/27/09	5,000,000	05/23/09	09/28/09
		57531	01/13/10	7,500,000	11/25/09	02/06/10
	Not specified	57542	02/09/10	5,000,000	01/02/10	03/12/11
Ronaldo T. Ison	Benjamin C. Abalos, Jr.	172510	03/12/07	2,000,000	04/23/07	04/30/07
	Not specified	172519	03/28/07	2,500,000	03/08/07	02/27/08
	Neptali M. Gonzales II	172526	12/12/07	2,500,000	01/08/07	02/12/07
		172531	12/21/07	4,000,000	08/28/07	12/21/08
		172535	04/25/08	3,000,000	02/11/08	04/08/11
		172541	07/08/08	5,000,000	07/09/08	10/06/08
		172549	09/02/08	4,000,000	09/26/06	10/22/08
	Not specified	172553	12/05/08	2,500,000	01/26/08	12/12/09
	Neptali M. Gonzales II	172560	01/07/09	5,000,000	02/12/08	12/22/09
		172563	05/27/09	5,000,000	06/28/07	09/29/09
		57502	10/20/09	5,000,000	04/24/09	12/17/09
		57532	01/13/10	7,500,000	08/31/09	07/27/10
	Not specified	57543	02/09/10	5,000,000	02/10/10	07/09/10
	Sue J. Varquez		172509	03/05/07	5,000,000	03/22/06
Neptali M. Gonzales II		172527	12/12/07	2,500,000	07/09/07	02/13/08
		172529	12/21/07	4,000,000	01/08/08	06/24/08
		172538	04/25/08	3,000,000	04/28/08	08/05/08
Not specified		172544	07/09/08	5,000,000	02/20/08	11/03/08
Neptali M. Gonzales II		172555	01/07/09	5,000,000	01/21/09	05/30/09
		172565	07/28/09	5,000,000	01/06/09	10/26/09
		57504	10/21/09	5,000,000	10/29/08	12/21/09
		57530	01/13/10	7,500,000	05/01/09	05/31/10
Not specified		57544	02/09/10	5,000,000	03/04/10	06/30/10
Total			₱ 260,500,000			

O. Cash advances used to settle expenses incurred prior to the grant of cash advances:

Name of Accountable Officer	Legislator	Check (in M ₱)			Inclusive Dates		No. of Trans.	Total Amt (in M ₱)
		No.	Date	Amt	From	To		
Elizabeth P. Mampo	Benjamin C. Abalos, Jr.	172522	03/29/07	1.500	03/23/07		2	1.171
	Neptali M. Gonzales II	172524	12/12/07	2.500	01/02/07	11/27/07	7	0.010
		172542	07/08/08	5.000	05/16/08		1	0.210
		172548	09/02/08	4.000	07/16/08	08/28/08	8	1.020
		172557	01/09/09	5.000	01/04/08	01/08/09	62	0.239
		172561	05/31/09	5.000	07/23/07	05/30/09	73	0.565
		57505	10/20/09	5.000	08/01/09	10/17/09	16	0.003
Liza V. Santiago	Benjamin C. Abalos, Jr.	172512	03/12/07	3.000	01/06/06	10/08/07	22	2.990
	Not specified	172517	03/28/07	2.500	01/14/07	03/27/07	31	0.120
		172543	07/09/08	5.000	03/31/08	07/08/08	21	0.043
	Neptali M. Gonzales II	172547	09/02/08	4.000	11/26/07	08/21/08	6	0.025
		172562	05/31/09	5.000	05/06/08	05/30/09	294	1.855
Ronaldo T. Ison	Not specified	172519	03/28/07	2.500	03/08/07	03/14/07	3	0.390
	Neptali M. Gonzales II	172526	12/12/07	2.500	01/08/07	12/10/07	726	1.467
		172531	12/21/07	4.000	08/28/07		1	0.123
		172535	04/25/08	3.000	02/11/08	04/24/08	136	0.416
		172549	09/02/08	4.000	09/26/06	09/01/08	35	0.039
	Not specified	172553	12/05/08	2.500	01/26/08	02/23/08	3	0.011
	Neptali M. Gonzales II	172560	01/07/09	5.000	02/12/08	01/06/09	20	0.069
		172563	05/27/09	5.000	06/28/07	05/26/09	42	0.038
		57502	10/20/09	5.000	04/24/09	09/13/09	2	0.025
		57532	01/13/10	7.500	08/31/09	01/12/10	109	3.547
Sue J. Vazquez	Not specified	172509	03/05/07	5.000	03/22/06	02/27/07	13	0.009
	Neptali M. Gonzales II	172527	12/12/07	2.500	07/09/07	12/11/07	30	0.092
	Not specified	172544	07/09/08	5.000	02/20/08	07/08/08	10	0.052
	Neptali M. Gonzales II	172565	07/28/09	5.000	01/06/09	07/25/09	85	1.352
		57530	01/13/10	7.500	05/10/09		1	0.010
Total				113.500				15.891

P. Liquidation in excess of cash advances:

Name of Disbursing Officer	Legislator	Check (in M ₱)			Amt Disb. (in M ₱)	Liquidation (in M ₱)	
		No.	Date	Amt.		Over	Under
Elizabeth Mampo	Neptali M. Gonzales II	57505	10/20/09	5.000	4.985		(15,349.32)
		57534	1/13/210	1.000	10.154	153,554.17	
	Benjamin C. Abalos, Jr.	172522	3/29/07	1.500	1.500	2.40	
	Neptali M. Gonzales II	172524	12/12/07	2.500	2.498		(1,759.23)
		172532	12/21/07	4.000	4.001	901.40	
		172537	4/25/08	3.000	3.002	2,277.30	

Name of Disbursing Officer	Legislator	Check (in M ₱)			Amt Disb. (in M ₱)	Liquidation (in M ₱)	
		No.	Date	Amt.		Over	Under
		172542	7/8/08	5.000	5.003	2,760.50	
		172548	9/2/08	4.000	3.990		(9,679.75)
		172557	1/9/09	5.000	4.984		(15,506.20)
		172561	05/31/09	5.000	5.001	1,307.31	
Sub-Total				36.000	45.118	160,803.08	(42,294.50)
Ernesto E. Victorino	Neptali M. Gonzales II	57507	10/23/09	5.000	4.892		(107,574.23)
		57520	12/01/09	5.000	4.998		(1,777)
		57528	1/13/10	5.000	4.994		(5,685.32)
	Not specified	57536	02/05/10	5.000	5.002	1,760	
	Florencio G. Noel	172570	08/18/09	5.000	5.000	41.71	
Sub-Total				25.000	24.886	1,801.71	(115,036.55)
Ma. Corazon DG. Rodrigo	Neptali M. Gonzales II	57506	10/23/09	5.000	4.945		(55,011.34)
		57522	12/1/09	5.000	5.000	14.00	
	Florencio G. Noel	57526	1/12/10	5.000	4.998		(1,720)
	Not specified	57541	2/5/10	5.000	5.385	385,006.15	
	Prospero C. Nograles	172579	09/18/09	10.000	10.000		(1.63)
Sub-Total				30.000	30.328	385,020.15	(56,732.97)
Pablo D. Garcia	Neptali M. Gonzales II	57531	1/13/10	7.500	7.502	1,716.00	
	Not specified	57542	2/9/10	5.000	5.000		(331.61)
	Benjamin C. Abalos, Jr.	172511	8/12/07	5.000	5.000	86.00	
		172515	3/29/07	5.000	5.000	150.00	
	Neptali M. Gonzales II	172528	12/21/07	4.000	4.001	699.20	
	Not specified	172545	07/09/08	5.000	5.000	167.75	
	Neptali M. Gonzales II	172550	7/2/08	4.000	3.850		(150,049.85)
	Not specified	172552	12/5/08	2.500	2.543	43,218.86	
	Neptali M. Gonzales II	172559	1/7/09	5.000	4.993		(7,339.44)
		172564	5/27/09	5.000	4.996		(4,358.64)
Sub-Total				48.000	47.885	46,037.81	(162,079.54)
Ronaldo T. Ison	Neptali M. Gonzales II	57502	10/20/09	5.000	5.000	412.80	
		57532	1/13/10	7.500	7.408		(91,927.05)
	Not specified	57543	2/9/10	5.000	5.001	525.66	
	Benjamin C. Abalos, Jr.	172510	none	2.000	2.000	25.50	
	Not specified	172519	3/28/07	2.500	2.499		(954.68)
	Neptali M. Gonzales II	172526	12/12/07	2.500	2.495		(4,930.29)
		172531	none	4.000	4.005	4,641.41	
		172535	4/25/08	3.000	3.001	1,427.47	
		172541	07/08/08	5.000	5.009	9,070.60	
		172549	9/2/08	4.000	4.000	167.17	
	Not specified	172553	12/05/08	2.500	2.521	20,776	
	Neptali M. Gonzales II	172560	01/07/09	5.000	5.000	243.37	
		172563	5/27/09	5.000	5.025	24,514.15	

Name of Disbursing Officer	Legislator	Check (in M ₱)			Amt Disb. (in M ₱)	Liquidation (in M ₱)		
		No.	Date	Amt.		Over	Under	
Sub-Total					53.000	52.964	61,804.13	(97,812.02)
Total					192.000	201.181	655,466.88	(473,955.58)

2. Tabaco City

A. Nature and deficiencies of transactions charged against the PDAF of Representative Edcel C. Lagman:

Purpose	Beneficiary	Amount (in M ₱)	Observations	
Financial Assistance				
Loan Program	San Carlos Agro-Industrial Multi-Purpose Coop. (SACAMICO)	1.500	These were not supported with project proposal, request from the beneficiaries, and evaluation reports on the need to grant assistance and assess eligibility under the program. As discussed earlier, financial assistance for the regular operating activities of the cooperatives/associations is not in line with the principle of the government of releasing funds strictly for public purposes.	
	Bacolod-Tayhi Homeworks Ass'n., Inc.	0.134		
Scholarships	Individuals	26.749	These were not supported with request from beneficiaries and proof of enrollment/school records and scholarship contracts. The name of the school was not even indicated.	
No specific purpose	Individuals, schools, municipalities, brgys.	1.262	These were granted without request from individual beneficiaries and for no specific purposes at all.	
Sub-total		29.645		
Procurement				
Computers	Gov't Offices	0.254	These were not supported with request from the end users, proof of evaluation on the need to provide assistance and assess eligibility under the program, receipts for procurement of furnitures amounting to ₱124,100, Office Order/approved sports program or any document authorizing the conduct of any event or activity, proof of distribution to the end-users of tokens, medals, trophies, foods subsidy and other items procured, reports on the conduct of any activity indicating the date, venue, agenda and results, and printout copy of posting in the PhilGEPS. These items were also no longer within the menu of eligible projects under PDAF.	
	Ofc. of the Mayor	0.100		
Xerox machine / musical instrument	Tabaco National HS	0.390		
Text / reference books	Schools	7.485		
Furniture & equipment	City Library of Tabaco	0.605		
Trophies / medals	Barangays	0.384		
Food subsidy	LGU Operations	1.924		
Tokens, meals, sound system, etc. for various activities		0.447		
Infrastructure (building / market / roads / drainage / rechanneling of rivers)		118.130		There were no proof of posting in the PhilGEPS and conspicuous places, and publication of advertisement in newspaper of general nationwide circulation for those within the threshold.
Sub-total		129.719		
Total		159.364		

B. Transactions with suppliers of questionable existence charged against the PDAF of Representative Edcel C. Lagman:

Supplier	Items Procured	Transaction		Remarks
		No.	Amt. (M ₱)	
St. Mary's Publishing Corporation	Books	5	7.485	These suppliers issued receipts not strictly compliant with BIR regulation as these did not indicate the name of the printer of the receipts. They were, however, issued permit until 2011.
Paxxis Distributors	Foodstuff	2	0.943	
Uno Sporting Goods	Medals/trophies	3	0.384	This supplier confirmed these transactions. However, it has no business permit to operate from the concerned LGU. The printer of the receipt cannot also be located due to insufficient/incorrect address.
CPQ Computer Center Millenium/Maguindanao Distribution Systems, Inc.	Computers	3	0.519	Two transactions of these suppliers were not covered with receipt.
Total (4)		13	9.331	

C. Unsubmitted disbursement vouchers:

SARO		Check		
ROCS No.	Amount	No.	Date	Amount
07-07193	200,000	217416	6/12/08	₱ 200,000.00
07-09366	5,000,000	217407	5/23/08	5,000.00
		217558	11/24/08	60,000.00
		145498	4/22/08	20,000.00
		145499	2/28/08	100,000.00
		217497	9/1/08	6,000.00
		217847	11/25/09	4,924.00
		217416	6/12/08	24,579.38
		217509	9/26/08	500,000.00
		(JEV No.) 300-09-03-026	3/30/09	500,000.00
		217402	5/16/08	16,200.00
		217403	5/14/08	6,000.00
		217404	5/23/08	10,000.00
		217405	5/23/08	3,000.00
		-	10/19/09	5,000.00
		217815	10/12/09	5,000.00
		217492	8/27/08	2,999,775.00
		217539	10/30/08	190,000.00
(JEV No.) 300-2008-11-027	11/30/08	96,750.00		
08-00121	3,728,000	(JEV No.) 30-08-05-002N	5/23/08	3,657,000.00
		(JEV No.) 300-08-11-032N	11/18/08	71,000.00
08-01471	28,000,000	(JEV No.) 300-08-12-034N	12/31/08	134,000.00
		(JEV No.) 300-08-12-035N	12/31/08	30,000.00

SARO		Check		
ROCS No.	Amount	No.	Date	Amount
		217657	3/24/09	2,988,187.20
		217663	4/17/09	2,647,187.00
		217709	7/9/09	934,995.17
		217802	9/18/09	124,100.00
		-	12/8/09	10,000.00
		217859	12/15/09	3,000.00
		217860	12/16/09	7,000.00
		217886	1/13/10	3,171,967.46
		251013	3/10/10	437,190.00
		217897	2/9/10	5,000.00
		251004	2/18/10	10,000.00
		251014	3/10/10	557,760.00
		251011	3/5/10	3,000.00
		251027	3/29/10	822,678.58
08-01587	12,300,000	217437	6/20/08	2,683,291.66
		217438	6/20/08	1,740,182.22
		217439	6/20/08	1,835,930.08
		217445	6/27/08	1,035,295.92
		217487	8/21/08	300,987.53
		217488	8/21/08	658,622.44
		217489	8/22/08	690,197.28
		217490	8/22/08	193,353.58
		(JEV No.) 300-08-11-032N	11/18/08	147,000.00
		(JEV No.) 300-2008-12-044	12/31/08	2,990,000.07
		251015	3/15/10	3,000.00
		251018	3/15/10	3,000.00
		251022	3/25/10	2,000.00
		251024	3/29/10	5,000.00
		251023	3/25/10	5,000.00
		251173	9/28/10	2,500.00
08-01929	9,250,000	(JEV No.) 300-2008-12-041	12/24/08	1,409,657.68
		(JEV No.) 300-2008-12-041	12/24/08	657,952.03
		217608	1/9/09	1,383,876.10
		217645	3/2/09	86,988.36
		217647	3/2/09	277,543.52
		217648	3/2/09	412,304.73
		251044	4/20/10	2,778,901.21
		251099	7/21/10	1,244,155.17
		251097	7/19/10	2,000.00
		251098	7/19/10	5,000.00
		251096	7/19/10	2,000.00
		251102	7/23/10	5,000.00
		251172	9/28/10	3,000.00
		251175	9/30/10	2,000.00
08-02291	2,477,491	217410	6/3/08	2,477,491.00
08-03724	4,200,000	(JEV No.) 300-08-11-032N	11/18/08	4,200,000.00

SARO		Check		
ROCS No.	Amount	No.	Date	Amount
08-05267	21,000,000	217572	12/31/08	2,686,678.63
		217835	10/28/09	1,988,009.32
		217581	12/8/08	1,659,850.70
		217578	12/8/08	1,890,312.08
		217574	11/28/08	1,776,864.31
		217579	12/8/08	2,116,704.05
		217636	2/6/09	819,788.13
		217634	2/6/09	103,024.98
		217635	2/6/09	602,290.63
		217632	2/6/09	298,519.85
		217633	2/6/09	1,182,430.49
		217637	2/6/09	2,248,591.40
		217702	6/22/09	2,812,377.03
		251055	6/4/10	3,000.00
		251053	6/2/10	5,000.00
		251087	7/1/10	5,000.00
		251088	7/1/10	5,000.00
		251093	7/9/10	2,500.00
		251140	8/26/10	5,000.00
		251146	9/1/10	2,000.00
		251144	8/27/10	3,000.00
		251151	9/7/10	5,000.00
		251153	9/9/10	2,000.00
		251156	9/17/10	2,000.00
		251159	9/20/10	2,000.00
08-06035	25,000,000	217656	3/24/09	2,798,988.69
		217655	3/24/09	2,988,042.58
		217665	4/21/09	1,917,250.49
		217671	4/27/09	1,255,025.16
		217743	7/31/09	1,474,070.78
		217744	7/31/09	2,990,001.60
		217745	7/31/09	2,954,029.55
		217746	7/31/09	2,987,961.60
		217747	7/31/09	2,982,041.29
		217754	8/12/09	2,468,074.04
		251021	3/23/10	102,000.00
		251020	3/23/10	60,034.00
		08-06312	10,500,000	217599
217601	12/24/08			747,692.82
217609	1/9/09			1,326,010.76
217644	2/27/09			393,527.68
217646	3/2/09			257,606.33
217701	6/2/09			648,990.25
251042	4/30/10			2,715,851.61
251091	7/7/10			20,000.00
251095	7/15/10			2,002,849.18

SARO		Check		
ROCS No.	Amount	No.	Date	Amount
08-09703	17,945,000	251094	7/14/10	10,000.00
		251168	9/24/10	248,006.83
		217782	8/26/09	831,040.00
		(JEV No.) 300-09-09-009	9/30/09	18,000.00
		217840	11/3/09	2,539,594.13
		251017	3/17/10	2,439,405.87
09-04179	10,000,000	251043	4/30/10	1,517,431.09
		217864	12/22/09	1,060,087.84
		217885	1/13/10	1,762,088.60
		217884	1/13/10	142,500.00
G-09-07621	11,160,000	217887	1/13/10	403,025.00
		217895	2/3/10	1,000,000.00
		251009	3/9/10	5,787,000.00
		251058	6/4/10	87,000.00
		251123	8/10/10	2,384,446.41
G-09-07960 (ROCS-09-07960 per LGU Tabaco)	12,500,000	251177	10/1/10	1,602,635.81
		251060	6/4/10	3,808,783.53
		251059	6/4/10	3,985,090.56
		251148	9/6/10	996,272.64
		251147	9/6/10	672,138.27
Total	178,260,491			134,315,343.86

3. Iriga City

A. Nature and deficiencies of transactions:

Purpose	Beneficiary	Legislator	Amount (in M ₱)	Observations
Financial Assistance				
Monetary assistance	Individuals	Emmanuel Joel J. Villanueva	0.030	These were not supported with request for assistance from the beneficiaries, DSWD evaluation report on indigency, medical abstract, health record, and hospital bills or doctor's prescription for medical assistance, death certificate for burial assistance or any proof to establish emergency situation and assess the amount to be granted.
			0.024	
Scholarship		Felix R. Alfelor, Jr.	41.182	These were not supported with request for assistance from the beneficiaries, proof of enrollment / school records and scholarship contracts.
Sub-total			41.236	
Procurement				
Agricultural supplies and others	Barangays	Felix R. Alfelor, Jr.	10.248	These were not supported with request from the beneficiaries, evaluation of request, project profile, Office Order or any document approving the conduct of any event or activity, distribution lists of agricultural supplies, foods and medicines, terminal reports for each of the activities undertaken indicating date/venue, items
Food packs and medicines	Indigent constituents		33.293	

Purpose	Beneficiary	Legislator	Amount (in M ₱)	Observations
CP-BAC Honorarium	A. Turiano, et.al.	Juan Miguel F. Zubiri	0.032	distributed and results of undertaking, and rental contract indicating the equipment rented, duration, equipment rate, and the project to be undertaken, among others, proof of posting in the PhilGEPS and conspicuous places, and publication of advertisement in newspaper of general nationwide circulation for those within the threshold. The payment of BAC honorarium may not even be considered eligible under PDAF. The validity of transactions worth ₱33.082 Million cannot also be established as the concerned suppliers are yet to confirm the authenticity of their respective transactions and they have no confirmed permit yet from their respective LGUs. A number of these suppliers also issued receipts of questionable validity.
Equipment rental	LGU Operations	Mariano U. Piamonte, Jr.	0.050	
Construct SB, roads, drainage, canals, etc.	Schools and barangays	Juan Miguel F. Zubiri	0.935	
Sub-total			44.558	
Total			85.794	

B. Suppliers of questionable existence:

Supplier	Legislator	Items Procured	Transaction		Remarks
			No.	Amt. (M ₱)	
Winco Const.	Felix R. Alfelor, Jr.	Construction materials	5	7.419	This supplier has no confirmed business permit yet and, likewise, receipts issued do not bear the names of the proprietor and the printer of the receipts.
Jomed Gen. Mdse.		Groceries and medicines	5	8.544	This supplier has, likewise, no confirmed business permit and issued receipts not compliant with BIR regulation as the printer and proprietor were not indicated therein. It also confirmed some transactions and did not comment on others.
Lucky Grocery		Groceries	7	16.855	This supplier has business permit to operate but did not confirm these transactions and issued questionable receipts.
Ngo & Sons Trading	Juan Miguel F. Zubiri	Construction materials	5	0.264	This supplier issued receipt not compliant with BIR regulation as the name of the proprietor was not indicated therein. This supplier did not also confirm the validity of these transactions. It has, however, business permit to operate.
Total (4)			22	33.082	

C. Unsubmitted disbursement vouchers:

References				Particulars
Check No.	Date	Payroll No.	Amount	
-	7/10	106-18	₱ 17,600.00	LP-J. Miranda, 7/13-24/2010
-	1/10	12-2	18,000.00	LP-CEO, J. Flores, 1/15-16/2010
-		12-1	33,000.00	LP-CEO, F. Real, 1/15-16/2010
-		12-3	22,000.00	LP-CEO, S. Ramos, 1/15-16/ 2010

References				Particulars
Check No.	Date	Payroll No.	Amount	
-		11-1	14,000.00	LP-CEO, S. Ramos, 1/18-24/2010
-		11-3	14,000.00	LP-CEO, J. Flores , 1/18-24/2010
-		10-2	19,400.00	LP-CEO, F. Real , 1/18-24/2010
-		10-1	14,000.00	LP-CEO, S. Ramos, 1/25-31/2010
-		11-2	9,800.00	LP-CEO, F. Real, 1/25-/31/2010
-		10-3	14,000.00	LP-CEO, J. Flores, 1/25-/31/2010
-		14-13	12,000.00	LP-CEO, S. Ramos, 2/1-6/2010
-	2/10	18-19	9,600.00	LP-CEO, J. Flores, 2/1-6/2010
-		18-18	8,400.00	LP-CEO, F. Real, 2/1-6/2010
-	2/10	024-4	7,200.00	LP-CEO, S. Ramos, 2/7-9/2010
475563	8/09	-	5,726,960.00	UNEP Scholars-Meriam Gonzales
475562	8/09	-	91,000.00	CCDI Naga-Angelina Bardonada
475561	8/09	-	1,903,000.00	Alfelor Polytechnic Colleges – T. Martinez
475558	8/09	-	177,000.00	Buhi Lyceum-Joyce Aquilino
-	9/09	142	1,744,264.90	Cielita Abano – CA Buhi Lyceum Scholars
475906	10/09	-	999,805.00	Jomed Gen. Maerchandise – food supplies
475909	10/09	-	956,440.00	BM Orcine Agri Supply- farm inputs
475910	10/09	-	981,900.00	BM Orcine Agri Supply – palay seeds
475923	10/09	-	1,989,700.00	Jomed Gen. Merchandise - medicines
-	3/08	40	761,447.00	Scholars
-	6/08	85	2,129,000.00	Scholars
-	4/7	63	86,017.95	UNEP Scholars – M. Morada, et. al
-	4/7	62	848,472.88	FRA Scholars
-	4/7	76	844,710.31	UNEP Scholars – S. Taduran, et. al
-	3/7	39	627,464.00	CCDI – Scholars Pili
-	2/7	36	1,000,000.00	Maria Jean B. Nacario – CA UNEP Scholars
-	2/7	36	581,817.00	Maria Jean B. Nacario – CA UNEP Scholars
-	3/7	55	456,000.00	Eleanor C. Bon – CA Balatan Scholars
-	3/7	56	762,183.00	Cielita O. Abano – CA Buhi Lyceum Scholars
-	3/7	54	500,000.00	Eleanor C. Bon - CA CCDI Iriga Scholars
342426	3/7		3,185,500.00	B. Shot Trading – medicines
322427	3/7		2,218,200.00	Jomed Gen. Merchandise – medicines
342430	3/7		1,800,000.00	EA-EC Const. & Supply - aggregates
Total			₱30,583,882.04	

4. Nueva Ecija

A. Nature and deficiencies of transactions:

Purpose / Beneficiary	Legislator	Amount (in M ₱)		Observations
		Charge	Total	
Financial Assistance				
No specific purpose				
LGU Gabaldon	Czarina D. Umali	0.500	0.500	The assistance was released for no specific purpose and without request from the beneficiaries. The eligibility of the project under PDAF cannot, therefore, be evaluated.
Sub-total			0.500	
Procurement				
Computer Equipment intended for:				
Different Police Stations within the 2 nd Cong District	Joseph Gilbert F. Violago	0.486	0.486	The transactions were not supported with request from the end-users, evaluation report as to necessity of the items proposed to be procured, assessment as to eligibility under the program, proof of posting in the PhilGEPS and conspicuous places, publication of advertisement in newspaper of general nationwide circulation for those within the threshold. Inspection on December 8, 2010 disclosed that one of the three backhoe units procured from HCK Motors & Trucks in the amount of ₱2.350 Million was not operating and reportedly under repair since November 2010. This equipment was delivered only in August 2008. The other two units have different chassis/engine numbers when compared with the numbers indicated in the delivery receipts. All these procurements were also no longer within the menu of projects eligible for funding under PDAF.
School Bags and Philippine Map intended for:				
Schools	Czarina D. Umali	1.156	1.156	The Team could not also validate the authenticity of procurement from Alexander A. Vargas Trading in the amount of ₱0.512 Million as the supplier did not confirm the transaction. It also issued receipt purportedly printed by a printer that cannot be located at its given address. On the other hand, confirmation from the concerned LGUs disclosed that three suppliers did not fully report their transactions with the LGU.
Heavy Equipment intended for:				
LGU Operations	Czarina D. Umali	2.350	2.350	
Const'n mat'ls for various infrastructure activities intended for:				
DILG	Czarina D. Umali	0.496	0.496	
Barangays	Joseph Gilbert F. Violago	0.650	18.759	
	Czarina D. Umali	18.109		
Sub-total			23.247	
Total			23.747	

B. Suppliers that did not fully report their transactions to LGUs:

Supplier	Legislator	Items Procured	Transactions		Reported Sales	
			No.	Amount (in M ₱)	Amount	Period
EGP Merchandise	Czarina D. Umali	Const'n. materials	3	7.940	0.050	2009
SOB Const'n. & Supply		Const'n. of MPB	4	9.486	0.435	2007-2009
HCK Motors & Trucks Ent.		Heavy equipment	1	2.350	1.800	2008
Total				19.776	2.285	

The Team also noted that disbursement voucher amounting to **₱4,933,600** for the procurement of multicab vehicle from HCK Motors and Trucks, was not

submitted to the Team for audit purposes in violation of Section 107 of P.D. No. 1445 requiring all Accountable Officers to render their accounts and submit vouchers as prescribed under COA regulations.

5. Tarlac

A. Nature and deficiencies of transactions:

Purpose	Beneficiary	Legislator	Amount (in M ₱)	Observations	
Financial Assistance					
Cooperative operation	Tarlac Press and Radio Club Multi Purpose Coop.	Jose V. Yap	0.500	These were not supported with request from the beneficiaries, project proposal and evaluation report as to eligibility of the project from PDAF. As discussed earlier, financial assistance for the regular activities of the coops/associations should not be funded by the government.	
Loan	Federation of Senior Citizens Association		0.200		
Sub-total			0.700		
Procurement					
Wooden Chairs	Different schools	Jose V. Yap	0.130	These were not supported with request from the end-users, assessment on the need to provide assistance and eligibility under PDAF, distribution list, certificate of acceptance by end-user for wooden chairs, proof of posting in the PhilGEPS and conspicuous places, and publication of advertisement in newspaper of general nationwide circulation for those within the threshold. These procurements were also no longer within the menu of programs eligible for funding under PDAF.	
Computer sets	Other Gov't Offices		0.069		
Motorcycle	Pagsasanay ng Trabaho sa Segunda Distrito		0.095		
Vehicle	LGU Operations		4.425		
Repair of vehicles			0.839		
Const'n. materials	Schools		0.910	The validity of a number of these transactions may also be considered questionable for the following reasons: <ul style="list-style-type: none"> • Transactions worth ₱11.321 Million were entered into with suppliers of questionable legal and physical existence as they cannot be located at their given addresses or issued questionable receipts. • Three suppliers did not also fully report their transactions with the concerned LGU. 	
	Tarlac Nat'l HS	Miriam Defensor-Santiago	1.814		
	TSAT Bldg, Tarlac		35.447		
	Police Station	Jose V. Yap	0.164		
	Barangays		10.291		
Tarlac Sports Complex		24.051			
Sub-total			78.235		
Total			78.935		

B. Suppliers of questionable existence:

Supplier	Leg.	Items Procured	Transaction		Remarks
			No.	Amt. (M ₱)	
RMG Elect. Power Supply	Jose V. Yap	Elect. supplies	1	0.361	This supplier has no business permit to operate in 2009 and did not confirm this transaction. The printer of receipt

Supplier	Leg.	Items Procured	Transaction		Remarks
			No.	Amt. (M ₱)	
					cannot also be located and unknown at its given address.
Strong Hold Trading		Const'n. materials	38	10.960	This supplier was issued business permit and confirmed these transactions. However, the issued receipt No. 357 is not within the authorized series to be printed of 3501-4500. It has reported sales of only ₱3.916 Million in CY 2009 to the City Government of Tarlac when its transactions with the Provincial Government alone during this year already amounted to ₱7.778 Million .
Total			39	11.321	

C. Suppliers that did not fully report their transactions with LGUs:

Supplier	Leg.	Items Procured	No. of Trans.	Amount (in M ₱)	Reported Sales	
					Amt.	Period
Jake and Joy Enterprise	Jose V. Yap	Sports equipment	2	0.438	0.348	2007-2009
Jerah Auto Supply		Auto supply materials	25	0.839	0.237	2007-2009
SGU Construction		Construction materials	8	33.043	3.453	2007-2009
Total				34.320	4.038	

6. Bataan

A. Nature and deficiencies of transactions:

Purpose	Beneficiary	Legislator	Amt. (M ₱)	Observations
Financial Assistance				
Administrative and various activities, anniversary / sports / cultural / and other activities	Various Private Organizations	Albert Raymond S. Garcia	0.648	These were not supported with request from the beneficiaries and assessment / evaluation reports on the need to provide assistance and eligibility under PDAF. These may also be considered no longer eligible under PDAF. The expenses of the cooperative and associations should not also be funded out of government funds.
	Barangays and other agencies		2.670	
	Schools and DepEd-Balanga City		0.149	
Welfare/advocacy	Dept. of Trade and Industry		0.103	
Grp. Life Insurance	Bataan Polytechnic State College Faculty Association		0.117	
Const'n. of projects	1530 MPCoop, Inc.		0.100	
Seedbags	Bataan Seed Grower MPC		0.030	
E-acctg program	PCDO-PGB		0.073	
Additional capital	Brgy. Camacho Consumer Coop.		0.020	
Handheld radio/ Mobilization	Liga ng barangay		0.490	
Repair of vehicles	Barangays		0.050	

Purpose	Beneficiary	Legislator	Amt. (M ₱)	Observations
Social dev't projects	Barangay Captains	Prospero C. Nograles	2.318	This was released to Barangay Chairmen at ₱19,000 each without request, project proposal, evaluation report on the need to provide assistance and assessment as to eligibility under PDAF. These were also not covered by receipt acknowledging the fund and not reflected in barangay books. This was claimed utilized during meetings with their constituents with expenses, likewise, not documented.
Sub-total			6.768	
Procurement				
Office/tech., audio-visual equipment, TV, mountain bike, and grasscutter	Provincial Crime Laboratory Office, Bataan Criminal Investigation and Detection Team	Albert Raymond S. Garcia	0.085	All these expenses were not supported with request from the beneficiaries, project proposal, evaluation on the need to provide assistance and assessment as to eligibility under PDAF, Office Order or any document authorizing conduct of event/activity. The items procured and recipients may also be considered not eligible under PDAF.
	4 th Municipal Circuit Trial Court, Bagac, Morong		0.019	
	Philippine Councilor's League, PENRO and CENRO, and other Organizations		0.243	
Aircon/Drug test kit	Schools		0.015	
Meals	LGU Operations		0.222	
Sound system – Gen. Assembly	Council of Personnel Officers		0.112	
Tokens for Get-Together Activity	LGU Operations		0.026	
Sub-total			0.722	
Total			7.490	

7. Taguig City

A. Nature and deficiencies of transactions:

Purpose	Beneficiary	Legislator	Amt. (M ₱)	Observations
Procurement				
Aircon, sewing machine, videoke machines, tent, camera, Office equipt., furnitures	Brgy. Signal Village	Henry M. Dueñas, Jr.	0.243	<ul style="list-style-type: none"> These were not supported with request from the end-users, evaluation reports on the need to provide assistance and assessment as to eligibility under PDAF, specifications of the items procured, duly acknowledged distribution list, plans / programs / Office Orders authorizing the conduct of different activities such as sports, and other events, terminal report on the conduct of activities indicating the items distributed, date, venue,
	Congressman's Office		1.403	
	LGU Operations		1.786	
Blinds / chairs / clock / tent for diff. activities	Congressman's Office		1.728	

Purpose	Beneficiary	Legislator	Amt. (M ₱)	Observations
Clothing, painting mat'ls and sporting goods for diff. activities/ events	Congressman's Office		2.017	<p>beneficiaries, and receipts for some items procured. All these may not also be considered within the menu of programs eligible for funding under PDAF.</p> <ul style="list-style-type: none"> The infrastructure projects were also not supported with plans and specifications, POW, detailed quantity estimates, inspection and acceptance report and official receipt acknowledging receipt of payment for infrastructure project, proof of posting in the PhilGEPS and conspicuous places, and publication of advertisement in newspaper of general nationwide circulation for those within the threshold. Disbursement vouchers amounting to ₱17,355,910, together with supporting documents representing payments for medicines and medical supplies to Theracor Generics, Phils. under Check Nos. 208736 and 208772, were not also submitted to the Team. Non-submission of these documents is in violation of Section 107 of PD 1445 requiring all Accountable Officers to render the accounts and submit their vouchers as prescribed under COA regulations. Only photocopy of the DV was submitted to the Team. A number of other items amounting to ₱8.969 Million procured by the City Government cannot also be presented to the Team or remained unaccounted for despite repeated demand to present them for inspection. A number of items procured remained unused or already unserviceable. Four suppliers did not fully report to the concerned LGU their transactions. Transactions worth ₱15.623 Million were considered questionable as the purported suppliers are not legally and physically existing as they were not issued business permits, or cannot be located at their given addresses, or issued questionable receipts, or items procured cannot be presented despite request. Medicines and medical supplies amounting to ₱17.355 Million purchased from Theracor Generics, Phils. was not at all documented. The Team was only provided with photocopied disbursement vouchers and purchase order.
	Individuals		0.785	
	FM's Signal Vill. Elem. School		0.034	
Computer / printer	Congressman's Office		0.349	
Groceries for Pamaskong Handog	Congressman's Office		3.463	
	Individuals		5.957	
Firearms and handcuffs	Congressman's Office		0.137	
	PNP Taguig		0.760	
Hardware supplies	Various brgys.		0.677	
	Congressman's Office		0.151	
Multicab	Various barangays		2.731	
	LGU Operations		3.896	
Various infrastructure project	Brgy. Western Bicutan	Juan Ponce Enrile	4.995	
	Brgy. PalangonTipas	Not specified	27.279	
	Brgy. Ususan	Prospero C. Nograles	24.980	
	Brgy. Signal Village	Henry M. Dueñas, Jr.	19.929	
	Brgy. Hagonoy	Not specified	20.631	
	Brgy. Napindan	Juan M. Flavier	0.998	
Reconditioned Ambulance	LGU Operations	Henry M. Dueñas, Jr.	4.403	
		Not specified	34.790	
Medical equipment, medicines and supplies		Miriam Defensor-Santiago	17.355	
Total			181.477	

B. Suppliers with questionable transactions:

Supplier	Legislator	Transactions		Remarks
		No.	Amt. (M ₱)	
Advan Trading	Henry M. Dueñas, Jr.	1	0.156	This supplier has no confirmed business permit to operate and unknown at its given address. Likewise, the printer of the receipts cannot be located. The 16 units Hi-Speed Sewing Machine reportedly delivered by the supplier cannot also be presented to the Team despite repeated demand. This was reportedly issued to the staff of the Office of the Congressman.
Augustinian Family Grocery		1	5.957	This supplier has business permit to operate but did not confirm this transaction. The issued receipt No. 1115 is also no longer within the purportedly authorized series of numbers to be printed of 1 to 250. The printer of the receipt is also unknown at its given address.
Every Motors Corp.		2	5.809	This supplier was last registered in 2008. Both supplier and printer of the receipts did not also confirm these transactions. The issued Invoice No. 9915 is, however, no longer within the series authorized to be printed of 4001-6500. The two units reconditioned Mitsubishi Coaster reportedly issued to the Office of the Congressman and one unit ambulance reportedly issued to the GSO cannot also be presented to the Team despite repeated demands while another Ford Ambulance was no longer functional and may be considered unserviceable. 
F-50 Enterprises		1	0.243	This supplier did not confirm this transaction and issued Invoice No. 424 which is not within the series authorized to be printed of 1001-1500. The LGU did not also confirm the issuance of business permit to this supplier. The items purportedly procured from the supplier consisting of 1 Mini DV Handycam and digital camera cannot also be presented to the Team despite repeated demand from the requisitioning Office. These items were reportedly issued to the staff of the Office of the Congressman.
DPMJ Ent.		1	0.246	The printer of the receipt issued by this supplier is also unknown at its given address. While the supplier was issued business permit to operate, it did not confirm this transaction.
Acer Industrial and Contractors Corp.	5	1.910	These suppliers confirmed their transactions but the printers of the receipts issued by these suppliers cannot be located at their given addresses, or addresses given were non-existent or unknown. Moreover, all procurements from Acer Industrial amounting to ₱1.910 Million, Federal Gun Exchange amounting to ₱0.760 Million and two units digital shot clock from AJACCER Engineering worth ₱0.361 Million cannot be presented to the Team despite repeated demands. All these items were also issued to the staff of the Office of the Congressman.	
AJACCER Engineering	1	0.542		
Federal Gun Exchange	1	0.760		
Total (8)		13	15.623	

C. Procurements that cannot be presented to the Team:

Supplier	Legislator	Items			Issued To
		Description	Amt. (M ₱)	Qty/ Units	
JBG Enterprises	Henry M. Dueñas, Jr.	Monoblock Chairs and Table 36x36	0.535	1,100	Ms. Kharla Pagapulan – Office of the Congressman
RYHZ Trading		Executive Table	0.084	1	
		Executive Chair		1	
		Conference Table	0.171	1	
		Conference Chair		8	
		Visitor Chair	0.026	2	
		Airport Gang Chair	0.079	3	
		Staff Desk	0.086	5	
		Swivel chair		5	
		Mobile Pedestal	0.019	5	
		2/3-Seater Sofas	0.301	9	
		Reception Counter	0.045	1	
		High Chair w/ gas lift	0.025	2	
		Sta. Ana Enterprises	Not specified	Oxygen Regulator	
		Stretcher - Stainless	0.358	6	
Elejans Enterprises	Henry M. Dueñas, Jr.	Personal Computers with tables & chairs	0.350	10	Ms. Kharla Pagapulan – Office of the Congressman
RYHZ Trading		Medium size multi-function massage chair	0.068	1	
DHJM Enterprises		40" Flat LCD Television set	0.274	2	
		Cable TV Signal Amp	0.003	1	
		DVD Home Theater System	0.038	2	
		Multi-Functional DVD Recorder	0.015	1	
	Deskject Colored Printer	0.021	5	GSO (Day Care Center)	
RYHZ Trading	Tarpaulin- Fabricated Tarpaulin Tent 12x12+6x12	0.230	7	Ms. Kharla Pagapulan – Office of the Congressman	
Kurmat Enterprises	Multi-cabs (14 seater)	3.869	32		
Federal Gun Exchange		Cal. 45 Springfield armory	0.760	10	GSO (PC/INP Eufronio L. Obong, Jr.)
Every Motors Corp.		Ambulance Ford (E-350)	1.180	1	GSO
Total			8.969		

D. Unused and unserviceable items:

Supplier	Legislator	Items			Remarks / Location
		Description/ Status	Amount (in M)	Qty/ Units	
Sta. Ana Ent.	Not specified	Cataract Set - unused	0.711	1	
		Phototherapy - unused	0.199	1	
		Spirometer - unused	0.818	1	
		Cesarian Set - unused	0.172	1	
		Laurent Phaco Machine Alcon - unused	4.620	1	
		Autoclave Sterilizer with Safety Lock - unused	1.016	1	
		Mobile Operating Light - unused	0.652	1	
		Fetal Monitor – non-functional / unserviceable	0.770	1	Found at Taguig-Pateros District Hospital 
AATI Advanced Technologies	Henry M. Dueñas, Jr.	Videoke Machines – non-functional / unserviceable	0.278	10	As disclosed in the reply of Ms. Grace Pagkatipunan, upon demand of the Team to submit status of equipment which was not presented to the Team during inspection, the units were located at Barangay Central, Signal Village and are all unserviceable. The Team was no longer able to validate such statement.
Sta. Ana Enterprises	Not specified	Infant Incubator – non-functional / unserviceable	0.897	1	
		Patient Monitor/ Cardiac Monitor – non-functional / unserviceable	0.325	1	

Supplier	Legislator	Items			Remarks / Location
		Description/ Status	Amount (in M)	Qty/ Units	
Kurmat Enterprise	Henry M. Dueñas, Jr.	Multi-cabs (14 seater) – non-functional / unserviceable	1.366	6	Found at Taguig-Pateros District Hospital 
RYHZ Trading		Multi-function Massage Chair – non-functional / unserviceable	0.110	1	
AATI Advanced Technologies		Videoke Machines – non-functional / unserviceable	0.119	3	

E. Suppliers that did not fully report their transactions to the LGUs:

Supplier	Legislator	Transaction		Reported Sales	
		No.	Amt. (M ₱)	Amount	Period
ABN Const. Corp.	Henry M. Dueñas, Jr.	1	9.953	0.750	2008-2009
DHJM Enterprises		5	2.989	0.780	2008-2009
Grandline Engr. Svcs.		1	9.977	0.180	2009
Jaylot Trdg. & Const.	Juan Ponce Enrile	2	4.994	0.666	2009
Total			27.913	2.376	

8. Barangays of Taguig City

A. Nature and deficiencies of transactions charged against the PDAF of Senator Allan Peter Cayetano:

IA/Purpose	Beneficiary	Amt. (M ₱)	Observations
Barangay Ligid, Tipas, Taguig City			
Procurement			
Uniform of Brgy. Council	Barangay Operations	0.150	These were not supported with request from the users, evaluation report on the need to procure such items and assess eligibility under the program, receipt and Sales Invoice, list of distribution, proof of posting in the PhilGEPS and conspicuous places. The uniform of the Brgy. Council may not even be considered within the menu of project eligibility under PDAF.
Hand-held radios		0.200	
Mini-ambulance	LGU Operation	0.400	
Sub-Total		0.750	

IA/Purpose	Beneficiary	Amt. (M ₱)	Observations
Barangay Calzada, Tipas, Taguig City			
Procurement			
House numbering plate	Barangay Operations	0.248	These procurements were not supported with request from the end-users, evaluation report on the need to procure and assess eligibility under PDAF, or proof of posting in the PhilGEPS. The house numbering plate and motorcycle with sidecar may also be considered no longer within the menu of programs under PDAF. On the other hand, confirmation disclosed that the suppliers of firebuster, Pinoy Inventions Ent. with transactions amounting to ₱400,000 , has no business permit to operate during CYs 2007-2009. This supplier did not also confirm its transactions with this LGU.
Brgy firebuster		0.400	
Motorcycle with sidecar		0.100	
Sub-Total		0.748	
Barangay Maharlika, Taguig City			
Procurement			
Motorcycle with sidecar	Barangay Operations	0.550	These were not supported with request from the end-users, evaluation report on the need to procure the items and assess eligibility under PDAF, and proof of posting in the PhilGEPS and conspicuous places. The motorcycle with sidecar may also be considered not within the menu of programs eligible for funding under PDAF. Confirmation from the concerned LGUs also disclosed that the two suppliers did not fully report their transactions to the LGU, as tabulated below:
Ambulance	LGU Operations	0.650	
Sub-Total		1.200	
Total		2.698	

Supplier	Trans. (in M ₱)	Reported Sales	
		Amt	Period
Sankapa Ent	0.650	0.200	2009
Civi Trdg. & Const'n	0.550	0.360	2009
Total	1.200	0.560	

9. Manila

A. Nature and deficiencies of transactions:

IA/Purpose	Beneficiary	Legislator	Amt. (M ₱)	Observations
Procurement				
Community Defense Handbook with CD	Barangays	Manuel M. Lapid	5.000	These were not supported with request from the end-users, evaluation report on the need to procure these items and assess eligibility under PDAF, project proposals, inspection and acceptance report, distribution lists duly acknowledged by the recipients of various items procured, proof of posting in the PhilGEPS and conspicuous places, and publication of advertisement in newspaper of general nationwide circulation for those within the threshold. These items may even be considered no longer within the menu of
Trashcans, tents, clothing, raincoats	Not identified	Not identified	5.784	
Motorcycles, multicabs, service vans	City Mayor	Benjamin D. Asilo	10.117	
	Division of City School	Amado S. Bagatsing	2.858	
Medical Equipt./Supplies	Ospital ng Maynila		1.500	

IA/Purpose	Beneficiary	Legislator	Amt. (M ₱)	Observations
	Ospital ng Sampaloc	Ma. Theresa B. Bonoan-David	1.478	<p>programs eligible for funding under PDAF. There were also no bid documents for water pipe laying.</p> <p>Further evaluation and validation also disclosed that one supplier, Dynamics Educational System, with transactions amounting to ₱5,000,000 while with issued permits to operate from CYs 2007 to 2008, can no longer be located at its given address. In addition, a number of items procured from the suppliers either cannot be presented to the Team or found not at all used or already unserviceable.</p>
Water pipe laying	Isla Putting Bato, Parola, Tondo	Benjamin D. Asilo	6.899	
Improvement	Metropolitan Theater	Monica Louise Prieto-Teodoro	0.081	
Cremation System / New Vertical Wall Niches P I & II	Manila North Cemetary	Benjamin D. Asilo	5.100	
Total			38.817	

B. Items of which cannot be presented or unused:

Supplier	Legislator	Items			Remarks / Location																																																																															
		Description	Amount (in M ₱)	Qty/ Units																																																																																
Panamed Philippines, Inc.	Amado S. Bagatsing	Nebulizer	0.004	1	Cannot be presented																																																																															
Pisces Publishing, Inc.	Maria Zenaida B. Angpin	Day Care Center Learning (DCCL) Dev't Package	2.780	10	<p>These units were reportedly issued to 13 barangays. Of the total 1,027 pcs., only 648 were found by the Team in the custody of the users, 236 of which were not at all used. The unaccounted items consisting of 379 pcs. are summarized below:</p> <table border="1"> <thead> <tr> <th rowspan="2">Reported Recipient (Barangay)</th> <th colspan="4">No. of Items in Packages</th> </tr> <tr> <th>Issued</th> <th>Account-ed</th> <th>Unutilized</th> <th>Un-accounted</th> </tr> </thead> <tbody> <tr><td>272, Zone 25</td><td>79</td><td>8</td><td></td><td>71</td></tr> <tr><td>285, Zone 26</td><td>79</td><td>27</td><td></td><td>52</td></tr> <tr><td>310, Zone 31</td><td>79</td><td>71</td><td></td><td>8</td></tr> <tr><td>330, Zone 33</td><td>79</td><td>33</td><td></td><td>46</td></tr> <tr><td>334, Zone 33</td><td>79</td><td>71</td><td></td><td>8</td></tr> <tr><td>343, Zone 34</td><td>79</td><td>56</td><td></td><td>23</td></tr> <tr><td>389, Zone 40</td><td>79</td><td>57</td><td></td><td>22</td></tr> <tr><td>391, Zone 40</td><td>79</td><td>70</td><td></td><td>9</td></tr> <tr><td>394, Zone 40</td><td>79</td><td>13</td><td></td><td>66</td></tr> <tr><td>364, Zone 37</td><td>79</td><td>5</td><td>1</td><td>74</td></tr> <tr><td>275, Zone 25</td><td>79</td><td>79</td><td>78</td><td></td></tr> <tr><td>283, Zone 26</td><td>79</td><td>79</td><td>78</td><td></td></tr> <tr><td>319, Zone 32</td><td>79</td><td>79</td><td>79</td><td></td></tr> <tr><td>Total</td><td>1,027</td><td>648</td><td>236</td><td>379</td></tr> </tbody> </table>	Reported Recipient (Barangay)	No. of Items in Packages				Issued	Account-ed	Unutilized	Un-accounted	272, Zone 25	79	8		71	285, Zone 26	79	27		52	310, Zone 31	79	71		8	330, Zone 33	79	33		46	334, Zone 33	79	71		8	343, Zone 34	79	56		23	389, Zone 40	79	57		22	391, Zone 40	79	70		9	394, Zone 40	79	13		66	364, Zone 37	79	5	1	74	275, Zone 25	79	79	78		283, Zone 26	79	79	78		319, Zone 32	79	79	79		Total	1,027	648	236	379
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	Maria Zenaida B. Angpin	DCCL Dev't Package	0.834	3	<p>The CDs, distributed to the following Barangays were found unused:</p> <table border="1"> <thead> <tr> <th>Issued to Brgy.</th> <th>No. of CDs</th> </tr> </thead> <tbody> <tr><td>275, Zone 25</td><td>78</td></tr> <tr><td>283, Zone 26</td><td>78</td></tr> </tbody> </table>	Issued to Brgy.	No. of CDs	275, Zone 25	78	283, Zone 26	78																																																																									
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Supplier	Legislator	Items			Remarks / Location						
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Issued to Brgy.	No. of CDs										
319, Zone 32	78										
Total	234										
Pisces Publishing, Inc.	Jaime C. Lopez	E. Library Hub Package - unused	10.5	3	<p>These units were issued to Cayetano Arellano, Ramon Avancera, Dona Teodora and Raja Soliman Science and Technology, F. Torres and Jose P. Laurel, Lakannudula High Schools. The automation systems are not at all being used in these schools as the supplier did not conduct training, or the package is not at all applicable, or these items were not installed by the supplier. Almost all educational CDs delivered remained unused as of date of inspection. Most of its contents are not even suitable for high school students as these were intended for elementary students. There are no services provided by the suppliers on the facilities after delivery of the items.</p>  						
	Maria Zenaida B. Angping	 	14	4							
Roman Instructional Media Resources, Inc.	Jaime C. Lopez	Multi-Media Instructional System - unused	4.177	13	<p>These items were issued to 13 schools but remained unused/uninstalled or used only once or twice. Some equipment delivered were defective or not presented to the Team during validation.</p>   						
		Science Laboratory Package	2.570	8							
		 			<p>The items were delivered to schools. The CDs were unutilized/stored in Supply Office / in the custody of Property Custodian. The Teachers are not aware that there are available equipment and CDs delivered.</p>  						
Panamed Phils, Inc.	Amado S. Bagatsing	Various Medical Eqpt.	0.485	1	These were issued to Health Centers with the following status:						

Supplier	Legislator	Items			Remarks / Location																
		Description	Amount (in M ₱)	Qty/ Units																	
					<table border="1"> <thead> <tr> <th>Eqpt.</th> <th># of Units</th> <th>Status</th> </tr> </thead> <tbody> <tr> <td>Nebulizer</td> <td>1</td> <td rowspan="2">Unutilized</td> </tr> <tr> <td>Stethoscope</td> <td>2</td> </tr> <tr> <td>BP Apparatus</td> <td>7</td> <td>Prohibited by the DOH to be used due to mercury component. For condemnation.</td> </tr> <tr> <td>Fetal Doppler</td> <td>2</td> <td rowspan="2">Unutilized as there are existing units.</td> </tr> <tr> <td>Weighing</td> <td>1</td> </tr> </tbody> </table> 	Eqpt.	# of Units	Status	Nebulizer	1	Unutilized	Stethoscope	2	BP Apparatus	7	Prohibited by the DOH to be used due to mercury component. For condemnation.	Fetal Doppler	2	Unutilized as there are existing units.	Weighing	1
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Roman Instructional Media Resources, Inc.	Jaime C. Lopez	Science Laboratory Package	0.964	3	Only 3 schools, Lakandula, G. Del Pilar and Centex used all equipment but most CDs are unused.																
PZA Trading	Amado S. Bagatsing	Computer with printer	0.489	3	<p>These were issued to three schools with the following status:</p> <table border="1"> <thead> <tr> <th>School</th> <th>Status</th> </tr> </thead> <tbody> <tr> <td>Araullo H/S</td> <td>CPU, monitor and printer for condemnation.</td> </tr> <tr> <td>Margarita Roxas de Ayala E/S</td> <td>Printer still in the box, unutilized.</td> </tr> <tr> <td>Celedonio Salvador E</td> <td>The monitor is for repair.</td> </tr> </tbody> </table> 	School	Status	Araullo H/S	CPU, monitor and printer for condemnation.	Margarita Roxas de Ayala E/S	Printer still in the box, unutilized.	Celedonio Salvador E	The monitor is for repair.								
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Roman Instructional Media Resources, Inc.	Jaime C. Lopez	Digital Language Laboratory – not fully used	9.643	4	<p>Distributed to four High Schools. Although the units are being used, the rooms are not suitable for the equipment and are also not conducive to learning.</p> 																
Medilines Distributor	Amado S. Bagatsing	Dialysis Machine	1.500	1	For replacement of motherboard. It was issued to Ospital ng Maynila Dialysis Center.																
Porta Coeli Industrial Co.	Benjamin D. Asilo	Multicab-Jeepney	3.727	7	<p>These vehicles are no longer functional / serviceable</p> 																

Supplier	Legislator	Items			Remarks / Location
		Description	Amount (in M ₱)	Qty/ Units	
					

C. Unsubmitted disbursement vouchers and supporting documents:

Payee	Check	
	No.	Amount
ESN Dymond General Merchandise	270554	₱ 7,890,500
Medilines Distributors	270104	1,500,000
Total		₱ 9,390,500

10. Barangays of Manila

A. Nature and deficiencies of transactions and unsubmitted disbursement vouchers:

Purpose	Barangay	Beneficiary	Legislator	Amt. (in M ₱)	Observations
Donation and procurement of sports, food and relief good	Bgry. 693, Zone 75	Barangay operations	Amado S. Bagatsing	1.972	These were not supported with disbursement vouchers, the nature of expenses only based on submitted schedule of fund utilization and receipts.
	Bgry. 755, Zone 84			0.500	
Donation and procurement of sports items and renovation of brgy hall	Bgry. 791, Zone 86			0.485	
Donation	Bgry. 711 Zone 78			0.500	
	Bgry. 805, Zone 87			0.490	
	Bgry. 649, Zone 68			0.500	
	Bgry. 674, Zone 73			1.998	
	Bgry. 810, Zone 88	2.487			
Procurement of shirts/ vests and donation	Bgry. 823, Zone 89			0.414	
Supplies and labor for construction of MPH	Bgry. 310, Zone 31		Juan Miguel F. Zubiri	1.500	This was not covered with DV but submitted receipt and other project documents.

Purpose	Barangay	Beneficiary	Legislator	Amt. (in M ₱)	Observations
Procurement of multicab	Bgry. 315, Zone 32			0.189	This was not covered with DV but submitted receipt/SI, Deed of Sale, MR and Acceptance and Inspection Report.
No submitted documents	Bgry. 704, Zone 77		Amado S. Bagatsing	0.500	Did not submit any documents.
Total				11.535	

B. Suppliers of questionable existence:

Brgy.	Supplier/ Contractor	Items Procured	Legislator	Transaction		Remarks
				No.	Amt. (M ₱)	
315	Lydimel Ent.	Multicab	Juan Miguel F. Zubiri	1	0.200	This supplier was last registered in 2011 but did not confirm this transaction. It also issued receipt and SI bearing Nos. 915 and 944, respectively, which are both outside the series of 001A-500A, claimed to have been authorized by the BIR to be printed.
Sub-Total				1	0.200	
693	Agila Rice Mill	Rice	Amado S. Bagatsing	1	0.100	This supplier cannot be located at its given address and issued SI No. 10413 which is beyond the authorized series to be printed of 0501-0550.
	La Trinidad Café and Catering Specialist	Food		3	0.117	This supplier reportedly moved out from its given address and issued SI No. 0561 which is beyond the series of numbers authorized to be printed of 001-200. Both supplier and printer have no business permits to operate.
	RD Toledo Marketing	Donation (T-shirt)		2	0.116	This supplier was not issued permit during CYs 2007 to 2009 with last permit issued for CY 2005. This supplier did not also confirm these transactions while the printer of the receipt is unknown at its given address.
	Cabasal Trading	Donation		1	0.039	This supplier was issued business permit but did not reply to the Team. The printer of the receipt issued by this supplier has no business permit to operate. Confirmation letter sent to the printer of the receipt was also returned due to incomplete address.
	Almega Trading	Donation (Youth Seminar)		2	0.394	The supplier did not reply to the Team but was issued business permit. The printer of the receipt issued by the suppliers, however, has no permit to operate.
	Blue Line	Donation (Info Drive)		2	0.106	This supplier issued only provisional receipts but was issued business permit. It did not, however, reply to the Team.
	Consolidated Packaging Ent.	Relief Goods (not indicated in receipt)		1	0.104	The printer of the receipt cannot be located at its given address. The supplier was, however, issued permit to operate though did not reply to the Team.
Sub-Total				12	0.976	
755	LGR Athletic Wear	Donation (T-shirt)	Amado S. Bagatsing	1	0.152	This supplier did not confirm this transaction and issued receipt bearing serial number not within the authorized series to be printed. The printer also denied printing this receipt and claimed that this supplier was not their client-to-date.
Sub-Total				1	0.152	

Brgy.	Supplier/ Contractor	Items Procured	Legislator	Transaction		Remarks
				No.	Amt. (M ₱)	
791	Pennipersonalized Graphic Design & Printing Services	Not indicated	Amado S. Bagatsing	1	0.055	This supplier was newly registered in 2010 and issued receipt No. 0015 on October 2, 2009 bearing ATP issued only on September 24, 2010.
	Ron Jay General Mdse.	Tent		1	0.097	This supplier issued receipt No. 1236 not within the authorized series to be printed of 501-1000. Both supplier and printer of the receipts have no business permits to operate and did not confirm this transaction.
Sub-Total				2	0.152	
Total (11)				16	1.480	

11. Quezon City

A. Nature and deficiencies of transactions:

Purpose / Beneficiary	Legislator	Amount (in M ₱)		Remarks
		Charge	Total	
Meals and snacks				
Barangay Operation	Juan Ponce Enrile	1.000	2.000	These are not supported with printout copy of posting in the PhilGEPs and conspicuous places and publication of advertisement in newspaper of general nationwide publication. These were not supported with list of attendees and post evaluation report on the success of the program. It was apparent that legal and physical existence of MYMYTE Catering Services with transactions amounting to ₱1 Million were not evaluated. Confirmation from the City Government disclosed that this supplier was not issued business permit to operate. This supplier cannot also be located at its given address.
	Aquilino Q. Pimentel, Jr.	1.000		
Total		2.000		

The Team also noted that disbursement voucher amounting to **₱500,000**, representing cash advance of Mr. Antonio Enrile Inton, was not submitted to the Team for audit purposes in violation of Section 107 of P.D. No. 1445 requiring all Accountable Officers to render their accounts and submit vouchers as prescribed under COA regulations.

12. Barangays of Quezon City

A. Nature and deficiencies of transactions:

IA/Purpose	Beneficiary / Legislator	Charge	Amount (in M P)	Observations
Barangays Bagong Lipunan ng Crame, Kalusugan, Mariana, Old Capitol Site, Botocan, Paligsahan, Sikatuna, South Triangle, Teacher's Village East, UP Village, Immaculate Conception, Don Manuel, Horseshoe, Sacred Heart, San Isidro Galas, Santo Niño, Santol, Blue Ridge A, Kristong Hari, Pinagkaisahan, Kamuning, Talayan				
Asphalt Overlay / Concreting / Repair of Roads / Pathways / Covered Court / Drainage / MPB / Public Toilets / SK Building / Health Center / Brgy. Mini Plaza				
Barangay Operations	Edcel C. Lagman	39.460	43.379	These are not supported with printout copy of posting in the PhilGEPs and conspicuous places and publication of advertisement in newspaper of general nationwide publication. These were also not supported with any or a combination of project documents such as Invitation to Bid, Bid Proposals of Participating Bidders, BAC Resolution awarding the Contract, Approved Budget for the Contract, Detailed Quantity Estimates, As-Built Plan, Inspection Report, Certificate of Appearance, Contractor's Statement of Work Accomplished, Approved Plans & Specifications, Contract Agreement, and Official Receipts. There were even no disbursement vouchers submitted by Brgys. South Triangle, UP Village, Old Capitol Site Don Manuel, Kamuning and Talayan.
	Juan Ponce Enrile	0.598		
	Francisco N. Pangilinan	2.000		
	Ramon B. Magsaysay, Jr.	0.637		
	Not specified	0.684		
Barangays South Triangle, Bahay Toro, Balon Bato, Unang Sigaw				
Feeding Program / Medicines				
Barangay Operations	Edcel C. Lagman	0.283	0.882	These were not supported with printout copies of posting in the PhilGEPs and conspicuous places, other bid documents, project plans or any document authorizing the conduct of activities and proof of implementation of the program indicating the venue, activities undertaken, beneficiaries, pictures of activities, participating partners, date conducted, item procured and distributed to each beneficiary. There were even no DVs submitted by Brgy. Balon Bato. The nature of expense was traced only from the submitted Fund Utilization Report.
	Francisco N. Pangilinan	0.599		
Barangays Alicia, Bagong Pag-asa, Bahay Toro, Balingasa, Bungad, Damar, Damayan, Del Monte, Lourdes, Maharlika, Manresa, Mariblo, Masambong, N.S. Amoranto, Nayong Kanluran, Katipu-nan, Pag-ibig sa Nayon, Paltok, Paraiso, PhilAm, Project 6, Ramon Magsaysay, Salvacion, San Antonio, San Isidro Labrador, San Jose, St. Peter, Sta. Cruz, Sta. Teresita, Sto. Cristo, Sto. Domingo, Talayan, Vasra, Veterans Vill, West Triangle				
Procurement of Motorcycles				
Barangay Operations	Vincent Crisologo	0.612	0.612	These procurements were not supported with printout copy of posting in the PhilGEPs and conspicuous places, and other procurement documents such as Abstract of Bids, BAC Resolution awarding contracts, among others. This was claimed to be procured through direct contracting without complying with the requirements under R.A. No. 9184. These were also not supported with certification from the concerned barangay captains that there are no sub-dealers offering lower prices or suitable substitutes in the market at a price advantageous to the government. This item may not also be considered eligible under PDAF. There were even no DVs submitted by Brgys. Proj. 6, Maharlika, Damayang Lagi, Vasra, Mariblo and Katipunan. The

IA/Purpose	Beneficiary / Legislator	Charge	Amount (in M P)	Observations
				nature of expense was merely based on the Fund Utilization Reports submitted to the Team or the NCA.
Barangay Payatas				
Payment of Insurance Policies of Tricycle Drivers to Federale 1st Mktg. and Services				
Barangay Operations	Mary Ann L. Susano	0.999	0.999	This expense may not even be considered eligible under PDAF and has no legal basis. This was not also supported with project plan indicating the selection criteria of beneficiaries, request from the beneficiaries and proof of evaluation on the selection of the Insurance Company.
Barangays Pasong Tamo, Kaunlaran, San Vicente, South Triangle				
Purchase of Educ'l / Instructional and Const'n Mat'ls, Vests and Tents for TODA				
Barangay Operations	Edcel C. Lagman	4.275	4.912	This procurement was not covered by DVs and required supporting documents. The nature of expense was only based on the submitted Fund Utilization Report.
	Ramon B. Magsaysay, Jr.	0.637		
Barangays Alicia, Baesa, Bahay Toro, Bayanihan, Dioquino Zobel, ESCOPA II, Libis Mangga, Marilag, Masagana, New Era, Pasong Tamo, San Isidro, Galas, Sangandaan, South Triangle, Tandang Sora, Vasra				
Purchase of Office Equipment				
Barangay Operations	Francisco N. Pangilinan	7.300	8.304	These procurement were not supported with printout copy of posting in PhilGEPs and conspicuous places, request from the end-users, and at times, other procurement documents such as Abstract of Bids, BAC Resolution Awarding the Contract, Price Quotations, distribution list of items procured and Official Receipt. The office equipment may also be considered not among those eligible for funding under PDAF. There were even no DVs submitted by Brgys. Masagana, Libis, D. Zobel and Sangandaan. The nature of expense was merely based on NCA or Fund Utilization Reports.
	Edcel C. Lagman	0.904		
	Ramon B. Magsaysay, Jr.	0.100		
Barangay Balingasa				
Purchase of Office Equipment and Various Medicines				
Barangay Operations	Francisco N. Pangilinan	1.000	1.000	These were not covered with DVs or any document. The nature of procurement was merely based on the letter of Punong Barangay.
Barangay South Triangle				
Purchase of Patrol Bikes (Mountain Bikes)				
Barangay Operations	Edcel C. Lagman	0.070	0.070	These were not supported with printout copy of posting of advertisement in the PhilGEPs and conspicuous places and other procurement documents, request from the end-user, proof of distribution of sports equipment. These were even no longer within the menu of projects eligible for funding under PDAF.
Barangay Pasong Tamo				
Purchase of Sports Equipment and Supplies				
Barangay Operations	Ramon B. Magsaysay, Jr.	0.262	0.262	
Barangay Batasan Hills				
Purchase of Supplies materials for livelihood project				
Barangay Operations	Francisco N. Pangilinan	0.200	0.200	This was not supported with printout copies of posting in the PhilGEPs and conspicuous places, price quotation from the purported bidder and other pro-curement documents, distribution list, request from the end-users, project plan or any document authorizing the conduct of such activity and proof of implementation of the project.

IA/Purpose	Beneficiary / Legislator	Charge	Amount (in M ₱)	Observations
Barangays Bayanihan, D. Zobel, E. Rodriguez Sr., ESCOPA (II, III, IV), Ma-rilag, Milagrosa, Old Balara, Pansol, San Roque, Silangan, Socorro, Tagumpay, Villa Maria Clara				
Purchase, Repair and Services and change of spareparts of Utility Vehicle				
Brgy. Operations	Matias V. Defensor, Jr.	10.000	10.000	These were not supported with invitation to bid, printout copy of posting in PhilGEPs and conspicuous places, other procurement documents such as Price Quotations, Abstract of Bids, BAC Resolution Awarding the Contract, PR, Notice of Award, PO, Certificate of Delivery and Acceptance, Inspection Report. There were even no disbursement vouchers submitted by Brgys. D. Zobel, Pansol, San Roque, ESCOPA III, Socorro, Tagumpay, A. Samson, and Silangan. These procurements were no longer within the menu of programs eligible for funding under PDAF.
Total			70.620	

Further evaluation disclosed that substantial amount of procurement is questionable for the following reasons:

- Two suppliers of these barangays were not legally and physically existing as they were either not issued business permits to operate or cannot be located at their given addresses, as discussed below:

Barangay	Legislator	Supplier	Transactions		Remarks
			No.	Amt. (M ₱)	
New Era	Francisco N. Pangilinan	Superjie Trading	2	0.186	This supplier was registered in 2008 to 2009 but cannot be located at its given address.
Don Manuel	Edcel C. Lagman	M.S. Garrido Const'n	1	1.649	This supplier has no business permits from the City Government of Quezon and did not confirm these transactions.
Pinagkaisahan			1	1.999	
Total (2)				3.834	

B. Equipment purchased by barangays that cannot be presented/unaccounted/unserviceable:

Barangay	Legislator	Supplier	Items			Remarks / Location
			Description	Amt (in M ₱)	Qty/ Units	
Vasra	Francisco N. Pangilinan	ENOA Ent.	Laptop Apple Macbook	0.186	1	None of the items were found within the Barangay Hall and were claimed to be unserviceable.
			Nikkon DSLR Cam	0.095	1	
			Laminating Mach.	0.021	1	
			Sharp DVD	0.010	1	
South Triangle	Edcel C. Lagman	Arcian Ent.	Portable address system	0.028	1	Claimed to have been borrowed by constituents.

Barangay	Legislator	Supplier	Items			Remarks / Location
			Description	Amt (in M ₱)	Qty/ Units	
			Public address system	0.148	1	Claimed to be for repair and replacement of electrical wiring but not presented to the Team.
Tandang Sora	Francisco N. Pangilinan	ENOA Ent.	Laptop computer	0.105	1	Not presented to the Team during validation; claimed to be not turned-over by the former Brgy. Secretary.
			Sony Digital Cam "Cybershot"	0.038	1	
			19" LCD (TFT) monitor-Samsung	0.028	1	
Bahay Toro	Francisco N. Pangilinan		Sony Cybershot Digicam DSC W Series	0.039	1	Not found during validation on June 24, 2011 and claimed to be not included in equipment turned-over by the previous administration
	Vincent P. Crisologo	Phil. Beijing Motors	Motorcycle	0.018	1	
Masagana	Not specified	ENOA Ent.	Digital camera	0.033	1	Not found during validation.
Sub-Total				0.749	12	
Escopa II	Francisco N. Pangilinan	ENOA Ent.	Desktop computer with table & chair	0.100	1	Unserviceable 
Marilag	Francisco N. Pangilinan	ENOA Ent.	Desktop computer with table & chair	0.180	2	Unserviceable 
South Triangle	Edcel C. Lagman	Enthel Trading and Const'n.	CCTV equipment 	0.904	1	Unserviceable 
		Arcian Ent.	Desktop computer 	0.060	1	Unserviceable 
			Mountain bike 	0.070	5	Unserviceable 
		ENOA Ent.	Colored TV	0.028	1	Unserviceable 
Brgy. Bahay Toro	Francisco N. Pangilinan		RISO KS Copier – Unserviceable	0.261		Non-functional since assumption of the newly elected officials; no toner and with defective film

Barangay	Legislator	Supplier	Items			Remarks / Location
			Description	Amt (in M ₱)	Qty/ Units	
						
Brgy. Pasong Tamo	Ramon B. Magsaysay, Jr.	Alelen Enterprises	HP dx2300 Micro-tower (EU/AP)	0.100	1	Unserviceable. CPU already replaced; HP printers transferred to Annex II, unserviceable. 
Sub-Total				1.703	13	
Total				2.452	25	

C. Unsubmitted disbursement vouchers:

Barangay	Check		Amount Charged to Fund
	No.	Date	
Brgy. Apolonio Samson			3,200,000.00
Brgy. Balingasa			1,000,000.00
Brgy. Central			2,000,000.00
Brgy. Culiati			200,000.00
Brgy. Damayang Lagi			2,000,000.00
Brgy. Dioquino Zobel			500,000.00
Brgy. Don Manuel			351,000.00
Brgy. ESCOPA III			666,666.67
Brgy. Kamuning			2,000,000.00
Brgy. Katipunan			18,000.00
Brgy. Kaunlaran	223856	12/19/2008	2,000,000.00
Brgy. Libis			500,000.00
Brgy. Maharlika			18,000.00
Brgy. Manresa			200,000.00
Brgy. Obrero			2,000,000.00
Brgy. Pansol			666,666.67
Brgy. Project 6			218,000.00
Brgy. Ramon Magsaysay			200,000.00
Brgy. San Roque			666,666.67
Brgy. Sangandaan			200,000.00
Brgy. Sto. Cristo			200,000.00
Brgy. Vasra			1,018,000.00
Total			19,823,000.01

13. Las Piñas City

A. Nature and deficiencies of transactions:

Purpose / Beneficiary	Legislator	Amount (in M ₱)		Observations	
		Per Leg.	Total		
Procurement					
Plants, trees, seedlings, soil, plastic bags, planter boxes, coco cloth, nylon rope, and basket weaving supplies intended for:					
Barangays	Cynthia A. Villar	0.035	0.035	D. These were either not supported with request from the end-users or evaluation reports on the need to provide assistance and eligibility under PDAF or other documents such as Office Order, project plans or any document authorizing the conduct of any event or activity, duly acknowledged distribution list indicating the quantity and items distributed, complete name and address of recipients; reports on actual activities undertaken indicating the venue, date, participants, beneficiaries and items received by each beneficiary, partner agencies; lay-out for ads / streamers/ billboards/ stickers/ tarpaulin; equipment to be repaired and scope of repairs to be undertaken, proof of posting in the PhilGEPS, among others. In the absence of documents, the eligibility of these expenses under PDAF cannot be assessed, some of which were no longer considered eligible under PDAF.	
Schools	Cynthia A. Villar	0.014	0.014		
Homeowners Ass.	Cynthia A. Villar	0.030	0.036		
	Manuel B. Villar, Jr.	0.006			
LGU Operations	Cynthia A. Villar	0.620	0.721		
	Manuel B. Villar, Jr.	0.101			
Congressman's Office	Cynthia A. Villar	0.426	0.426		
Repair of heavy equipment and spare parts, garbage bags, office supplies, and bamboos intended for:					
Congressman's Office	Cynthia A. Villar	0.910	0.910		
LGU Operations	Cynthia A. Villar	10.758	13.062		
	Manuel B. Villar, Jr.	2.304			
Chemicals / fogging solution, vehicles / boats, office furniture / equipt./ supplies, Technical assistance intended for:					
LGU Operations	Cynthia A. Villar	15.225	26.750		
	Manuel B. Villar, Jr.	11.525			
Pangasinan Federation of NGOs	Cynthia A. Villar	0.015	0.015		
Schools	Cynthia A. Villar	0.018	0.036		
	Manuel B. Villar, Jr.	0.018			
Barangays	Cynthia A. Villar	0.015	0.033		
	Manuel B. Villar, Jr.	0.018			
RTC Branch 200	Cynthia A. Villar	0.018	0.018		
Food / grocery items, school supplies, stickers, billboards, streamers, Tarpaulin, lanterns, newsletter, books, button pins, basketball, chairs, clothing, medals, certificates, toothbrush, toothpaste, clocks, umbrellas, glass enclosure, and diorama intended for:					
Individuals	Cynthia A. Villar	1.710	2.071		
	Manuel B. Villar, Jr.	0.361			
LGU Operations	Cynthia A. Villar	8.866	13.946		
	Manuel B. Villar, Jr.	5.080			
Nationwide	Cynthia A. Villar	0.695	6.283		
	Manuel B. Villar, Jr.	5.588			
E. The releases of funds to various cooperatives and foundations, as financial assistance, are not within the menu of projects eligible for funding under PDAF. These payments were merely supported with request for sponsorship.					
F. Procurement of infrastructure projects was not supported with proof of posting in the PhilGEPS and conspicuous places, and publication of advertisement in newspaper of general nationwide circulation for those within the threshold.					
G. Transactions worth ₱407,000 are considered questionable as 66 purported recipients of various types of assistance cannot be located or unknown at their given address.					
H. Transactions worth ₱32.844 Million are considered questionable as the purported suppliers were not legally and physically					

Purpose / Beneficiary	Legislator	Amount (in M ₱)		Observations	
		Per Leg.	Total		
Ofc of the Senator	Manuel B. Villar, Jr.	0.462	0.462	<p>existing. They were either not issued permits to operate, or cannot be located, or of questionable capability to meet the requirements of the projects or issued questionable receipts.</p> <p>I. The validity of transactions with Absolute Sales Corporation amounting to ₱121,680 cannot also be established as the supplier did not confirm its transactions with the LGU. It was, however, issued business permit to operate.</p> <p>J. The necessity of a number of items procured is also questionable as these remained unused as of audit date or already unserviceable.</p> <p>K. Six vouchers in the aggregate amount of ₱96,866 were not submitted to the Team for audit purposes in violation of Section 107 of P.D. No. 1445 requiring all Accountable Officers to render their accounts and submit vouchers as prescribed under COA regulations.</p> <p>L. A number of suppliers failed to fully report their transactions to the City Government of Las Piñas during CYs 2007 to 2009.</p>	
Day Care Centers	Cynthia A. Villar	0.111			
Balikatan sa Kaunlaran (BSK) Nat'l Foundation	Cynthia A. Villar	1.764			
Las Pineros and various solicitors	Cynthia A. Villar	0.206	0.206		
Congressman's Office	Cynthia A. Villar	1.138	1.138		
Barangays	Cynthia A. Villar	0.640	0.640		
Private org'ns nationwide	Cynthia A. Villar	1.042	1.210		
	Manuel B. Villar, Jr.	0.168			
Schools	Cynthia A. Villar	0.932	2.420		
	Manuel B. Villar, Jr.	1.488			
Medicines / medical / dental supplies for medical mission / donations intended for:					
LGU Operations	Cynthia A. Villar	6.207	6.290		
	Manuel B. Villar, Jr.	0.083			
Congressman's Office	Cynthia A. Villar	11.557	11.557		
Ofc of the Senator	Cynthia A. Villar	6.162	34.160		
	Manuel B. Villar, Jr.	27.998			
Various Infrastructure intended for:					
LGU Operations	Cynthia A. Villar	15.211	26.193		
	Manuel B. Villar, Jr.	10.982			
Sub-total			150.507		
Financial Assistance					
Various sponsorships released to:					
Various private assoc'ns, coops, found'ns, org'ns.	Cynthia A. Villar	1.648	4.984		
	Manuel B. Villar, Jr.	3.336			
Schools	Cynthia A. Villar	0.129	0.483		
	Manuel B. Villar, Jr.	0.355			
LGUs	Cynthia A. Villar	0.046	1.605		
	Manuel B. Villar, Jr.	1.559			
Barangays	Cynthia A. Villar	0.160	0.393		
	Manuel B. Villar, Jr.	0.234			
Other Agencies	Cynthia A. Villar	0.119	0.165		
	Manuel B. Villar, Jr.	0.046			
Sub-total			7.630		
Total			158.137		

B. Suppliers of questionable existence:

Supplier	Legislator	Charge	Transactions		Items Procured	Remarks	
			No.	Amt. (M ₱)			
Jawprint Ent.	Cynthia A. Villar	0.175	3	0.299	Medicines & other supplies	These suppliers have no business permits to operate and unknown or cannot be located at their given addresses. The printer of the receipts/Slis issued by Vesta Industries cannot also be located at its given address.	
	Manuel B. Villar, Jr.	0.124					
Silveran Gen. Merch.	Cynthia A. Villar	0.164	1	0.164	Materials for weaving		
Vesta Industries	Cynthia A. Villar	0.401	3	0.401	Wall clock & button pins		
Seandre Ent.	Cynthia A. Villar	0.057	5	0.087	Boxes		
	Manuel B. Villar, Jr.	0.030					
Gelo's Advertising Services	Manuel B. Villar, Jr.	0.065	1	0.065	Streams		These suppliers have no business permits to operate and did not confirm these transactions. As confirmed by the LGU, Denles Marketing was closed as of June 2004 while its transactions transpired in CYs 2008 and 2009. This supplier and its printer of the receipts reportedly moved out from their given addresses.
Dynamic DA Trading	Manuel B. Villar, Jr.	0.991	1	0.991	Furnitures		
Morseco Mktg Corp.	Cynthia A. Villar	0.248	6	1.677	Repair of backhoe and other equipment		
	Manuel B. Villar, Jr.	1.429					
NEN Const & Trading, Inc.	Cynthia A. Villar	0.656	3	0.656	Construction materials		
Polo Blue Paint Center	Cynthia A. Villar	0.247	3	0.247	Paints		
RCG	Cynthia A. Villar	0.055	1	0.055	Medals & certificates		
Nico Diversified Trdg.	Cynthia A. Villar	6.517	2	12.315	Dental supplies and fogging solution		
	Manuel B. Villar, Jr.	6.518					
Denles Marketing	Cynthia A. Villar	4.950	3	13.232	Chemical supplies		
	Manuel B. Villar, Jr.	8.282					
RH Excelcrafts General Merchandise Ent.	Cynthia A. Villar	0.588	11	0.781	Plant boxes and ST bags	This supplier has business permits to operate but did not confirm these transactions and issued receipts bearing ATP being used by another supplier. The printer of receipt cannot also be located due to insufficient address.	
	Manuel B. Villar, Jr.	0.193					
Marilyn Commercial	Cynthia A. Villar	0.040	1	0.040	Monoblock chairs	This supplier was last registered in 2011 but unknown at its given address.	
Kayle's ATM-Panay Mineral Water	Manuel B. Villar, Jr.	0.084	2	0.084	Mineral water	This supplier confirmed its transactions but has no business permit to operate.	
Arcel Sign Service	Cynthia A. Villar	0.777	8	1.210	Streamers	This supplier cannot be located due to insufficient address and was issued business permit only for CY 2007.	
	Manuel B. Villar, Jr.	0.433					
Mate-Aire Refrigeration & Aircon Services	Cynthia A. Villar	0.540	1	0.540	Aircon	This establishment is a newly registered business in 2009 when this transaction transpired in December 17, 2008. The supplier did not reply to the Team.	
Total (17)			55	32.844			

C. Items which remained unused:

Supplier	Legislator	Items			Remarks / Location
		Description	Amt (in M ₱)	Qty/ Units	
Dynamic DA Trading	Manuel B. Villar, Jr.	Gangchairs 	0.170	12	The 12 sets were found in a storage room. There were already 58 sets installed in the City Hall Lobby and the 2nd floor Reception area. There were 9 additional sets stored in the bodega which are not part of this procurement.
Solanda Enterprise	Cynthia A. Villar	Boat 	0.544	1	As inspected, the unit is no longer used and may be considered unserviceable. 
Total			0.714	13	

D. Unsubmitted disbursement vouchers:

Payee	References	
	JEV No.	Amount (in M ₱)
Municipality of San Ildefonso, Bulacan	86	5,000
Sigma Alpha Epsilon Fraternity-Phls	838	5,000
Las Piñas (Hosp) Lions Club, Inc.	644	5,000
Las Pinas (Host) Lions Club	645	5,000
Maria Cresilda Celon	646	10,000
*Wendell Esteban	754	66,866
Total		96,866

E. Suppliers that did not fully report their transactions to LGUs:

Supplier	Items Procured	Legislator	Charge	Transactions		Reported Sales	
				No.	Amount (in M ₱)	Period	
Diane Pharma	Medicines	Cynthia A. Villar	23.870	9	45.711	2.396	2007-2009
		Manuel B. Villar, Jr.	21.841				
MyBasic Graphics Ent	School supplies, groceries and other supplies	Cynthia A. Villar	2.766	8	4.354	1.052	2007-2009
		Manuel B. Villar, Jr.	1.588				
Total					50.065	3.448	

14. Davao Oriental

A. Nature and deficiencies of transactions:

Purpose / Beneficiary	Legislator	Charge	Amount (in M ₱)	Observations	
Financial assistance					
Financial assistance released to:					
Private assoc'ns	Thelma Z. Almario	0.250	0.250	These were not supported with request from the end-users, DSWD evaluation/study as to indigency, medical abstract, health records and hospital bills for medical assistance, project proposal for livelihood assistance, or any proof to establish emergency situation and assess the amount to be granted.	
Municipalities		3.911	3.911		
Individual		0.009	0.009		
Other Gov't Agencies		7.200	7.200		
Barangays		0.550	0.850		
	Nelson L. Dayanghirang	0.300			
Congressman's Office	Thelma Z. Almario	0.056	0.056		
LGU Operations		0.225	0.225		
Medical assistance released to:					
Individuals	Nelson L. Dayanghirang	0.070	0.070		
Congressman's Office	Thelma Z. Almario	0.018	0.018		
Livelihood assistance released to:					
Congressman's Office	Thelma Z. Almario	0.156	0.156		
Sub-total			12.745		
Procurement					
Vehicles					
Congressman's Office	Thelma Z. Almario	2.784	2.784	<ul style="list-style-type: none"> These were not supported with request from the end-users, evaluation report on necessity of undertaking the project and eligibility under the PDAF, duly acknowledged distribution list; Office Order, project plans / proposals for the conduct of any event, terminal report for medical missions and likelihood projects and other activities indicating the date, venue, participants, beneficiaries and the items and quantity received, proof of posting in the PhilGEPS, and conspicuous places, and publication of advertisement in newspaper of general nationwide circulation for those within the threshold, reports on activities undertaken indicating the date, venue, participants/beneficiaries, and results of undertaking, among others. The procurement of medicines were also split into several POs. In the absence 	
Auto supplies / fuel, repairs of vehicles					
Congressman's Office	Thelma Z. Almario	2.125	2.125		
Rice and other foodstuffs					
Congressman's Office	Thelma Z. Almario	0.285	0.285		
Indigent constituents		0.270	0.270		
LGU Operations		2.250	2.250		
Medicines and Med. Supplies					
LGU Operations	Prospero C. Nograles	79.007	79.007		
Lakbay-aral and T-shirts					
Congressman's Office	Thelma Z. Almario	0.076	0.076		
Military supplies / peace and order					
LGU Operations	Prospero C. Nograles	0.600	0.600		

Purpose / Beneficiary	Legislator	Charge	Amount (in M ₱)	Observations
Aircon / office equip. / supplies				<p>of any documents, the eligibility of medicines and food under PDAF cannot be assessed, while all others items do not even fall within the menu of programs eligible for funding under PDAF.</p> <ul style="list-style-type: none"> • Further evaluation of these transactions disclosed that procurement amounting to ₱11.235 Million were considered questionable as the suppliers are either not legally and physically existing. They cannot be located at their given addresses or were not issued business permits or issued questionable receipts. • In addition, a number of vouchers in the aggregate amount of ₱22,843,131 were not submitted to the Team in violation of Section 107 of P.D. No. 1445 requiring all Accountable Officers to render the accounts and submit vouchers as prescribed under COA regulations.
Congressman's Office	Thelma Z. Almario	0.363	0.363	
LGU Operations	Nelson L. Dayanghirang	0.988	0.988	
Radio program fee				
LGU Operations	Thelma Z. Almario	0.064	0.064	
Various supplies for livelihood projects				
Congressman's Office	Thelma Z. Almario	0.466	0.466	
Construction materials				
DepEd Dahican	Thelma Z. Almario	0.031	0.031	
Congressman's Office		0.486	0.486	
SP Hostel		3.361	3.361	
Infrastructure projects				
LGU operations	Prospero C. Nograles	10.617	16.808	
	Thelma Z. Almario	6.191		
Red Cross		0.932	0.932	
Schools		0.801	0.801	
Miscellaneous expenses				
Congressman's Office	Thelma Z. Almario	0.142	0.142	
Per diem and honoraria				
LGU Operations	Thelma Z. Almario	0.074	0.074	
Overtime services				
LGU Operations	Thelma Z. Almario	0.047	0.047	
Wages				
LGU Operations	Thelma Z. Almario	0.578	0.578	
Sub-total			112.538	
Total			125.283	

B. Suppliers of questionable existence:

Supplier	Legislator	Items Procured	Transactions		Remarks
			No.	Amt (in M ₱)	
Bistro La Mian	Thelma Z. Almario	Food stuffs	2	0.060	This supplier was issued business permit but unknown at its given address. The printer of the receipts did not also confirm these transactions.
DM Marketing		Construction materials	9	0.186	This supplier confirmed these transactions and was issued business permit. However, the receipts issued may be considered of questionable validity as these receipts

Supplier	Legislator	Items Procured	Transactions		Remarks
			No.	Amt (in M ₱)	
					reflected two ATPs, which is unlikely.
L.A. Concrete Products		Construction materials	11	0.520	This supplier is unknown at its given address and was not issued business permit. The printer of the receipts cannot also be located at its given address.
Tielsa Development Corporation	Nelson L. Dayanghirang	Office equipment	4	0.744	This supplier has no business permit to operate, did not confirm these transactions and issued receipts not in the form prescribed by the BIR. ATP number, series of numbers authorized to be printed and proprietor were not indicated therein.
MC DJ Pharma Generic Distributor	Prospero C. Nograles	Medicines	38	7.314	This supplier is only registered in 2009 but confirmed these transactions. The printer of the receipts/SIs issued by this supplier cannot, however, be located at its given address.
ECE Marketing		Medicines	28	2.411	This supplier has business permit to operate and confirmed these transactions. However, the printer of the receipts/SIs issued by the supplier cannot be located at its given address.
Total (6)			92	11.235	

C. Unsubmitted disbursement vouchers:

Payee	References		Project / Program
	No.	Amount (in ₱)	
Disbursement Voucher			
AB Mascardo Lumber Yard	62	27,744	C/S DSWO
Alitarose Gregorio	217(2)	43,498	Medicines
Congresswoman Thelma Z. Almario	351	4,400	Fuels
	235	230,800	Supplies for training
	701	8,878	Fuels
	851	28,000	Radio program
Davao SVN Mktg.	593	993,910	Medicines
	596	990,000	
	595	999,000	
	596	993,840	
Dr. R. Malintad		200,000	Medical mission assistance
Dupa Petron SVC Station	129	57,960	
Freddie Bendulo	64(6)	1,000,000	Exp. for annual forum
FTODA	234	131,500	Financial Assistance
Ma. Victoria Rodriguez	23(7)	48,033	Meals/Snacks
	64(4)	700,000	Supplies for military operation

Payee	References		Project / Program
	No.	Amount (in ₱)	
	823(7)	94,123	Meals/Snacks
Nenita Maturan	237	5,077	O.T.
PT replenish CA PTV # 581	719	94,123	
PT replenish TF PTV # 257	28	1,000,000	
PT-replenish PTV 581	719	48,033	
RC Trocio Bldrs & C/S	31	480,429	Final billing
Rhodwill P/H	34	45,400	Repair of GSP covered court
	238	44,049	Gov. Gen covered court
TESDA Mati	239	10,000,000	Transfer of fund
Toyota D.C.	58	1,961,534	1 unit Toyota Hi-ace
Wingold Mktg.	231	896,000	Construction materials
	232	716,800	
Sub-Total		21,843,131	
Liquidation report			
Dr. R. Malintad	048(4)	6,652	Medicines
	123(2)	6,745	
Dr. R. Malintad	123(3)	10,745	Medicines
Daniel S. Con-el	131(2)	100,000	
	178(1)	50,000	
	178(3)	50,000	
	178(4)	100,000	
Sub-Total		324,142	
Total		22,167,273	

15. Panabo City

- A. Nature and deficiencies of transactions charged against the PDAF of Representative Antonio F. Lagdameo, Jr.:

IA/Purpose	Beneficiary	Amt. (M ₱)	Observations
Financial Assistance			
Financial Assistance	Barangayanihan Day Care Workshop & TV program	0.429	These transactions were not supported with project profile, request from the end-users, assessment report on the necessity to provide assistance and eligibility under PDAF or any document to authorize attendance to any training/conference. These transactions may even be considered no longer within the menu of programs eligible for funding under PDAF.
Various activities: liga / trainings / conf. / festivals / anniversaries	Other LGUs and Gov't Agencies	1.996	
No specific purpose	Private Assoc'ns	0.550	
	Barangays and Municipalities	5.700	The eligibility of these grants cannot be established as the purpose was not even specified.
Sub-total		8.675	

IA/Purpose	Beneficiary	Amt. (M ₱)	Observations
Procurement			
Rental of vehicle, chairs, sounds, and lights	LGU Operations	0.075	These were not supported with request from the end-users, evaluation report on the necessity of providing assistance, project profile, duly acknowledged distribution list, report on the activities undertaken, Office Order or any authority for the conduct of trainings / seminars / events, proof of posting in the PhilGEPS. These expenses were even no longer within the menu of projects eligible for funding under PDAF.
Office / schools / sports equipt. / supplies	Barangay Una	0.083	
	Barangayanihan TV Program	0.014	
	New Visayas Elementary School	0.100	
	PNP, 8 th PCAS	0.035	
	LGU Operations	0.350	
Meals / accom. During mtg / trainings / seminars	Various Assoc'ns	0.020	
	Barangayanihan TV Program	0.018	
	LGU Operations	0.396	
Med. Supplies		0.094	
Electronic Brgy. Information System	Brgys. New Pandan, Sto. Nino, San Francisco & Credu	0.805	
Sub-total		1.990	
Personal Service			
GSIS Premiums	City officials and employees	0.035	These are LGU expenses which are not eligible to be charged against PDAF
Salaries and wages	Grace Joy G. Bitos	0.007	
	Cresencia A. Reyes, et.al	0.163	
Sub-total		0.205	
Total		10.870	

16. Compostela Valley

A. Nature and deficiencies of transactions:

Purpose / Beneficiary	Legislator	Charge	Amount (in M ₱)	Observations
Financial Assistance				
Indigent constituents	Manuel E. Zamora	0.072	0.072	These were not supported with request from the end-users, evaluation as to necessity of granting financial assistance to military, police and various league /associations and eligibility under PDAF, project profile, case evaluation/ study as to indigency of the beneficiaries or any document to establish the condition of the recipients. These expenses except for those given to the validated indigent constituents were not even eligible under PDAF.
Schools	Manuel E. Zamora	0.025	0.060	
	Rommel C. Amatong	0.035		
Various league, association, and federation	Prospero C. Nograles	0.800	1.011	
	Manuel E. Zamora	0.175		
	Rommel C. Amatong	0.036		
Sub-total			1.143	
Procurement				
Chairs, musical instruments, and furniture intended for:				
Various schools	Prospero C. Nograles	7.462	7.462	<ul style="list-style-type: none"> These were not supported with request from the end-

Purpose / Beneficiary	Legislator	Charge	Amount (in M ₱)	Observations
Calendars, T-shirts for the environmental awareness campaign and rice for AFP, PNP				
LGU Operations	Prospero C. Nograles	6.696	6.696	<p>users, evaluation report as to necessity of providing assistance and eligibility under PDAF, project profile, Office Order approving the conduct of any event or activity, and procurement and distribution of various items, reports on the actual activities/events undertaken indicating the date, venue, participants and results of undertaking and proof of posting in the PhilGEPS. These expenses may not even be considered eligible under PDAF.</p> <ul style="list-style-type: none"> The validity of procurement from the following suppliers may even be considered questionable as these suppliers did not fully report their transactions to the Provincial Government of Compostela Valley.
Sub-total			14.158	
Total			15.301	

B. Suppliers that did not fully report their transactions with the LGUs:

Supplier	Items Procured	Legislator	Transactions		Reported Sales	
			No.	Amount (in M ₱)	Period	
TSR Furniture Shop and Mktg.	Furnitures	Prospero C. Nograles	2	6.402	1.500	2007-2008
Davao ERJV Enterprises	Rice		1	3.296	1.435	2007-2009
Woolrich Enterprises	T-shirts with pants		1	2.400	0.175	2009
Total				12.098	3.110	

Annex N

**Managements' Comments and Team's Rejoinder
Fund Utilization by LGUs
Audit of Priority Development Assistance Fund
Covering CYs 2007 to 2009**

Management's Comments	Team's Rejoinder
Response provided by Panabo City	
<ul style="list-style-type: none"> • Some of the expenditures were fund transfers to other agencies and LGUs within the district upon the written request of the Office of the 2nd Congressional District for projects and programs approved and identified by that Office. The City merely acted as initial depository and conduit of the funds. These recipient agencies and LGU's became the implementing agencies for these projects/programs and are therefore the agencies accountable for the implementation of the projects. • The NCA released was intended "to cover the cash requirements for financial assistance to Panabo City for the implementation of priority development programs and projects". This was transferred to barangays for the "implementation of priority development programs of the said barangays". The releases were properly receipted by the beneficiary barangays. • Expenses directly undertaken by the City were for Pro-Poor programs which fall under the menu of programs prescribed under the GAA. • Other projects were part of the livelihood, water supply, rural electrification, health and socio-cultural programs. All these programs were utilized and implemented in accordance with laws and existing accounting and auditing rules. The disbursement vouchers of some of the expenditures even passed through pre-audit procedures and were authorized. • Project was subjected to public bidding in accordance with R.A. No. 9184. The legal requirements and procedures for the procurement of Consultancy for the Electronic Barangay Information System were substantially complied and undertaken by the Bids and Awards Committee. 	<p>The Team is not questioning fund transfers to other agencies identified by the legislators for as long as the purpose of transfer is within the menu prescribed in the GAA. In this case, however, funds were transferred for purposes such as festivals and anniversaries which are not eligible for funding under PDAF.</p> <p>As the funds were released to Panabo City for the implementation of priority projects, it is incumbent upon the City Government to determine which of the priority projects identified in the GAA should be implemented by the barangays. The fund was not actually intended to address the priority programs of the barangays but for programs and projects included in the menu identified in the GAA.</p> <p>The expenses implemented by the City Government were not supported with project profile defining the objective of the program, criteria for selection of beneficiaries and strategies for implementation and reports on the implementation of such program. Thus, its relevance to any pro-poor program of the government cannot be assessed. Moreover, expenses such as personal services, festivals, foundations and anniversaries cannot be linked to any specific pro-poor program of the government.</p> <p>The pro-poor programs such as payment of PhilHealth Insurance of indigent constituents was not questioned by the Team.</p> <p>The Team is not questioning the use of PDAF for eligible projects such as water supply and rural electrification and other infrastructure projects. However, the implementation of these projects was not compliant with existing rules and regulations.</p> <p>Likewise, the relevance of procurement of office/ school/sports equipment and supplies and expenses for meals and accommodation to any pro-poor program of the government cannot also be assessed as these were not supported with program profile and reports on project implementation.</p> <p>All procurements, including this one were not supported with print out copy of posting of advertisement in the PhilGEPS.</p>

Management's Comments	Team's Rejoinder
<ul style="list-style-type: none"> With respect to the requirement for posting of notices in the LGU, the City's ITS was only operationalized in 2009 and still in the process of completing and designing the City website. Discussion on posting of notices and data pertaining to procurement activities in the website were still on-going around that period. 	<p>The posting of advertisement in the agency website is required only for agencies with existing website. However, the requirement to post the procurement requirements in the PhilGEPS is mandatory. In the absence of agency website, they can post requirements in the PhilGEPS using the GPPB or DBM website.</p>
<p>Response provided by Las Piñas City</p>	
<ul style="list-style-type: none"> The SARO released to the City of Las Piñas did not indicate any of the categorized programs/ projects of said menu. Its stated purpose is "Financial assistance to Las Piñas City for priority development programs and projects". The City considered the stated "purpose" as an indicative guide in the implementation of various programs and projects identified and spelled out by the proponent legislators in the letter-advice and enabling MOA entered into by and between the City of Las Piñas and the proponents. Financial assistance released to various civic and cultural activities of various individuals, NGOs/POs and LGUs/NGAs were granted, not at the instance and direction of the City Government/IA, but solely at the discretion and in accordance with the instructions of the proponent legislators, being the grantor of the said Trust Fund. This is to set the record straight the limited role of the City Government who merely acted as a conduit of the entrusted PDAF as per City Resolution No. 2109-07, series of 2007. The utilization of funds totaling ₱11.779 Million, out of the PDAF entrusted to the City Government, acting as a conduit falls well within the purview of financial assistance for specific programs and projects designed to address the pro-poor or poverty alleviation programs of the government, akin to the ongoing 4Ps undertaken by the DSWD as well as various calamity /disaster mitigation programs/projects of the City such as flood control health enhancing and disease control, relief and disaster preparedness, environmental protection and sanitation. These are all in line with the proposed programs and projects as mandated by the proponents in their various letters and executed by their Executive Assistant and Legislative Staffs. Since the above fund is treated as Trust Fund in the LGU's books, the City Government has faithfully fulfilled its obligations, having complied with the specific purposes of the fund as directed by the proponents in Section 4(3) of P.D. No. 1445, which pertinently stipulates that, "Trust funds shall be available and may be spent only for the specific purpose for which the trust was created or the funds received." 	<p>As the priority development programs and projects were not indicated in the SARO, the concerned Officials should have inquired from the DBM the eligible priority projects. The eligible priority projects and programs are also clearly discussed in the GAA for the year.</p> <p>The City Officials are also responsible in ensuring that the projects spelled out by the proponents are among the projects enumerated therein. It is also informed that any provisions in the MOA which did not conform with the provisions of the GAA cannot be considered valid. The City's actions, then, should be primarily guided by existing laws, rules and regulations.</p> <p>As discussed earlier, under Section 2 of P.D. No. 1445, the responsibility to ensure that all funds are managed, expended and utilized in accordance with existing laws and regulations, and safeguarded against loss or wastage rest on the head of the agency. This provision applies to all funds received by the City Government including those out of PDAF. It cannot, therefore, be said that the City Government's participation is limited and is merely acting as a conduit of fund. There were no laws or regulations limiting the liability and responsibility of the City Officials in the disbursement of PDAF.</p> <p>The activities undertaken by the City Government is not comparable to 4Ps with defined objectives, strategies for implementation, scope or program coverage, intended beneficiaries, budget requirements and expected results, among others. In contrast, the City Government's expenses were not based on well-defined objectives and established selection criteria. The relevance of expenses then such as foods, stickers, medals, certificates, office equipment, grocery items, vehicles, boat, streamers, billboards and tarpaulin, among others, to any pro-poor program of the government cannot be assessed.</p> <p>PDAF is a government fund entrusted by the National Government, and not by the proponent legislators, to the City Government. It is considered Trust Fund since it is intended to address specific programs defined in the GAA. As there are wide selection of projects eligible for funding under PDAF, the proponent has the prerogative to identify which of the eligible projects should be given priority. The selection, however, should be confined to projects defined in the GAA. Since the funds were not used for the purpose defined in the GAA, it cannot be said that the funds were used for the purpose intended.</p>

Management's Comments	Team's Rejoinder
<ul style="list-style-type: none"> • The subject fund was managed, expended and utilized in accordance with law and regulations, the City safeguarded it against loss or wastage, thereby ensuring efficiency, economy and effectiveness in the handling and disposition of the fund. • The Letters of Advice dated January 4, 2007 and January 5, 2007 and the enabling Memorandum of Agreement dated March 8, 2007 of the project proponents categorizing the various programs/projects to be funded by their PDAF allocation for CYs 2007 to 2009 are hereunto attached xxx. • The use of PDAF for various financial assistance, for infra projects, for the purpose of gangchairs and rubber boat and tugboat for the Sagip Ilog Project as well as those used to support the City's various disaster mitigation programs/projects is justified and well spent as determined by the proponents. • The City's BAC has been continuously updating its Masterlist of Accredited Suppliers, properly screened on the basis of the eligibility criteria prescribed under Section 23.5 of the IRR, same Act. • Through the passage of time and events, such as a change in business climate or in the ownership of the business, there could have been a change in the name, closure or transfer or relocation to other localities of suppliers in search of greener pastures. Such changes or decisions made by the supplier/dealers are beyond the control of the City Government. • The legal existence of a contractor or supplier does not lie solely on his authority or business permit issued for and in his behalf. In a decided case again by the Supreme Court, it was held that: <u>"The wordings of R.A. No. 4566 are clear, It does not declare, expressly or impliedly, as void contracts entered into by a contractor whose license had</u> 	<p>It cannot also be said that compliance with the directive of the proponents, even if the same is no longer in line with the governing law, is still in compliance with the fundamental principles of P.D. No. 1445 and other existing laws, rules and regulations. In addition, as discussed in the report, even the basic requirement of complete documentation and conduct of public bidding were not observed by the City Government.</p> <p>The absence of publication of advertisement alone is already an indication of violation of existing laws, rules and regulations. It cannot, therefore, be claimed that funds were properly expended and utilized. In addition, the absence of distribution list indicating the quantities and items received by each beneficiary during medical mission, fogging and similar activities is also an indication that the programs are not efficiently handled.</p> <p>The Team is not questioning the authority of the City Government to enter into MOA. However, as discussed earlier, any provisions in the MOA not compliant with existing laws, rules and regulations are considered void and non-executory.</p> <p>Again, the Team is not questioning the utilization of these funds for these projects as long as they are based on specific pro-poor program with defined objective, strategy and mechanics for implementation. In this case, however, there were no plans and profile to warrant procurement and there were no accomplishment reports to support the implementation of the projects. In addition, disaster-mitigating programs of the government are not among those defined in the GAA to be charged against PDAF. It is reiterated that utilization of funds for purposes other than those defined in the GAA and other relevant rules and regulations cannot be considered proper.</p> <p>Apparently, however, there are lapses in the accreditation process as the City Government was transacting with a number of suppliers whose legal and physical existence are questionable. They have no business permits to operate and unknown or cannot be located at their given addresses.</p> <p>As discussed above, the questioned suppliers, in addition to being unknown at their given addresses, have also no permit to operate. Had they merely moved out from their given addresses, their legal existence could still be validated. Besides, these suppliers, had they existed at their given addresses should have been categorized by the Post Office as "moved out" from their given addresses and not "unknown" at their given addresses. In the case decided by the Supreme Court, the supplier's previous legal existence was established as the license merely expired and the establishment is physically existing. In the case of the City Government's transactions, however, the very existence of the suppliers is questionable as, in addition to the absence of business permit, they cannot also be located at their given addresses. These transactions also formed part of transactions which were not subjected to public bidding.</p>

Management's Comments	Team's Rejoinder																			
<p><u>already expired.</u></p> <ul style="list-style-type: none"> Article 22 of the Civil Code states that every person, who through an act of performance by another, or any other means, acquires or comes into possession of something at the expense of the latter without just or legal ground, shall return the same to him. There was, therefore, nothing irregular when the City acknowledge the existence of the contractors, suppliers and service providers listed in the PDAF report. It is important to point out that these suppliers have faithfully complied with the terms and conditions embodied in the approved Purchase Orders /Job Orders / contracts through complete deliveries of the goods or items ordered which were duly accepted by the City Government disposed of and/or distributed to the beneficiaries identified by the proponents and who have enjoyed/benefited therefrom. The declared capitalization of suppliers as well as gross sales/receipts, is not the sole basis to determine whether said suppliers can meet the requirements of the Procuring Entity. There are other intangibles that are considered in determining the capability of suppliers such as their track records and official and credit standing in the business community. The purchases of rubber boats are also within the scope of identified programs/projects of the proponents and intended for use by the City Government, being one of the target recipients. The rubber boats and tugboats at issue which are valued with a total amount of ₱0.55 Million and imprinted with the slogan, "Sagip Ilog Project" are still serviceable and are being used in the Las Piñas River desilting project. The procured gangchairs worth ₱0.297 Million are all needed to cope with the renovated Las Piñas City Hall lobby and other strategically-located reception premises for the benefit and convenience of taxpayers and visitors transacting business with the City Government. On the 24 beneficiaries that did not receive the assistance in the amount of ₱137,000 and 27 others with reported assistance of ₱249,000 that cannot be located, we defer our comments thereon for lack of details in the audit highlights. We can only surmise that recipients denied from receiving assistance because they misconstrued the assistance as coming from the City Government and not from the PDAF as the disbursement vouchers and the corresponding checks all originated from the City Government. 	<p>Likewise, this principle applies to transactions found valid.</p> <p>As discussed in the report, in addition to questionable legal and physical existence of the suppliers, their full compliance with the terms and conditions of the POs cannot also be established as the transactions were not completely documented with list of recipients partly submitted only after the issuance of audit highlights.</p> <p>In the questioned transactions, however, even the track records of the suppliers cannot be established as they cannot be located, in the first place, and have no permits to operate.</p> <p>As discussed in the report, these were not among the programs eligible for funding under PDAF. These units were even found and confirmed by the City Government's representative to be no longer serviceable.</p> <p>These gangchairs were paid in December 21, 2010 and were found stored during inspection on February 4, 2011. It follows then, that these were not urgently needed. The Team also noted that the 58 sets gangchairs installed at the City Hall lobby and the 2nd floor Reception Area may already be considered sufficient to serve the City Hall's clients.</p> <p>The Team requested the recipients to confirm any assistance received from either the Office of the Congressman or the City Government and the recipients' reply is negative. The reported recipients who denied receiving assistance and requesting the same either from the Office of the Congressman or the City Government and those that cannot be located follow:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="background-color: #ADD8E6;">Name / Address</th> <th style="background-color: #ADD8E6;">Form</th> <th style="background-color: #ADD8E6;">Amt. 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Mun. of Villaverde, Nueva Vizcaya		5,000																																																																																																																																																										
Federated Women's Club of Rosales, Inc., Pangasinan		10,000																																																																																																																																																										
Div. of City Schools, Palayan City, N. Ecija		5,000																																																																																																																																																										
Mr. Julius T. Acosta, Sr., Zambo. Sibugay		5,000																																																																																																																																																										
Eduardo Yu, Guiguinto, Bulacan	Cash	3,500																																																																																																																																																										
Clarita Napoles, Cabucgayan, Biliran		10,000																																																																																																																																																										
Alex Enriquez, Bongabong, Oriental Mindoro		5,000																																																																																																																																																										
Reynaldo Ouano, Purok-1 Tambagan Medina, Mis. Or.		2,000																																																																																																																																																										
Remedios Cuevas, Kawit, Cavite		4,000																																																																																																																																																										
Raul Palino, Teresa, Rizal		3,000																																																																																																																																																										
Michele Roaya, Talakag, Bukidnon		2,000																																																																																																																																																										
Melinda Mabagos, Bagong Silang, Caloocan		6,000																																																																																																																																																										
Melinda Arcega, Maleta, Aklan		1,000																																																																																																																																																										
Maxilindo Pamisa, Sr, Kinoquitan, Mis. Or		2,000																																																																																																																																																										
Macario Alejo, Sr., Chico, Zam City		2,000																																																																																																																																																										
Lolita De Guzman, Bongabong, NE		2,000																																																																																																																																																										
Mariveles, Bataan c/o Leonardo R. Mallar		5,000																																																																																																																																																										
Kristine Formoso, Aparri, Cagayan		2,000																																																																																																																																																										
Juanito Andres, Itogon, Benguet		2,000																																																																																																																																																										
Jay Gestosani, New Matina, Davao City		3,000																																																																																																																																																										
Roel Aurelio Taeza, Bayombong, N. Vizcaya		2,000																																																																																																																																																										
Mun. of Balbalan, Kalinga		2,000																																																																																																																																																										
Mun. of Natividad, Pangasinan		2,000																																																																																																																																																										
Marilou Macaraig, Rosario, Batangas		2,000																																																																																																																																																										
Ass. of Tiringbanay Coop., San Jose de Buenavista, Antique		10,000																																																																																																																																																										
Phil. Merchant Marine School – Las Piñas		3,500																																																																																																																																																										
Leopoldo Tenedero, Jr., Catbalogan City		3,000																																																																																																																																																										
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Teofilo Santiago, San Roque, Cabiao		2,000																																																																																																																																																										
Romulo Duran, Mabuhay, Gen. Santos City		2,000																																																																																																																																																										
Raylene Salvana, Pob., Davao Or.		2,000																																																																																																																																																										
Marilou Roman, Marilao, Bulacan		4,000																																																																																																																																																										
Franciso Yambao, Malolos City, Bul.		2,000																																																																																																																																																										
Isabela Bueno, Jones, Isabela		2,000																																																																																																																																																										
Isidro Fernandez, Umingan, Panga.		5,000																																																																																																																																																										
Amor A. Pobre, Mercedes, Cam. Norte		3,000																																																																																																																																																										
Enrico M. Alvarez, Noveleta, Cavite		10,000																																																																																																																																																										
Total		191,000																																																																																																																																																										
Cannot be located at their given addresses																																																																																																																																																												
Mely Medina, Chairperson 15th Garden Show, Pamplona 2, Las Pinas City	Cash	5,000																																																																																																																																																										
The President, Las Pinas Garden Club	Check	10,000																																																																																																																																																										
Olga Severino Martel, President Zonta Club of Mkti. And Environs Foundation, Inc., Western Bicutan, Taguig City	Cash	5,000																																																																																																																																																										
Bernardo R. Corella, Jr., Chairman Guardians Philippines Int'l, Inc., Bayombong, N. Vizcaya		5,000																																																																																																																																																										
VP and Editor-in-Chief, Justice Advocates Society, Inc., Para. City	Check	9,000																																																																																																																																																										
Zenaida P. Dumlaog, Las Piñas Garden Club, Pamplona 2, Las Pinas City	Cash & Check	14,000																																																																																																																																																										
Lucena Almogela, BHW Treasurer, Rosales, Panga.	Cash	2,000																																																																																																																																																										
Lope Quijano, San Jose City, NE		2,000																																																																																																																																																										
Laureta Canaverall, Dist. President, Balungao, Pangasinan		8,000																																																																																																																																																										
Jon Oscar Lois Spider Rodas, Director Pink Revo 3, Dasmariñas, Cavite		5,000																																																																																																																																																										

Management's Comments	Team's Rejoinder	
	Cannot be located at their given addresses	
	Landlee Quiwa, President Original Kapampangan Music Composers and Artists, Inc., San Fernando City, Pam.	2,000
	Lolita Reyes, Calumpit, Bulacan	4,000
	President, Gumaras State College, Sta. Barbara, Pangasinan	5,000
	JJ D. Billman, President Sangguniang Kabataan Prov'l Fed. of Zambales,	5,000
	Marlyn Aveñon, Puerto Princesa City	2,000
	Chief Resident, Dep't. of Anesthesiology, Medical Center, East Ave., QC	Check 7,500
	Daisy Avance-Fuentes, Sto. Nino, South Cot.	10,000
	Michelle Madrid, Student Services Coordinator, Alabang-Zapote Rd., Las Pinas	Cash 1,000
	Lorena R. Devilla, President Save a Life for the Hydrocephalus Children, Inc., Pasay City	Check 6,000
	Maxima Binondo, Tondo, Manila	Cash 4,000
	Virginia N. Orogo, Schl. Directress Achievers Professional Cyberschool, Aliaga, N. Ecija	6,500
	Zenaida M. Illescas, Meycauayan City	3,000
	President, MMla CCI, Pasay City	Check 50,000
	Chairman, Kadugong Bisaya Foundn, Inc. / Kalayaan College, Riverbanks Center, Mkna	10,000
	Instructor, Hwarang-Do, Taek-wondo Chapter, Olympia, Makati	5,000
	Robert L. Gopez, VP Justice Advocates Society, Inc., Pque City	Cash 14,000
	Rema Manzano, Acting President Aliw Awards Foundation, Inc., Intramuros, Manila	Check 2,000
	Luz Bello, Catarman, N. Samar	2,000
	Eusebio Advincula, Town Fiesta Chairman, Corcuera, Romblon	5,000
	Ernesto Levanza, Philippine Air Force, Colonel Jesus Villamor Air Base, Pasay City	5,000
	Emmanuel Sabrine, President National Muaythai Kick-boxing Council of the Phils., Pamplona II, Las Pinas City	1,000
	Eduardo Ponce, Pres., The Phil. Karatedo Fed., Philsports Complex (ULTRA), Pasig	5,000
	Cristy Velasquez, Director Pilar Village Homeowners' Assocn, Inc., Las Pinas	1,000
	Vergel Ulanday, Head Brgy. Alabang Youth Desk, League Comm., Alabang, Muntinlupa	5,000
	Johnny T. Castillo, Chair, Unifictn of Mankind in 21st Century, Inc., Aglipay, Quirino	2,000
	Mr. Rudy E. Garcia, Brgy. Chairman, Elias Aldana, Las Pinas City	Check 5,000
	President, Samahang Kabuhayan sa Calamba, Laguna, Inc., Cal. City, Laguna	Cash 7,000
	Chairman, Las Pinas Lions Club, Talon 1,	Check 5,000
	Chair, Sorophtimist Int'l. of the Phils., Zambo.	5,000
	Felicita Francisco, Pangulo ng Samahan, Samahan ng mga Nasasanay ng Massage Therapy, San Rafael, Bulacan	Cash 3,000
	Regional Director, Regional Cooperative Dev't. Council IX, Zamboanga City	Check 5,000
	President, Ladies in Action, Las Piñas City	10,000
	Lieutenant Governor, Kiwanis Int't., Division IV-A, Philippine Luzon District	10,000
	Pres, BetaSigmaFrat Alumni Assocn, Zambo	20,000
	Director, Bacolod Young Bike Riders BMX Circuit, Bacolod City	5,000
	Teresa Gofredo, Activity Coordinator, Our Lady of Loreto Catholic School, Las Piñas	Cash 3,500

Management's Comments	Team's Rejoinder																																																									
<ul style="list-style-type: none"> • The foregoing financial assistance could be part of the outstanding and stale/ cancelled checks sourced from the PDAF in the total amount of ₱336,000 inclusive of the ₱10,000 cancelled check which was credited back to its corresponding SARO per JEV No. 401-1-02-00505 dated February 28, 2011. • It is significant to note that these DVs covering procurement of various items in the total amount of ₱16,066,097.98 have been passed in a pre-audit and approved for payment by the City Auditor's Office thus signifying compliance with applicable laws, rules and regulations. There can be no dispute, therefore, that these consummated transactions are proper, valid and legal in all respects. • In view of all the foregoing submissions, we maintain that subject PDAF entrusted by its proponent/lawmakers to the City Government of Las Piñas acting as mere conduit and IA, was properly utilized. <ul style="list-style-type: none"> ▪ For its Purpose as "Financial Assistance for Priority Development Programs and Projects" as identified by the proponents; 	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr style="background-color: #ADD8E6;"> <th colspan="3">Cannot be located at their given addresses</th> </tr> </thead> <tbody> <tr> <td>Sylvia Chacon, Brgy. Kagawad, R. Santos Homeowners Association, Las Piñas City</td> <td></td> <td style="text-align: right;">3,500</td> </tr> <tr> <td>Ruel Carballo, Chairman Souvenir Programs Comm., Las Piñas Classic Lions Club,</td> <td></td> <td style="text-align: right;">2,500</td> </tr> <tr> <td>Lina Patrocinio, Chair Raffle Comm, Metro-cor-B HO's Assocn, Talon V, Las Pinas City</td> <td></td> <td style="text-align: right;">7,000</td> </tr> <tr> <td>Leonila Rubias, Panacan, Davao City</td> <td></td> <td style="text-align: right;">2,000</td> </tr> <tr> <td>Shelmira De Leon, Rep-Office of the Chair, 2008 Nat'l Fund Campaign BSP, Makati</td> <td>Check</td> <td style="text-align: right;">5,000</td> </tr> <tr> <td>President, Amuse, Inc., Buguias, Benguet</td> <td></td> <td style="text-align: right;">5,000</td> </tr> <tr> <td>Bernard C. Alindayao, Chieftain, Ayangan Tribe, Bayombong, N. Vizcaya</td> <td></td> <td style="text-align: right;">25,000</td> </tr> <tr> <td>Ludivina Casanas, Mariveles, Bataan</td> <td>Cash</td> <td style="text-align: right;">2,000</td> </tr> <tr> <td>Mercy Reyes Castillo, Lucena City, Quezon</td> <td></td> <td style="text-align: right;">2,000</td> </tr> <tr> <td>Roberto Cardino, Sta. Mesa Heights, QC</td> <td></td> <td style="text-align: right;">3,000</td> </tr> <tr> <td>Lalaine Santos, Sipocot, Camarines Sur</td> <td></td> <td style="text-align: right;">2,000</td> </tr> <tr> <td>Wilfredo P. Munsayac, Board Member, Palayan City, Nueva Ecija</td> <td></td> <td style="text-align: right;">1,000</td> </tr> <tr> <td>Julieta Nuguid, Tungawan, Zambo Sibugay</td> <td></td> <td style="text-align: right;">3,000</td> </tr> <tr> <td>Rolando Bucog, Taytay El Savador, Mis Or</td> <td></td> <td style="text-align: right;">2,000</td> </tr> <tr> <td>Rey Pangan, Gen. Tinio, Nueva Ecija</td> <td></td> <td style="text-align: right;">2,000</td> </tr> <tr> <td>Marjorie Reyes-Orina, Pres, HO Assoc'n, Inc., Pamplona 3, Las Pinas City</td> <td></td> <td style="text-align: right;">3,500</td> </tr> <tr> <td>Rico Riguera, Chairman, Talon 1, Las Piñas</td> <td>Check</td> <td style="text-align: right;">10,000</td> </tr> <tr style="background-color: #ADD8E6;"> <td style="text-align: center;">Total</td> <td></td> <td style="text-align: right;">387,000</td> </tr> </tbody> </table> <p>The Association of Tiningbanay Cooperators, Inc. and Mr. Romulo Duran even claimed that their signatures were forged while the Philippine Merchant Marine Schools claimed that they did not authorize anybody to receive any assistance. On the other hand, Mr. Santiago of Cabiao further explained that while he did not receive assistance from the City Government of Las Pinas, he received ₱1,000 worth of Guarantee Letter from a Senator. Only ₱300 out of the ₱1,000 Guarantee Letter was used. The remainder was returned to the Senator's Office.</p> <p>The questioned transactions are not part of the schedule of outstanding and stale/cancelled checks made available to the Team.</p> <p>All disbursements, whether pre-audited or not, are subject to post-audit. Thus, what has been previously allowed during pre-audit, if indeed these were pre-audited, can still be disallowed during post-audit.</p> <p>Again, it is emphasized that PDAF are entrusted to the City Government, not by the proponent, but by the National Government. In addition, it is very clear in the SARO that the funds were intended for priority development programs and projects. If indeed the City Government was not aware of the components of the priority development programs and projects to be funded under PDAF, they should have inquired from the DBM. In this case, however, it continuously</p>	Cannot be located at their given addresses			Sylvia Chacon, Brgy. Kagawad, R. Santos Homeowners Association, Las Piñas City		3,500	Ruel Carballo, Chairman Souvenir Programs Comm., Las Piñas Classic Lions Club,		2,500	Lina Patrocinio, Chair Raffle Comm, Metro-cor-B HO's Assocn, Talon V, Las Pinas City		7,000	Leonila Rubias, Panacan, Davao City		2,000	Shelmira De Leon, Rep-Office of the Chair, 2008 Nat'l Fund Campaign BSP, Makati	Check	5,000	President, Amuse, Inc., Buguias, Benguet		5,000	Bernard C. Alindayao, Chieftain, Ayangan Tribe, Bayombong, N. Vizcaya		25,000	Ludivina Casanas, Mariveles, Bataan	Cash	2,000	Mercy Reyes Castillo, Lucena City, Quezon		2,000	Roberto Cardino, Sta. Mesa Heights, QC		3,000	Lalaine Santos, Sipocot, Camarines Sur		2,000	Wilfredo P. Munsayac, Board Member, Palayan City, Nueva Ecija		1,000	Julieta Nuguid, Tungawan, Zambo Sibugay		3,000	Rolando Bucog, Taytay El Savador, Mis Or		2,000	Rey Pangan, Gen. 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	Total		387,000																																																							

Management's Comments	Team's Rejoinder
<ul style="list-style-type: none"> ▪ Procurement was done thru competitive public bidding and/or such other allowable alternative methods of procurement; ▪ All needed items including equipment and infra projects were completely delivered and then turned over to/and received by the proponents for proper disposition and/ or distributed to the intended end-users including the IA; ▪ All paid DVs and its supporting documents were properly authorized and approved. <ul style="list-style-type: none"> - Completed programs/projects have benefited the constituents of both proponents and IA; - The Government did not suffer any loss, damage or injury; and - We invoke the legal presumption of regularity in the performance of our official duties and functions in meeting the demands of good public service. <ul style="list-style-type: none"> • These invitations were published in ALPPA Times which is a newspaper of general circulation. The Publishers Association of the Philippines, Inc. (PAPI) through its President, Juan P. Dayang certified that ALPPA Times, represented by Mr. Joseph Lazarr Punay, is a weekly newspaper of general/national circulation. • Due to time constraints, select copies were only retrieved by the City to support that the projects and programs identified by the proponents and funded by the PDAF were indeed published on various dates at a newspaper of general circulation. • Also, it was due to technical problems encountered in our website application that the City only started posting its procurement processes in the PhilGEPS on November 4, 2009. It has continued doing so thereafter up to present in compliance with Section 21.2.1(b) of the IRR, same Act. • In some isolated cases, alternative methods of procurement of goods such as direct contracting or shopping method or personal canvass which is allowed under Section 50 and 52 of the IRR of the same RA were resorted to by the City and the proponents in response to the "prevailing conditions" or "emergency situations" such as when the staff of the Senator went to Iloilo and 	<p>disbursed funds without apparent clear knowledge of its purpose.</p> <p>It cannot also be claimed that procurements were compliant with the IRR of RA 9184 and that all items procured were completely delivered as the procurement requirements were not even posted in the PhilGEPS and were not covered by duly acknowledged distribution list. The BAC Chair merely certified that the invitation to bid was published in three conspicuous places. This is just one of the publication requirements under R.A. No. 9184.</p> <p>While it is also true that proponents have the prerogative to select or identify projects, it is incumbent upon the City Government to assess the eligibility of such projects taking into consideration the menu prescribed in the GAA. It is also clearly discussed in the report that these transactions were not fully documented, thus cannot be considered compliant with the provisions of Section 4(5) and (6) of P.D. No. 1445.</p> <p>Considering that procurements were not published in newspapers of general nationwide circulation and not posted in the PhilGEPS, the requirement of public bidding cannot be considered complied with.</p> <p>As per submitted affidavit by the publisher, ALPPA Times News is a weekly newspaper of general circulation in Metro Manila, CALABARZON and some selected provinces and municipalities. The requirement under R.A. No. 9184 is advertisement at least once, in newspaper of general nationwide circulation which has been regularly published for at least two years before the date of issue of the advertisement. It is very clear from the submitted affidavit by the publisher that ALPPA Times is being published only in Metro Manila, CALABARZON and some selected provinces and municipalities which were not even identified. It is, therefore, not circulating nationwide which is the requirement under R.A. No. 9184. To be candid, this newspaper, which was certified to have been published weekly and circulating within Metro Manila is unknown to the Team and presumably to all other interested bidders.</p> <p>There is practically no need to submit all publications to the abovementioned newspaper, if indeed there are others, as such newspaper is not in any way considered compliant.</p> <p>The City Government should have used the facilities of the GPPB and DBM in posting in the PhilGEPS its procurement requirements if indeed its website is not working as this is a requirement under the law.</p> <p>The Team is not questioning the award of contract through alternative mode for as long as the requirements under alternative modes are complied with, which were not under these cases. Besides, irrespective of the mode applied by the City Government, the invitation to bid should still be posted in the PhilGEPS. Again, expenses for relief operations are not among the menu of programs defined in the GAA as this is covered by calamity fund.</p>

Management's Comments	Team's Rejoinder																																										
<p>General Santos Cities to conduct urgent relief operations in areas severely affected by typhoon and flooding. Relief goods and items were repacked for immediate distribution to the calamity stricken residents.</p> <ul style="list-style-type: none"> The list of beneficiaries for the relief operations/ assistance conducted were not made on account of the prevailing conditions that time. The pictures herein attached readily shows the relief operations/assistance conducted by the proponents alongside with the city officials. All suppliers are required by the City Government to post not only Bidders Bond but Performance Bonds as well. With respect to transactions not supported by the necessary documents such as bid documents, evaluations and accomplishments reports, and other relevant documents, we express our appreciation to the Special Audits Office for allowing the City's Team of Accountants to check on the paid disbursement vouchers and its supporting documents. Upon careful perusal of these documents, it was noted that a fairly good number of transactions involved were in fact substantially supported with the necessary or required documents. As of this writing, most, if not all of the required documents to support and establish the validity of said transactions have been transmitted to the Special Audits Office. The subject 14 paid disbursements vouchers, supporting documents and liquidation reports amounting to ₱26 Million have been transmitted to/and received by the local City Auditor's Office for safekeeping and custody. 	<p>The Team cannot assess the validity of the transactions on the basis alone of pictures of the activities undertaken. The pictures should have been supported with accomplishment/ terminal report of each activity indicating, among others, the programs being addressed, the venue, the dates undertaken, the beneficiaries, the items and quantities of goods distributed, the partners in the distribution activities and distribution list duly signed by the recipients indicating the items and quantity received.</p> <p>The Team is not questioning the posting of performance bonds by the selected contractors but the awarding of contracts to these contractors without complying with the requirements of R.A. No. 9184.</p> <p>It is not true that most of the missing documents were found attached to the vouchers. Except for a few POs and PRs, most of the requested documents remained unsubmitted as of audit date. These include distribution lists indicating the quantity and items received by each recipient with complete name and address; proof of publication in newspaper of general nationwide circulation, and printout copies of posting in PhilGEPS and agency website except for procurement amounting to ₱10,055,718.90; project proposal except for procurement amounting to ₱307,400.00, including assessment or evaluation on the eligibility of the programs under PDAF, the intended beneficiaries and the criteria for selection of beneficiaries; accomplishment reports indicating the dates and venues of the different activities undertaken; office order, invitations or any document authorizing the conduct of seminars / trainings / meetings / events; canvass documents / bid quotations, evaluation report; layout of the ads in billboard, streamers and tarpaulins except for procurement amounting to ₱1,800,292.29; approval from the Office of the President for vehicles; and evaluation report for the repair of equipment, among others.</p> <p>The following documents remained unsubmitted as of audit date:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="2">JEV</th> <th rowspan="2">Payee</th> <th rowspan="2">SARO</th> <th rowspan="2">Amt (₱)</th> </tr> <tr> <th>No.</th> <th>Date</th> </tr> </thead> <tbody> <tr> <td>86</td> <td>02/17/09</td> <td>San Idelfonso, Bulacan</td> <td>08-04844</td> <td>5,000</td> </tr> <tr> <td>838</td> <td>10/16/09</td> <td>Sigma Alpha Epsilon Frat-Phils.</td> <td>08-09021</td> <td>5,000</td> </tr> <tr> <td>644</td> <td>11/19/08</td> <td>Las Pinas (Hosp.) Lions Club,</td> <td>08-03375</td> <td>5,000</td> </tr> <tr> <td>645</td> <td>11/19/08</td> <td>Inc.</td> <td>08-04844</td> <td>5,000</td> </tr> <tr> <td>646</td> <td>11/19/08</td> <td>Maria Cresilda Celon</td> <td>08-04844</td> <td>10,000</td> </tr> <tr> <td>754</td> <td>12/28/07</td> <td>Wendel Esteban</td> <td>07-02034</td> <td>66,866</td> </tr> <tr> <td colspan="4" style="text-align: center;">Total</td> <td>96,866</td> </tr> </tbody> </table>	JEV		Payee	SARO	Amt (₱)	No.	Date	86	02/17/09	San Idelfonso, Bulacan	08-04844	5,000	838	10/16/09	Sigma Alpha Epsilon Frat-Phils.	08-09021	5,000	644	11/19/08	Las Pinas (Hosp.) Lions Club,	08-03375	5,000	645	11/19/08	Inc.	08-04844	5,000	646	11/19/08	Maria Cresilda Celon	08-04844	10,000	754	12/28/07	Wendel Esteban	07-02034	66,866	Total				96,866
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<ul style="list-style-type: none"> The audit finding that funds were utilized outside the menu defined in the GAA may be inaccurate. The Audit Team considered the individual items or objects of the expenditures and grouped them according to their physical classification rather than associate each and every object of the disbursements to form a harmonious 	<p>The Audit Team cannot associate any of these expenses to any specific pro-poor program of the government. This is so as these expenses were not supported with project proposals or project plans or project document. There is, therefore, no basis to consider these fragmented components of a specific "pro-poor" program of the government. In the absence of such plans</p>																																										

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<p>whole. By excessively focusing on detached components, the Audit Team might have missed out the entire program they represent.</p> <ul style="list-style-type: none"> • PDAF released in favour of the City Government were primarily utilized to implement various programs and projects supportive of the pro-poor programs of the government. • The financial assistance program included in the PDAF menu is broad enough to encompass every program, project or activity that directly addresses poverty alleviation and enhances or results in better service for the poor. • The procurement of multi-cab, mini ambulance, motorcycle, I.T. and other equipment were made as a form of assistance to the recipients. The multi-cabs were distributed to barangay as patrol cars and to transport patients to the nearest hospital. The mini-ambulance is maintained and made available for use by indigent patients; while the motorcycle provides support to peace and order activities. All these transport and equipment support directly respond to the needs of the City's constituents and help alleviate the condition of the less fortunate brethren. • The I.T. and other equipment were distributed to assist the various public schools within the City. • The City Government only had in mind the interest and welfare of its constituents especially the marginalized sector. Accordingly, requests for assistance for priority infrastructure supports were favourable responded to knowing fully-well that said infrastructures translate into jobs, livelihood and better service when pursued and completed. • As an IA, the City Government may use the financial assistance allocation from PDAF to complement or expand its regular programs designed to ease the difficulties of its most needy citizens. • As regards the alleged regular operating expenses and other projects of the Congressional Office financed by PDAF, there is no basis of classifying the same as such. In the implementation of various projects funded by PDAF, administrative and supervision expenses are indispensably incurred. Naturally, these expenses are charged against the PDAF allocation as necessary incidents of their implementation. • It should not be unusual to find requests for funding assistance coursed through or even directly addressed 	<p>indicating the correlation of each disbursement and the selection criteria of beneficiaries, all the questioned expenses cannot be considered. As discussed in the report, the items procured include office equipment and furniture, grocery items, firearms and handcuffs, clothing and sporting goods, multicab, among others, some of which cannot even be accounted for or presented to the Team.</p> <p>It is true that the programs covered by PDAF are broad. This being the case, the concerned LGU is given the opportunity to plan and conceptualize a specific pro-poor program that will address the needs of its constituents. In this case, however, the City Government did not base its disbursement on duly approved project covered with plans and strategies for implementation.</p> <p>Procurement of all these transportation and I.T. equipment were not among those included in the menu of programs intended to be addressed by PDAF, except probably for mini ambulance and when such were used to address the needs of the poor. As discussed in the report, a number of these items cannot even be presented to the Team.</p> <p>All I.T. equipment distributed to public schools were not questioned by the Team as this is one of the eligible expenses under PDAF. Only I.T. equipment distributed to Offices other than the schools are included in the report.</p> <p>The Team is not questioning infrastructure projects which were implemented in accordance with existing laws and regulations, plans and specifications and are actually being used.</p> <p>Again, as this is a fund merely entrusted by the National Government to the City Government, its utilization is subject to existing rules and regulations. This fund is definitely not intended to support all types of programs of the LGUs as it is intended to address specific needs defined in the GAA.</p> <p>As discussed earlier, the relevance of the administrative expenses to any pro-poor program cannot also be assessed as there was no defined program in the first place.</p> <p>It is clarified that the Audit covered the operations of the City Government. This being the case, the audited transactions were</p>

Management's Comments	Team's Rejoinder
<p>by the congressional district's representative. These requests, when favourably recommended, are implemented by the City Government. The manner by which the Audit Team reported the expenses and projects, however, somehow carries a badge of malice as it suggests that the expenses and projects were directly disbursed or implemented by the congressional office itself.</p> <ul style="list-style-type: none"> • The procurements of various items subject of the audit finding were made through public bidding whenever required and appropriate. Complete documentation of the biddings as well as the purchases was made and the same were promptly submitted to the City Resident Auditor's Office. These documents should be on file and available for examination at the Auditor's Office. Based on what actually transpired in relation to the questioned procurements, it is quite imprecise for the Audit Team to claim that the procurements "were not subjected to public bidding". The auditors' report itself state that the "procurements were not fully compliant with public bidding process". This indicates that public biddings were held but certain requirements may not have been fully complied with. In other words, the documents required may not have been included among the documents verified during the Audit but they do not conclusively point out to the absence of public bidding. As previously affirmed, public biddings were conducted and complete documentation were submitted to the Resident Auditor's Office. • All purchases made by the City Government during the period covered by the Audit were inspected by the COA resident auditor or his representative. Payments were duly supported with Reports of Inspection. Capital outlays as well as semi-expendables purchases were covered by Acknowledgment Receipts of Property and Equipment (ARPE). Hence, it is improbable that purchases of semi-expendable supplies, more so, capital expenditures are unaccounted for. • The 17 units multi-cabs, 2 units Mitsubishi coaster and 1 unit Ford E 350 ambulance cannot simply vanish without any trace. The Audit Team may need to employ alternative audit techniques instead of conveniently relying on the representation of the present administration who may not be interested in assisting the Audit Team in the validation and accounting of the past administration's purchases. • It may also be pointed out that the Audit was commenced several months after the previous administration had turned-over and relinquished the reign of power over the City Government. The responsibility to safely keep and maintain the property and preserve the records of the same was already transferred to the present administration. 	<p>disbursements of the City Government and not of the Office of the Congressman. Thus, the Office of the Congressman was merely categorized in the report as one of the beneficiaries of the programs as some of the items procured were issued to the staff of the Office of the Congressman. All items directly issued to the staff of the Congressman are accounted under the Office of the Congressman. As disclosed in the report, a number of these items cannot even be presented despite repeated request.</p> <p>The absence of advertisement in newspaper of general nationwide circulation, for those within the threshold, and posting in the PhilGEPS is tantamount to absence of public bidding. It is also informed that these were not among those turned over by the City Auditor's Office.</p> <p>The presence of documents is not sufficient to establish the existence of equipment and furniture. The persons responsible and accountable for such items should be able to present the items at any point in time these are being required to be presented. Unfortunately, however, despite repeated demand to accountable officials, the questioned equipment, furniture and vehicle cannot be presented.</p> <p>In addition to the demand to the incumbent officials to present these items, the Team sent demand letters both to the staff of former Congressman who received the items and to the former Congressman himself. Unfortunately, despite repeated request to submit status report for validation by the Team, no reports were submitted to the Team as of audit date.</p> <p>In the absence of turn-over documents, the responsibility on the questioned items were not transferred to the incumbent officials.</p>

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<ul style="list-style-type: none"> In the case of unserviceable, unused or under repair assets amounting to ₱12.955 Million, it is somewhat perplexing that the Audit Team made an issue out of natural or expected occurrence. The assets purchased are depreciable and susceptible to ordinary wear and tear. Having been purchased several years after the Audit was conducted, it is not uncommon that some may happen to have been rendered unserviceable or may need to undergo repairs. These are occurrences that are bound to happen and may not be totally controlled even with the exercise of extraordinary diligence. As to the unused medical equipment, the Audit Team must understand that purchases were made not only to respond to existing needs but also in anticipation of what may later on be needed. The City Government need not wait for the sickness to take its toll before procuring the equipment needed for its treatment or cure. With the comments and justifications presented in the preceding paragraphs, there is clearly no basis for the Audit Team to conclude that the use of PDAF for other purposes adversely affected the implementation of other programs intended to be addressed by the fund. No portion of the PDAF was used for any purpose outside the menu identified in the GAA. The Audit Team also failed to identify any program or project which may have been neglected or ignored in favour of a selected few. 	<p>This is included in the report to illustrate the quality of equipment purchased during the period covered in the Audit and/or failure of the responsible officials to safeguard and maintain such items. The items found unserviceable during inspection conducted on February 10 & 16, May 17 and July 22, 2011 were procured between September 2008 to January 2010, as tabulated below:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="background-color: #ADD8E6;">Items</th> <th style="background-color: #ADD8E6;">Amount</th> <th style="background-color: #ADD8E6;">Date Purchased</th> </tr> </thead> <tbody> <tr> <td>Fetal monitor</td> <td style="text-align: right;">₱ 0.770</td> <td rowspan="3" style="text-align: center;">1/22/10</td> </tr> <tr> <td>Infant incubator</td> <td style="text-align: right;">0.891</td> </tr> <tr> <td>Patient monitor</td> <td style="text-align: right;">0.325</td> </tr> <tr> <td>Multi-cab</td> <td style="text-align: right;">1.366</td> <td style="text-align: center;">10/17/08</td> </tr> <tr> <td>Multi-function massage chair</td> <td style="text-align: right;">0.110</td> <td style="text-align: center;">12/2/08</td> </tr> <tr> <td>Videoke machine</td> <td style="text-align: right;">0.119</td> <td style="text-align: center;">10/28/08</td> </tr> <tr> <td>Ambulance</td> <td style="text-align: right;">1.180</td> <td style="text-align: center;">9/19/08</td> </tr> <tr> <td style="background-color: #ADD8E6;">Total</td> <td style="background-color: #ADD8E6; text-align: right;">₱ 4.761</td> <td></td> </tr> </tbody> </table> <p>This is precisely the issue being raised by the Team. While the items are already available and could already serve the needs of constituents, the same remained uninstalled upon inspection on February 10 & 16, 2011. The questioned equipment were purchased from December 2009 to April 2010, as tabulated below:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="background-color: #ADD8E6;">Items</th> <th style="background-color: #ADD8E6;">Amt</th> <th style="background-color: #ADD8E6;">Date Purchased</th> </tr> </thead> <tbody> <tr> <td>Cataract Set</td> <td style="text-align: right;">₱ 0.711</td> <td style="text-align: center;">4/7/10</td> </tr> <tr> <td>Phototherapy</td> <td style="text-align: right;">0.199</td> <td style="text-align: center;">2/16/10</td> </tr> <tr> <td>Spirometer</td> <td style="text-align: right;">0.818</td> <td rowspan="3" style="text-align: center;">4/7/10</td> </tr> <tr> <td>Ceasarian Set</td> <td style="text-align: right;">0.172</td> </tr> <tr> <td>Laureat Phaco Machine Alcon</td> <td style="text-align: right;">4.620</td> </tr> <tr> <td>Autoclave Sterilizer w/ Safety Lock</td> <td style="text-align: right;">1.016</td> <td style="text-align: center;">12/22/09</td> </tr> <tr> <td>Mobile Operating Light</td> <td style="text-align: right;">0.652</td> <td style="text-align: center;">12/22/09</td> </tr> <tr> <td style="background-color: #ADD8E6;">Total</td> <td style="background-color: #ADD8E6; text-align: right;">₱ 8.188</td> <td></td> </tr> </tbody> </table> <p>Under the GAA, the PDAF released to the LGUs are intended for the implementation of the following projects:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="background-color: #ADD8E6;">Category</th> <th style="background-color: #ADD8E6;">Projects</th> </tr> </thead> <tbody> <tr> <td rowspan="2" style="vertical-align: top;">Education</td> <td>Purchase of IT Equipment</td> </tr> <tr> <td>Scholarship</td> </tr> <tr> <td>Health</td> <td>Assistance to indigent patients at the hospitals devolved to LGUs and RHUs</td> </tr> <tr> <td>Rural Electrification</td> <td>Barangay Rural Electrification</td> </tr> <tr> <td>Water Supply</td> <td>Installation of pipes/pumps/tanks</td> </tr> <tr> <td>Financial Assistance</td> <td>Specific program and project to address the pro-poor programs of the gov't</td> </tr> <tr> <td>Housing</td> <td>Construction of housing units for eligible beneficiaries</td> </tr> </tbody> </table> <p>It is very clear from the items procured by the City Government which include chairs, tables, sofas, benches, videoke machines, television sets, DVD home theater system and the like that these will not fall under any of the menu of programs eligible for funding under PDAF. For sure, scholarships of deserving students and I.T. equipment requirements of schools, as well, as assistance to indigent patients at the hospital devolved to LGUs and RHUs which are included in the GAA could have gone a long way in</p>	Items	Amount	Date Purchased	Fetal monitor	₱ 0.770	1/22/10	Infant incubator	0.891	Patient monitor	0.325	Multi-cab	1.366	10/17/08	Multi-function massage chair	0.110	12/2/08	Videoke machine	0.119	10/28/08	Ambulance	1.180	9/19/08	Total	₱ 4.761		Items	Amt	Date Purchased	Cataract Set	₱ 0.711	4/7/10	Phototherapy	0.199	2/16/10	Spirometer	0.818	4/7/10	Ceasarian Set	0.172	Laureat Phaco Machine Alcon	4.620	Autoclave Sterilizer w/ Safety Lock	1.016	12/22/09	Mobile Operating Light	0.652	12/22/09	Total	₱ 8.188		Category	Projects	Education	Purchase of IT Equipment	Scholarship	Health	Assistance to indigent patients at the hospitals devolved to LGUs and RHUs	Rural Electrification	Barangay Rural Electrification	Water Supply	Installation of pipes/pumps/tanks	Financial Assistance	Specific program and project to address the pro-poor programs of the gov't	Housing	Construction of housing units for eligible beneficiaries
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<ul style="list-style-type: none"> It may need to be reminded that the power to identify and propose projects to be funded by PDAF rests with Congress. Neither the City Government nor the Auditors possess the power to substitute its choice over that of the legislature. Finally, the report of the Audit Team that the procurement of medicines and medical supplies amounting to P17.355 Million was not at all documented is unfounded. The report itself state that the Team was provided with photocopies of disbursement vouchers and purchase orders. These photocopies suggest that originals exist. 	<p>uplifting the condition of the poor constituents had these been given at least a portion of the fund.</p> <p>The Team upholds the power of the Congress which is manifested in the GAA. Thus, to ensure, that such power is fully exercised, the Auditors' duty is to ensure that the provisions of the GAA and other related laws and regulations are fully observed by the implementing agencies.</p> <p>The Team was provided only with photocopy of disbursement vouchers supported only with Purchase Orders. The authenticity of the submitted photocopies cannot, however, be established in the absence of original documents.</p>
<p>Response provided by Iriga City</p>	
<ul style="list-style-type: none"> We fully agree with your observation that "while the project/program to be implemented by the LGUs were specifically defined in the GAA for the year, releases to LGUs did not indicate the projects/programs for implementation." The unbidded transactions probably refers to emergency purchases made by the Congressman on occasion of calamities. 	<p>As the projects intended to be funded were not defined in the SARO, the City Government should have considered the provisions of the GAA.</p> <p>Procurement for calamity activities is not among those included in the menu of projects eligible for funding under PDAF as this is separately covered by Calamity Fund Allocation of the LGUs.</p>
<p>Response provided by the Province of Davao Oriental</p>	
<ul style="list-style-type: none"> Our package of Health Care Initiatives (Consolidated Accomplishment Report) will substantiate/rationalize our serious prioritization on Social Services. The leadership found it compelling to address the gaps with a sense of urgency. Since then, we embarked on aggressive actions and initiatives to cope with, level and keep up with confronting demands for more, better and faster interventions for our people. Proof to our efforts, we were able to record a high Performance Score Card on Health; the PAG-ASA Awards, garnered in the years 2008-2011, for highest reduction in the prevalence of Malnutrition in Region XI, in addition to a number of other awards. 	<p>The Team is not questioning the Health Care Initiatives of the Province and its drive and intention to address its social problems with any pro-poor program but the absence of reports on the utilization of items procured under PDAF. It is informed that procurement of medicines were not subjected to public bidding and distribution were not documented. There were no distribution lists and reports on the date, venue and participants of the purportedly conducted medical missions.</p> <p>The utilization of government funds is subject to rules and regulations, among which, is the requirement for complete documentation.</p> <p>We commend that LGU for garnering a Regional Award and its efforts in implementing various programs and projects. However, in the absence of documents, the relevance of the items procured and other expenses incurred by the Provincial Government out of PDAF on the reported achievements and accomplishments cannot be assessed.</p>
<p>Response provided by the Province of Nueva Ecija</p>	
<ul style="list-style-type: none"> The PDAF released to the Provincial Government were made through SARO that did not indicate the projects/programs for implementation. However, the sponsor Senators and Congressman provided in their 	<p>It is true that the SARO did not indicate the specific programs/projects for implementation. However, the menu of programs eligible for funding under PDAF is enumerated in the GAA for the year. The projects identified by the sponsoring Senators and Congressmen then should have been evaluated</p>

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<p>respective letters the programs and projects they intended to support and for which the funds were spent.</p> <ul style="list-style-type: none"> At the LGU level, we are not aware of the menu of programs for LGU that are prescribed under the GAA for the year. Hence, we assumed that the programs supported by the fund as communicated to us in the sponsor's letters were approved by DBM. It is observed that DBM has addressed this issue because effective 2011, SAROs from DBM already indicate the programs/projects for implementation. The Provincial Government strictly observes the IRR of R.A. No. 9184, as amended. In the particular cases, the procurements were made through public bidding and other alternative methods of procurement like direct contracting, shopping and repeat order in 2008 and early 2009, and the small value procurement method provided in the IRR amendments of September 2009 which increased the threshold for the said method of procurement. <p>Specifically, the methods of procurement of the various items subject of the inquiry were as follows:</p> <table border="1" data-bbox="208 904 644 1188"> <thead> <tr> <th>Supplier</th> <th>Items</th> <th>Amt (M ₱)</th> <th>Mode of Procurement</th> </tr> </thead> <tbody> <tr> <td>Jason Internet Shop</td> <td>Computer sets</td> <td>0.246</td> <td>Shopping</td> </tr> <tr> <td>HCK Motors and Trucks</td> <td>Heavy Eqpt.</td> <td>2.350</td> <td>Bidding</td> </tr> <tr> <td>ERGP Trading</td> <td>School bags</td> <td>0.561</td> <td>Repeat Order</td> </tr> <tr> <td>A. Vargas Trading</td> <td>Philippine Maps</td> <td>0.595</td> <td>Dir. Contracting</td> </tr> <tr> <td>Hanro Hardware</td> <td rowspan="3">Const. Mat</td> <td>0.149</td> <td rowspan="3">Shopping</td> </tr> <tr> <td>Cabanatuan Main Tr.</td> <td>1.089</td> </tr> <tr> <td>G. Japson Enterprises</td> <td>0.091</td> </tr> <tr> <td>EGP Merchandise</td> <td></td> <td>7.940</td> <td>Bid/shopping</td> </tr> <tr> <td>S.O.B. Construction</td> <td>Infra. Projects</td> <td>9.486</td> <td>Bidding</td> </tr> </tbody> </table> <ul style="list-style-type: none"> Direct contracting can be resorted under any of three (3) conditions and the applicable condition we used for the procurement of the Philippine maps in the copyright registration in favor of Ms. Marina Alexandra A. Vargas issued by the National Commission for Culture and the Arts, National Library, as prescribed in Section 50(a) of the same IRR-A. 	Supplier	Items	Amt (M ₱)	Mode of Procurement	Jason Internet Shop	Computer sets	0.246	Shopping	HCK Motors and Trucks	Heavy Eqpt.	2.350	Bidding	ERGP Trading	School bags	0.561	Repeat Order	A. Vargas Trading	Philippine Maps	0.595	Dir. Contracting	Hanro Hardware	Const. Mat	0.149	Shopping	Cabanatuan Main Tr.	1.089	G. Japson Enterprises	0.091	EGP Merchandise		7.940	Bid/shopping	S.O.B. Construction	Infra. Projects	9.486	Bidding	<p>taking into consideration such menu.</p> <p>Considering that the SARO was released by the DBM, the Provincial Government should have requested clarifications and guidance from the DBM.</p> <p>The alternative mode of procurement can only be resorted to when the conditions called upon under R.A. No. 9184 are present. In the subject cases, however, the Provincial Government adopted the alternative method even in the absence of the required conditions.</p> <p>The Team is not questioning the application of shopping method for amounts eligible under this mode but the failure of the Provincial Government to post the procurement requirements in PhilGEPS. It is informed that irrespective of the mode of procurement applied, the advertisement should be posted in the PhilGEPS.</p> <p>On the other hand, repeat order is being applied only when the previous contracts were awarded through competitive biddings. There were no documents provided that the previous contract was awarded through competitive bidding.</p> <p>As provided under R.A. No. 9184, direct contracting can be entered into when the following conditions are present:</p> <ul style="list-style-type: none"> Procurement of goods of proprietary nature, which can be obtained only from the proprietary source, when patents, trade seals and copyrights prohibit others from manufacturing the same item; When the procurement of critical components from a specific manufacturer /supplier is a condition precedent to hold a contractor to guarantee its project performance, in accordance with the provisions of his contract; or, Those sold by an exclusive dealer or manufacturer, which does not have sub-dealers selling at lower prices and for which no suitable substitute can be obtained at more advantageous terms to the Government. <p>It is clear that this mode of procurement is applied only when the copyright prohibits others from manufacturing the same item. As a copy of the copyright registration was not provided, the Team</p>
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<ul style="list-style-type: none"> • Publication in newspaper of general circulation is required if the Approved Budget for the Contract (ABC) is ₱5.0M for infrastructure and ₱2.0M for goods. All infrastructure projects and procurement of goods in the above tabulation were subjected to bidding but since their ABCs are below ₱5.0M and ₱2.0M, publication in newspaper of general circulation were not required. Posting in conspicuous places were made instead and the relevant certifications of posting by the BAC Secretary were attached to the disbursement vouchers. • The seat of the Provincial Government is located in Palayan City where there were no available Internet service providers during the time. In as much as we wanted to have a website and be able to post in the PhilGEPS, we could not do so for the said reason • We cite the provisions of Sec. 21.1.1 of the revised guidelines of 2007, to wit: <i>"21.1.1 xxx the Invitation to Apply for Eligibility and to Bid shall be: xxx b) Posted continuously in the website of the procuring entity concerned, if available, the website of the procuring entity's service provider, if any, as provided in Section 8 of this IRR-A , and the GEPS for seven (7) calendar days starting on date of advertisement, if applicable" (Italics for emphasis)</i> In 2011, we finally gained access to the Internet and started posting in PhilGEPS. It can, likewise, be noted that the Provincial Government was awarded a Seal of Good Housekeeping by the DILG for transparency and good governance. • Since August 2009, the pre-audit function of COA was reinstated, hence, all payments made during that period which included SOB Construction and Supply were subjected to COA pre-audit. • With respect to the two (2) heavy equipment with noted difference in chassis and engine numbers appearing in the DR, these were returned to the supplier HCK Motors & Trucks Enterprises for repair/replacement since the units were still covered by the warranty period. When the units were delivered back to us, we did not know and we were not informed that the engines/chassis/units were changed, and if ever the PGSO knew, it was unfortunate that then OIC-PGSO Engr. Roberto Leoncio failed to update their records and inventory reports. • The backhoe, which was reported by the Team on December 8, 2010 as not operational and under repair, has been rendered operational not long after and been 	<p>could not validate whether there is indeed prohibition for all others to manufacture Philippine maps.</p> <p>For procurement below the threshold, the requirement included posting of advertisement, notice to proceed, contract, among others, in the PhilGEPS. The questioned transactions were not supported with print out copies of advertisement in the PhilGEPS.</p> <p>The Provincial Government could have posted their advertisements in the DBM website. Under Section 21.2 1(b) of the Revised IRR, the invitation to bid shall be posted continuously in the PhilGEPS website, the website of the procuring entity concerned, if available, and the website prescribed by the foreign government/ foreign or international financing institution, if applicable, for seven (7) calendar days starting on the date of advertisement.</p> <p>The requirement for the posting of invitation to apply for eligibility and to bid in the PhilGEPS is, therefore, mandatory and not conditional.</p> <p>All pre-audited transactions are still subject to post audit.</p> <p>The changes in chassis/engine numbers should be documented as equipment is accounted based on its chassis/engine numbers.</p>

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servicing the needs of PGNE since then.	
Response provided by the Province of Tarlac	
<ul style="list-style-type: none"> We utilized PDAF in accordance with the purpose for which they were intended to as indicated in the SARO, Notices of Funding Check Issued and NCA. All programs and projects funded out of PDAF had prior approval of the concerned lawmakers. DBM Circular No. 529 prescribing revised guidelines on the release and utilization of PDAF was only released last February 21, 2011. Prior releases to LGUs, sometimes are not specific or are broadly described, general programs/projects for the utilization and implementation of the PDAF. PGT implemented the projects and programs funded out of the PDAF "By administration". PGT ensures that procurement of goods and infrastructure projects had been done with transparency and in accordance with the Government Procurement Act. The administrative services and line departments vouched that they had substantially complied with the Government Procurement Act from its transitory changes until the current period. The projects and programs implemented are investment related that did not only create income for the PGT but also create economic impact like job generation and welfare improvement. These projects continue to be in sound condition and remain as economic icons of the Province for the simple reason that these were implemented in accordance with plans and specifications. We have already notified the suppliers and are checking with the BIR on their sale declarations, and that BAC and BAC Secretariat are made aware and will require tax clearances for any further awards. BIR established deficiencies will be prioritized from any accounts receivables they have from the Provincial Government of Tarlac. We trust that we have shown some clarifications that the Special Audit for PDAF may have overlooked. But it seems obvious that the reference documents they used may be incomplete while some are with the provincial COA Office. 	<p>As discussed in the report, the specific purpose was not indicated in the SARO and NCA. The fund was merely released by the DBM as financial assistance to LGUs. Thus, the Provincial Government shall be guided by the provision of GAA, R.A. No. 9184 and issuances of COA and the GPPB, among others. Mere approval of the legislators is not sufficient ground to consider the disbursement valid.</p> <p>The menu of projects eligible for funding under PDAF are regularly included in the GAA for the year.</p> <p>The Team is not questioning the manner of project implementation but the use of PDAF for projects not eligible for funding thereof and without full compliance with RA 9184.</p> <p>The requirement of R.A. No. 9184 is full compliance and not substantial compliance. While printout copies of advertisement in the PhilGEPS were provided to the Team, procurement amounting to ₱8.497 Million were not supported with print out copies of posting in the PhilGEPS.</p> <p>The Team is not discounting the benefits to be derived from the different projects implemented by the Provincial Government but the charging of expenses, such as financial assistance to cooperatives, procurement of computer sets for other government offices, vehicles and other items to PDAF when these are not eligible to be charged thereon.</p> <p>The Team is referring to the suppliers' declaration of receipts and revenues to the concerned LGUs in their application for renewal of business permits and not to the BIR. However, the Provincial Government can also coordinate with and submit the transactions of these suppliers to the BIR for the BIR's evaluation.</p> <p>All documents gathered from the Provincial Auditor's Office were already considered in the Audit.</p>
Response provided by the Province of Compostela Valley	
<ul style="list-style-type: none"> This Province was fortunate enough to have received such a large amount of funds since its 11-year existence in 2009 from the PDAF of a Congressman. Such subsidy 	<p>The priority programs and projects eligible for funding under PDAF are defined in the GAA for the year.</p>

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<p>did not specify any projects and programs to be funded.</p> <ul style="list-style-type: none"> The implementation of PDAF subsidy passed through Pre-Audit. We humbly believe that the funds - received and implemented by the Provincial Government, were utilized in accordance with the established guidelines, rules and regulations and redound to the benefits of our constituents and responsive to their felt needs. The Provincial Government has been steadfast in its commitment to promote good governance and ensure that the procurement of infrastructure projects and goods shall be competitive and transparent, and thus strictly observing the rules and provision of the R.A. No. 9184. <p>The Provincial Government conducted public bidding on the procurement of various items mentioned on the draft report. Attached are copies of notice of award, abstract of bidding, minutes of bidding, invitation to apply for eligibility and to bid which was posted in the LGU conspicuous places, proof of posting in PHILGEPS and other documents to support the conduct of public bidding evaluation of bid offers of suppliers.</p> <ul style="list-style-type: none"> Of items noted unaccounted and not covered by distribution lists duly acknowledged by the recipients, the same lists were also given to our Provincial COA Auditors as part of the supporting documents in the disbursement vouchers. Apart from the armchairs funded thru PDAF, we have also distributed armchairs procured out of other fund sources. 	<p>Transactions found not in compliance with existing laws, rules and regulations, though pre-audited can still be questioned during post-audit.</p> <p>There were, however, no proof of publication of procurement in newspaper of general nationwide circulation for procurements of furnitures, rice and t-shirts which were all within the threshold.</p> <p>As the distribution list was submitted only to support the management comments, the Team is still in the process of evaluating the validity of the said list. Initial evaluation of the submitted list disclosed that the addresses of the purported recipients were not clearly indicated. In times only the street or sitio were indicated without indicating the barangay and municipality.</p> <p>In view of different fund sources for the procurement of armchairs which were not properly disclosed in the distribution list, the recipients had a difficulty of determining which of the items they received were the subject of confirmation.</p>
<p>Response provided by the City Administrator of Mandaluyong City</p>	
<ul style="list-style-type: none"> The expenditures and disbursements charged against PDAF perfectly fall within the category of projects and programs identified in the GAA. Financial assistance to various organizations for micro-lending program and acquisition of equipment is self-descriptive that it becomes odd not to consider it as falling under the category of "Financial Assistance". In extending said financial assistance, the City Government of Mandaluyong is permitted to carry out the program either by itself or through the intervention, collaboration or cooperation of private individuals, associations or organizations formed with the objective of pursuing livelihood activities for the benefit of its members. The fact that the program is being handled by a private 	<p>As discussed in the report, all these disbursements cannot be associated to any specific pro-poor program of the government as these were not covered with duly approved project profile. Moreover, other items procured intended for cleanliness campaign, communication and sound system, gifts, sponsorship, concert fees, groceries, mountain bikes, advertisements and posters, medals and trophies, office supplies, and furnitures, among others, are totally not within the menu.</p> <p>It is very clear that the purpose for granting financial assistance is to support the regular operations of the cooperative which is micro-lending. PDAF is not intended to finance the program of any cooperative or association.</p>

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<p>organization does not divest the program of its nature as a financial assistance program within the ambit of PDAF.</p> <ul style="list-style-type: none"> The monetary assistance for the burial, medical, educational, financial and livelihood directly given to individual recipients equally and must necessarily be categorized as financial assistance. These are undoubtedly pro-poor initiatives designed to address the most urgent needs of the City's marginalized constituents. Assistance given in the form of supplies, construction materials, food, labor, etc. were extended upon the representation of the intended beneficiaries and personal validation of the City's implementing agents. Construction materials, rental of equipment, medicines and supplies are assistance in kind given upon request by various beneficiaries to support community-based programs and facilities improvements. Likewise, meals and snacks were served on the occasion of meetings, seminars or gatherings held to disseminate, orient or launch programs, activities and initiatives supported and funded by PDAF. In all these instances, the centerpieces of the activities were the programs or projects so that the lists of recipients or beneficiaries were not deemed indispensable because it was inappropriate to allocate the costs among the individuals benefitted or to the attendees. While the City Government acknowledges that the activities were not adequately documented in the manner that the auditors would have desired, the same were actually undertaken as represented in the liquidation documents. The vehicle fuel, repairs and rental expenses were incurred in connection with the preparation, implementation and monitoring of PDAF projects. Incidentally, the employees responsible in operating the rented vehicles, initiating repairs and doing refueling are not familiar with the usual documentation and other information required to substantiate and support the charges. While the City Government believe that the deficiency cannot affect the validity of the charges, it shall, nonetheless, exert effort to fully document succeeding charges to forestall further creating suspicion on the propriety of the expenses. Expenses for garden plants and landscaping were 	<p>The grant of these monetary assistance may indeed be classified as pro-poor program for as long as it was established that the beneficiaries are indeed marginalized and in need of assistance and qualify under the program. In these cases, however, the monetary assistance and/or financial assistance were granted without any documents to prove that the beneficiary is indeed an indigent and in need of assistance. There was no DSWD case study, medical results or abstract, death certificate, school records or any document to support the claim that the beneficiaries are marginalized constituents in need of assistance. There were even no requests for assistance from the beneficiaries. Assistance as much as ₱250,000 was merely given out in cash.</p> <p>Similarly, all these items were procured without any basis. There were no requests from the beneficiaries, no programs or plans linking such procurement to any specific pro-poor program of the government. In most cases, the items procured were not even covered by distribution list.</p> <p>As disclosed in the report, the specific projects to be constructed out of the construction materials procured and equipment rented were not identified. Even the types of equipment rented, plate number, and contract indicating the duration and rental rates were not submitted. Likewise, there were no Office Order, authorization, invitation or any document to support the conduct of seminar or gatherings. There were also no request from the beneficiaries for the procurement of such items, evaluation on the need to grant such requests and reports on the activities undertaken indicating, among others, the venue and date of the meetings / seminars / events, participants and other relevant information. All the activities purportedly undertaken which necessitated incurrence of such expenses were not documented. Thus, all expenses cannot be associated to any pro-poor program of the government on any project included in the menu.</p> <p>The liquidation reports were merely supported with receipts/SIs indicating the items procured without accompanying program profile indicating the relevance of such expenses to any pro-poor program.</p> <p>Again, the vehicles used, and/or for repair, extent of repairs undertaken, contract indicating the duration of the repair and corresponding cost were not included in the documents submitted. Unless, however, it is established that these vehicles were used for official purposes, and the vehicles repaired are government owned, repaired at reasonable cost and in compliance with existing rules and regulations, and that all these expenses were based on a specific pro-poor program of the government, all these expenses would remain questionable.</p> <p>Landscaping is not among the projects included in the menu.</p>

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<p>incurred as part of the assistance given to improve or repair pathways, barangay halls, school buildings and other public areas within the City. The charges for flowers were mostly made as part of the whole package for burial assistance and with a few other pieces utilized in the set up for seminars, trainings, meetings and related gatherings incident to, or as part of, PDAF implementation.</p> <ul style="list-style-type: none"> • If indeed there were no formal plans, programs of work, detailed cost estimates, certificates of completion, acceptance, and inspection reports on projects implemented by supplying construction materials and rented equipment, and those undertaken through "pakyaw" contracts, they were principally due to the fact that all these projects were carried out based on informal quotations and estimates presented and discussed by the requesting parties to the City Government. Considering that the funding thereof are basically treated as financial assistance benefiting the City's constituents, documentations of the same did not strictly follow those required for infrastructure projects. • The funds allegedly disbursed for "regular operating expenses of the City Government and related expenses for regular projects" were actually used to finance necessary expenses connected or incidental to the preparation, orientation, launching, supervision, monitoring and inauguration of completed projects. Expenses for food, office supplies, repairs and rentals of equipment, fuel and such other expenditures associated with the programs being implemented are necessary costs properly chargeable against the fund. IA such as the DPWH utilize a certain percentage of the PDAF to cover engineering supervision and administrative overhead costs in the implementation of projects. • No portion of the funds was ever used for operating expenses of the Congressional Office. All expenses mistakenly identified as such were actually connected with and/or necessarily disbursed as incidents to the implementation of the financial assistance programs designed to address the pro-poor programs of the government. • Concededly, projects of the same nature and funded from the regular funds of the City Government are also implemented from time to time as the City's finances permit. The Auditors must note, however, that the overlap of the programs and projects which may be carried out by LGU's under the local government code with the programs and projects specially funded by PDAF is not entirely discouraged. This overlap must be viewed with complementary benefit rather than be scrutinized with unnecessary strictness. • There is nothing in the law that prohibits the application of PDAF to projects similarly undertaken by the LGU's or 	<p>Moreover, these procurements were not covered with duly approved plans. Thus, any accomplishment out of these procurements cannot be validated.</p> <p>All expenses for whatever purpose and reason out of funds from the government are required to be fully documented and be compliant with relevant laws, rules and regulations. Again, in the absence of any documents and proof to establish the completion of any project, these expenses will remain questionable.</p> <p>Again, the City Government has to prove that these expenses were incurred in relation to the implementation of program eligible to be funded under PDAF. Incidentally, the City Government cannot even cite the specific program to where these questioned expenses can be associated with.</p> <p>In the absence of any document to prove that the questioned expenses were incurred in relation to the implementation of eligible program under PDAF, the Team cannot reconsider its observation. Again, the City Government cannot even cite the programs implemented where the questioned expenses can be associated with.</p> <p>There is no doubt that the projects for implementation from PDAF can also be funded under the regular appropriation of the City Government. However, not all projects of the City Government are eligible for funding under PDAF as this is intended for specific purpose.</p> <p>This provision that funds should be used only for the specific purpose intended in effect restricted and prohibited the use of</p>

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<p>to complement those where the LGU's funds are inadequate especially when the latter act as implementing agencies of PDAF.</p> <ul style="list-style-type: none"> • As implementing agency, the City Government may validly use PDAF to complement or even expand existing programs of the City Government intended to attenuate the miserable plight of its most disadvantages of constituents. • The City always acts in coordination with the Office of the Congressman. Numerous requests for assistance were, likewise, directly submitted to the Congressional Office. This act of the Congressional Office, in coordinating the implementation of PDAF is consistent with the authority granted to the Members of Congress to propose and select projects consistent with the purpose of PDAF. Accordingly, it is inaccurate to report that the funds were used for the "other projects of the Congressional Office." • The Auditors conveniently classified the expenses accordingly to the physical composition, description or appearance of the items paid instead of the purpose for which they were released or distributed. In doing so, the Auditors simply relied on the nature of the items, completely disregarding in the process their purpose as constitutive of the PDAF projects, like assistance in the form of clothing/uniform and seminars/trainings on livelihood activities; or necessary incidents thereto, like office supplies, auto supplies, repairs, etc. The Auditors were not able to see the forest from the trees and allowed their unnecessary focus to the details of the disbursement to obscure their understanding of the PDAF program as a whole. • It is said that poverty is a serious problem. It has led to breakdown of families and increased criminality even among juveniles. Consequently, any program, project or activity (e.g sports tournaments, festivals, concerts) that tend to prevent the breakdown of poor families or lure the family members away from criminality and other evil effects of poverty qualify as supportive of the pro-poor programs of the government and may be validly extended assistance from PDAF. • As to observations in relation to the financial assistance granted, the Auditors might have failed to fully appreciate the circumstances under which said assistance were extended. • There is no empirical data presented which convincingly demonstrate that the City Government neglected or sacrificed other programs in favor of few or selected undertakings. 	<p>such funds for other purpose other than those specifically provided.</p> <p>PDAF is not intended to complement or expand existing programs of the LGUs but to address specific projects enumerated in the GAA.</p> <p>The Team considered in the report the Office of the Congressman as one of the beneficiaries for items directly issued to such Office without any identified purpose and beneficiaries and not merely projects endorsed by the Office of the Congressman. We are aware that almost all projects are being endorsed by the Office of the Congressman.</p> <p>The Team has no other alternative but to account the expenses individually as the purpose and programs being addressed by such procurement were not indicated in any of the documents supporting the disbursements. The relevance of the questioned expenses in any specific pro-poor program of the government cannot, therefore, be established. Incidentally, the City Government cannot even support their comment with specific document that would link these expenses to any pro-poor program of the government.</p> <p>Incidentally, there were no documents to support that the City Government's expenses have in one way or another been able to address any of these problems.</p> <p>In the absence of the documents to manifest the circumstances being referred to by the City Government, the Team, in no way, will be able to assess the situation.</p> <p>As defined in the GAA, releases to the LGUs were intended to address procurement of I.T. equipment for the use of students, and assistance to indigent patients at the hospitals devolved to LGUs and RHUs, among others. None of these programs were, however, addressed by the City Government. Instead, funds were released to various organizations and associations for purposes such as anniversaries, conventions, seminars, trainings and the like. While financial assistance were granted not to indigent patients at the hospitals but to various individuals, the needs of</p>

Management's Comments	Team's Rejoinder
<ul style="list-style-type: none"> • The projects which necessitated the procurement of a variety of items including construction materials were all in the general category of financial assistance. They were never programmed as infrastructure projects or procurement of goods and services. Instead, the funds were allocated as financial assistance to be utilized as such to respond to the countless requests for support. • The City Government is not oblivious of the mandatory requirements under R.A. No. 9184 and its implementing rules and regulations. However, the frequency, urgency, and the predominantly small values involved in the procurements render the strict observance of the rules on public bidding difficult, if not impractical. Accordingly, emergency as well as small value purchases were employed in all the procurements. Consequently, the documentations demanded by the auditors consisting of bid documents, proofs of publication, notices of award, notices to proceed, printout copies of advertisements and certifications by the BAC secretariat are considered irrelevant and inapplicable. • The absence of these documents, notwithstanding, the City Government cannot subscribe to the idea that the validity of the payments cannot be established. Alternative audit procedures should have been employed to confirm whether the projects actually exist or the paid transactions have in fact occurred. Absent any direct proof or sufficient competent evidence pointing to the inexistence or non-occurrence of the projects and transactions funded, justice and fairness dictate that the auditors must refrain from making insinuations tending to project a color of invalidity on the payments made. • Treating on the alleged absence of evaluation as to the legal and physical existence, as well as the capability of the suppliers to meet the requirements, the auditors have already noted that public bidding was not the primary mode adopted in procuring the goods and services. Having resorted to the alternative modes of emergency purchase and small value procurement, the rigid and non-discretionary method of pre and post-qualification of bidders was not strictly adopted. • Price quotations were solicited from prospective suppliers. Their actual doing of business at the time the request for quotations were made was prima facie evidence of their legitimate trade and there was nothing that would have prodded the City Government to probe further whether said suppliers are duly registered and possess business permits to operate. • On another note, the City Government also pursued a variation of the traditional financial assistance program by encouraging economic stimulus through the creation of business or employment opportunities for individuals, 	<p>which were not at all documented.</p> <p>Whether the assistance given is in the form of cash or in kind is immaterial. Expenses are evaluated in relation to the purpose for which the funds were released. Again, PDAF was released by the DBM as financial assistance for the implementation of priority programs and projects. The priority projects eligible for funding are defined in the GAA. Any expenses not in accordance with the menu of programs defined therein is considered improper.</p> <p>It is emphasized that these requirements are not mandated by the Auditor but mandated under R.A. No. 9184. The auditors are merely assessing compliance by the City Government with the provisions of the law.</p> <p>The validity of transactions is established on the basis of documents, absence of which is already an indication of irregularity. It is also informed that there is no way the auditors can validate the existence of the projects as the very projects purportedly undertaken by the City Government cannot even be specified. Moreover, as clearly discussed in the report, a number of suppliers either denied the transactions or cannot be located or practically unknown at their given addresses.</p> <p>Regardless of the methods of procurement adopted by the City Government, the legal and physical existence of the suppliers cannot be affected if indeed they are existing.</p> <p>The results of confirmation, however, proved otherwise. The suppliers either denied the transactions or cannot be located and unknown at their given addresses.</p> <p>The Team is not questioning the policy of the City Government of entering into "pakyaw" contract but the very existence of "pakyaw" contractors. The "pakyaw" contractors either cannot be located at their given addresses or have no indicated addresses. Payments</p>

Management's Comments	Team's Rejoinder
<p>small players and even "pakyaw" workers or laborers to benefit out of the modest revenue they generate from the projects funded by PDAF. This strategy is projected to address and create a more concrete impact on the pro-poor program of the government.</p> <ul style="list-style-type: none"> • The directive that government funds or property shall be spent or used solely for public purpose is not breached by the simple reason that a portion of the PDAF is released to cooperatives composed of private individuals. It may be reminded that the target beneficiaries of PDAF implemented by LGUs are private individuals belonging to their respective constituencies. The fact that some or a number of said constituents associate or organize themselves into cooperatives does not disqualify them, individually or collectively, from becoming recipients of assistance which the PDAF offer. • The City Government is unable to categorically state the reasons why suppliers could not be located at their given addresses or why their addresses are incomplete. It is not aware of any such occurrence and can only speculate on possibilities, such as transfer or cessation of business; and inadvertent disclosure of incomplete business address. Whatever may be the cause for the failure to locate some of the suppliers, the City Government maintain that it is neither privy to nor had anything to do with the observed deficiencies. • The City Government confirms, however, that all projects, programs and activities where the materials or items reported to have been procured from these suppliers were actually undertaken and duly completed. • Relative to the issues on the receipts and SIs bearing numbers outside the authorized series to be printed; receipts bearing the printers' incomplete address; receipts and SIs bearing ATPs used by other suppliers; and suppliers having no business permits, the City Government submits that these details are not its responsibility to verify and guard against. While it does not tolerate or encourage transacting business with entities of questionable legitimacy, the deficiencies noted are beyond the control and responsibility of the city Government. • Absent any verifiable participation or complicity of the City's implementing agents, the deficiencies should not be magnified to unduly extract a conclusion of impropriety on the disbursements. • With specific reference to Mr. Roberto Reyes spouse's confirmation that he is "not a contractor but working at Camella Homes as a helper to the contractor", the City Government maintains that said confirmation is hearsay 	<p>were also not even supported with Certificate of Completion or Accomplishment Report and not even acknowledged received by the "pakyaw" contractors. The projects accomplished by the "pakyaw" contractors cannot also be presented.</p> <p>The funds were released to cooperatives to support their micro-lending program, which is tantamount to financing the operations of the cooperative. Microlending is not within the menu of projects enumerated under the GAA.</p> <p>As discussed in the report, the unlocated suppliers have also no permits to operate business. These deficiencies could have been detected by the City Government had it complied with the procurement process prescribed under RA 9184. The validation of the legal and physical existence of the suppliers is one of the primary duties of the BAC.</p> <p>As discussed in the report, a number of suppliers and recipients already denied the questioned transactions. Moreover, the specific projects undertaken on account of a number of procurement cannot also be validated as the City Government did not even identify the project.</p> <p>Again, had the City Government complied with the procurement process prescribed under R.A. No. 9184, these cases could have been avoided. It is also emphasized that it is the responsibility of the City Government to ensure that it deals only with legitimate suppliers.</p> <p>The confirmation from the suppliers and recipients denying their participation to the questioned transactions, in addition to insufficient documentation, and non-compliance with existing rules and regulations, are sufficient grounds to conclude that a number of transactions entered into by the City Government are questionable.</p> <p>Unfortunately, however, Mr. Reyes did not also confirm this transaction.</p>

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<p>and is not binding insofar as the particular contract is concerned. Mr. Reyes is a "pakyaw" contractor as evidenced by the Pakyaw Agreement. The fact that he is a mere helper of the contractor of Camella Homes does not disqualify him as a "pakyaw" contractor. It is in fact his experience and association with a legitimate contractor that became the primary basis in engaging his services as a "pakyaw" contractor.</p> <ul style="list-style-type: none"> • Unless Mr. Reyes personally repudiates the Pakyaw Agreement, the disbursements made pursuant thereto remain valid. His spouse's statements are irrelevant and incompetent evidence as to the existence and validity of the agreement. • Some suppliers allegedly denied transacting with the City Government or its agents on their respective businesses and evade the prospect of having their gross receipts compared with their transactions related to the PDAF projects. • Likewise, only ₱20,000 worth of equipment (shure, speaker wireless microphone, XLR-Mall and pioneer DVD player with lot value of ₱15,800; and XLR and Speaker-On valued at ₱3,000 and ₱1,200, respectively) were reported to have not been presented or received by the recipients. Nonetheless, the equipment valued at ₱15,800 were noted to be covered by Memorandum Recipient indicating that someone received and remains responsible for the equipment. • Consequently, only ₱4,200 worth of equipment is reportedly not received by the intended recipient. • The Auditors also tended to unfavorably exaggerate when they reported that "equipment purchased in the total amount of ₱736,680 are not at all utilized or cannot be presented". The bulk of the equipment valued at ₱500,000 was returned to the supplier because it needed rehabilitation if not total replacement; while the other equipment is yet to be put in service. Notwithstanding these information, it is unwarranted to suggest that they will never be utilized. What is significant is the fact they exist and could be put to use in due time. • The recipients of the financial assistance belong to the poorest of the poor among the City's constituents. They are mostly composed of informal settlers who are not gainfully employed or whose employments relate to intermittent menial activities. More than the paper works documenting the condition of the recipients and the reason for granting the financial assistance, the recipients themselves and the conditions in which they live provide the living testimony of their dire needs. • The PDAF was conceptualized and incorporated in the GAA precisely to address what were previously identified as priority areas and projects where the Congressional District Representatives may specifically identify and 	<p>This transaction was also not documented. There were no reports to the effect that the subject of "Pakyaw" Agreement was even executed. There were even no project documents supporting such agreement.</p> <p>The very documents supporting these transactions are found deficient, procurement was not compliant with R.A. No. 9184 and other related rules and regulations with some items not even accounted for.</p> <p>The proof of receipt by the user is not sufficient to establish the existence of the items. The user should be able to present the items any time it is demanded to be presented.</p> <p>The existence of such condition, no matter how small the amount involved manifests weakness in internal control.</p> <p>The machine worth ₱500,000 which is no longer functional was found at the compound of the supplier. There were no documents submitted to the Team such as contracts/agreements manifesting that the equipment was returned to the supplier for repair. The requirements for the repair of government properties are, likewise, needed to be documented. There were also no documents presented that these equipment were at all used by the City Government.</p> <p>Unfortunately, under existing rules and regulations, all disbursement are required to be properly documented as any undocumented and unwritten conditions cannot be validated. Thus, even the worst condition of the recipients has to be documented to merit the grant of assistance. In this case, the very existence of the recipients is even questionable as they are unknown at their given addresses.</p> <p>Only the type and category of projects are identified in the GAA. The specific project beneficiaries were not defined in the GAA. It is incumbent upon the IA to evaluate the documents presented by the beneficiaries to assess their eligibility under the program.</p>

Management's Comments	Team's Rejoinder
<p>recommend release of funding. With the prior identification, the City Government considered it duplicitous to undertake individual needs assessment and evaluation of recipients.</p> <ul style="list-style-type: none"> It is not uncommon that beneficiaries in the category described above may need assistance more than what others may have received. Cases of this nature are bound to happen especially when the need is urgently manifest. In such cases, repeated extensions of financial or cash assistance cannot be avoided. On this note, the auditors may need to pause for a moment and feel the realities which the City Government had to face in responding to the innumerable needs of its constituents. The financial assistance only provides temporary relief to the recipients whose everyday life is a struggle in itself. With a greater majority of said recipients looking at the next opportunity to avail of the same relief, it has become impractical if not useless to perform "post evaluation studies to determine the impact of the program in the lives of the recipients". The financial assistance program was identified by Congress. Absent any requirement from the law itself, it may not be within the province of the City Government, as implementing agency, to post evaluate the programs identified, proposed and funded by Congress. Hence, the absence of post evaluation cannot invalidate or render questionable the financial assistance previously granted. With regard to the noted different strokes of signature of multiple recipients, the City Government consider the same as normal if not expected given the varying conditions during which said signatures were affixed. The auditors must not overlook that most of the recipients are wanting in, or barely had formal education. Maintaining consistent strokes in affixing their signatures to acknowledge receipt of the financial assistance granted would understandably be the least of their concerns at that moment. As regards beneficiaries who confirmed not receiving some release, the City Government affirms that the total number of recipients reflected on the lists actually received the financial assistance indicated. The City Government, though cannot disregard the possibility that the names of some of the recipients might have been used by unscrupulous and scheming fellows who exploit every opportunity to obtain financial gain deceitfully. Tales about spouses or family members uncovering non-declaration or under declaration of financial assistance received also surfaced during the course of the confirmation process. This has likely contributed to the refusal or denial of some recipients to avoid getting into trouble for undeclared or under declared cash received. In any case, however, the deceit or dishonesty 	<p>The Team agrees that the needs of beneficiaries may vary. Thus, such needs should be established before determining the amount to be released. In these cases, however, assistance were continuously granted even without request from the beneficiaries.</p> <p>Considering that the government is not in a position to sustain, through the grant of assistance, the needs of the greater majority, the program to be implemented should be one that will incapacitate them in due time. The program of granting cash assistance is not in any way uplifting the condition of the recipients and converted them to total dependency in the government.</p> <p>It is informed that the Congress merely identified the menu of programs eligible for funding under PDAF. It did not in any way set the criteria for selection of beneficiaries. It is then incumbent upon the City Government, as the implementing agency, to establish the criteria for selection of beneficiaries and evaluate the impact of the project.</p> <p>Unfortunately, however, a number of beneficiaries with different strokes have already denied their purported signatures.</p> <p>This is a clear effect of the failure of the City Government to establish the need of its beneficiaries and their identities before releasing assistance. As of audit date, there were 14 beneficiaries who denied receiving assistance in the amount of ₱74,000.</p> <p>This only manifests that the assistance reportedly given were, indeed, not needed. Had documents sufficient to establish the need for assistance were required, the grant of assistance to unscrupulous and scheming fellows could have been avoided.</p>

Management's Comments	Team's Rejoinder
<p>committed by the recipients should not be unduly charged as responsibility or liability of the City Government or its implementing agents.</p> <ul style="list-style-type: none"> • The auditor's observation that 295 recipients of ₱1.687 Million cannot be located does not support a conclusion that the releases were not actually received. As previously indicated, most recipients are informal settlers, some of whom may have moved or transferred residence. In the distribution of the financial assistance, the addresses supplied by the recipients are simply noted by the assistants who, in good faith, accepted the same as their true and correct addresses. • While the City Government maintains that the amount of ₱1.687 was actually handed to the 295 recipients, it cannot also discount the possibility that some of said recipients may have purposely supplied incomplete or inaccurate addresses to take advantage of the financial assistance program. Recognizing the importance of the information to ensure that only bonafide recipients are benefited, the City Government shall endeavor to draw a master list of target beneficiaries. Pending the completion of said master list. The City Government has already instituted interim measures to guard against the repetition or recurrence of the observed deficiency. • The amount of ₱503,205 confirmed by two recipients as representing payments for packed meals and snacks served during various occasions and relief operations are, to the City Government's belief, properly classified as financial assistance. The expenses paid are directly connected with the implementation of programs and activities funded by the PDAF. Whether the total amount is to be reported as the financial assistance or as meals and snacks expenses, the City Government maintain that they are proper charges against the PDAF. • The use by the Auditors of the City's list of registered voters obtained by the City Election Officer as a means of determining the existence of some 25,401 listed recipients is also inappropriate. The auditors must bear in mind that not all qualified voters are duly registered as such in their respective residences. • As in the case of the denied receipt of financial assistance, accounts of deliberate denial in bad faith have, likewise, reached the City Government. 	<p>Again, this manifests lapses in the implementation of projects which resulted in loss of government resources.</p> <p>The purpose of ordering meals in such amount and the intended beneficiaries should have been declared. Moreover, the procurement of goods is subject to the provisions of R.A. No. 9184.</p> <p>The Team resorted to the list of the City Election Officer as beneficiaries either did not indicate their complete addresses or otherwise unlocated and unknown at their given addresses.</p> <p>This is again a problem in documentation. If the receipt of assistance is fully documented, the recipients cannot just deny what they have actually received.</p>
Response provided by the City Mayor, Mandaluyong City	
<ul style="list-style-type: none"> • From July 1, 2004 to June 30, 2007, I served as Representative of the Lone Congressional District of Mandaluyong City. All PDAF related transactions of my office were properly liquidated in compliance with all the Commission's rules as records would show. • From July 1, 2007 to April 3, 2008, I served as City 	<p>It being apparent that the City Government no longer monitor releases out of PDAF, it should request representation from the DBM to limit releases to those within the capability of the City Government to implement.</p>

Management's Comments	Team's Rejoinder
<p>Mayor of Mandaluyong. One of my duties included the signing of documents relating to PDAF release or liquidation. In connection therewith, and in coordination with the Office of the Congressman, I was informed that everything was in order and properly liquidated.</p> <ul style="list-style-type: none"> From April 4, 2008 up to present due to the workload involved as City Mayor of Mandaluyong City, I delegated the approval and release of all cash advances, the monitor of each release and the approval of all liquidations. The authority includes the signing of all checks and documents necessary to properly implement PDAF projects. This delegation of authority was made through the issuance of an Executive Order approved by our Sangguniang Panlungsod. Using these time frames, justice and fairness dictate that I be made only to explain those periods immediately prior to April 4, 2008, or the first and second periods. Please note that from April 4, 2008 until today, I no longer possess the authority to deal with matters relating to the allocation and release of the PDAF. However, I was informed that the delegated officer, in coordination with the Office of the Congressman, is submitting his explanation on the matter. 	
<p>Response provided by Barangays of Manila</p>	
<p>Barangay 315, Zone 32, District 3</p>	
<ul style="list-style-type: none"> Submitting all documents pertaining to the transaction including a letter from Senator Juan Miguel F. Zubiri signifying his desire to use this fund for the purchase of a multicab. 	<p>The submitted documents are still considered deficient with observation included in the request.</p>
<p>Barangay 649, Zone 68, District 5</p>	
<ul style="list-style-type: none"> Submitted either certification of receipts of funds by various payees and cash vouchers. 	<p>The documents submitted were not covered by duly approved disbursement vouchers, receipts, approved PO, PR, and inspection and acceptance report, canvass documents, contracts, among others.</p>
<p>Barangay 791, Zone 86, District 5</p>	
<ul style="list-style-type: none"> Submitted various certifications and cash vouchers without covering approved DVs. 	
<p>Response provided by Barangays of Quezon City</p>	
<p>Barangays of Alicia and Lourdes, District I</p>	
<ul style="list-style-type: none"> The SARO stated that the amount shall be used for the procurement of motorcycle. The DBM, not the barangay, is in a better position to justify the propriety of the procurement of the motorcycle out of the PDAF. The following barangays offered the same or similar justification: <ul style="list-style-type: none"> Ramon Magsaysay Sta. Cruz Sto. Domingo Salvacion Talayan St. Peter 	<p>The alleged SARO indicating that the release was intended for the procurement of motorcycle was not attached. However, the SARO provided by the DBM covering releases to these barangays, and all releases to LGUs did not indicate the specific purpose. These were released as mere financial assistance to LGUs intended for the implementation of priority development projects. As discussed earlier, the priority projects to be covered by such releases are enumerated in the GAA for the year.</p>

Management's Comments	Team's Rejoinder						
<ul style="list-style-type: none"> ▪ West Triangle ▪ Veterans Village ▪ Nayong Kanluran ▪ Balingasa <p>Brgy. Balingasa further commented that the items purchased from the generosity of Cong. Vincent Crisologo has been in accordance with the DBM requirements.</p>							
Barangay San Jose, District 1							
<ul style="list-style-type: none"> • We only assumed Office on December 01 of 2010, and thus manifestly explains that the current Sangguniang Barangay has nothing to do with the subject transactions. On the records of procurements and disbursement, it is disappointing to report that our predecessors have not turned-over documents of their financial transactions, including the subject procurement of motorcycle, among others. • Thus, in view of the foregoing, it is earnestly prayed therefore, that Barangay San Jose and its current Sangguniang Barangay, be spared from any unnecessary findings of your Audit Team, if there is any, for reason/s stated above. • Similar comments were submitted by Brgys. Mariblo, Siena and Sta. Teresita, all of District 1 and Brgy. Libis of District 3. Some barangays further commented that: <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="background-color: #ADD8E6;">Brgy</th> <th style="background-color: #ADD8E6;">Further Comments</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">Siena</td> <td>Certifies and confirms that the Barangay utilized the fund and bought a motorcycle for the use of the Brgy.</td> </tr> <tr> <td style="text-align: center;">Sta. Teresita</td> <td>The motorcycle unit is being used in the daily patrol of Brgy Public Safety Officers and acts as the first responder specially during peace-keeping and urgent situations as it can penetrate up to the smallest alley in the vicinity.</td> </tr> </tbody> </table>	Brgy	Further Comments	Siena	Certifies and confirms that the Barangay utilized the fund and bought a motorcycle for the use of the Brgy.	Sta. Teresita	The motorcycle unit is being used in the daily patrol of Brgy Public Safety Officers and acts as the first responder specially during peace-keeping and urgent situations as it can penetrate up to the smallest alley in the vicinity.	
Brgy	Further Comments						
Siena	Certifies and confirms that the Barangay utilized the fund and bought a motorcycle for the use of the Brgy.						
Sta. Teresita	The motorcycle unit is being used in the daily patrol of Brgy Public Safety Officers and acts as the first responder specially during peace-keeping and urgent situations as it can penetrate up to the smallest alley in the vicinity.						
Barangay Paang Bundok, District 1							
<ul style="list-style-type: none"> • The financial assistance was used for peace and order project of the Barangay by acquiring a single motorcycle from Phil. Beijing Motors Corp. last Dec 16, 2010 in the amount of Eighteen Thousand Pesos (₱18,000) inclusive of taxes. The consummation of contract is done in good faith and within the priority needs of our constituents particularly the marginalized ones as they are the most vulnerable to petty crimes such as snatching and hold-ups. 	<p>Unfortunately, maintenance of peace and order is not included in the menu of programs eligible for funding under PDAF.</p>						
Barangay Talayan, District 1							
<ul style="list-style-type: none"> • The officials of Brgy Talayan prepared PR and PO, ROA and DV based on a letter of Philippine Beijing Motors Corporation detailing the Technical Specifications of 	<p>Only photocopies were submitted. The original documents were not submitted to the Team.</p>						

Management's Comments	Team's Rejoinder
<p>ZONGSHEN MOTORCYCLE. The said documents were supported with BAC Resolution No. 2010-03-1401-A Series of 2010 approved on March 1, 2010.</p>	
<p>Barangay Mariblo, District 1</p>	
<ul style="list-style-type: none"> • The previous administration has not turned-over documents of the financial transactions, including the subject purchase of motorcycle, among other things. • Similar comments were submitted by Brgys. Libis, District 3, San Jose, District I, Balon-Bato, District 1, Immaculate Concepcion, District 4. 	
<p>Barangay Paraiso, District 1</p>	
<ul style="list-style-type: none"> • Said motorcycle was not delivered to this Barangay for reasons unknown to us. Attached herewith are the bank statements of this Barangay from March to August 11, 2011 wherein Check Number 792007 amounting to Sixteen Thousand Seventy-One Pesos and 43/100 Only (₱16,071.43) dated March 10, 2011 was not encashed and is already considered as a stale check to date. 	
<p>Barangay Bungad, District 1</p>	
<ul style="list-style-type: none"> • We were informed during that time that we were given PDAF for the purchase of motorcycle and we were just happy to receive it because it is very useful in our operation and we are still using it up to now. 	
<p>Barangay Culiati, District 2</p>	
<ul style="list-style-type: none"> • The desktops that were delivered to the Barangay Hall are initially and ultimately intended to be used in schools in the Barangay. Transfer of the said computers to schools in the community is being processed. 	
<p>Barangay Sangandaan, District 2</p>	
<ul style="list-style-type: none"> • No established guidelines were given to us on the proper utilization of the PDAF. The amount was included in the Barangay 2007 annual Budget and approved by the Barangay Council for the purchase of one laptop, one projector and one projector screen. 	
<p>Barangay E. Rodriguez, Sr., District 3</p>	
<ul style="list-style-type: none"> • The documents were all prepared automatically for the procurement of vehicle and utilization of funds was likewise directed automatically for the procurement of the said vehicle. We, therefore, have no direct control in the utilization of such funds and the procurement of said vehicle was not our decision, disbursement vouchers were made and all other documents already prepared leading to such procurement. • We reiterate our position that the procurement of such vehicle was automatically prepared and given to the 	<p>As discussed earlier, under existing regulations, the head of the agency, in this case, the barangay chairman, is primarily responsible in ensuring that funds are properly managed and utilized. It is, therefore, not right for the barangay officials to merely sign documents without evaluation and assessment as to validity and legality of transactions.</p>

Management's Comments	Team's Rejoinder
<p>Barangay without exercising its discretion and direct participation in the utilization of the funds. We are thankful of such delivery and assistance.</p>	
Barangay Bayanihan, District 3	
<ul style="list-style-type: none"> • The procurement of said vehicle benefited Barangay operation. All documents pertaining to the purchase of Toyota Avanza vehicle were already forwarded to your special Audit Team. • Similar comments were submitted by Brgy. Escopa IV, District 3. 	<p>Procurement of vehicle is subject to the approval of the President. Besides, this is also not within the menu of projects eligible for funding as defined in the GAA.</p>
Barangay ESCOPA II, District 3	
<ul style="list-style-type: none"> • During Saturdays and Sundays, our I.T. Equipment are also used by our constituents particularly the underprivileged students of our barangay. • Similar comments were submitted by Brgys. Marilag and Masagana, both of District 3. 	<p>As provided in the GAA, only IT equipment procured for the use of schools are eligible for funding under PDAF. Since these equipment are, basically, for the use of barangay officials, these are deemed not eligible.</p>
Barangay Mangga, District 3	
<ul style="list-style-type: none"> • LGUs are given ample discretion as regards specific priorities. The allotment of funds to be appropriated is for the PRIORITY PROGRAMS AND PROJECTS OF 3rd DISTRICT OF QUEZON CITY. All items and equipment purchased from the budget allocated substantially conform with the specific category requirement of the source of funding. 	<p>The priority programs and projects eligible for funding under PDAF are enumerated in the GAA. Thus, the IAs' selection of projects should be limited to those enumerated therein.</p>
Barangay Botocan, District 4	
<ul style="list-style-type: none"> • We requested from City Official for an infra project for addition floor of our existing Barangay Hall. I admit I had no idea as to the category where it should be programmed. • Similar comments on lack of knowledge on the menu were offered by Brgys. Mariana, Pinagkaisahan, San Isidro Galas, Santol, Sacred Heart, all of District 4 and Brgy. 310 of District 3. They all claimed that their respective projects benefited their communities as these proved to be very useful. 	<p>The Team is not questioning the charging of infrastructure projects associated to any pro-poor programs and all those eligible for funding under PDAF but the implementation of the same without fully complying with the requirements of R.A. No. 9184.</p>
Barangay Kristong Hari, District 4	
<ul style="list-style-type: none"> • Kami po ay pinatawag xxx sa isang salo-alo at doon ipinakilala sa amin ang mga contractor na siyang mangangasiwa at gagawa nang anumang Infrastructura na aming gagawin gamit ang nasabing halaga na ipinagkaloob sa amin. • At ang napagkasunduan nga po na Barangay Council ng Barangay Kristong Hari ay ipagawa nga ang aming Multi Purpose Hall sa Int. Tomas Morato na sa ngayon ay pinakikinabangan na ng marami, lalong lalo na nang mga 	<p>Again, the agency head is primarily responsible in ensuring that funds are properly managed and utilized. The preparation of documentary requirements, should not be passed on to anybody as this is the responsibility of the barangay officials.</p>

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<p>taong taga roon sa lugar.</p> <ul style="list-style-type: none"> • Ang nag-ayos po na lahat ng dokumento na may kinalaman dito ay ang contractor na naitalaga sa amin. • Dahil sa ganito naman po lagi ang nangyayari na kapag galing sa request sa iba't ibang namumuno gaya ni Congressman, Councilor, at sa City Mayor, ang contractor po nila ang siyang nag-aayos ng lahat ng dokumento. Ang ginagawa lang po ng barangay ay siguraduhin na ang pagkakagawa ng proyekto ay naaayon sa aming kagustuhan. • Sinabi po sa amin ng contractor na ayos na kaya inumpisahan na nila ang project kaya naman sa aming kabutihan, lingid po sa aming kaalaman na marami pa lang kaukulang papeles na dapat nilang gawin ayon sa inyo. Mula po ng matanggap naming ang inyong liham ginawa po naming ang lahat para kausapin ang contractor pero di pa po namin matagpuan hanggang sa ngayon. • Akala po namin nasubmit na po nila ang mga kaukulang dokumento, pagdating po naman sa estimate o halaga ng nasabing project alam naman po naming na nandyan ang Engineering Department na siyang bubusisi at nag-aaprubang kung tama ang halaga o hindi dito kaya kami ay kampante na ang lahat ay nagawa sa tama. • Nakalulungkot man pong sabihin pero eto po ang katotohanan na kapag ang project na ibinababa galing sa kinaukulan, ang contractor po nila ang lahat ng bahala sa dokumento. 	
<p>Barangay Sikatuna Village, District 4</p>	
<ul style="list-style-type: none"> • The ₱2.0 Million Pesos financial assistance xxx was deposited to our account in Land Bank at Quezon City Hall. Per Verbal agreement with the Councilor, it was to be used for the renovation/improvement of the Barangay Hall. • Since our immediate need at that time was the renovation of the Barangay Hall as it was already deteriorating, we proceed with the project. We submitted documents and requirement for the project to the different agencies concerned and we received no opposition or objection to it. 	
<p>Barangay Don Manuel, District 4</p>	
<ul style="list-style-type: none"> • The said PDAF was a project to us by the good sponsor xxx and was awarded to M.S. Garrido Construction and Developers. They were the two (2) parties involved and were responsible in all the paper works submitted to your office. 	

Management's Comments	Team's Rejoinder
Barangay Sto. Nino, District 4	
<ul style="list-style-type: none"> • We have submitted documents to the City Accounting's Office for disbursement in which I am not sure if the documents were destroyed when the Accounting office caught fire. • Rest assured that I am very much willing to cooperate with your good office to present necessary documents, just give me ample time to also locate the contractor. 	
Non-posting in the PhilGEPS	
Barangay Lourdes, District 1	
<ul style="list-style-type: none"> • When the City Accountant issued the Accountant's Advice and approved the payment, we were made to understand that the transaction was above board and all requirements for the procurement of the said motorcycle were already complied with. • The Barangay Office doesn't have internet connection nor a website where we could post the procurement of the motorcycle. The procurement involved a small value and had passed through the City Accountant. • Similar comment on lack of internet were submitted by the following barangays: <ul style="list-style-type: none"> ▪ Nayong Kanluran ▪ Ramon Magsaysay ▪ Salvacion ▪ Siena ▪ Sto. Cristo ▪ Sto. Domingo ▪ Talayan ▪ West Triangle ▪ St. Peter ▪ Veterans Village ▪ Paltok ▪ Balingasa ▪ Alicia ▪ Bungad ▪ Sta. Cruz 	<p>All procurement requirements, irrespective of the mode adopted are required to be posted in the PhilGEPS. Posting in conspicuous places is just one of the posting requirements. The barangay officials should then be guided by the provisions of RA 9184 in its procurement activities.</p>
Barangay Paang Bundok, District 1	
<ul style="list-style-type: none"> • Said transaction was not posted at PHILGEPS as our BAC Committee opted to use Alternative Method of Procurement Reform Act. 	
Barangay Sangandaan, District 2	
<ul style="list-style-type: none"> • The Barangay Sangandaan was not informed nor was advised that the purchased of the above mentioned items should be posted in PhilGEPS. • Similar comment on lack of information on the need to post in PhilGEPS was forwarded by Brgys Botocan, Pinagkaisahan, Sacred Heart and Sikatuna Village. 	
Brgy. Bayanihan, District 3	
<ul style="list-style-type: none"> • We have abided in the normal procedure of procurement of Toyota Avanza vehicle since this is a donation. 	

Management's Comments	Team's Rejoinder
<p>Barangay ESCOPA II, District 3</p> <ul style="list-style-type: none"> We have exerted effort to make the bidding of I.T. Equipment transparent. We have posted the Invitation to Bid in three conspicuous places within our barangay 	
<p>Barangay Mariana, District 4</p> <ul style="list-style-type: none"> The lapses in procurement procedures were inadvertent and all our action was done in good faith. 	
<p>Barangay Mangga, District 3</p>	
<ul style="list-style-type: none"> The IRR of R.A. No. 9184 took effect only last 2011 while the subject matter of your evaluation was funded and implemented last 2009. 	<p>The IRR-A of R.A. No. 9184 took effect in 2003.</p>
<p>Barangay Marilag, District 3</p>	
<ul style="list-style-type: none"> Strict adherence to PhilGEPS requirement is effective only in June 2012. The above transactions are not yet covered and probably other equally stringent measures were applied for these transactions. Similar comment was submitted by Brgy. Masagana. 	
<p>Mode of procurement for motorcycle</p>	
<p>Response provided by Barangay Alicia, Distrit 1</p>	
<ul style="list-style-type: none"> The motorcycle was procured from Philippine Beijing Motors Corporation, an exclusive dealer. The contract amount of the motorcycle is ₱18,000. Under the IRR of R.A. No. 9184, public bidding is not required if the procurement involves small value procurement, it is less than (₱50,000). The contract price for the motorcycle is fair and reasonable and it was beneficial for the barangay, for where can we find a dealer that the supplies a motorcycle at a price less than ₱18,000. The following barangays offered the same or similar justification: <ul style="list-style-type: none"> Ramon Magsaysay Sto. Cristo Sto. Domingo West Triangle Paang Bundok Veterans Village Sta. Teresita Nayong Kanluran Salvacion Siena St. Peter Paltok Balingasa Lourdes Talayan 	<p>The requirement under IRR-A of RA 9184 is posting in the PhilGEPS irrespective of the mode of procurement. Considering that these procurements were not posted accordingly, it cannot be considered compliant with the requirements of the law. In addition, as discussed in the report, procurements thru exclusive distributor are subject to certain requirements which were not present in the case of procurement of motorcycle. It cannot also be claimed that the price is fair and reasonable considering that the procurement requirement was not published and posted as required by law.</p>
<p>Barangay Sta. Cruz, District 1</p>	
<ul style="list-style-type: none"> R.A. No. 9184 does not limit the posting of all invitations to bid with the PHILGEPS Website. The said law also 	<p>Under R.A. No. 9184, the invitation to bid shall be posted in the PhilGEPS, published in newspaper of general nationwide</p>

Management's Comments	Team's Rejoinder
<p>allows alternative modes of posting. Among the alternative modes allowed by said law are publication with the newspapers of general circulation and posting in the procuring entity's premises.</p> <ul style="list-style-type: none"> • Under R.A. No. 9184, direct contracting (exclusive distributorship) may be resorted to only if the goods being procured are sold by an exclusive dealer or manufacturer, which does not have sub-dealer, selling at lower prices and for which no suitable substitute can be obtained at more advantageous terms to the government. • Although the motorcycle is of a generic kind as there are number of dealers and sub dealers of motorcycle in the market however, the amount, as specified in the SARO issued by the DBM, makes the motorcycle to be procured as one of a kind. • A survey from the market conducted by our barangay treasurer prior to the procurement reveals that the price of an ordinary brand new motorcycle ranges from P25,000 to P60,000. Assuming for the sake of argument that there exists in the market a motorcycle with the same specifications, there is no guarantee that it can be obtained at a lesser price. • The barangay resorted to direct contracting (exclusive distributor) as there is no dealer of motorcycle available in the market that offers a motorcycle in the amount of PhP 18,000 other than that offered by Philippine Beijing Motor Corporation as evidenced by Certificate of Exclusive Dealership attached hereto. 	<p>circulation for those within the threshold and posted in conspicuous places. All these three should be complied with at the same time. It is wrong to assume that one is an alternative of the other.</p> <p>As discussed above, even under procurement through alternative mode, the invitation to bid is still mandated to be posted in the PhilGEPS.</p> <p>The requirement of the law is posting in the PhilGEPS and not market survey. The existence of the item in the market is also not a pre-requirement before posting in the PhilGEPS. As the procurement was not properly posted, there is no assurance that there are no other dealer offering lower prices.</p>
Barangay Bayanihan, District 3	
<ul style="list-style-type: none"> • The purchase of the said vehicle was done by the Office of the Congressman. When we received the check in the amount of Six Hundred Sixty Six Thousand Six Hundred Sixty Six Pesos & 67/100 (P666,666.67), this amount was already intended for Toyota Pasig Branch. 	<p>As discussed earlier, the head of agency, in this case, the barangay chairman, is primarily responsible for ensuring that all funds are effectively and efficiently managed, and utilized in accordance with existing rules and regulations. This being the case, the barangay officials should not merely approve checks without ensuring complete compliance with relevant rules and regulations.</p>
Barangay ESCOPA IV, District 3	
<ul style="list-style-type: none"> • We all know, the Toyota Pasig was one who coordinated to the City Accounting and submitted all the necessary documents as a primary dealer of the Toyota Avanza. One of their agent called to assist us in processing all the documents. We follow all the instructions from the City Accounting department and submitted all the necessary documents in purchasing the Toyota Avanza 1.3 JMT. 	
Barangay Marilag, District 3	
<ul style="list-style-type: none"> • The purchase of Toyota Avanza in Toyota Pasig last July 5, 2010 was initiated by the donor. 	
Response provided by Barangays of Taguig City	
Barangay Calzada Tipas	

Management's Comments	Team's Rejoinder
<ul style="list-style-type: none"> • The Barangay acquired the firebuster vehicle, motorcycle with sidecar and house numbering plate as part of its priority development programs for the poor. Specially, the firebuster vehicle is primarily used to help extinguish fire to obviate damage to property and injury to persons. It also serves as a water tank to deliver clean/potable water to marginalized/poor areas who cannot afford to pay for water installation. The fire buster vehicle is also used to water the crops of underprivileged residents who are into agriculture. • The motorcycle with sidecar is being used by the Barangay Security Force for roving especially at night to maintain peace and order in the Barangay. In the absence of the barangay ambulance, it also transports poor residents who need medical attention to nearby hospitals. • The house numbering plate was produced so that all houses in the Barangay be properly numbered for enhancing peace and order as the houses could now be properly and easily identified. 	<p>As discussed in the report, these procurements were not included in the menu of programs enumerated in the GAA, not based on any approved pro-poor program of the government and not compliant with the requirements of R.A. No. 9184. These are also considered regular functions of the barangay.</p>
Barangay Maharlika	
<ul style="list-style-type: none"> • The Barangay acquired the ambulance to respond to medical emergencies and, in non-emergency situations, to be capable of transporting patients, especially the poor. On the other hand, the motorcycles were acquired to enhance the safety and security in the Barangay. The tricycle was also used in responding to victims of crimes, attending conferences and meetings. 	<p>The eligibility of the ambulance is not even included in the menu of projects eligible for funding under PDAF.</p>
Barangay Ligid-Tipas	
<ul style="list-style-type: none"> • The mini-ambulance is being utilized for transportation of sick or injured people, especially the poor, to and from places of treatment for such illness or injury. The ten handheld radios enhance security, increase efficiency in communication and help reduce crime rates. The uniforms clearly distinguish our barangay officials, security force, staff and volunteers in times of need and are effective in improving the peace and order situation in the Barangay. • Incidentally, at the time of inspection by your good office of the handheld radios, two (2) of the ten (10) handheld radios were then being used outside. 	

Submitted in compliance with COA Office Order Nos. 2010-309, 2010-327, 2011-039 and 2011-428 dated May 13, 2010, May 18, 2010, January 19, 2011 and June 17, 2011, respectively.

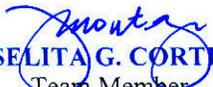

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