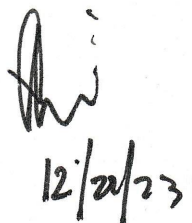


MEMORANDUM

FOR : **MARIA MARGARITA MONTEMAYOR NOGRALES**  
Chief Operating Officer

**ATTY. VENANCIO C. MANUEL, III**  
Deputy COO for Corporate Affairs




Handwritten signature and date: 12/22/23

DATE : 22 December 2023

SUBJECT : **REQUEST FOR SIGNATURE**

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This is to respectfully request the COO's and the DCOO for CA's respective signature and initial on the attached Agency Action Plan and Status of Implementation (AAPSI) for 2023.

Thank you.



**JENNIFER A. ALOR**  
OIC, Finance Department  
Finance Department

Status	Number	Percentage of Implementation
Fully Implemented	24	77%
Partially Implemented	7	23%
Total	31	100%

## AGENCY ACTION PLAN AND STATUS OF IMPLEMENTATION

Audit Observation and Recommendations

For the Calendar Year 2022

As of December 22, 2023

REFERENCE	OBSERVATIONS	RECOMMENDATIONS	AGENCY ACTION PLAN				STATUS OF IMPLEMENTATION	REASON FOR PARTIAL/ DELAY/ NON-IMPLEMENTATION, IF APPLICABLE	ACTION TAKEN/ ACTION TO BE TAKEN
			ACTION PLAN	PERSON/ DEPT RESPONSIBLE	TARGET IMPLEMENTATION				
					FROM	TO			
AAR No. 1	The Cash and Cash Equivalent account balance of P1.334 billion as of December 31, 2022 is understated by P1.084 million due to the non-recording of debit memoranda from the depository bank contrary to Paragraph 27 of International Public Sector Accounting Standard 1.	<p>We recommended and Management agreed to direct the FD to:</p> <p>a. Follow up in writing the submission of the details of the DMs and make representations with the concerned bank officer/ personnel to facilitate the requested documents; and</p> <p>b. Instruct the AD to make the necessary adjusting entries based thereon.</p>	a. TPB's Finance Department shall follow up in writing the submission of the DMs and make representations with LBP Harrison Plaza Branch to facilitate the requested documents.	Jomar Tagao Acting Head, Finance Department	June 2023	December 2023	Fully Implemented	<p>TPB's Finance Department sent a follow up letter on the submission of the DMs and made representations with LBP Harrison Plaza Branch to facilitate the requested documents dated August 07, 2023.</p> <p>TPB's Accounting Division shall make the necessary adjusting entries based on the COA Audit Observation.</p>	
			b. TPB's Accounting Division shall make the necessary adjusting entries based on the COA Audit Observation.	Jennifer Alor Acting Head, Accounting Division	June 2023	December 2023	Fully Implemented		
AAR No. 2	The fair presentation of Account Receivable with a carrying value of P650.481 million as of December 31, 2022, could not be established due to:	<p>1.1 Direct the Finance Department (FD), particularly the Accounting Division (AD) to:</p> <p>a. Continue the reconciliation of the noted</p>	TPB's Accounting Division shall continue the reconciliation of the noted variance between the GL and SLs and will request	Jomar Tagao Acting Head, Finance Department	June 2023	December 2023	Partially Implemented	<p>On-going reconciliation</p> <p>TPB's Accounting Division shall continue the reconciliation of the noted variance between the GL and the SLs.</p> <p>Likewise, the Finance shall set a meeting with the LBP to follow up the TPB's request for the copies of the credit memos and</p>	

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	<p>(a) a discrepancy of P13.986 million between the General Ledger (GL) and the Subsidiary Ledgers (SL);</p> <p>(b) variance of P21.838 million between the amount confirmed by the Implementing Agencies (IAs) and SL Balances; and</p> <p>(c) undistributed collections totaling P19.084 million that could represent return/refund of funds transferred to various IAs, contrary to Paragraph 27 of International Public Sector Accounting Standard (IPSAS) 1 and Item 3.26 of the Conceptual Framework for General Purpose Financial Reporting by Public Sector Entities.</p>	<p>variance between (i) GL and SLs; and (ii) reconcile the differences noted as confirmed by the IAs against accounting balances/records.</p> <p>b. Follow up the request of credit memos with the concerned depository bank; and</p> <p>c. Make the corrections/adjustments in the records/books of the TPB, if necessary. 1.2 We further recommend to incorporate as a part of the policy of the TPB for accountable officers/employees, bidders, and implementing agencies to immediately inform the TPB of direct deposits to the account. It is also recommended to improve/devise a process that would expedite the proper identification of these direct deposits to avoid accumulation of unidentified collections.</p>	<p>credit memos with Landbank of the Philippines (LBP) and make the necessary adjustments/ corrections in the books/records of TPB.</p> <p>Management shall incorporate a policy of the TPB that accountable officers/ employees, bidders, and implementing agencies to immediately inform the TPB of direct deposits to the account and to improve/devise a process that would identify these direct deposits to avoid accumulation of unidentified collections.</p>	Jennifer Alor Acting Head, Accounting Division	June 2023	December 2023	Fully Implemented	<p>discuss possible plans to avoid occurrence of unidentified DMs and CMs moving forward.</p> <p>The TPB sent a follow-up letter to LBP (Annex A) on 07 August 2023 relative to its request for the copies of the DMs and CMs in its letter to LBP dated 01 February 2023. (Annex B)</p> <p>To avoid the recurrence of unidentified deposits, the Finance Department issued a memorandum relative to the "Request for issuance of official receipts for all direct deposits to TPB's accounts" on 14 June 2023. (Annex B)</p> <p>Management shall incorporate a policy of the TPB that accountable officers/ employees, bidders, and implementing agencies to immediately inform the TPB of direct deposits to the account and to improve/devise a process that would identify these direct deposits to avoid accumulation of unidentified collections.</p>	
					June 2023	December 2023	Fully Implemented		

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AAR No. 3	Non-submission of liquidation documents on completed programs or projects covered by the fund transfer to various implementing agencies (IAs) amounting to P643.058 million in CY 2022 and prior years resulted in the non-recording of the expenses, consequently understating the expenses and overstating the accumulated surplus/(deficit) of the TPB for an undetermined amount contrary to Paragraph 27 of IPSAS 1.	<p>Direct the FD to:</p> <p>a. Demand from the IAs the immediate liquidation of Fund Transfers (FTs) for the completed projects/programs amounting to P643.058 million.</p> <p>b. Instruct the AD to immediately process and record the liquidation documents upon receipt thereof and prepare the appropriate adjusting entries; and</p> <p>c. Designate personnel who would fully monitor all the FTs of the TPB, their immediate liquidation, and the return/refund of the excess funds, if any; and</p>	<p>TPB's Finance Department to demand the immediate liquidation of fund Transfers (FTs) for the completed projects/ programs amounting to P648.058 million.</p> <p>To immediately process and record the liquidation document upon receipt and prepare the appropriate adjusting entries.</p> <p>TPB's Finance Department to designate a focal person to fully monitor all the FTs of the TPB and facilitate the immediate liquidation and return/refund of the excess funds.</p>	<p>Jomar Tagao Acting Head, Finance Department</p> <p>Jennifer Alor Acting Head, Accounting Division</p>	<p>June 2023</p> <p>December 2023</p> <p>June 2023</p> <p>December 2023</p> <p>June 2023</p> <p>December 2023</p>	<p>December 2023</p> <p>December 2023</p> <p>December 2023</p> <p>December 2023</p> <p>December 2023</p> <p>December 2023</p>	<p>Fully Implemented</p> <p>Fully Implemented</p> <p>Fully Implemented</p>	<p>TPB's Finance Department has issued demand letters for the immediate liquidation of Fund Transfers (FTs) for the completed projects/ programs to all concerned implementing agencies in coordination with the concerned project officers.</p> <p>TPB's Accounting Division has immediately processed and recorded all the liquidation documents upon receipt and has prepared the appropriate adjusting entries.</p> <p>TPB's Finance Department has designated Mr. Wilfredo Quero and Mr. Nelson Lopez as focal persons to fully monitor all the FTs of the TPB and facilitate the immediate liquidation and return/refund of the excess funds.</p>	



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					FROM	TO			
AAR No. 4	The fair presentation of the account Financial Liabilities - Accounts Payable (AP) as of December 31, 2022 amounting to P105.675 million was overstated by P36.980 million since the said amount was recognized as AP even if the related goods were not delivered and/or services were not completely rendered/completed	Direct the: a. AD to reverse the entry in the amount of P36.981 million unless deliveries of goods and/or services were made or rendered; and  b. Adhere to 6.1.2 of DBM Circular No. 2013-06 dated December 23, 2013, in recording AP.	TPB's Accounting Division to revert the entry in the amount of P36.391 million unless deliveries of goods and/or services were made or rendered.	Jomar Tagao Acting Head, Finance Department  Jennifer Alor Acting Head, Accounting Division	June 2023	December 2023	Partially Implemented	On-going reconciliation	There is an ongoing reconciliation of the P36.391 million recorded payables. TPB shall submit copies of invoices or statement of accounts to support the recorded payables. Likewise, TPB Accounting shall prepare an adjusting entry for the portions of payables which services or goods were not yet incurred or received.
			To adhere to 6.1.2 of DBM Circular No. 2013-06 in recording of Accounts Payable		June 2023	December 2023	Fully Implemented	TPB's Accounting Division shall adhere to 6.1.2 of DBM Circular No. 2013-06 in recording of Accounts Payable	
AAR No. 5	The fair presentation of the accounts Guaranty/Security Deposits, Due to Officers and Employees, and Other Payables account as of December 31, 2022, amounting to P34.044 million, P13.905 million, and P4.568 million, respectively cannot be ascertained due to: (a) outstanding Guaranty/Security Deposits	We recommended and Management agreed to direct the FD to:  a. Review the records and if no request for payment, revert the outstanding amount of P5.167 million to ASD;  b. Instruct the AD to continue their efforts in	a. TPB's Finance Department shall review the records and if no payment the P5.167 million outstanding will revert to ASD;	Jomar Tagao Acting Head, Finance Department  Jennifer Alor Acting Head, Accounting Division	June 2023	December 2023	Fully Implemented		TPB's Finance Department shall review the records and if no payment the P5.167 million outstanding will revert to ASD;
			b. TPB's Accounting Division shall		June 2023	December 2023	Partially Implemented	On-going	TPB's Accounting Division shall continue their efforts in identifying and reconciling all accounts with negative balances to avoid

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	Payable amounting to P5.167 million with no pending claims filed against the TPB and no records available to determine the status of the related projects/contracts; and (b) negative balances in the accounts Guaranty/Security Deposits, Due to Officers and Employees, and Other Payables amounting to P2.066 million, P1.259 million, and P0.922 million, respectively contrary to Paragraph 27 of International Public Sector Accounting Standard 1.	identifying and reconciling all accounts with negative balances to avoid offsetting of negative balance against the outstanding balance; and  c. Assign additional personnel that would assist the AD with the reconciliation and monitoring of the accounts.	continue their efforts in identifying and reconciling all accounts with negative balances to avoid offsetting of negative balances against the outstanding balance;  c. TPB's Finance Department shall assign additional personnel to assist the Accounting Department with reconciliation and monitoring of the accounts.			June 2023	December 2023	Fully Implemented	offsetting of negative balances against the outstanding balance;  TPB's Finance Department shall assign additional personnel to assist the Accounting Department with reconciliation and monitoring of the accounts.
AAR No. 6	Funds received from the Department of Tourism amounting to P196.853 million for the implementation of its various programs and projects which have remained idle for more than three to six years have not been remitted/reverted to	We recommended and Management agreed to:  a. Direct the AD to cancel/disregard the lost Disbursement Voucher and draw a new one for the reversion of remittance	TPB's Accounting Division to prepare a new Disbursement Voucher for the reversion of 193.853 million received from	Jomar Tagao Acting Head, Finance Department		June 2023	December 2023	Fully Implemented	TPB's Accounting Division has cancelled the lost DV and has prepared a new Disbursement Voucher for the reversion of 193.853 million.



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					FROM	TO			
	the Source Agency (SA)/Bureau of Treasury (BTr), contrary to COA Circular No. 94-013 and the pertinent provisions of the General Appropriations Act (GAA) for Fiscal Year 2015 to 2018. Likewise, the non-remittance of the amount to the BTr had deprived the National Government of additional funds to finance other vital projects.	of the funds in the total amount of P196.853 million; and  b. Thereafter, comply with COA Circular No. 94-013 and the general provisions of the GAA particularly on the return/reversion of funds to the SA/BTr.	DOT for the implementation of its various programs and projects which remain idle.  To comply with COA Circular No. 94-013 and the general provisions of the GAA particularly on the return/reversion of funds to the Source Agency/BTr	Jennifer Alor Acting Head, Accounting Division	June 2023	December 2023	Fully Implemented	TPB's Accounting Division shall ensure to comply with COA Circular No. 94-013 and the general provisions of the GAA particularly on the return/reversion of funds to the Source Agency/BTr.	
AAR No. 7	Payment of two incentives to all regular employees of the TPB under the Program on Awards and Incentives for Service Excellence (PRAISE) totaling P7.288 million were not supported with:  (1) the detailed outstanding/excellent performances, suggestions, inventions, and innovations of each of the recipients; and  (2) proof that the contributions of the recipients generated	We recommended that Management refrain from granting monetary PRAISE incentives to all its regular personnel beyond the ambit of CSC MC No. 1 s. 2001 and other pertinent rules and regulations.	TPB Management relied in good faith that the grant of PRAISE incentives to its employees are authorized under the CSC Approved TPB Guidelines. TPB Management already inquired with the CSC on the applicability of the PRAISE Guidelines in relation to CSC MC No. 1 s. 2001.  TPB shall refrain from granting monetary PRAISE	Jomar Tagao Acting Head, Finance Department  Jennifer Alor Acting Head, Accounting Division	June 2023	December 2023	Fully Implemented	TPB Management relied in good faith that the grant of PRAISE incentives to its employees are authorized under the CSC Approved TPB Guidelines. TPB Management already inquired with the CSC on the applicability of the PRAISE Guidelines in relation to CSC MC No. 1 s. 2001.  TPB shall refrain from granting monetary PRAISE incentives to all regular employees beyond the ambit of CSC MC No. 1 s. 2001 and the TPB PRAISE Guidelines and other pertinent rules and regulations.	

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	<p>savings and only 20 percent thereof were disbursed as required in Paragraph 6 of Civil Service Commission (CSC) Memorandum Circular (MC) No. 1, s. 2001.</p> <p>Moreover, the practice of granting incentives to all regular employees without considering their specific contributions is not aligned with the very nature and purpose of PRAISE Incentives and hence may be considered as irregular expenditure as defined in COA Circular No. 2012-03</p>		incentives to all regular employees beyond the ambit of CSC MC No. 1 s. 2001 and the TPB PRAISE Guidelines and other pertinent rules and regulations.						
AAR No. 8	<p>Dividends for CYs 2020, 2021, and 2022 totaling P16.166 million were not declared and remitted by the TPB to the BTr contrary to the 2016 Revised Implementing Rules and Regulations (RIRR) of Republic Act (RA) No. 7656, otherwise known as the Dividend Law, thereby depriving the National Government of additional funds to carry out its various project and programs.</p>	<p>We recommended and Management agreed to direct the FD to compute the final amount of net earnings for CYs 2020 to 2022 as a basis for the Board of Directors to declare the 50 percent dividends, and thereafter comply with the provisions of the 2016 RIRR of RA No. 7656 on dividend declarations and remittance.</p>	<p>TPB's Finance Department shall recompute the final amount of net earnings for CY 2020 to 2022 as the basis for the TPB Board of Directors to declare the 50 percent dividends and shall comply with the provisions of 2016 RIRR of RA No. 7656 on dividends</p>	<p>Jomar Tagao Acting Head, Finance Department</p> <p>Jennifer Alor Acting Head, Accounting Division</p>	June 2023	August 2023	Fully Implemented	<p>On 30 August 2023, the TPB has remitted the dividends to the Bureau of Treasury pursuant to the Board Resolution No. 405 series of 2023.</p>	



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					FROM	TO			
			declaration and remittance.						
AAR No. 9	Unutilized funds totaling P349.188 million representing prior years' receipt of funds from the National Government for capital infusion; accumulated income from participation/registration fees; and the income derived from Investments in Trust accounts remained idle contrary to Section 51 (e), Chapter V - Funding, Rule III - The Tourism Promotions Board of the Implementing Rules and Regulations of RA No. 9593.	<p>We recommended that Management:</p> <p>a. Make representation with the DBM to determine the proper procedures for these unused funds that may be utilized as one of the sources of funds in the next budget year;</p> <p>b. Thereafter, include the projected income from investment in trust accounts as one of the sources of funds of the COB, to avoid build-up; and</p> <p>c. Comply with RA No. 9593 particularly on the</p>	<p>TPB's Finance Department has an on-going coordination with the DBM relative to the determination of proper procedure for these unused funds that may be utilized on the succeeding budget years.</p> <p>The projected income from investment in trust accounts shall be included as one of the sources of funds of the COB to avoid build-up. The Board also directed the Management to establish parameters on the use of the Tourism Promotions Trust Fund.</p> <p>The TPB management shall</p>	<p>Jomar Tagao Acting Head, Finance Department</p> <p>Jennifer Alor Acting Head, Accounting Division</p>	<p>June 2023</p> <p>June 2023</p> <p>June 2023</p>	<p>December 2023</p> <p>December 2023</p> <p>December 2023</p>	<p>Fully Implemented</p> <p>Fully Implemented</p> <p>Fully Implemented</p>	<p>TPB has already developed a plan on the usage of the idle funds.</p> <p>The income from the investment accounts was included as one of the sources of funds for the 2024 COB.</p> <p>The TPB management shall continue to observe the provisions of RA 9593</p>	

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					FROM	TO			
		unallocated portion of the TPB funds.	continue to observe the provisions of RA 9593 particularly on the unallocated portion of the TPB funds.					particularly on the unallocated portion of the TPB funds.	
AAR No. 10	Payments to Job Order (JO) Personnel amounting to P0.594 million covering the retro adjustment of their salary increase from February to April 2022 to align with the TPB-approved Compensation Position Classification System (CPCS) is contrary to Executive Order No. 150 since the CPCS only covers regular employees or those with employer-employee relationship. As a result of the increase, the monthly salaries of the JO Personnel already exceeded the prescribed basic salary rate with 20 percent premium of comparative government position, contrary to Item No. 9.0 COA-DBM Joint Circular No. 2. S. 2020.	<p>We recommended that Management:</p> <p>a. In the next renewal of the JO Personnel contracts, ensure that their monthly salary rate would not exceed the limit of salary of a comparable government position with a 20 percent premium; and</p> <p>b. Comply with EO No. 150 and COA-DBM JC No. 02 s. 2020.</p>	<p>a. TPB's Management shall ensure that the next renewal of the JO Personnel contracts monthly salary rate would not exceed the limit of a salary of a comparable government position with a 20 percent premium.</p> <p>b. TPB shall comply with EO No. 150 and COA-DBM JC No. 02 s. 2020.</p>	Personnel and Human Resources Development Division, Administrative Department	June 2023	December 2023	Fully Implemented	Management has adjusted the monthly salaries of its Contract of Service to ensure it does not exceed the limit of a salary of a comparable government position with a 20 percent premium.	
					June 2023	December 2023	Fully Implemented	TPB shall ensure compliance to EO No. 150 and COA-DBM JC No. 02 s. 2020.	



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AAR No. 11	Raffle cash prizes given to all of the 46 JO personnel, three retirees, and two other regular employees in the total amount of P0.510 million are questionable for appearing to be unnecessary as defined in COA Circular No. 2012-003. Lastly, the cash advance granted for the CY 2022 year-end activities was liquidated beyond the required date of liquidation contrary to COA Circular Nos. 1997-002 and 2012-004.	We recommended that Management:  a. Stop the practice of granting cash raffle prizes using the SAGF funds of the TPB; and  b. Comply with the COA Circular Nos. 97-02, 2012-03 and 2012-04.	a. TPB's Management shall stop the practice of granting cash raffle prizes using the SAGF funds.  b. TPB shall comply with the COA Circular Nos. 97-02, 2012-03 and 2012-04.	Personnel and Human Resources Development Division, Administrative Department	June 2023	December 2023	Fully Implemented	TPB's Management shall stop the granting cash raffle prizes using the SAGF funds.  PTPB shall comply with the COA Circular Nos. 97-02, 2012-03 and 2012-04.	
AAR No. 12	Payments of overtime to regular employees in the total amount of P0.541 million were not supported with documents showing the exceptional cases that would justify payment thereof instead of Compensatory Time-Off contrary to the implementing guidelines of Executive Order No. 150, s. 2021, and Civil Service Commission (CSC) – Department of Budget and Management (DBM) Joint Circular (JC) No. 1, s. 2015. In addition, questionable	We recommended that Management:  a. Submit documents showing the exceptional case relied upon which justified compensation of overtime through cash payment instead of CTO, otherwise the amount of P0.541 million will be suspended in audit;	A. TPB's shall submit documents showing the exceptional case relied upon which justified compensation of overtime through cash payment instead of CTO.	Personnel and Human Resources Development Division, Administrative Department	June 2023	December 2023	Fully Implemented	In TPB's reply to the AOM, the TPB justified as to the need to pay the overtime during the PHITEX implementation. PHITEX, being the biggest organized trade event in the Philippines, has strengthened the brand image of the country and has brought revenues of over Php 500,000,000.00 since 2016 to 2022.  Moreover, the payment of OT is within the parameters set by PHITEX Overtime Guidelines, identifying that priority activities/ services warrants the rendition and payment of overtime services.	

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	overtime hours were noted due to various non-compliance with the limitations provided in CSC-DBM JC No. s. 2015.	<p>b. On the questionable overtime hours, direct the FD and Personnel and Human Resources Development Division to review these overtime hours, and direct the concerned personnel to refund the equivalent overtime pay; and</p> <p>c. Comply with implementing guidelines of EO No. 150, s. 2021, and CSC-DBM JC No. 1, s. 2015.</p>	<p>b. PHRDD shall review the overtime hours and shall recompute based on the COA recommendation and will submit a clarification letter of inquiry to DBM.</p> <p>c. TPB's management shall take note of the COA's recommendation and will submit a letter of inquiry to DBM.</p>		<p>June 2023</p> <p>June 2023</p>	<p>December 2023</p> <p>December 2023</p>	<p>Partially Implemented</p> <p>Fully Implemented</p>	<p>On-going</p> <p>PHRDD already recomputed the OT pay based on the guidelines set by CSC-DBM JC No. 1, s. 2015, subject to clarification with the CSC and the DBM.</p> <p>The TPB complies with the implementing guidelines of EO No. 150, s. 2021, and CSC-DBM JC No. 1, s. 2015</p>	
AAR No.13	Procurement of promotional materials amounting to P9.868 million and used as giveaways/tokens were recognized as expenses although these were not supported with the listing of recipients, Inspection and Acceptance Report, and Requisition and Issue Slip, thus, raising doubts on the existence of the items procured as well as the	<p>We recommended that Management:</p> <p>a. Direct the AD to require the end-users/ project officers to submit proof of distribution of the procured giveaways totaling P9.868 million; and</p>	<p>a. The TPB's Accounting Division shall require the end-users/ project officers to submit proof of distribution of the procured giveaway.</p>	<p>Jomar Tagao Acting Head, Finance Department</p> <p>Jennifer Alor Acting Head, Accounting Division</p>	<p>June 2023</p>	<p>December 2023</p>	<p>Fully Implemented</p>	<p>a. The TPB's Accounting Division requires the end-users/ project officers to submit proof of distribution of the procured giveaway.</p>	



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	propriety of the utilization/distribution of these items contrary to Section 4 (6) of Presidential Decree No. 1445 and Section 17 (d) and (j) Chapter 8 of Inventories, Government Accounting Manual.	b. Adopt a policy/guideline for a uniform procedure on the distribution of promotional materials that will serve as a guide to project officers/end-users.	b. TPB's shall adopt a policy/ guideline for the uniform procedure on the distribution of promotional materials that will serve as a guide to end-users/project officers.	PGSD, Administrative Department	June 2023	December 2023	Partially Implemented	On-going review of the guidelines	TPB is drafting the guidelines for the uniform procedure on the distribution of promotional materials that will serve as a guide to end-users/project officers.
AAR No. 14	The TPB was unable to submit an Annual Gender and Development (GAD) Accomplishment Report for the year 2022, thus it cannot be ascertained whether the GAD Projects, Activities, and Programs reflected in the GAD Planning and Budget (GPB) were accomplished and the budget therefrom were fully utilized contrary to COA Circular No. 2014-001 dated March 18, 2014. In addition, the TPB had not conducted a gender analysis for its GPB for CY 2022 as required by the Philippine Commission on Women (PCW) Memorandum Circular Nos. 2018-04 and 2021-04, and the National Economic and	We recommended and Management agreed to: a. Submit the AR for the year 2022; and  b. Require the project officers/end-users to compile and submit every time a project ends, the required supporting documents of the PAPs in	a. TPB GFPS through its Secretariat shall request copies of 2022 identified PAPs Accomplishment Report from respective Project Officers and shall request from PCW access to the GMMS for the encoding of the 2022 TPB GAD AR.  b. TPB GFPS through its Secretariat shall request from CPBD through a memo on a	TPB GFPS, TWG and Secretariat	September 2023	December 2023	Partially Implemented	On-going	TPB GFPS through its Secretariat shall request copies of 2022 identified PAPs Accomplishment Report from respective Project Officers and shall request from PCW access to the GMMS for the encoding of the 2022 TPB GAD AR.  Moving forward, the CBPD shall be required to provide a copy of the accomplishment report of identified projects to the GFPS Secretariat.

REFERENCE	OBSERVATIONS	RECOMMENDATIONS	AGENCY ACTION PLAN				STATUS OF IMPLEMENTATION	REASON FOR PARTIAL/ DELAY/ NON-IMPLEMENTATION, IF APPLICABLE	ACTION TAKEN/ ACTION TO BE TAKEN
			ACTION PLAN	PERSON/ DEPT RESPONSIBLE	TARGET IMPLEMENTATION				
					FROM	TO			
	Development Authority and Department of Budget and Management (PCW-NEDA-DBM) Joint Circular No. 2012-01 issued on January 18, 2012.	the GPB to properly support the AR at year end so as to facilitate its timely submission.	quarterly basis the copies of the accomplishment reports as the designated office consolidating it.						



**MARIA MARGARITA MONTEMAYOR NOGRALES**  
 Chief Operating Officer  
 TOURISM PROMOTIONS BOARD