



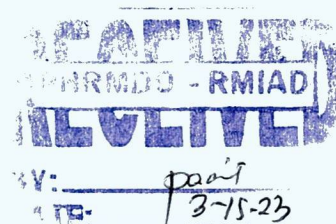
Republic of the Philippines
PROVINCE OF NORTHERN SAMAR
 Catarman

NORTEHANON: MARIG-ON, MAINUSWAGON, MALIPAYON

OFFICE OF THE GOVERNOR

MEMORANDUM 23-03-18

TO : **MARIA TERESITA R. GACUSAN**
 Provincial GAD Focal Person



JENNY O. DARISH
 Provincial Social Welfare and Development Officer

DR. NINFA C. KAM
 Provincial Health Officer II

SUBJECT : **COMMENTS ON COA AOM No. 2023-013 (2022)**

DATE : **March 15, 2023**

You are hereby directed to submit to this Office, copy furnished to the Commission on Audit (COA), within three (3) days from receipt of this memorandum, your comments in writing on the herein attached Audit Observation Memorandum (AOM) No. 2023-013 (2022) dated March 06, 2023, issued by the Commission on Audit (COA), received by the Office of the Governor on March 14, 2023, pertaining to the CY 2022 Gender and Development PPAs of the Province, and their corresponding findings and recommendations.

In addition, you are hereby directed to establish close coordination of the GFPS and the implementing departments in GAD planning and monitoring to ascertain the full implementation of GAD PPAs and the full utilization of GAD Fund to effectively and efficiently address the gender sensitivity issues and gender mainstreaming in the operations of the Province.

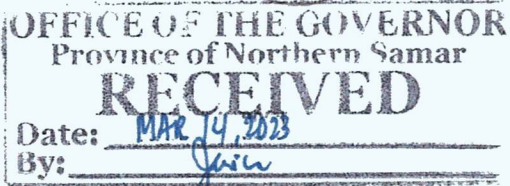
For strict compliance.

EDWIN MARINO C. ONGCHUAN
 Governor

cc:
 COA



Republic of the Philippines
COMMISSION ON AUDIT
Team R8-01, LGS D – Province of Northern Samar
Provincial Satellite Auditing Office
Catarman, Northern Samar



AOM No. 2023-013(2022)

Date: March 6, 2023

AUDIT OBSERVATION MEMORANDUM (AOM)

For: **EDWIN MARINO C. ONGCHUAN**
Provincial Governor
Province of Northern Samar

Attention: **MARIA TERESITA R. GACUSAN**
Provincial GAD Focal Person
JENNY O. DARISH
Provincial Social Welfare Development Office
Dr. NINFA CAPARROSSO-KAM
Provincial Health Office

We audited the CY 2022 Gender and Development PPAs of the Province and observed that:

Six out of 31 GAD Programs/ Projects/ Activities (PPAs) with a budget of ₱11,985,510.00 were not implemented in CY 2022, contrary to PCW-DILG-DBM-NEDA Joint Memorandum Circular (JMC) No. 2013-01, thus, the identified gender issues of the Province were not fully addressed and deprived the targeted constituents of the benefits from the implementation of the PPAs.

Item 4.0 of PCW-DILG-DBM-NEDA-Joint Memorandum Circular (JMC) No. 2013-01 on Institutional Mechanism to Implement the Magna Carta of Women gives emphasis on the following essential policies:

4.1 A strategy to implement the MCW. LGUs shall pursue gender mainstreaming in their respective localities. As such, they shall ensure that the following mechanisms and processes are in the place.

A. Creation and/ or Strengthening of the LGU GAD Focal Point System (GFPS)

5) Roles and Responsibilities of the LGU GFPS

a) The LCE shall:

- i. Issue policies and/or directives that support gender mainstreaming in the policies, plans, PPAs and services of the LGU as well as in the budget, systems, processed and procedures of the LGU, including the creation, strengthening, modification or reconstitution of the PFPS; and;
- ii. **Ensure the implementation of the GPB and approve GAD AR and other GAD-related reports of the LGU** as maybe required by the MCW-IRR and this JMC, duly endorsed by the GFPS Executive Committee and with the assistance of the GFPS-TWG. (Emphasis Supplied)

c) The **Technical Working Group (TWG)** shall:

- vi. Monitor the implementation of GAD-related PPAs and suggest corrective measures to improve their implementation;

The GAD Plan and Budget (GPB) for CY 2022 of the Province showed a total budget of ₱130,588,105.00 which is more than the required minimum of 5% of the Annual Budget of ₱2,459,787,776.20 consisted of 31 GAD PPAs with each corresponding objective to address specific gender issues.

Out of the 31 PPAs, fifteen were fully implemented, ten were partially-implemented, while six were not implemented at all as presented in Appendix A, summarized in Table 1 as follows:

Table1. Summary of Status of Implementation of GAD PPAs for CY 2022

No. of PPAs	Status of Implementation	Appropriation	Utilization	Balance
15	Fully Implemented	₱53,035,295.00	₱36,013,384.67	₱17,021,910.33
10	Partially Implemented	65,565,300.00	24,686,584.65	40,878,715.35
6	Not Implemented	11,985,510.00	0	11,985,510.00
31	Total	₱130,586,105.00	₱60,699,969.32	₱69,886,135.68

There is a significant unutilized balance of ₱40,878,715.35 for the ten partially implemented PPAs as reflected in the Accomplishment Report. This was due to under-implemented certain programs as follows:

- 1) On the provision of incentives to BHWs, only 1,785 out of 3,000 targeted BHWs;
- 2) Only 20 benefited out of the 1,000 targeted farmers on the rice seed assistance and 277 out of 300 rice farmers availed of initial financial assistance for rice land bunding;
- 3) On the Northern Samar Medical Scholarship Program, only three were admitted out of ten applicants;

- 4) Only intervention/activities for service providers were implemented on the Women's Welfare Program;
- 5) On the Support to Health Program, out of 1,000 targeted pregnant women, only 250 received dental kits under Basic Oral Health Program, 110 received basic oral health care and dental kits under Dental Health Program, and 120 participants during the conduct of HIV/AIDS Awareness.;
- 6) Out of 114 targets, less than 50 were capacitated with various trainings on Family Welfare Program;
- 7) Out 57 targeted PWDs, none received assistive devices on Person with Disabilities Program;
- 8) Some targeted activities for senior citizens were not undertaken in the Senior Citizen Program; and
- 9) No provision of dietary supplementation to mothers and children was made as targeted, instead only capacity building trainings, forum, meetings and orientations were conducted on the PGNS Aid to Nutrition Program.

Moreover, there were six GAD PPAs with a total budget of ₱11,985,510.00 that were not implemented as of December 31, 2022 as presented in Table II below:

Table II. Non-Implemented GAD PPAs For CY 2022

No. of PPAs	Programs/Projects/Activities (PPAs)	Appropriation	Utilization	Balance	Remarks
1	Prenatal Care Services	₱2,594,700.00	0.00	₱2,594,700.00	
2	Support to Health Program - Establishment of laboratory diagnostic testing for pregnant women	3,006,800.00	0.00	3,006,800.00	
3	Gender and Development- One Billion Rising	60,000.00	0.00	60,000.00	Not implemented due to time constraints
4	Home for Children and Adolescents	6,079,010.00	0.00	6,079,010.00	Not funded in CY 2022
5	Senior Citizen Program- Orientation-Seminar on Managing Aging/Health and Wellness; Promotion of Healthy Lifestyle; Senior Citizens celebration	200,000.00	0.00	200,000.00	Not funded in CY 2022
6	Gender and Development- Users Training on GAD Database	45,000.00	0.00	45,000.00	Not implemented as not necessary
	Total	₱11,985,510.00	₱0.00	₱11,985,510.00	

The Chairperson of the Provincial GFPS-TWG disclosed that some of the GAD PPAs were not funded in CY 2022. She alleged that the formulation of the CY 2022 GPB, which was reviewed and endorsed by the DILG on November 11, 2021, was based in the CY 2021 Annual Budget. She further alleged that the approval of the CY 2022 Annual Budget on December 23, 2021, was revised to align with the new PPAs and the corresponding amounts in the CY 2022 Annual Budget. However, she admitted that she overlooked to review and change several GAD PPAs that were not funded in CY 2022 Annual Budget.

Likewise, she added that other GAD PPAs were not implemented due to time constraints and absence of necessity.

No.	GAD Programs/Projects & Activities	Budget	Utilization	Balance	Remarks
	- Infant and young child feeding, weighing of preschoolers, lactating and pregnant mothers, etc.				as targeted; instead, only capacity building trainings, forum, meetings and orientations were conducted.
Sub-Total		₱65,565,300.00	₱24,686,584.65	₱40,878,715.35	
Not Implemented					
1	Prenatal Care Services	₱2,594,700.00	0.00	₱2,594,700.00	
2	Support to Health Program - Establishment of laboratory diagnostic testing for pregnant women	3,006,800.00	0.00	3,006,800.00	
3	Gender and Development- One Billion Rising	60,000.00	0.00	60,000.00	Not implemented due to time constraints
4	Home for Children and Adolescents	6,079,010.00	0.00	6,079,010.00	Not funded in CY 2022
5	Senior Citizen Program- Orientation-Seminar on Managing Aging/Health and Wellness; Promotion of Healthy Lifestyle; Senior Citizens celebration	200,000.00	0.00	200,000.00	Not funded in CY 2022
6	Gender and Development- Users Training on GAD Database	45,000.00	0.00	45,000.00	Not implemented as not necessary
Sub-Total		₱11,985,510.00	₱0.00	₱11,985,510.00	
31	Grand Total	₱130,586,105.00	₱60,699,969.32	₱69,886,135.68	
<i>Percentage</i>		<i>100%</i>	<i>46%</i>	<i>54%</i>	

Prepared by:

JAYLOURO DE VEYRA
SAE II/Audit Team Member

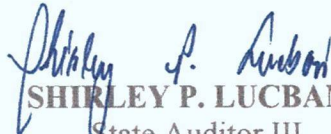
Reviewed by:


SHIRLEY P. LUCBAN
State Auditor III/OIC-ATL

Due to the non-implementation of six GAD PPAs and under-implementation of ten (programs), the identified gender sensitive issues of the Province were not fully addressed and deprived the targeted constituents of the benefits from the PPAs.

We recommend that the Provincial Governor establish close coordination with the GFPS and the implementing departments in GAD planning and monitoring to ascertain the full implementation of GAD PPAs and the full utilization of GAD Fund to effectively and efficiently address the gender sensitivity issues and gender mainstreaming in the operations of the Province.

May we have your comments on the foregoing audit observations within five (5) calendar days from receipt hereof.


SHIRLEY P. LUCBAN
State Auditor III
OIC-Audit Team Leader


ROBERT M. DASILLO
State Auditor IV
OIC-Supervising Auditor

Proof of Receipt of AOM:

Name	Position/Designation	Signature	Date Received
Hon. Edwin Marino C. Ongchuan	Governor		
Maria Teresita R. Gacusan	GAD Focal Person		
Jenny O. Darish	PSWDO		
Dr. Ninfa Caparrosso- Kam	PHO		

Appendix A

Provincial Government of Northern Samar
Status of Implementations of GAD PPAs in CY 2022

No.	GAD Programs/Projects & Activities	Budget	Utilization	Balance	Remarks
Fully Implemented					
1	PGNS Educational Assistance Program	₱22,327,500.00	₱18,062,500.00	₱4,265,000.00	
2	Barangay Outreach and Caravan: Kauswagan Caravan	14,752,121.00	8,109,451.50	6,642,669.50	
3	Medical Mission	1,000,000.00	126,351.90	873,648.10	
4	Residential-based services for neglected, abandoned, abused and exploited children	2,500,000.00	2,696,821.38	(196,821.38)	The budget was increased from ₱2,500,000.00 to ₱3,730,633.00 due to observed higher needs of the beneficiaries.
5	Local social integration program	5,365,674.00	1,953,926.00	3,411,748.00	
6	Provincial incentives and benefits for child development workers	4,980,000.00	4,068,000.00	912,000.00	
7	Gender and Development- 18 Day Campaign to end VAW; Search for Outstanding Women of Northern Samar; IEC Development and Info Dissemination Campaign at Barangay Level; Search for Best GAD Program in the Barangay	1,000,000.00	996,333.89	1,113,666.11	
8	Observance of Local, National, and International Mobilization Campaign	350,000.00			
9	Capacity Building	65,000.00			
10	Program Management and Monitoring	65,000.00			
11	Gender and Development- Maintenance of GAD Office	200,000.00			
12	Gender and Development- Maintenance and operation of Health and Wellness Clinic	300,000.00			
13	Gender and Development- Trainer's Training on Gender Responsive Planning	40,000.00			
14	Gender and Development- Gender Sensitivity Training	40,000.00			
15	Equipped knowledge and skills on how to use the HGDG	50,000.00			
Sub-total		₱53,035,295.00	₱36,013,384.67	₱17,021,910.33	
Partially Implemented					
1	Barangay Health Workers (BHWs) - Provision of incentives to BHWs	₱30,000,000.00	₱14,211,500.00	₱15,788,500.00	Out of the 3,000 targeted BHWs, only 1,785 benefitted the incentives
2	Rice Production Enhancement Program	6,725,000.00	3,306,000.00	3,419,000.00	Out of 1,000 targeted farmers, only 20 benefitted

No.	GAD Programs/Projects & Activities	Budget	Utilization	Balance	Remarks
	- Provision of certified palay seeds to indigent farmers				the rice seed assistance; and out of 300, only 277 rice farmers availed of initial financial assistance for rice land bunding
3	Northern Samar Medical Scholarship Program - Provision of tuition fees, board and lodging, books, transportation, etc.	7,000,000.00	2,952,033.06	4,047,966.94	Out of 10 applicants, only 3 were admitted
4	Women's Welfare Program - Workshop analysis on the situation of VAWC in 4 municipalities, re-organization and strengthening of the PIACAT-VAWC, Training on Basic Gender Sensitivity for service providers, etc.	1,000,000.00	289,963.52	710,036.48	Only intervention /activities for service providers were implemented
5	Support to Health Program - Provision of early intervention for pregnant women through laboratory testing; provision of early detection of positive gestational diabetes to prevent risky pregnancy; sugar testing to pregnant women; provision of basic oral health care services to pregnant women and children to reduce prevalence rate of dental caries and periodontal diseases	5,000,000.00	1,612,162.00	3,387,838.00	Out of 1,000 targeted pregnant women, 250 received dental kits under Basic Oral Health Program, 110 received basic oral health care and dental kits under Dental Health Program, and only 120 were the number of participants during the conduct of HIV/AIDS Awareness
6	Family Welfare Program -Conduct orientation, seminars, workshops, and related activities to enhance the well-being of target families	2,400,000.00	831,528.16	1,568,471.84	Out of 114 targets, less than 50 were capacitated with various trainings
7	Person with Disabilities Program -Implementation of preventive, restorative and rehabilitative services for PWDs	2,800,000.00	916,410.59	1,883,589.41	Out of the 57 targeted PWDs, none received assistive devises
8	Senior Citizen Program- Conduct of the following activities: meeting with the Provincial Federation Officers of Senior Citizens, Local Service Providers and stakeholders meeting; organization and strengthening of Provincial Committee on Senior Citizens Affair (PSCA), Federation of Senior Citizens Association of Northern Samar (FSCANS), Founding Anniversary Celebration and Learning Network of Senior Citizens	1,640,300.00	254,700.00	1,385,600.00	Some targeted activities for senior citizens were not undertaken
9	PGNS Aid to Nutrition Program - Provision of dietary supplementation to pregnant/lactating mothers and 6-59 months old children	8,700,000.00	312,287.32	8,687,712.68	No provision of dietary supplementation to mothers and children was made
10	Aid to Nutrition Program	300,000.00			