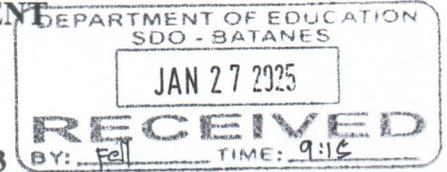




REPUBLIC OF THE PHILIPPINES
COMMISSION ON AUDIT
REGIONAL OFFICE NO. II
NATIONAL GOVERNMENT SECTOR
CLUSTER 5- EDUCATION AND EMPLOYMENT
Provincial Satellite Auditing Office
Basco, Batanes

Office of the Auditor – Audit Team No. R2-13



AOM No: 2025-02 (SDO-Batanes)
Date: January 23, 2024

AUDIT OBSERVATION MEMORANDUM

For: **ALFREDO B. GUMARU JR., EdD., CESO V**
Schools Division Superintendent
Department of Education – Division of Batanes
Basco, Batanes

Attention: **AYRINE C. GERONIMO**
SEPS-HRD/ GAD Focal Person

We have audited the Gender and Development Fund Plan and Utilization of the agency for the Calendar Year (CY) 2024 and observed the following:

- 1. The assignment of a Responsibility Center for the GAD Focal Point System (FPS) was not implemented which is not in keeping with the provisions of COA Circular No. 2021-008 dated September 6, 2021, thus, the purpose to facilitate generation of all reports pertaining to GAD-related expenses and other GAD-related financial transactions, and to monitor and properly account for GAD funds was not achieved.**

COA Circular No. 2021-008 dated September 6, 2021 provides the following:

- Item 1.0: *x x x This is issued to require all government agencies to create/assign a Responsibility Center (RC) for their GAD Focal Point System (GFPS) to facilitate generation of all reports pertaining to GAD-related expenses and other GAD-related financial transactions, and to monitor and properly account for the GAD funds.*
- Item 3.5: *“Responsibility Center (RC) – is a part, segment, unit or function of a government entity, headed by a manager who is accountable for a specified set of activities”.*
- Item 4.2: *“Government entities shall establish their own responsibility accounting by creating or assigning RCs and RC codes”.*

Interview with GAD Focal Person revealed that no Responsibility Center (RC) and the corresponding RC code had been created or assigned for the GAD FPS. This deficiency hinders efficient accounting, monitoring and reporting of GAD-related expenses and financial transactions.



We recommend that the Management create/assign a Responsibility Center (RC) and designate a competent manager to oversee the RC. Likewise, collaborate with accounting and budget units to assign and incorporate RC codes into the agency's financial management system.

- GAD Fund for CY 2024 amounting to ₱4,351,073.38, representing 5% of the annual budget of the DepEd – SDO Batanes was fully utilized, effectively addressing issues and concerns related to gender equality and personnel development.

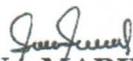
Upon reviewing the GAD Plans and Budget of SDO Budget, we found that the appropriated amount of ₱4,351,073.38 was strategically allocated and spent on GAD-related activities. Furthermore, the GAD Accomplishment Report revealed that the actual cost incurred for GAD plans and programs totaled ₱6,364,886.80, with the excess amount representing expenditures for attributed activities that aligned with the GAD objectives.

The efficient and judicious utilization of funds demonstrates Management's commitment to fostering gender equality and enhancing personnel development. Programs implemented addressed critical issues, including capacity-building for teachers, gender sensitivity training for both teachers and students, support for gender-responsive facilities, and the promotion of gender equality in learning environments.

We commend the Management for their exemplary management of the GAD funds, ensuring compliance with the Magna Carta of Women and related government mandates.

May we have your comments in the foregoing audit observations within 10 calendar days from receipt hereof.

In case of your failure to reply within the herein specified period, our audit observations shall be deemed accepted, and we shall re-evaluate our findings on the basis of available documents/information on hand.


COA Signed
2025-01-24
14:45:33
ANNA MARIE A. MERIEL
 OIC-Audit Team Leader


COA Signed
2025-01-24
15:16:56
ADELINE P. BAARDE
 Regional Supervising Auditor

| Proof of Receipt of AOM: 2025-01(2024) - BNSHS | | |
|--|--------------------|------|
| Office | Name and Signature | Date |
| Office of the Principal | | |
| Office of the Focal Person School GFPS | | |

