



9 January 2024

**RYAN Y. OLIVEROS**

State Auditor II  
Commission on Audit  
DOST-PCIEERD  
Bicutan, Taguig City 1631

Dear **Mr. Oliveros**:

We are pleased to submit the Agency Action Plan and Status of Implementation of Audit Observations and Recommendations for the calendar year 2022 as of December 31, 2023. Rest assured that the Council is continuously exerting its effort to comply with the COA recommendations.

Thank you.

Very truly yours,

**ENGR. NIÑALIZA H. ESCORIAL**

Deputy Executive Director, and  
Officer-in-Charge, Office of the Executive Director

For: **DR. ENRICO C. PARINGIT**  
Executive Director

Philippine Council for Industry, Energy and Emerging  
Technology Research and Development  
IN REPLYING PLEASE CITE



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**Philippine Council for Industry, Energy and Emerging Technology Research and Development (PCIEERD)**  
4&5/F Science Heritage Bldg., DOST Compound., Bicutan, Taguig City

**AGENCY ACTION PLAN and STATUS OF IMPLEMENTATION**  
**Audit Observations and Recommendations**  
**For the Calendar Year 2022**  
**As of December 31, 2023**

Ref.	Audit Observations	Audit Recommendations	Agency Action Plan					Status of Implementation	Reason for Partial/ Delay/ Non-Implementation, if applicable	Action Taken/ Action to be Taken
			Agreed/ Disagreed	Action Plan	Person/Dept Responsible	Target Implementation Date				
						From	To			
CY 2022										
2022 AAR  Paragraph 7-18, Pages 41-43	1. Unrecorded receivables due to derecognition of the purchased equipment of PCIEERD GIA projects amounting to ₱173,736,649.41, which are not yet returned to PCIEERD or donated to the IA resulting in the understatement of Due from NGAs and Accumulated Surplus/(Deficit) account	We recommended and Management agreed to instruct the Accountant to: (a) prepare the necessary adjusting entries to recognize the previously derecognized equipment of PCIEERD GIA projects; and	Agreed	The Accountant to prepare adjusting entries to recognize the previously derecognized equipment of PCIEERD GIA projects.	FAD-Accounting c/o Dexie Decena, Tzarine Benzonan, & Milanie Torrecampo	April 2023	Dec 2023	Fully Implemented		Adjusting entries were made to recognize the previously derecognized equipment of PCIEERD GIA projects:  JEV-2023-05-001447 JEV-2023-05-001449 JEV-2023-03-001450 JEV-2023-04-001780 JEV-2023-05-001455 JEV-2023-04-001784
		(b) refrain from derecognizing the equipment in the Due from NGAs account without signed PTR/ deed of donation and acceptance.	Agreed	The Accountant to refrain from derecognizing the equipment in the Due from NGAs account without signed PTR/ deed of donation and acceptance	FAD-Accounting c/o Elaine Annette Salma, Tzarine Benzonan, Milanie Torrecampo, & Morris Dasalla	April 2023	Dec 2023	Fully Implemented		The Accounting Section is already refraining from derecognizing the equipment in the Due from NGAs account without signed PTR, deed of donation, and acceptance.

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2022 AAR  Paragraph 19-23, Pages 43-44	2. Erroneous derecognition of receivables due to incorrect posting of project liquidation in Due from NGAs and Other Receivables accounts amounting to ₱514,827.13 and ₱590,089.02, respectively.	We recommended and Management agreed to instruct the Accountant to prepare the necessary adjusting entries by debiting Due from NGAs and Other Receivables account and crediting Accumulated Surplus/(Deficit) account by ₱514,827.13, ₱590,089.02, and ₱1,104,916.15, respectively; and	Agreed	The Accountant to prepare the necessary adjusting entries for the incorrect posting of project liquidation in Due from NGAs and Other Receivables.	FAD-Accounting c/o Dexie Decena	April 2023	Dec 2023	Fully Implemented		The Accounting Section already made the following adjusting entries:  JEV-2023-04-000992 JEV-2023-04-001053 JEV-2023-06-000626
		thereafter ensure that the SLs and JEVs be reviewed thoroughly prior to posting of transactions in the SL to avoid error in the future transactions.	Agreed	The Accountant to ensure that the SLs and JEVs be reviewed thoroughly prior to posting of transactions in the SL.	FAD-Accounting c/o Marissa Dalay	April 2023	Dec 2023	Fully Implemented		Accounting Section ensures that SLs and JEVs are being reviewed prior to posting transactions in the SL.  The SL with negative balance stated in the APMT was adjusted under the JEV-2023-09-000884.
2022 AAR  Paragraph 24-27, Pages 45	3. Erroneous recording of adjusting entry resulting in duplicate recognition of collection of cash refund of scholarship grant	We reiterated our prior year recommendation and Management agreed to instruct the Accountant to effect the necessary adjusting entries by debiting Due to NGAs account by ₱268,442.57 and	Agreed	The Management to instruct the Accountant to effect the necessary adjusting entries by debiting Due to NGAs account and crediting Cash - TAD, Trust and	FAD-Accounting c/o Marissa Dalay & Dexie Decena	April 2023	Dec 2023	Fully Implemented		Accounting Section inquired to the Resident Auditor regarding the entries of the collections to be used for reconciliation and made adjusting entries under the JEV-2023-06-000630



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	under ASTHRDP resulting in overstatement of Cash - TAD, Trust and Due to NGAs account amounting to ₱261,564.50 and ₱268,442.57, respectively, and understatement of Accumulated Surplus/(Deficit) account by ₱6,878.07	crediting Cash - TAD, Trust and Accumulated Surplus/(Deficit) account by ₱261,564.50 and ₱6,878.07, respectively.		Accumulated Surplus/(Deficit) account.						and JEV-2023-07-000747.
2022 AAR  Paragraph 28-34, Pages 45-46	4. Misclassification of Semi-Expendable ICT Equipment account as it includes properties with acquisition cost of ₱50,000.00 and above amounting to ₱868,331.13	We recommended and Management agreed to require the Accountant to record the necessary adjusting entries for the misclassification of properties above the capitalization threshold.	Disagreed due to impracticality.	The Accountant to record the necessary adjusting entries for the misclassification of properties above the capitalization threshold.	FAD-Accounting c/o Jijo Alcantara, Dexie Decena, & Connie Roa	April 2023	Dec 2023	Fully Implemented		PCIEERD received the equipment at net carrying value below the ₱50,000 capitalization threshold. Thus, recorded as such. It would be impractical to determine their fair market value (FMV) to be used in recording in the books, considering their volume.
2022 AAR  Paragraph 35-41, Pages 46-47	5. Unrecorded issuance of semi-expendable property to the end-users, thus	We recommended and Management agreed to require the:	Agreed	The Accountant to record the necessary adjusting entries for the issued	FAD Accounting c/o Dexie Decena	April 2023	Dec 2023	Fully Implemented		Accounting Section already made adjusting entries for the issued semi-expendable properties:



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	overstating the Semi-Expendable Properties and Accumulated Surplus/(Deficit) by ₱725,716.82.	a. Accountant to record the necessary adjusting entries for the issued semi-expendable properties;		semi-expendable properties.						JEV-2023-07-002389 JEV-2023-07-002411 JEV-2023-07-002390 JEV-2023-07-002410 JEV-2023-06-002525 JEV-2023-07-002423 JEV-2023-07-002425
		b. Head of the ITMU to submit to the Property Section the list of current end-users of the 55 units of UPS (BV6501I-MS 650VA) under ICS No. SE-22-01398; and	Agreed	The Head of the ITMU to submit to the Property Section the list of current end-users of the 55 units of UPS.	c/o PCMD-ITMU	April 2023	Dec 2023	Fully Implemented		The PCMD-ITMU already provided Property Section the list of End-Users for 55 units of UPS on April 11, 2203
		c. Property Officer to release an updated ICS of the 55 units of UPS (BV6501I-MS 650VA) indicating the end-users.	Agreed	The Property Officer to release an updated ICS of the 55 units of UPS indicating the end-users.	FAD-Property c/o Connie Roa	April 2023	Dec 2023	Fully Implemented		Fifty-One (51) Inventory Custodian Slip of the current End-Users were transmitted as partial compliance on this finding. Four (4) units were already returned to Property due to defective status.  The Return of Equipment Slip of the four defective units is attached herewith.

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2022 AAR  Paragraph 42-50, Pages 48-49	6. Erroneous recognition of depreciation of PPE due to non-compliance with paragraph 66 of IPSAS 17, thus Accumulated Depreciation account is understated by ₱638,817.78	<b>We recommended and Management agreed to instruct the Accountant to:</b>  <b>a. prepare a comprehensive review of the PPE with erroneous depreciation and effect the necessary adjustments in compliance with Section 27 of Chapter 10, GAM Volume I; and</b>	The Management agreed on this one. However, the erroneous depreciation was due to system error in the eNGAs.	The Accountant to prepare a comprehensive review of the PPE with erroneous depreciation and effect the necessary adjustment.	FAD-Accounting c/o Dexie Decena	April 2023	Dec 2023	Fully Implemented		Accounting Section already made the following adjusting entries of the PPE with erroneous depreciation:  JEV-2023-02-000879 JEV-2023-07-002383 JEV-2023-03-001170 JEV-2023-07-002363 JEV-2023-07-002370 JEV-2023-07-002379 JEV-2023-07-000922
		<b>b. conduct a periodic review of the Accumulated Depreciation account through recomputation of provision of depreciations for various PPE to detect and correct possible error in the SL.</b>	The Management agreed on this one. However, the erroneous depreciation was due to system error in the eNGAs.	The Accountant to conduct a periodic review of the Accumulated Depreciation account through recomputation of provision of depreciations for various PPE to detect and correct possible error in the SL.	FAD-Accounting c/o Jijo Alcantara & Dexie Decena	April 2023	Dec 2023	Fully Implemented		The Accounting Section is reviewing the Accumulated Depreciation account while making necessary adjusting entries to those with erroneous depreciation provision.
2022 AAR  Paragraph 51-54, Pages 49-50	7. Erroneous recording of PPE resulting in existence of	<b>We recommended and Management agreed to direct the Accountant to effect the necessary</b>	Agreed	The Management to direct the Accountant to effect the necessary	FAD-Accounting c/o Dexie Decena	April 2023	Dec 2023	Fully Implemented		The Accounting Section already made the following adjusting entries:



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	negative net book value amounting to ₱1,406,062.00	adjustments causing the negative net book value.		adjustments causing the negative net book value.						JEV-2023-02-000917 JEV-2023-02-000920 JEV-2023-04-001706 JEV-2023-07-000829 JEV-2023-08-002745
2022 AAR  Paragraph 55-59, Pages 50-51	8. Misclassification of PPE due to inclusion of equipment totaling ₱20,589,581.21 which is below the ₱50,000.00 capitalization threshold contrary to COA Circular No. 2022-004 dated March 31, 2022	We recommended and Management agreed to instruct the Accountant to prepare the necessary adjusting entries in accordance with COA Circular No. 2022-004 dated March 31, 2022.	Agreed	The Management to instruct the Accountant to prepare the necessary adjusting entries in accordance with COA Circular No. 2022-004 dated March 31, 2022.	FAD-Accounting c/o Dexie Decena, Jonalie Pascaran & Connie Roa	April 2023	Dec 2023	Partially Implemented	On-going reconciliation by the Accounting Section	The Accounting Section already made the following partial adjusting entries:  JEV-2023-02-000917 JEV-2023-04-001740 JEV-2023-04-001810 JEV-2023-08-002806 JEV-2023-08-002837 JEV-2023-08-002938 JEV-2023-08-002942 JEV-2023-08-002951 JEV-2023-10-003333 JEV-2023-10-003426 JEV-2023-10-003559 JEV-2023-10-003560 JEV-2023-10-003561 JEV-2023-10-003563 JEV-2023-10-003567 JEV-2023-10-003570 JEV-2023-10-003572 JEV-2023-10-003574 JEV-2023-10-003577 JEV-2023-10-003578 JEV-2023-10-003582 JEV-2023-10-003587 JEV-2023-10-003593 JEV-2023-10-003594 JEV-2023-10-003595 JEV-2023-10-003598 JEV-2023-10-003599 JEV-2023-10-003600 JEV-2023-10-003601 JEV-2023-10-003603 JEV-2023-10-003605



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										JEV-2023-10-003606 JEV-2023-10-003607 JEV-2023-10-003608 JEV-2023-10-003614 JEV-2023-10-003615 JEV-2023-10-003616 JEV-2023-10-003617 JEV-2023-10-003618 JEV-2023-10-003619 JEV-2023-10-003620 JEV-2023-10-003621 JEV-2023-10-003622 JEV-2023-10-003624 JEV-2023-10-003727 JEV-2023-10-001298 JEV-2023-10-001307 JEV-2023-10-001309 JEV-2023-10-001347 JEV-2023-10-001348
2022 AAR  Paragraph 63-71, Pages 52-53	<u>Cash- LCCA Account</u>  9. Unrecorded reconciling items due to unaccounted debit and credit memo amounting to ₱34,782.00 and ₱29,389.30, respectively	We recommended and Management agreed to oblige the Accountant to:  (a) determine the nature of the unrecorded debit and credit memos and adjust accordingly; and	Agreed	The Accountant to determine the nature of the unrecorded debit and credit memos and adjust accordingly.	FAD-Accounting c/o Jijo Alcantara & Dexie Decena	April 2023	Dec 2023	Fully Implemented		Documents needed for the reconciliation of the affected accounts were already retrieved from Ms. Aileen Ventura and Sir Isidro Querubin.  Accounting Section already made the following adjusting entries: JEV-2023-08-002908 and JEV-2023-09-003102.
		(b) conduct a thorough review of the BRS to ensure that the preparation	Agreed	The Accountant to conduct a thorough review of the BRS.	FAD-Accounting c/o Paul Navarrete	March 2023	Dec 2023	Fully Implemented		Accounting Section is monitoring the BRS to ensure that it is in

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		is in accordance with the procedure prescribed by the Section 4 and 10, Chapter 4 of the GAM Volume I.								conformity with the GAM Volume I.
2022 AAR  Paragraph 72-78, Pages 54-55	<u>Cash TAD, Trust Account</u>  10. Inactive Cash-TAD, Trust account of ₱98,876,499.19 which is unreconciled with Due to NGAs account	We recommended and Management agreed to oblige the Accountant to:  a. revisit all non-moving SL balances and refund any unexpended balances of completed projects to the source agency in strict compliance with COA Circular No. 94-013 dated December 13, 1994; and	Agreed	The Accountant to revisit all non-moving SL balances and refund any unexpended balances of completed projects to the source agency.	FAD-Accounting c/o Li Ann Santiano, Jonalie Pascaran, & Paul Navarrete	April 2023	Dec 2023	Partially Implemented	On-going reconciliation by the Indirect Cost Team	Review of non-moving SL balances is currently being done by the Accounting Section.
		b. conduct a regular monitoring and reconciliation of balances between Cash TAD, Trust and Due to NGAs account to ensure alignment with the projects' financial reports.	Agreed	The Accountant to conduct a regular monitoring and reconciliation of balances between Cash TAD, Trust and Due to NGAs.	FAD-Accounting c/o Li Ann Santiano, Jonalie Pascaran, & Paul Navarrete	April 2023	Dec 2023	Partially Implemented	On-going reconciliation by the Indirect Cost Team	Monitoring and reconciliation of the balances of Cash-TAD and Due to NGAs Account is currently being done by the Indirect Cost Team.
2022 AAR  Paragraph 79-82, Pages 55-57	11. Existence of negative SL balances amounting to ₱9,179,688.89	We reiterate our recommendation and Management agreed to instruct the Accountant to:  a. revisit the identified negative	Agreed	The Accountant to revisit the identified negative SL balances and prepare the necessary adjusting entries	FAD-Accounting c/o Li Ann Santiano, Jonalie Pascaran, & Paul Navarrete	April 2023	Dec 2023	Partially Implemented	On-going reconciliation by the Indirect Cost Team	Reconciliation of the identified negative SL balances is currently being done. The partial adjusting entries are the following:



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		SL balances and prepare the necessary adjusting entries to reflect the correct balances of the identified SLs; and		to reflect the correct balances of the identified SLs.						JEV-2023-11-001325 JEV-2023-11-001321 JEV-2023-11-001322 JEV-2023-11-001349 JEV-2023-11-001300 JEV-2023-11-001305 JEV-2023-11-001302 JEV-2023-11-001323 JEV-2023-11-001320 JEV-2023-11-001327 JEV-2023-11-001301 JEV-2023-11-001308 JEV-2023-11-001328 JEV-2023-10-003761
		b. henceforth, ensure that the SLs and JEV are reviewed thoroughly prior to posting of transactions to avoid accumulation of negative SL balances.	Agreed	The Accountant to ensure that the SLs and JEV are reviewed thoroughly prior to posting of transactions.	FAD-Accounting c/o Li Ann Santiano, Jonalie Pascaran, & Paul Navarrete	April 2023	Dec 2023	Partially Implemented	On-going reconciliation by the Indirect Cost Team	SLs and JEVs are being reviewed thoroughly prior to posting of transactions.
i	<u>Unreliable Due from NGAs, Due from NGOs/CSOs, and Other Receivables account</u>  12. Discrepancies between the book balances of PCIEERD and IA	We recommended and Management agreed to instruct the:  a. Head of the International Organization for Standardization (ISO) Technical Working Group to revise the Work Instruction for Project Monitoring which stipulates a clear process flow of project reports from	Agreed	The Head of the International Organization for Standardization (ISO) Technical Working Group to revise the Work Instruction for Project Monitoring which stipulates a clear process flow of project reports from Project Managers to FAD.	c/o ISO Technical Working Group on R&D c/o Rachel H. Habana and PCIEERD Total Quality Management (TQM)	July 2023	Dec 2023	Fully Implemented		The ISO TWG issued the PCIEERD Guidelines for Project Completion and Clearance under PCIEERD AO No 2023-003.  See attached guideline with barcode: I-23-1004-49



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		Project Managers to FAD;								
		b. Accountant and Project Managers to perform a periodic reconciliation with the Accountants and Project Leaders of the IA, respectively, for the immediate submission of the complete documents to PCIEERD for review and recording, in strict compliance with COA Circular No. 2016-015 dated December 19, 2016; and	Agreed	The Accountant and Project Managers to perform a periodic reconciliation with the Accountants and Project Leaders of the IA, respectively, for the immediate submission of the complete documents to PCIEERD.	FAD-Accounting c/o Elaine Annette Salma, Tzarine Benzonan, & Dexie Decena  Project Managers of Technical Divisions	April 2023	Dec 2023	Partially Implemented	On-going	Memorandum was issued via PCIEERD E-LIHAM regarding the reconciliation of financial reports submitted by implementing agencies.  See attached memorandum with barcode: I-23-0505-25  Also, there is an in-progress establishment of the <b>Guidelines on Project Management relating to Project Completion and Closure</b> . The objectives of the guidelines are as follows:  * To ensure that project leaders with completed projects comply with the submission of documentary requirements. *To instruct Project Managers (PMs) to take appropriate actions such as issuance of demand

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										letters to Implementing Agencies (IAs) to obtain the unsubmitted terminal reports and other related documents as specified in the DOST-GIA guidelines. * To provide the Audit Team (COA) with a copy of the demand letters and the unsubmitted terminal reports and related documents.
		c. Accountant to facilitate the recording of the financial reports and unexpended balance returned by the IA to correct the identified variances.	Agreed	The Accountant to facilitate the recording of the financial reports and unexpended balance returned by the IA.	FAD-Accounting c/o Elaine Annette Salma, Tzarine Benzonan, & Dexie Decena	April 2023	Dec 2023	Partially Implemented	On-going	Memorandum was issued via PCIEERD E-LIHAM regarding the reconciliation of financial reports submitted by implementing agencies.  See attached memorandum with barcode: I-23-0505-25
2022 AAR  Paragraph 94-104, Pages 59-61	13. Inclusion of completed projects recorded as Due from NGAs, Due from NGOs/CSOs, and Other Receivables accounts in the	We reiterated our recommendation and Management agreed to oblige the:  a. Project Managers to provide the Accountant the updated status of submission of	Agreed	The Project Managers to provide the Accountant the updated status of submission of financial reports of the IAs, and copies of the reports and its	Project Managers of Technical Divisions	April 2023	Dec 2023	Partially Implemented	On-going	A memorandum was issued via PCIEERD E-LIHAM regarding the reconciliation of financial reports submitted by implementing agencies.

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	amounts of ₱1,517,807,623.86, ₱32,478,347.54, and ₱346,149,614.58, respectively, and non-moving SL balances amounting to ₱59,108,654.72 in the Due from NGAs account which remained outstanding from 1 to over 10 years	financial reports of the IAs, and copies of the reports and its supporting documents for recording of liquidations;		supporting documents for recording of liquidations.						See attached memorandum with barcode: I-23-0505-25
		b. Accountant to:  i. provide the Project Managers a list of completed projects with outstanding balances for an update on the status of submission of financial reports of the IAs;	Agreed	The Accountant to provide the Project Managers a list of completed projects with outstanding balances for an update on the status of submission of financial reports of the IAs.	FAD-Accounting c/o Elaine Annette Salma & Tzarine Camae Benzonan	April 2023	Dec 2023	Fully Implemented		A memorandum was issued via PCIEERD E-LIHAM regarding the reconciliation of financial reports submitted by implementing agencies.  See attached memorandum with barcode: I-23-0505-25
		ii. coordinate with the IAs for the immediate submission of liquidation reports and refund of any unexpended balances through issuance of demand letters; and	Agreed	The Accountant to coordinate with the IAs for the immediate submission of liquidation reports and refund of any unexpended balances through issuance of demand letters.	FAD-Accounting c/o Elaine Annette Salma, Dexie Decena, & Tzarine Camae Benzonan  Project Managers of Technical Divisions	April 2023	Dec 2023	Partially Implemented	On-going	A memorandum was issued via PCIEERD E-LIHAM regarding the reconciliation of financial reports submitted by implementing agencies. Also, Project Accountants and Accounting Personnel are conducting the monitoring of project implementation and reconciliation of the balances with the IAs during their on-site visit.



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										See attached memorandum with barcode: I-23-0505-25  Sending of demand letters to the implementing agencies with unliquidated balance is ongoing. Also, Project Accountants and Accounting Personnel are conducting the monitoring of project implementation and reconciliation of the balances with the IAs during their on-site visit.
		iii. evaluate the dormant fund transfers to PS-DBM; reconcile with the Statement of Account provided by PS-DBM; and prepare the necessary adjustments.	Agreed	The Accountant to evaluate the dormant fund transfers to PS-DBM; reconcile with the Statement of Account provided by PS-DBM; and prepare the necessary adjustments.	FAD Accounting c/o Dexie Decena	April 2023	Dec 2023	Partially Implemented	On-going	Accounting Section already made the following adjusting entries:  JEV-2022-07-000813 JEV-2022-07-000824 JEV-2022-07-000852 JEV-2022-07-002095 JEV-2023-11-003720
		Moreover, we recommended and Management agreed to refrain from releasing funds to IAs with unliquidated fund transfers until they	Agreed	The Management to refrain from releasing funds to IAs with unliquidated fund transfers until they are cleared from all	FAD Accounting c/o Marissa Dalay, Elaine Annette Salma & Tzarine	April 2023	Dec 2023	Fully Implemented		The Accounting Section is ensuring that prior to release of funds to IAs, liquidation of the previous grant must be provided first. Accounting

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		are cleared from all obligations pertinent to the previous grant received in accordance with Section X Item C Part 5 of DOST AO No. 011, Series of 2020, dated September 2, 2020.		obligations pertinent to the previous grant received.	Camae Benzonan					Personnel responsible for the financial aspect of PCIEERD GIA Projects keep track of their SL balances in our book of accounts.
2022 AAR  Paragraph 105- 115, Pages 61-63	14. Grants/liquidations of fund transfers to NGA/NGO/CSO/ private entities not adequately supported	We reiterated our prior year's recommendations and Management agreed to instruct the Accountant and Project Managers to:  a. oversee the submission of the lacking documentary requirements identified in the validated grants and liquidation reports of funds transferred to NGA/NGO/CSO/private sectors; and	Agreed	The Accountant and Project Managers to oversee the submission of the lacking documentary requirements identified in the validated grants and liquidation reports of funds transferred to NGA/NGO/CSO/ private sectors.	FAD-Accounting c/o Elaine Annette Salma & Tzarine Camae Benzonan  Project Managers of Technical Divisions	April 2023	Dec 2023	Partially Implemented	On-going	A memorandum was issued via PCIEERD E-LIHAM regarding the reconciliation of financial reports submitted by implementing agencies.  See attached memorandum with barcode: I-23-0505-25
		b. ensure strict compliance with the prescribed rules and regulations set forth under COA Circulars and DOST guidelines in the utilization.	Agreed	The Accountant and Project Managers to ensure strict compliance with the prescribed rules and regulations set forth under COA	FAD-Accounting c/o Elaine Annette Salma & Tzarine Camae Benzonan	April 2023	Dec 2023	Partially Implemented	On-going	A memorandum was issued via PCIEERD E-LIHAM regarding the reconciliation of financial reports submitted by implementing agencies.



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						From	To			
		implementation, and liquidations of succeeding grants to NGA/NGO/CSO/private sectors.		Circulars and DOST guidelines in the utilization, implementation, and liquidations of succeeding grants to NGA/NGO/CSO/private sectors.	Project Managers of Technical Divisions					See attached memorandum with barcode: I-23-0505-25
2022 AAR  Paragraph 117- 123, Pages 63-65	<u>Unreliable Inventories account balance</u>  15. Purchases recognized as outright expense amounting to ₱1,347,203.00	<b>We recommend that Management require the:</b>  <b>a. Accountant to comply with Section 9, Chapter 8 of GAM Volume I Perpetual Inventory Method through:</b>  <b>i. recording regular purchases of inventories in the inventory account;</b>	Agreed	The Accountant to record regular purchases of inventories in the inventory account.	FAD Accounting c/o Marissa Dalay & Leira Isorena	April 2023	Dec 2023	Fully Implemented		The Accountant is already recording the regular purchases of inventories in the inventory account pursuant to Section 9, Chapter 8 of GAM Volume I.
		<b>ii. recording expenses only upon issuance to the end-users as supported by acknowledgement of recipients or other equivalent evidence;</b>	Agreed	The Accountant to record expenses only upon issuance to the end-users as supported by acknowledgement of recipients or other equivalent evidence.	FAD Accounting c/o Marissa Dalay & Leira Isorena	April 2023	Dec 2023	Fully Implemented		The Accountant is observing the recording expenses only upon issuance to the end-users.
		<b>b. Property Section to obtain custody of the inventory of promotional tokens maintained by other offices and include</b>	Agreed	The Property Section to obtain custody of the inventory of promotional tokens maintained by other offices	FAD Property c/o Connie Roa	April 2023	Dec 2023	Fully Implemented		The OED-IG had already turned over to Property Section the remaining promotional tokens (paper bag) for safekeeping and



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		the items in its monitoring; and,		and include the items in its monitoring.						monitoring. This will be continuously implemented for procured promotional tokens.
		c. Procurement Section to ensure that issuance of the inventory to the requestors are acknowledged in the IAR.	Agreed	The Procurement Section to ensure that issuance of the inventory to the requestors are acknowledged in the IAR.	FAD-Procurementc /o Connie Roa & Jayson Salunson	April 2023	Dec 2023	Fully Implemented		The Inspection and Acceptance Report (IAR) was already revised to include proof of acceptance of the End-User for the delivered goods and services (see attached revised form).
2022 AAR  Paragraph 124- 128, Pages 65-66	16. Unreconciled discrepancy between the books and RPCI amounting to P28,003.69	We recommended and Management agreed to require the:  a. Property Officer to:  i. reconcile the identified variance in the Inventory account and prepare the necessary RIS;	Agreed	The Property Officer to reconcile the identified variance in the Inventory account and prepare the necessary RIS.	FAD Property c/o Connie Roa	April 2023	Dec 2023	Fully Implemented		The discrepancies noted in the Inventory of Office Supplies were already reconciled and this is due to difference in computation of item per Sales Invoice vs. Computation in e-NGAs.  Please see Revised RPCI (Adjustments Made in Office Supplies Inventory Account in Compliance with AOM No. 2023-006 (2022)).
		ii. provide the Accounting Section the appropriate RSMI for the issued office supplies and other materials; and	Agreed	The Property Officer to provide the Accounting Section the appropriate RSMI for the issued office supplies	FAD Property c/o Connie Roa	April 2023	Dec 2023	Fully Implemented		Revised RCPI will be provided by Property Section for the corrections needed.  Please see Revised RPCI (Adjustments

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				and other materials.						Made in Office Supplies Inventory Account in Compliance with AOM No. 2023-006 (2022).
		b. Accountant to record the necessary adjusting entries to settle the discrepancy, if any.	Agreed	The Accountant to record the necessary adjusting entries to settle the discrepancy.	FAD-Accounting c/o Jijo Alcantara	April 2023	Dec 2023	Fully Implemented		Discrepancy amounting to P56,754.00 (Paper Legal) was already reflected in the revised RCPI. Discrepancy for P5,520.00 (Laptop Bags) was adjusted with JEV-2023-01-000131 and JEV-2023-05-000624. Remaining discrepancies are due to incorrect Unit Cost only from Weighted Average Method of computation, and not due to Quantity of the Supplies.  Also, please see Revised RPCI (Adjustments Made in Office Supplies Inventory Account in Compliance with AOM No. 2023-006 (2022)).
2022 AAR  Paragraph 129- 134, Pages 66-67	17. Variance between the books and RPCSP	We recommended and Management agreed to require the:	Agreed	The Property Officer to count and include in the RPCSP only the items in its	FAD Property c/o Connie Roa	April 2023	Dec 2023	Partially Implemented	The RPCSP will be provided this January 2024.	Variance was due to inclusion of items not in possession of Property Section. Upon inquiry with



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	amounting to ₱4,515,946.01	a. <b>Property Officer to:</b>  i. <b>count and include in the RPCSP only the items in its custody at the date of the physical count;</b>		custody at the date of the physical count.						COA, future submission of RPCSP will only include actual physical count of semi-expendable properties in the custody of Property Section. The RPCSP will be forwarded to COA after conducting Physical Count of Inventory Items to be held this December.
		ii. <b>investigate the variance and submit to the Accounting Section the supporting documents on the reconciliation such as RIS; and</b>	Agreed	The Property Officer to investigate the variance and submit to the Accounting Section the supporting documents on the reconciliation such as RIS.	FAD Property c/o Connie Roa	April 2023	Dec 2023	Partially Implemented	The RPCSP will be provided this January 2024.	The Accounting and Property Sections conducted initial reconciliation on August 2, 2023. Necessary adjustments will be reflected in June 2023 Financial Report.
		b. <b>Accountant to record the necessary adjusting entries to settle the variances found.</b>	Agreed	The Accountant to record the necessary adjusting entries to settle the variances found.	FAD-Accounting c/o Jijo Alcantara & Dexie Decena	April 2023	Dec 2023	Partially Implemented	Awaiting for the supporting documents from the Property Section	Accounting Section has been regularly consulting with the Property Section in reconciling the variances found.
2022 AAR  Paragraph 135- 143, Pages 67-70	18. The balance of PPE account of ₱ 58,342,480.78 as at December 31, 2022 was not reliable due to the reported net	<b>We recommended and Management agreed to:</b>  a. <b>instruct the Property Officer to:</b>	Agreed	The Property Officer to submit to the Accountant the documents required for recording in the books for the serviceable PPEs included in the	FAD Property c/o Connie Roa	March 2023	Dec 2023	Partially Implemented	The Special Order for One-Time Cleansing is enroute for approval of signatories	Accounting and Property Section conducted an initial meeting on June 21, 2023 discussing the reconciliation of Property and Accounting records.

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	discrepancy of ₱687,306,373.49 between the books and the submitted RPCPPE as of December 31, 2022 for various PPE accounts, which resulted from: (i) recorded PPE not found in the RPCPPE; (ii) PPE in the RPCPPE not recorded in the books of accounts; (iii) PPE with different amounts recorded in the books and RPCPPE; (iv) double recording in the books; and (v) unrecorded donation.	i. submit to the Accountant the documents required for recording in the books for the serviceable PPEs included in the RPCPPE but not recorded in the books; and		RPCPPE but not recorded in the books.						
		ii. assess the noted duplicate property numbers and make the necessary adjustments in the RPCPPE;	Agreed	The Property Officer to assess the noted duplicate property numbers and make the necessary adjustments in the RPCPPE.	FAD Property c/o Connie Roa	March 2023	Dec 2023	Fully Implemented		The Property Section already made corrections on the noted duplicate property numbers.  (See revised RPCPPE for Other PPE Account <a href="#">Other PPE 2022 - Updated 031623.xlsx</a> )
		b. require the concerned personnel to present the PPE for verification as to existence and condition and propose inclusion in the RPCPPE for PPE recorded in the books but not included in the RPCPPE or not found;		The Property Officer to require the concerned personnel to present the PPE for verification as to existence and condition and propose inclusion in the RPCPPE for PPE recorded in the books but not included in the RPCPPE or not found.	FAD Property c/o Connie Roa	March 2023	Dec 2023	Partially Implemented	On-going	The Property Section will implement the One-Time Cleansing of PPE to address these concerns. Further, two Property Personnel and one Accounting Personnel will be attending the Seminar-Workshop on the “One-Time Cleansing of Property Plant and Equipment Account Balances of Government Agencies” to be held on July 27-28, 2023.



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										The Special Order for One-Time Cleansing is enroute for approval of Executive Director.
		c. require the Inventory Committee to conduct inventory taking and reconciliation of records necessary for the one-time cleansing of PPE account balances in accordance with COA Circular No. 2020-006 dated January 31, 2020; and	Agreed	The Property Officer to require the Inventory Committee to conduct inventory taking and reconciliation of records necessary for the one-time cleansing of PPE account balances.	FAD-Property c/o Connie Roa	March 2023	Dec 2023	Partially Implemented	On-going	<p>The implementation of One-Time Cleansing will start beginning October 9, 2023. Further, two Property Personnel and one Accounting Personnel will be attending the Seminar-Workshop on the “One-Time Cleansing of Property Plant and Equipment Account Balances of Government Agencies” to be held on July 27-28, 2023.</p> <p>The Special Order for One-Time Cleansing is enroute for approval of Executive Director.</p>
		d. Instruct the Accountant to prepare the necessary adjusting entries for the double recording and unrecorded donation of PPE.	Agreed	The Accountant to prepare the necessary adjusting entries for the double recording and unrecorded donation of PPE.	FAD-Accounting c/o Dexie Decena	March 2023	Dec 2023	Fully Implemented		<p>Accounting Section already made the following adjusting entries:</p> <p>JEV-2023-04-001709 JEV-2023-07-002630</p>
2022 AAR  Paragraph 146- 150, Pages 70-72	<u>Due to NGAs account</u>  19. Variance of ₱209,124,144.78	We reiterated our prior year’s recommendations and Management agreed to:	Agreed	The Project Managers to coordinate with the IAs to ensure timely submission	Project Managers of Technical Divisions	April 2023	Dec 2023	Partially Implemented	On-going	Financial reports and other mandatory reports were already forwarded to DOST-

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	between the book balances of PCIEERD and SA	a. <b>Project Managers to coordinate with the IAs to ensure timely submission of financial/terminal reports and an immediate return of any unexpended balance to the source agency for ongoing and completed projects with multi-level transfer of funds; and</b>		of financial/terminal reports and an immediate return of any unexpended balance to the source agency for ongoing and completed projects with multi-level transfer of funds.						SPD for their updating:  O-23-0719-03 O-23-0719-02 O-23-0707-09 O-23-0707-08 O-23-0621-02 O-23-0619-11 O-23-0606-03 O-23-0428-01 O-23-0426-28 O-23-0426-27 O-23-0426-02 O-23-0425-07 O-23-0420-01 O-23-0412-26 O-23-0405-03 O-23-0127-23 O-23-0118-05
		b. <b>Accountant to: (i) analyze the identified variance between PCIEERD and SA book balances and effect the necessary adjustments or submit the necessary reports and documents to the SA; and</b>	Agreed	The Accountant to analyze the identified variance between PCIEERD and SA book balances and effect the necessary adjustments or submit the necessary reports and documents to the SA.	FAD-Accounting c/o Jonalie Pascaran, & Paul Navarrete	April 2023	Dec 2023	Partially Implemented	On-going	Financial reports and other mandatory reports were already forwarded to DOST-SPD for their updating:  O-23-0707-09 O-23-0707-08 O-23-0621-02 O-23-0619-11 O-23-0606-03 O-23-0428-01 O-23-0426-28 O-23-0426-27 O-23-0426-02 O-23-0425-07 O-23-0420-01 O-23-0412-26 O-23-0405-03



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										O-23-0127-23 O-23-0118-05
		(ii) conduct a regular reconciliation of book balance with the SA.	Agreed	The Accountant to conduct regular reconciliation of book balance with the SA.	FAD-Accounting c/o Jonalie Pascaran, & Paul Navarrete	April 2023	Dec 2023	Partially Implemented	On-going	Meeting among the Trust Team was conducted on July 31, 2023 regarding the matters concerning DOST GIA Projects.
2022 AAR  Paragraph 151- 156, Pages 72-73	20. Negative balances in the SL with a total amount of ₱1,564,421.62	We reiterated our prior year's recommendation and Management agreed to require the Accountant to: (a) review, correct and update the identified SLs with negative balances; and	Agreed	The Accountant to review, correct and update the identified SLs with negative balances.	FAD-Accounting c/o Li Ann Santiano, Jonalie Pascaran, Paul Navarrete, Dexie Decena, & Arvin Guiruela	April 2023	Dec 2023	Partially Implemented	On-going	Accounting Section already made the following partial adjusting entries:  JEV-2023-04-000256 JEV-2023-03-000314 JEV-2023-01-000053 JEV-2023-05-000456 JEV-2022-12-001958 JEV-2023-03-000218 JEV-2023-05-000315 JEV-2023-05-000452 JEV-2023-05-000482 JEV-2023-04-000257 JEV-2023-05-000447 JEV-2023-03-000210 JEV-2023-01-000054 JEV-2023-06-000498 JEV-2023-04-000258 JEV-2023-02-000045 JEV-2023-04-000259
		(b) conduct a periodic check for negative/abnormal balances in the	Agreed	The Accountant to conduct periodic check for negative/abnormal balances in the	FAD-Accounting c/o Li Ann Santiano, Jonalie	April 2023	Dec 2023	Partially Implemented	On-going	The Indirect Cost Team of the Accounting Section is currently conducting regular checks of the

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		accounts and adjust accordingly.		accounts and adjust accordingly.	Pascaran, & Paul Navarrete					abnormal balances as one of their daily tasks.
2022 AAR  Paragraph 157- 166, Pages 73-75	21. Costs of completed/terminated projects and non-moving SL balances amounting to ₱135,526,517.04 and ₱1,323,262.57, respectively, remained outstanding from one to more than 10 years in the account balance and not returned to the SA	<b>We reiterated our prior year's recommendation and Management agreed to direct the Accountant to:</b>  <b>a. evaluate the non-moving SL balances and facilitate the necessary liquidation/refund of unexpended balance of those projects to the SA; and</b>	Agreed	The Accountant to evaluate the non-moving SL balances and facilitate the necessary liquidation/refund of unexpended balance of those projects to the SA.	FAD-Accounting c/o Li Ann Santiano, Jonalie Pascaran, & Paul Navarrete	April 2023	Dec 2023	Partially Implemented	On-going	The Indirect Cost Team of the Accounting Section is currently evaluating the non-moving SL balances.
		<b>b. submit to the concerned SA the liquidation reports and return/remittance the outstanding balance, for completed projects, if warranted.</b>	Agreed	The Accountant to submit to the concerned SA the liquidation reports and return/remittance the outstanding balance, for completed projects, if warranted.	FAD-Accounting c/o Li Ann Santiano, Jonalie Pascaran, & Paul Navarrete	April 2023	Dec 2023	Partially Implemented	On-going	Financial reports and other mandatory reports were already forwarded to DOST-SPD for their updating:  O-23-0707-09 O-23-0707-08 O-23-0621-02 O-23-0619-11 O-23-0606-03 O-23-0428-01 O-23-0426-28 O-23-0426-27 O-23-0426-02 O-23-0425-07 O-23-0420-01 O-23-0412-26 O-23-0405-03 O-23-0127-23 O-23-0118-05



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2022 AAR  Paragraph 167- 174, Pages 75-77	22. Of the 23 startups, 11 have counterpart funding below the threshold of at least 20 percent of the total project cost, which is contrary to DOST AO Nos. 011 dated September 2, 2020 and 005 dated May 28, 2021, thus there is a risk of insufficient commitment of startups for an effective project.	We recommended and Management agreed to require the Project Managers to ensure that the reported counterpart funding of the startup in the line-item budget complies with the minimum threshold of 20 percent of total project cost.	Agreed	The Project Managers to ensure that the reported counterpart funding of the start-up in the line-item budget complies with the minimum threshold of 20 percent of total project cost.	c/o RITTD Project Managers	Jan 2023	Dec 2023	Fully Implemented		All new SGF proposals and projects are computed for 20% counterpart during evaluation and approval  <i>To answer the contention indicated in the APMT:</i> The first project "Recovery and Reuse of Abrasive Grains from Waste grinding Wheels - 14%" is not a project under SGF.  While the project "Improvement and Market Validation of Workbean, an HR Tech Platform that helps Companies Discover their Culture, attract Better Talent, and Retain their Employees" the counterpart is 22%  <i>Please see attached LIB</i>
2022 AAR  Paragraph 175- 187, Pages 77-81	<u>Effectiveness of Project Monitoring and Review</u>  23. PCIEERD failed to adequately review the terminal financial	We recommended and Management agreed to instruct the:  a. Head of the ISO Technical Working Group to	Agreed	The Head of the ISO Technical Working Group to develop policy/guidelines on the responsibilities or the proper and	c/o ISO Technical Working Group on R&D c/o Rachel H. Habana and TOM	Aug 2023	Dec 2023	Fully Implemented		The Management issued the <b>Guidelines on Project Management relating to Project Completion and Closure</b> . The objectives of the

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	reports of the STRAP projects due to: (a) miscommunication between the Accounting Specialist of the Technical Division and Accounting personnel of FAD; and (b) non-submission of complete terminal reports and supporting documents by the IAs.	<b>develop policy/guidelines on the responsibilities for the proper and timely preparation and review of financial reports for both regular and trust funded projects such as the STRAP projects;</b>		timely preparation and review of financial reports for both regular and trust funded projects such as the STRAP projects.						guidelines are as follows:  * To ensure that project leaders with completed projects comply with the submission of documentary requirements. *To instruct Project Managers (PMs) to take appropriate actions such as issuance of demand letters to Implementing Agencies (IAs) to obtain the unsubmitted terminal reports and other related documents as specified in the DOST-GIA guidelines. * To provide the Audit Team (COA) with a copy of the demand letters and the unsubmitted terminal reports and related documents.  See attached guidelines with barcode: <i>I-23-1004-49</i>
		<b>b. Project Managers to:</b>	Agree	The Project Managers to take appropriate	c/o ETDD Project Managers	Feb 2023	Dec 2023	Partially Implemented	On-going	The Project Manager responsible already sent demand letter to



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		i. take appropriate actions such as issuance of demand letters to IAs to obtain the unsubmitted terminal reports and related documents; and		actions such as issuance of demand letters to IAs to obtain the unsubmitted terminal reports and related documents.						the USC and DLSU concerning the PCIEERD-funded R&D Project titled "Development of Biodegradable Nanofiber Filters as an Active Material for Medical-grade Facemasks" of USC and "Printed Electronics and Nanotech Materials for the New Normal and Non-Invasive Health Monitoring through Sensor Array Patch" of ADMU under the program "S&T for a Resilient Community Against the Pandemic (STRAP)"; and other completed PCIEERD-GIA programs including lamBlueCECAM and SPICE of UP Diliman. See: O-23-0310-10 O-23-0504-28 O-23-0524-06 O-23-0620-12 O-23-0728-09.
		ii. provide the Audit Team a copy of the demand letters and the unsubmitted terminal reports and	Agreed	The Project Managers to provide the Audit Team a copy of the demand letters and the	c/o ETDD Project Managers	Feb 2023	Dec 2023	Partially Implemented	On-going	PCIEERD letter for the Audit Team regarding submission of the copies of demand letters for STRAP projects (O-

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		related documents; and		unsubmitted terminal reports and related documents.						23-0728-09) and other big ticket projects under ETDD such as SPICE and lamBlueCECAM Programs.
		c. maintain a reliable centralized list of Project Leaders and Implementing Agencies with outstanding accountabilities to prevent further granting of funds to non-compliant Project Leaders and/or IA.	Agreed	The Project Managers to maintain a reliable centralized list of the Project Leaders and Implementing Agencies with outstanding accountabilities to prevent further granting of funds to non-compliant Project Leaders and/or IA.	c/o ETDD Project Managers	Feb 2023	Dec 2023	Partially Implemented	On-going	The existing PCIEERD Management Information System (PMIS) is being maintained as a reliable centralized list of non-compliant project leaders and implementing agencies with outstanding GIA accountabilities.  ETDD requested to the R&D TWG with PCMD-ITMU during a PMT meeting conducted last month to revise the PMIS Status into "Completed awaiting terminal report", "Completed awaiting Clearance", "Cleared from Accountabilities" to provide a clearer status of each project.
2022 AAR		We recommended and Management agreed to:	Agreed	The Project Managers to request from the	c/o ETDD Project Managers	Feb 2023	Dec 2023	Fully Implemented		Breakdown of the purchases tagged as “Supply and Delivery



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Paragraph 188- 197, Pages 81-83	<u>Economy of the Fund Transfers to Implementing Agencies</u>  24. Purchases near the end or after the project completion and purchase of laptops with aesthetic specifications is not indicative of the economic management of the fund and utilization with prudence and without waste due to absence of thorough review on the reasonableness of proposed amounts in the line-item budget and disbursements in the financial reports.	a. instruct the Project Managers to request from the Project Leader/IA of Resilient Education Infrastructure for the New Normal the breakdown of the purchases tagged as “Supply and Delivery of Various Items”; and		Project Leader/IA of Resilient Education Infrastructure for the New Normal the breakdown of the purchases tagged as “Supply and Delivery of Various Items”.					of Various Items” under the project titled “Resilient Education Infrastructure for the New Normal”  <i>Please see attached documentary requirements to be submitted officially to COA through a letter from ETDD (O-23-0728-09). This includes a justification letter addressing the COA audit observation for the Social Studies Project.</i>	
		b. incorporate in the proposal and financial report review a guideline for a thorough review of the line-item budget and disbursements.	Agreed	The Project Managers to incorporate in the proposal and financial report review a guideline for a thorough review of the line-item budget and disbursements.	c/o ETDD & RITTD Project Managers	Feb 2023	Dec 2023	Fully Implemented	Already scheduled an inventory of equipment for the Project CLEAR and request for justifications for the purchase of equipment.  <i>Please see attached guideline: <a href="#">1-22-0517-24 Supplemental Documents for NGAs_POs_NGOs.pdf</a></i>	

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2022 AAR  Paragraph 198- 205, Pages 83-85	<u>Effectiveness of the project</u> 25. Website and phone applications produced by 4 of 11 STRAP projects are currently not operating as intended and the targets and/or expected outputs are not completed at the end of the project duration, which may be indicative of the ineffectiveness of the projects due to non-prioritization of other expected outputs in the 6Ps.	<b>We recommended and Management agreed to instruct the Project Managers to:</b>  <b>a. communicate the issues found on the website and phone applications to the Project Leaders in the IA and ensure that they are resolved; and</b>	Agreed	The Project Managers to communicate the issues found on the website and phone applications to the Project Leaders in the IA and ensure that they are resolved.	c/o ETDD Project Managers	Feb 2023	Dec 2023	Fully Implemented		Post-project monitoring was conducted last February 17, 2023 for the Stunt Science Project. During the monitoring, the following were confirmed with the project team addressing the COA observations:  <b>COA Observation:</b> The application is not available in Apple App Store.  <b>Response:</b> The app is already up in Google Play Store. However, it was no longer available in Apple App Store since it requires annual fee. Nonetheless, the installation file for iOS is available upon request to the project team.  <b>COA Observation:</b> Some of the 6Ps outputs are not 100% delivered.  <b>Response:</b>  <i>Publication:</i>



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										<p>First paper was already accepted in the 2022 IEEE Symposium Wireless Technology Application in Malaysia. As for the second paper, it was already submitted and partially accepted in Asia Pacific Journal of Science and Technology. However, the second paper is still awaiting the review and feedback of the third technical panel.</p> <p><i>Product:</i> All 45 stages are already functional. Minor issues will be addressed once the DepEd – Bureau of Learning Resources – Quality Assurance Division has reviewed and provided its feedback on the app.</p> <p><i>Partnership:</i> MOA with WVSU was already signed. The signed MOA was already provided to PCIEERD.</p> <p><i>Policy:</i></p>

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						From	To			
										<p>MOA with DepEd – Central Office was already prepared and signed by DOST Usec Sahagun and DOST-PCIEERD Executive Director Paringit. The MOA was already transmitted to DepEd for signing.</p> <p>As for the Haynayan and iJuanderer Project, the COA audit observations were transmitted via email and the project team responded as follows:</p> <p><b>COA Observation:</b> For Haynayan, the downloaded app from play store does not show the information / lessons. Also, it displays the same presentation for different options selected.</p> <p><b>Response:</b> The team migrated some files (connected with the lessons) to the Amazon Web Service (AWS) S3 bucket file storage service and did some maintenance work</p>



Ref.	Audit Observations	Audit Recommendations	Agency Action Plan					Status of Implementation	Reason for Partial/ Delay/ Non-Implementation, if applicable	Action Taken/ Action to be Taken
			Agreed/ Disagreed	Action Plan	Person/Dept Responsible	Target Implementation Date				
						From	To			
										<p>thus the errors manifested. The team already uploaded the updated version to the Playstore.</p> <p><b>COA Observation:</b> For iJuanderer, companion website not working.</p> <p><b>Response:</b> The DNS hosting service for the ijuanderer.com had lapsed / expired thus the team converts that site into a Google Site instead. Here is the link to the said site: <a href="https://sites.google.com/view/ijuanderer/home?authuser=0">https://sites.google.com/view/ijuanderer/home?authuser=0</a></p> <p><i>Please see attached communication letters to Implementing Agencies</i></p>
		<b>b. ensure that objectives of ongoing projects funded or monitored by PCIEERD are fully accomplished at the end of the project completion date.</b>	Agreed	The Project Managers to ensure that the objectives of ongoing projects funded or monitored by PCIEERD are fully accomplished at	c/o ETDD Project Managers	Feb 2023	Dec 2023	Partially Implemented	On-going	<p>Post monitoring of completed projects to be conducted.</p> <p><i>Please see actions taken on the Paragraph 198- 205, Pages 83-85</i></p>

Ref.	Audit Observations	Audit Recommendations	Agency Action Plan					Status of Implementation	Reason for Partial/ Delay/ Non-Implementation, if applicable	Action Taken/ Action to be Taken
			Agreed/ Disagreed	Action Plan	Person/Dept Responsible	Target Implementation Date				
						From	To			
				the end of the project completion date.						
2022 AAR  Paragraph 206- 209, Pages 85-86	<u>Effectiveness of PES</u>  26. Completed project proposal evaluation in the PCIEERD Evaluation System can still be edited by the user, hence the risk of changes/loss of data after the evaluation of the project proposal.	<b>We recommended and Management agreed to require the PCMD-ITMU to upgrade the PES where data cannot be edited once the project proposal evaluation is completed.</b>	Agreed	The PCMD-ITMU to upgrade the PES where data cannot be edited once the project proposal evaluation is completed.	c/o PCMD-ITMU	Jan 2023	Dec 2023	Fully Implemented		PCMD-ITMU already implemented the said correction in the PES last June paralleled to the previous call for Proposals.
2022 AAR  Paragraph 210- 214, Page 86	<u>Gender and Development</u>  27. PCIEERD has partially complied with the pertinent laws and issuances on Gender and Development due to absence of GAD Agenda, contrary to PCW Memorandum Circular No. 2018-04 dated	<b>We recommended and Management agreed to ensure the establishment of the GAD Agenda by instructing the Planning Committee to facilitate or expedite its preparation/revisio n/review process.</b>	Agreed	The Management to ensure the establishment of the GAD Agenda by instructing the Planning Committee to facilitate or expedite its preparation/revisi on/review process.	c/o GAD Planning Committee	April 2023	Dec 2023	Fully Implemented		PCIEERD GAD TWG has drafted the PCIEERD GAD Agenda 2023-2028 and has been presented to PMT during the operational planning and deployed to PCIEERD. In the light of the PCIEERD Strategic Plan 2023-2028, which reflects a new mission and vision for the Council, the PCIEERD GAD TWG updated the drafted PCIEERD GAD Agenda in 2025.



Ref.	Audit Observations	Audit Recommendations	Agency Action Plan					Status of Implementation	Reason for Partial/ Delay/ Non-Implementation, if applicable	Action Taken/ Action to be Taken
			Agreed/ Disagreed	Action Plan	Person/Dept Responsible	Target Implementation Date				
						From	To			
	September 19, 2018.									The PCIEERD GAD Agenda is uploaded in the website.  Please see approved GAD Agenda
2022 AAR  Paragraph 222- 226, Pages 88-89	28. The Due to BIR, GSIS, Pag-IBIG, and PhilHealth accounts representing contributions/taxes withheld from employees, suppliers and contractors with an account balances as at December 31, 2022 of 392,714.41, ₱ 371,662.03, ₱ 104,469.72, and ₱(73,693.56), respectively, included non-moving SL balances aged one year to over eight years thus, depriving the government of the immediate use of funds and the	<b>We reiterated our previous year's recommendation and Management agreed to require the Accountant to:</b>  <b>a. analyze the identified non-moving SL balances and immediately remit in full to concerned government agencies any unremitted balances and prepare the necessary adjusting entries; and</b>	Agreed. However, analysis of the affected accounts must be done first before remittance can be made.	The Accountant to analyze the identified non-moving SL balances and immediately remit in full to concerned government agencies any unremitted balances and prepare the necessary adjusting entries.	FAD-Accounting c/o Marissa Dalay & Dexie Decena  FAD-Personnel c/o Mary Eileen Soberano & Divine Almaraz	April 2023	Dec 2023	Partially Implemented	On-going reconciliation by the Accountant. Documents pertaining to affected accounts are yet to be retrieved	The Accounting Section is in the process of reconciling & adjusting the accounts before remitting them to the concerned government agencies. The said issue was also being coordinated to the Personnel Section.
		<b>b. facilitate the review and analysis of transactions recorded in the identified negative SL balances and prepare necessary adjustments to reflect the correct balances of the affected SL.</b>	Agreed	The Accountant to facilitate the review and analysis of transactions recorded in the identified negative SL balances and prepare necessary adjustments to reflect the correct balances of the affected SL.	FAD-Accounting c/o Marissa Dalay & Dexie Decena	April 2023	Dec 2023	Partially Implemented	On-going reconciliation by the Accountant. Documents pertaining to affected accounts are yet to be retrieved	The Accounting Section is already in the process of reconciling the accounts-Due to BIR, Due to GSIS, Due to Philhealth, and Due to Pag-IBIG accounts of PCIEERD:  *Due to BIR  JEV-2023-01-000036 JEV-2023-01-000043

Ref.	Audit Observations	Audit Recommendations	Agency Action Plan				Status of Implementation	Reason for Partial/ Delay/ Non-Implementation, if applicable	Action Taken/ Action to be Taken
			Agreed/ Disagreed	Action Plan	Person/Dept Responsible	Target Implementation Date			
						From			
	member beneficiaries of the availment of privileges and benefits due to them. Moreover, the said accounts reflected negative SL balances of ₱1,336,811.81, ₱155,214.12, ₱65,776.93, and ₱96,653.46, respectively, which are due to erroneous/non-recording of withheld contributions, and over remittances or erroneous posting of remittances thus, affecting the reliability of the reported payable accounts in the Financial Statements.								JEV-2023-01-000044 JEV-2023-01-000046 JEV-2023-01-000047 JEV-2023-01-000375 JEV-2023-01-000376 JEV-2023-01-000383 JEV-2023-01-000402 JEV-2023-01-000403 JEV-2023-01-000426 JEV-2023-01-000427 JEV-2023-01-000626 JEV-2023-02-000844 JEV-2023-02-000845 JEV-2023-02-000846 JEV-2023-02-000848 JEV-2023-02-000850 JEV-2023-02-000852 JEV-2023-04-000300 JEV-2023-04-000487 JEV-2023-04-000506 JEV-2023-04-001159 JEV-2023-04-001627 JEV-2023-04-001629 JEV-2023-04-001636 JEV-2023-04-001639 JEV-2023-04-001644 JEV-2023-04-001646 JEV-2023-04-001651 JEV-2023-04-001656 JEV-2023-04-001658 JEV-2023-04-001660 JEV-2023-04-001662 JEV-2023-12-003928  *Due to GSIS  JEV-2023-02-000821 JEV-2023-02-000823 JEV-2023-02-000824 JEV-2023-02-000825 JEV-2023-04-001601



Ref.	Audit Observations	Audit Recommendations	Agency Action Plan					Status of Implementation	Reason for Partial/ Delay/ Non-Implementation, if applicable	Action Taken/ Action to be Taken
			Agreed/ Disagreed	Action Plan	Person/Dept Responsible	Target Implementation Date				
						From	To			
										*Due to Pag-IBIG  JEV-2023-03-000414 JEV-2023-03-000415 JEV-2023-03-001393 JEV-2023-03-001404 JEV-2023-03-001423 JEV-2023-03-001433 JEV-2023-04-000513 JEV-2023-04-001698 JEV-2023-08-000732 JEV-2023-08-002343
CY 2021 and prior years										
2021 AAR  Paragraph 31-40 pages 52-54	29. Recognition of PPE purchased by other government agencies from PCIEERD GIA funds resulting in overstatement of Other PPE account by ₱339,223,515.43	We recommended and Management agreed to instruct the Accountant to determine the assets recorded under PPE that are purchased from inter-agency fund transfer and still in the custody of the NGA; and, effect the necessary adjustments to derecognize the same.	Agreed	The Accountant to determine the assets recorded under PPE that are purchased from inter-agency fund transfer and still in the custody of the NGA; and, effect the necessary adjustments to derecognize the same.	FAD-Accounting c/o Dexie Decena  FAD-Property c/o Trixie Navarro	Jan 2023	Dec 2023	Partially Implemented	On-going reconciliation. Other items are still for verification from Property Section to where the Other PPE Accounts amounting to 1,867,292.04 were charged since those were made during the merging of PCASTRD and PCIERD.	Adjustment to the overstated Other PPE Account due to inclusion of properties purchased out of GIA funds:  JEV-2022-02-000621 JEV-2022-02-000627 JEV-2022-02-000664 JEV-2022-02-000686 JEV-2022-02-000732 JEV-2022-02-000752 JEV-2022-03-000842 JEV-2022-03-001000 JEV-2022-03-001089 JEV-2022-03-001004 JEV-2022-03-001091 JEV-2022-03-001006 JEV-2022-03-001092 JEV-2022-03-001007 JEV-2022-04-001117 JEV-2022-04-001129 JEV-2022-04-001135 JEV-2022-04-001141 JEV-2022-04-001148



Ref.	Audit Observations	Audit Recommendations	Agency Action Plan					Status of Implementation	Reason for Partial/ Delay/ Non-Implementation, if applicable	Action Taken/ Action to be Taken
			Agreed/ Disagreed	Action Plan	Person/Dept Responsible	Target Implementation Date				
						From	To			
										JEV-2022-04-001157 JEV-2022-04-001173 JEV-2022-04-001200 JEV-2022-04-001205 JEV-2022-04-001277 JEV-2022-04-001280 JEV-2022-04-001292 JEV-2023-10-003605  Adjustments: JEV-2022-08-001026 JEV-2022-08-001042  The SL below was included twice in the WP given by COA: <b>10699990-00-05-002-012-GIA-15-00082</b> (The Establishment and Operation of the Philippine Institute for Integrated Circuits)  The remaining amounts for adjustment are still for reconciliation of Accounting and Property Section. The two sections will coordinate with the Record Section concerning the supporting documents relevant to this case.

Ref.	Audit Observations	Audit Recommendations	Agency Action Plan					Status of Implementation	Reason for Partial/ Delay/ Non-Implementation, if applicable	Action Taken/ Action to be Taken
			Agreed/ Disagreed	Action Plan	Person/Dept Responsible	Target Implementation Date				
						From	To			
2021 AAR  Paragraph 168-181 pages 80-82	Tailor-fitting of technical specifications  30. Technical specifications for the procurement of ICT equipment worth ₱2,349,076.00 had reference to brand names tailor-fitting the description of goods to a specific brand or product, contrary to Section 18 of 2016 revised IRR of RA No. 9184, hence, defeating competition on the procurement process and resulting in acquiring high-end or expensive models/brands	(ii) adopt austerity measures through obtaining less expensive products but with good quality and durability in compliance with Presidential AO No. 6 dated September 9, 2017.	Agreed	The Management to adopt austerity measures through obtaining less expensive products but with good quality and durability.	FAD-Procurement/ o Connie Roa & Jayson Salunson  IT TWG	Jan 2023	Dec 2023	Partially Implemented	The ICT Policy is still for ISO deliberation and Management review.	The ICT Procurement Policy was already drafted and initial meeting with IT TWG Procurement and Property Section was conducted on January 13, 2023 to discuss the said policy.  PCMD-ITMU made significant revisions to the ICT Procurement Policy based on the comments received. Currently, it awaits endorsement by the Policy Unit. Once approved, it will be presented to the ISO Core Committee and PMT for final approval.
2021 AAR  Paragraph 153-167 pages 77-80	<u>Payment for overtime services is non-compliant with CSC, DBM, and COA guidelines</u>  31. Payment for OT services for CY 2021 amounting to ₱377,704.50 is non-compliant with CSC; DBM; and COA policies and guidelines on	We recommended and Management agreed to instruct the:  a. Head of the Personnel Section to:  i. provide proof that the identified employees	Agreed	The Head of the Personnel Section to provide proof that the identified employees have physically reported to the office to render overtime services.	FAD-Personnel c/o Eileen Soberano & Mary Pepsie Anquilan	Jan 2023	Dec 2023	Partially Implemented	On-going compliance by Personnel Section. The Personnel Section is still in the process of requiring submission of the documents by concerned employees.	The Personnel Section forwarded to COA the supporting documents for overtime pay for the year 2020. No additional documents are forwarded afterwards.  See: <a href="#">O-22-0518-32.pdf</a> <a href="#">O-23-0125-09.pdf</a>

Ref.	Audit Observations	Audit Recommendations	Agency Action Plan					Status of Implementation	Reason for Partial/ Delay/ Non-Implementation, if applicable	Action Taken/ Action to be Taken
			Agreed/ Disagreed	Action Plan	Person/Dept Responsible	Target Implementation Date				
						From	To			
	OT services and overtime pay due to: (a) absence of proof that employees physically reported to work to render overtime; (b) incomplete supporting documents for OT payments; and (c) request to render OT is not properly accomplished, hence, PCIEERD cannot prove the regularity and propriety of the claim of entitlements for the rendered overtime services	have physically reported to the office to render overtime services;								

Agency sign-off:

  
**ENGR. NIÑALIZA H. ESCORIAL**

Deputy Executive Director, and  
 Officer-in-Charge, Office of the Executive Director

For: **DR. ENRICO C. PARINGIT**

Executive Director  
 PCIEERD

Date : January 9, 2024

Note: Status of Implementation may either be (a) Fully Implemented, (b) Not Implemented



**Philippine Council for Industry, Energy and Emerging Technology Research and  
Development (PCIEERD)**  
4&5/F Science Heritage Bldg., DOST Compound., Bicutan, Taguig City

**ATTACHMENTS TO AGENCY ACTION PLAN and  
STATUS OF IMPLEMENTATION (AAPSI)  
Audit Observations and Recommendations  
For the Calendar Year 2022  
As of December 31, 2023**

<b>Journal Entry Voucher</b> Philippine Council for Industry, Energy and Emerging Technology Research and Development	<b>Funding Source</b> (01101101) Regular Agency Fund - General Fund - New General Appropriations - Specific Budgets of National Government Agencies	<b>NoJEV-2023-02-000917</b>
	<b>Transaction Type</b> Other Manual Transactions - OMT01001	<b>Date</b> February 1, 2023

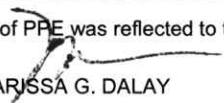
Responsibility	Account Title	Account	Sub-Object	Debit	Credit
Center		Code	Code		
	Other Property, Plant and Equipment	10699990	00	112,226.00	
	Accumulated Depreciation - Other Property, Plant and Equipment	10699991	00	98,977.38	
	Other Property, Plant and Equipment	10699990	00		112,226.00
	Accumulated Surplus/(Deficit)	30101010	00		97,200.46
19-013-0000000-3	Depreciation - Other Property, Plant and Equipment	50501990	99		1,776.92
<b>TOTAL</b>				211,203.38	211,203.38

Supporting Documents

Date	Description	Document No

**Particulars** : To adjust the entry made under the JEV-2022-03-000753. The entry for derecognition of PPE was reflected to the wrong SL as per AOM No 2023-003 (2022).

**Prepared by** : DEXIE MARIA EDELL D. DECENA

**Approved by** :  MARISSA G. DALAY

Date Printed : Thursday, November 30, 2023

<b>Journal Entry Voucher</b> Philippine Council for Industry, Energy and Emerging Technology Research and Development	<b>Funding Source</b> (01101101) Regular Agency Fund - General Fund - New General Appropriations - Specific Budgets of National Government Agencies	<b>No</b> JEV-2023-04-001740
	<b>Transaction Type</b> Disposal of Property, Plant and Equipment by Donation - DISD001	<b>Date</b> April 30, 2023

Responsibility	Account Title	Account	Sub-Object	Debit	Credit
Center		Code	Code		
	Accumulated Depreciation - Furniture and Fixtures	10607011	00	402,803.55	
	Accumulated Surplus/(Deficit)	30101010	00	354,811.45	
	Furniture and Fixtures	10607010	00		757,615.00
<b>TOTAL</b>				757,615.00	757,615.00

#### Supporting Documents

Date	Description	Document No
03/03/21	Property Transfer Report	2021-03-080
04/14/21	Deed of Donation	481

**Particulars** : Donation of Old Exhibits under PCIEERD-GIA funded projects titled: "Information Dissemination and Promotion of Technologies" and "Promoting PCIEERD Supported programs and projects thru PCIEERD's Participation in the National Science and Technology Week 2017 (July 09-15, 2017) which was donated last April 14, 2021.

**Prepared by** : DEXIE MARIA EDELL D. DECENA

**Approved by** :

MARISSA G. DALAY

Date Printed : Thursday, November 30, 2023



<b>Journal Entry Voucher</b> Philippine Council for Industry, Energy and Emerging Technology Research and Development		<b>Funding Source</b> (01101101) Regular Agency Fund - General Fund - New General Appropriations - Specific Budgets of National Government Agencies	<b>NoJEV-2023-04-001810</b>	
		<b>Transaction Type</b> Other Adjustments - OADJ071	<b>Date</b> April 30, 2023	

Responsibility	Account Title	Account	Sub-Object	Debit	Credit
Center		Code	Code		
	Accumulated Depreciation - Technical and Scientific Equipment	10605141	00	102,097.13	
	Accumulated Surplus/(Deficit)	30101010	00	7,765.79	
	Technical and Scientific Equipment	10605140	00		109,000.00
19-013-0000000-5	Depreciation - Machinery and Equipment	50501050	14		862.92
<b>TOTAL</b>				109,862.92	109,862.92

Supporting Documents		
Date	Description	Document No
10/21/21	Property Acknowledgment Receipt	10-21-0119
10/21/21	Property Acknowledgment Receipt	10-21-0121
10/21/21	Property Acknowledgment Receipt	10-21-0122
10/21/21	Property Acknowledgment Receipt	10-21-0123

**Particulars** : Adjustment of issued Inventory Items previously recorded as PPE (Technical and Scientific Equipment) as per AOM No 2023-006 (2022).

**Prepared by :** DEXIE MARIA EDELL D. DECENA

**Approved by :** MARISSA G. DALAY

**Date Printed :** Thursday, November 30, 2023

<b>Journal Entry Voucher</b> Philippine Council for Industry, Energy and Emerging Technology Research and Development	<b>Funding Source</b> (01101101) Regular Agency Fund - General Fund - New General Appropriations - Specific Budgets of National Government Agencies	<b>No</b> JEV-2023-08-002806
	<b>Transaction Type</b> Other Adjustments - OADJ071	<b>Date</b> August 31, 2023

Responsibility	Account Title	Account	Sub-Object	Debit	Credit
Center		Code	Code		
	Accumulated Depreciation - Information and Communication Technology Equipment	10605031	00	37,247.40	
	Accumulated Surplus/(Deficit)	30101010	00	6,306.13	
	Information and Communication Technology Equipment	10605030	00		39,208.00
19-013-00000000-6	Depreciation - Machinery and Equipment	50501050	03		4,345.53
<b>TOTAL</b>				43,553.53	43,553.53

Supporting Documents		
Date	Description	Document No
03/31/22	Property Acknowledgment Receipt	PAR NO 03-22-00025

Particulars : Adjustment of Inventory Items previously recorded as PPE as per AOM No 2023-003 (2022)

Prepared by : DEXIE MARIA EDELL D. DECENA

Approved by : MARISSA G. DALAY

Date Printed : Thursday, November 30, 2023

<b>Journal Entry Voucher</b> Philippine Council for Industry, Energy and Emerging Technology Research and Development		<b>Funding Source</b> (01101101) Regular Agency Fund - General Fund - New General Appropriations - Specific Budgets of National Government Agencies	<b>NoJEV-2023-08-002837</b>		
		<b>Transaction Type</b> Other Adjustments - OADJ071	<b>Date</b> August 1, 2023		
<b>Responsibility</b>	<b>Account Title</b>	<b>Account</b>	<b>Sub-Object</b>	<b>Debit</b>	<b>Credit</b>
<b>Center</b>		<b>Code</b>	<b>Code</b>		
	Accumulated Depreciation - Information and Communication Technology Equipment	10605031	00	103,809.60	
	Accumulated Surplus/(Deficit)	30101010	00	131,945.72	
	Information and Communication Technology Equipment	10605030	00		212,232.80
19-013-0000000-1	Depreciation - Machinery and Equipment	50501050	03		5,187.00
19-013-0000000-11	Depreciation - Machinery and Equipment	50501050	03		5,187.00
19-013-0000000-2	Depreciation - Machinery and Equipment	50501050	03		3,980.76
19-013-0000000-4	Depreciation - Machinery and Equipment	50501050	03		3,980.76
19-013-0000000-5	Depreciation - Machinery and Equipment	50501050	03		5,187.00
<b>TOTAL</b>				235,755.32	235,755.32
<b>Supporting Documents</b>					
<b>Date</b>	<b>Description</b>	<b>Document No</b>			
01/26/22	Property Acknowledgment Receipt	PAR-22-01-01450			
03/14/22	Property Acknowledgment Receipt	PAR NO 03-22-00020			
03/31/22	Property Acknowledgment Receipt	PAR NO 03-22-00028			
06/01/22	Property Acknowledgment Receipt	PAR-22-06-01664			
06/03/22	Property Acknowledgment Receipt	PAR-22-06-01678			

**Particulars** : Adjustment of Inventory Items previously recorded as PPE as per AOM No 2023-003 (2022). The items were already issued to end-users.

**Prepared by :** DEXIE MARIA EDELL D. DECENA

**Approved by :** MARISSA G. DALAY

Date Printed : Thursday, November 30, 2023



<b>Journal Entry Voucher</b> Philippine Council for Industry, Energy and Emerging Technology Research and Development	<b>Funding Source</b> (01101101) Regular Agency Fund - General Fund - New General Appropriations - Specific Budgets of National Government Agencies	<b>NoJEV-2023-08-002938</b>
	<b>Transaction Type</b> Other Adjustments - OADJ071	<b>Date</b> August 1, 2023

Responsibility	Account Title	Account	Sub-Object	Debit	Credit
Center		Code	Code		
	Accumulated Depreciation - Information and Communication Technology Equipment	10605031	00	51,870.00	
	Accumulated Surplus/(Deficit)	30101010	00	208,065.00	
	Information and Communication Technology Equipment	10605030	00		234,000.00
19-013-0000000-1	Depreciation - Machinery and Equipment	50501050	03		5,187.00
19-013-0000000-5	Depreciation - Machinery and Equipment	50501050	03		20,748.00
<b>TOTAL</b>				259,935.00	259,935.00

#### Supporting Documents

Date	Description	Document No
06/03/22	Property Acknowledgment Receipt	PAR-22-06-01676
06/03/22	Property Acknowledgment Receipt	PAR-22-06-01677
06/03/22	Property Acknowledgment Receipt	PAR-22-06-01681
06/03/22	Property Acknowledgment Receipt	PAR-22-06-01683
06/08/22	Property Acknowledgment Receipt	PAR-22-06-01684

**Particulars** : Adjustment of Inventory Items previously recorded as PPE as per AOM No 2023-003 (2022)

**Prepared by** : DEXIE MARIA EDELL D. DECENA

**Approved by** :

MARISSA G. DALAY

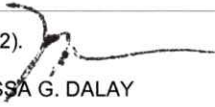
Date Printed : Thursday, November 30, 2023

<b>Journal Entry Voucher</b> Philippine Council for Industry, Energy and Emerging Technology Research and Development	<b>Funding Source</b> (01101101) Regular Agency Fund - General Fund - New General Appropriations - Specific Budgets of National Government Agencies	<b>NoJEV-2023-08-002942</b>
	<b>Transaction Type</b> Other Adjustments - OADJ071	<b>Date</b> August 1, 2023

Responsibility	Account Title	Account	Sub-Object	Debit	Credit
Center		Code	Code		
	Accumulated Depreciation - Information and Communication Technology Equipment	10605031	00	51,870.00	
	Accumulated Surplus/(Deficit)	30101010	00	208,065.00	
	Information and Communication Technology Equipment	10605030	00		234,000.00
19-013-0000000-2	Depreciation - Machinery and Equipment	50501050	03		10,374.00
19-013-0000000-5	Depreciation - Machinery and Equipment	50501050	03		15,561.00
<b>TOTAL</b>				259,935.00	259,935.00

Supporting Documents		
Date	Description	Document No
05/27/22	Property Acknowledgment Receipt	PAR-22-05-01661
06/03/22	Property Acknowledgment Receipt	PAR-22-06-01679
06/03/22	Property Acknowledgment Receipt	PAR-22-06-01682
06/08/22	Property Acknowledgment Receipt	PAR-22-06-01686
06/08/22	Property Acknowledgment Receipt	PAR-22-06-01688

**Particulars** : Adjustment of Inventory Items previously recorded as PPE as per AOM No 2023-003 (2022).

**Prepared by** : DEXIE MARIA EDELL D. DECENA      **Approved by** :  MARISSA G. DALAY

Date Printed :      Thursday, November 30, 2023

<b>Journal Entry Voucher</b> Philippine Council for Industry, Energy and Emerging Technology Research and Development	<b>Funding Source</b> (01101101) Regular Agency Fund - General Fund - New General Appropriations - Specific Budgets of National Government Agencies	<b>NoJEV-2023-08-002951</b>
	<b>Transaction Type</b> Other Adjustments - OADJ071	<b>Date</b> August 1, 2023

Responsibility	Account Title	Account	Sub-Object	Debit	Credit
Center		Code	Code		
	Accumulated Depreciation - Information and Communication Technology Equipment	10605031	00	51,870.00	
	Accumulated Depreciation - Furniture and Fixtures	10607011	00	38,760.00	
	Accumulated Surplus/(Deficit)	30101010	00	210,105.00	
	Information and Communication Technology Equipment	10605030	00		234,000.00
	Furniture and Fixtures	10607010	00		40,800.00
19-013-0000000-1	Depreciation - Machinery and Equipment	50501050	03		5,187.00
19-013-0000000-2	Depreciation - Machinery and Equipment	50501050	03		15,561.00
19-013-0000000-5	Depreciation - Machinery and Equipment	50501050	03		5,187.00
<b>TOTAL</b>				300,735.00	300,735.00

Supporting Documents		
Date	Description	Document No
05/27/22	Property Acknowledgment Receipt	PAR-22-05-01660
06/03/22	Property Acknowledgment Receipt	PAR-22-06-01675
06/03/22	Property Acknowledgment Receipt	PAR-22-06-01680
06/07/22	Property Acknowledgment Receipt	PAR-22-06-01685
06/08/22	Property Acknowledgment Receipt	PAR-22-06-01687
11/03/21	Property Acknowledgment Receipt	PAR NO 11-21-00132
11/04/21	Property Acknowledgment Receipt	PAR NO 11-21-00140

**Particulars** : Adjustment of Inventory Items previously recorded as PPE as per AOM No 2023-003 (2022)

**Prepared by :** DEXIE MARIA EDELL D. DECENA

**Approved by :** MARISSA G. DALAY

Date Printed : Thursday, November 30, 2023



<b>Journal Entry Voucher</b> Philippine Council for Industry, Energy and Emerging Technology Research and Development		<b>Funding Source</b> (01101101) Regular Agency Fund - General Fund - New General Appropriations - Specific Budgets of National Government Agencies	<b>NoJEV-2023-10-003333</b>		
		<b>Transaction Type</b> Other Adjustments - OADJ071	<b>Date</b> October 1, 2023		
<b>Responsibility</b>	<b>Account Title</b>	<b>Account</b>	<b>Sub-Object</b>	<b>Debit</b>	<b>Credit</b>
<b>Center</b>		<b>Code</b>	<b>Code</b>		
	Accumulated Depreciation - Office Equipment	10605021	00	138,566.50	
	Accumulated Surplus/(Deficit)	30101010	00	6,123.50	
	Office Equipment	10605020	00		144,690.00
<b>TOTAL</b>				144,690.00	144,690.00
<b>Supporting Documents</b>					
<b>Date</b>	<b>Description</b>	<b>Document No</b>			
12/09/21	Property Acknowledgment Receipt	PAR NO 12-21-00163			
12/09/21	Property Acknowledgment Receipt	PAR NO 12-21-00165			
12/09/21	Property Acknowledgment Receipt	PAR NO 12-21-00166			
12/09/21	Property Acknowledgment Receipt	PAR NO 12-21-00168			

**Particulars** : Adjustment of Inventory Items previously recorded as PPE as per AOM No 2023-003 (2022)

**Prepared by** : DEXIE MARIA EDELL D. DECENA      **Approved by** : MARISSA G. DALAY

Date Printed : Thursday, November 30, 2023

<b>Journal Entry Voucher</b> Philippine Council for Industry, Energy and Emerging Technology Research and Development	<b>Funding Source</b> (01101101) Regular Agency Fund - General Fund - New General Appropriations - Specific Budgets of National Government Agencies	<b>NoJEV-2023-10-003426</b>
	<b>Transaction Type</b> Other Adjustments - OADJ071	<b>Date</b> October 1, 2023

Responsibility	Account Title	Account	Sub-Object	Debit	Credit
Center		Code	Code		
	Accumulated Depreciation - Office Equipment	10605021	00	58,519.06	
	Accumulated Depreciation - Furniture and Fixtures	10607011	00	80,256.00	
	Accumulated Surplus/(Deficit)	30101010	00	7,304.94	
	Office Equipment	10605020	00		61,600.00
	Furniture and Fixtures	10607010	00		84,480.00
<b>TOTAL</b>				146,080.00	146,080.00

Supporting Documents		
Date	Description	Document No
11/04/21	Property Acknowledgment Receipt	PAR NO 11-21-00154
12/07/21	Property Acknowledgment Receipt	PAR NO 12-21-00160

**Particulars** : Adjustment of Inventory Items previously recorded as PPE as per AOM No 2023-003 (2022)

**Prepared by :** DEXIE MARIA EDELL D. DECENA

**Approved by :** MARISSA G. DALAY

Date Printed : Thursday, November 30, 2023

<b>Journal Entry Voucher</b> Philippine Council for Industry, Energy and Emerging Technology Research and Development	<b>Funding Source</b> (01101101) Regular Agency Fund - General Fund - New General Appropriations - Specific Budgets of National Government Agencies	<b>NoJEV-2023-10-003559</b>
	<b>Transaction Type</b> Other Adjustments - OADJ071	<b>Date</b> October 1, 2023

Responsibility	Account Title	Account	Sub-Object	Debit	Credit
Center		Code	Code		
	Accumulated Depreciation - Office Equipment	10605021	00	179,869.16	
	Accumulated Surplus/(Deficit)	30101010	00	9,466.80	
	Office Equipment	10605020	00		189,335.96
<b>TOTAL</b>				189,335.96	189,335.96

Supporting Documents		
Date	Description	Document No

**Particulars** : Adjustment of Inventory Items previously recorded as PPE as per AOM No 2023-003 (2022), pursuant to COA Circular No 2022-004 dated May 31, 2022.

**Prepared by** : DEXIE MARIA EDELL D. DECENA

**Approved by** : MARISSA G. DALAY

**Date Printed** : Thursday, November 30, 2023



<b>Journal Entry Voucher</b> Philippine Council for Industry, Energy and Emerging Technology Research and Development	<b>Funding Source</b> (01101101) Regular Agency Fund - General Fund - New General Appropriations - Specific Budgets of National Government Agencies	<b>NoJEV-2023-10-003560</b>
	<b>Transaction Type</b> Other Adjustments - OADJ071	<b>Date</b> October 1, 2023

Responsibility	Account Title	Account	Sub-Object	Debit	Credit
Center		Code	Code		
	Accumulated Depreciation - Information and Communication Technology Equipment	10605031	00	632,898.92	
	Accumulated Surplus/(Deficit)	30101010	00	33,310.68	
	Information and Communication Technology Equipment	10605030	00		666,209.60
<b>TOTAL</b>				666,209.60	666,209.60

Supporting Documents		
Date	Description	Document No

**Particulars** : Adjustment of Inventory Items previously recorded as PPE as per AOM No 2023-003 (2022) pursuant to COA Circular No 2022-004, dated May 31, 2022.

**Prepared by** : DEXIE MARIA EDELL D. DECENA

**Approved by** : MARISSA G. DALAY

Date Printed : Thursday, November 30, 2023

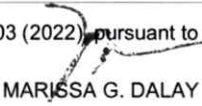
<b>Journal Entry Voucher</b> Philippine Council for Industry, Energy and Emerging Technology Research and Development	<b>Funding Source</b> (01101101) Regular Agency Fund - General Fund - New General Appropriations - Specific Budgets of National Government Agencies	<b>No. JEV-2023-10-003561</b>
	<b>Transaction Type</b> Other Adjustments - OADJ071	<b>Date</b> October 1, 2023

Responsibility	Account Title	Account	Sub-Object	Debit	Credit
Center		Code	Code		
	Accumulated Depreciation - Information and Communication Technology Equipment	10605031	00	505,000.06	
	Accumulated Surplus/(Deficit)	30101010	00	26,582.74	
	Information and Communication Technology Equipment	10605030	00		531,582.80
<b>TOTAL</b>				531,582.80	531,582.80

Supporting Documents		
Date	Description	Document No

**Particulars** : Adjustment of Inventory Items previously recorded as PPE as per AOM No 2023-003 (2022) dated May 31, 2022.

**Prepared by** : DEXIE MARIA EDELL D. DECENA

**Approved by** :  MARISSA G. DALAY

Date Printed : Thursday, November 30, 2023

<b>Journal Entry Voucher</b> Philippine Council for Industry, Energy and Emerging Technology Research and Development	<b>Funding Source</b> (01101101) Regular Agency Fund - General Fund - New General Appropriations - Specific Budgets of National Government Agencies	<b>No.</b> JEV-2023-10-003563
	<b>Transaction Type</b> Other Adjustments - OADJ071	<b>Date</b> October 1, 2023

Responsibility	Account Title	Account	Sub-Object	Debit	Credit
Center		Code	Code		
	Accumulated Depreciation - Information and Communication Technology Equipment	10605031	00	646,191.90	
	Accumulated Surplus/(Deficit)	30101010	00	34,009.22	
	Information and Communication Technology Equipment	10605030	00		680,201.12
<b>TOTAL</b>				680,201.12	680,201.12

Supporting Documents		
Date	Description	Document No

**Particulars** : Adjustment of Inventory Items previously recorded as PPE as per AOM No 2023-003 (2022), pursuant to COA Circular No. 2022-004, dated May 31, 2022.

**Prepared by :** DEXIE MARIA EDELL D. DECENA

**Approved by :**

MARISSA G. DALAY

Date Printed : Thursday, November 30, 2023



<b>Journal Entry Voucher</b> Philippine Council for Industry, Energy and Emerging Technology Research and Development	<b>Funding Source</b> (01101101) Regular Agency Fund - General Fund - New General Appropriations - Specific Budgets of National Government Agencies	<b>NoJEV-2023-10-003567</b>
	<b>Transaction Type</b> Other Adjustments - OADJ071	<b>Date</b> October 1, 2023

Responsibility	Account Title	Account	Sub-Object	Debit	Credit
Center		Code	Code		
	Accumulated Depreciation - Information and Communication Technology Equipment	10605031	00	757,363.80	
	Accumulated Surplus/(Deficit)	30101010	00	126,122.60	
	Information and Communication Technology Equipment	10605030	00		784,160.00
19-013-0000000-1	Depreciation - Machinery and Equipment	50501050	03		14,898.96
19-013-0000000-2	Depreciation - Machinery and Equipment	50501050	03		44,696.88
19-013-0000000-3	Depreciation - Machinery and Equipment	50501050	03		14,898.96
19-013-0000000-6	Depreciation - Machinery and Equipment	50501050	03		9,932.64
19-013-0000000-8	Depreciation - Machinery and Equipment	50501050	03		14,898.96
<b>TOTAL</b>				883,486.40	883,486.40

Supporting Documents		
Date	Description	Document No

**Particulars** : Adjustment of Inventory Items previously recorded as PPE as per AOM No 2023-003 (2022), pursuant to COA Circular No 2022-004, dated May 31, 2022.

**Prepared by :** DEXIE MARIA EDELL D. DECENA

**Approved by :** MARISSA G. DALAY

Date Printed : Thursday, November 30, 2023

<b>Journal Entry Voucher</b> Philippine Council for Industry, Energy and Emerging Technology Research and Development	<b>Funding Source</b> (01101101) Regular Agency Fund - General Fund - New General Appropriations - Specific Budgets of National Government Agencies	<b>NoJEV-2023-10-003570</b>
	<b>Transaction Type</b> Other Adjustments - OADJ071	<b>Date</b> October 1, 2023

Responsibility	Account Title	Account	Sub-Object	Debit	Credit
Center		Code	Code		
	Accumulated Depreciation - Information and Communication Technology Equipment	10605031	00	676,757.23	
	Accumulated Surplus/(Deficit)	30101010	00	35,048.81	
	Information and Communication Technology Equipment	10605030	00		711,806.04
<b>TOTAL</b>				711,806.04	711,806.04

**Supporting Documents**

Date	Description	Document No

**Particulars** : Adjustment of Inventory Items previously recorded as PPE as per AOM No 2023-003 (2022) pursuant to COA Circular No 2022-004, dated May 31, 2022.

**Prepared by** : DEXIE MARIA EDELL D. DECENA

**Approved by** : MARISSA G. DALAY

Date Printed : Thursday, November 30, 2023

<b>Journal Entry Voucher</b> Philippine Council for Industry, Energy and Emerging Technology Research and Development	<b>Funding Source</b> (01101101) Regular Agency Fund - General Fund - New General Appropriations - Specific Budgets of National Government Agencies	<b>No</b> JEV-2023-10-003572
	<b>Transaction Type</b> Other Adjustments - OADJ071	<b>Date</b> October 1, 2023

Responsibility	Account Title	Account	Sub-Object	Debit	Credit
Center		Code	Code		
	Accumulated Depreciation - Information and Communication Technology Equipment	10605031	00	643,490.24	
	Accumulated Surplus/(Deficit)	30101010	00	33,302.01	
	Information and Communication Technology Equipment	10605030	00		676,792.25
TOTAL				676,792.25	676,792.25

Supporting Documents		
Date	Description	Document No

**Particulars** : Adjustment of Inventory Items previously recorded as PPE as per AOM No 2023-003 (2022), pursuant to COA Circular No 2022-004, dated May 31, 2022.

**Prepared by** : DEXIE MARIA EDELL D. DECENA

**Approved by** : MARISSA G. DALAY

Date Printed : Thursday, November 30, 2023



<b>Journal Entry Voucher</b> Philippine Council for Industry, Energy and Emerging Technology Research and Development	<b>Funding Source</b> (01101101) Regular Agency Fund - General Fund - New General Appropriations - Specific Budgets of National Government Agencies	<b>NoJEV-2023-10-003574</b>
	<b>Transaction Type</b> Other Adjustments - OADJ071	<b>Date</b> October 1, 2023

Responsibility	Account Title	Account	Sub-Object	Debit	Credit
Center		Code	Code		
	Accumulated Depreciation - Information and Communication Technology Equipment	10605031	00	470,402.10	
	Accumulated Surplus/(Deficit)	30101010	00	24,757.90	
	Information and Communication Technology Equipment	10605030	00		495,160.00
<b>TOTAL</b>				495,160.00	495,160.00

Supporting Documents		
Date	Description	Document No

**Particulars** : Adjustment of Inventory Items previously recorded as PPE as per AOM No 2023-003 (2022), pursuant to COA Circular No 2022-004, dated May 31, 2022

**Prepared by** : DEXIE MARIA EDELL D. DECENA

**Approved by** : MARISSA G. DALAY

Date Printed : Thursday, November 30, 2023

<b>Journal Entry Voucher</b> Philippine Council for Industry, Energy and Emerging Technology Research and Development	<b>Funding Source</b> (01101101) Regular Agency Fund - General Fund - New General Appropriations - Specific Budgets of National Government Agencies	<b>NoJEV-2023-10-003577</b>
	<b>Transaction Type</b> Other Adjustments - OADJ071	<b>Date</b> October 1, 2023

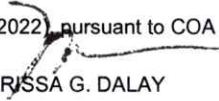
Responsibility	Account Title	Account	Sub-Object	Debit	Credit
Center		Code	Code		
	Accumulated Depreciation - Communication Equipment	10605071	00	288,465.64	
	Accumulated Surplus/(Deficit)	30101010	00	15,182.12	
	Communication Equipment	10605070	00		303,647.76
TOTAL				303,647.76	303,647.76

Supporting Documents

Date	Description	Document No

**Particulars** : Adjustment of Inventory Items previously recorded as PPE as per AOM No 2023-003 (2022) pursuant to COA Circular No. 2022-004, dated May 31, 2022

**Prepared by :** DEXIE MARIA EDELL D. DECENA

**Approved by :**  MARISSA G. DALAY

Date Printed : Thursday, November 30, 2023

<b>Journal Entry Voucher</b> Philippine Council for Industry, Energy and Emerging Technology Research and Development	<b>Funding Source</b> (01101101) Regular Agency Fund - General Fund - New General Appropriations - Specific Budgets of National Government Agencies	<b>NoJEV-2023-10-003578</b>
	<b>Transaction Type</b> Other Adjustments - OADJ071	<b>Date</b> October 1, 2023

Responsibility	Account Title	Account	Sub-Object	Debit	Credit
Center		Code	Code		
	Accumulated Depreciation - Information and Communication Technology Equipment	10605031	00	735,797.61	
	Accumulated Surplus/(Deficit)	30101010	00	156,983.47	
	Information and Communication Technology Equipment	10605030	00		791,752.00
19-013-0000000-2	Depreciation - Machinery and Equipment	50501050	03		76,197.48
19-013-0000000-4	Depreciation - Machinery and Equipment	50501050	03		4,966.32
19-013-0000000-7	Depreciation - Machinery and Equipment	50501050	03		4,966.32
19-013-0000000-9	Depreciation - Machinery and Equipment	50501050	03		14,898.96
TOTAL				892,781.08	892,781.08

Supporting Documents

Date	Description	Document No
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**Particulars** : Adjustment of Inventory Items previously recorded as PPE as per AOM No 2023-003 (2022), pursuant to COA Circular No 2022-004, dated May 31, 2022.

**Prepared by :** DEXIE MARIA EDELL D. DECENA

**Approved by :** MARISSA G. DALAY

Date Printed : Thursday, November 30, 2023



<b>Journal Entry Voucher</b> Philippine Council for Industry, Energy and Emerging Technology Research and Development	<b>Funding Source</b> (01101101) Regular Agency Fund - General Fund - New General Appropriations - Specific Budgets of National Government Agencies	<b>NoJEV-2023-10-003582</b>
	<b>Transaction Type</b> Other Adjustments - OADJ071	<b>Date</b> October 1, 2023

Responsibility	Account Title	Account	Sub-Object	Debit	Credit
Center		Code	Code		
	Accumulated Depreciation - Information and Communication Technology Equipment	10605031	00	628,959.60	
	Accumulated Surplus/(Deficit)	30101010	00	209,699.12	
	Information and Communication Technology Equipment	10605030	00		750,978.80
19-013-0000000-1	Depreciation - Machinery and Equipment	50501050	03		3,980.76
19-013-0000000-2	Depreciation - Machinery and Equipment	50501050	03		26,572.80
19-013-0000000-3	Depreciation - Machinery and Equipment	50501050	03		15,923.04
19-013-0000000-4	Depreciation - Machinery and Equipment	50501050	03		3,980.76
19-013-0000000-5	Depreciation - Machinery and Equipment	50501050	03		33,241.80
19-013-0000000-8	Depreciation - Machinery and Equipment	50501050	03		3,980.76
<b>TOTAL</b>				838,658.72	838,658.72

**Supporting Documents**

Date	Description	Document No

**Particulars** : Adjustment of Inventory Items previously recorded as PPE as per AOM No 2023-003 (2022), pursuant to COA Circular No 2022-004, dated May 31, 2022.

**Prepared by** : DEXIE MARIA EDELL D. DECENA

**Approved by** :  MARISSA G. DALAY

**Date Printed** : Thursday, November 30, 2023

<b>Journal Entry Voucher</b> Philippine Council for Industry, Energy and Emerging Technology Research and Development		<b>Funding Source</b> (01101101) Regular Agency Fund - General Fund - New General Appropriations - Specific Budgets of National Government Agencies	<b>NoJEV-2023-10-003587</b>		
		<b>Transaction Type</b> Other Adjustments - OADJ071	<b>Date</b> October 1, 2023		
<b>Responsibility</b>	<b>Account Title</b>	<b>Account</b>	<b>Sub-Object</b>	<b>Debit</b>	<b>Credit</b>
<b>Center</b>		<b>Code</b>	<b>Code</b>		
	Accumulated Depreciation - Information and Communication Technology Equipment	10605031	00	705,527.50	
	Accumulated Surplus/(Deficit)	30101010	00	210,413.45	
	Information and Communication Technology Equipment	10605030	00		837,078.00
19-013-0000000-1	Depreciation - Machinery and Equipment	50501050	03		6,270.03
19-013-0000000-11	Depreciation - Machinery and Equipment	50501050	03		6,255.72
19-013-0000000-2	Depreciation - Machinery and Equipment	50501050	03		12,540.06
19-013-0000000-3	Depreciation - Machinery and Equipment	50501050	03		6,255.72
19-013-0000000-4	Depreciation - Machinery and Equipment	50501050	03		6,255.72
19-013-0000000-5	Depreciation - Machinery and Equipment	50501050	03		22,489.92
19-013-0000000-6	Depreciation - Machinery and Equipment	50501050	03		6,255.72
19-013-0000000-7	Depreciation - Machinery and Equipment	50501050	03		6,270.03
19-013-0000000-8	Depreciation - Machinery and Equipment	50501050	03		6,270.03
<b>TOTAL</b>				915,940.95	915,940.95
<b>Supporting Documents</b>					
<b>Date</b>	<b>Description</b>			<b>Document No</b>	

**Particulars** : Adjustment of Inventory Items previously recorded as PPE as per AOM No 2023-003 (2022), pursuant to COA Circular No 2022-004, dated May 31, 2022.

**Prepared by :** DEXIE MARIA EDELL D. DECENA

**Approved by :** MARISSA G. DALAY

Date Printed : Thursday, November 30, 2023

<b>Journal Entry Voucher</b> Philippine Council for Industry, Energy and Emerging Technology Research and Development	<b>Funding Source</b> (01101101) Regular Agency Fund - General Fund - New General Appropriations - Specific Budgets of National Government Agencies	<b>NoJEV-2023-10-003593</b>
	<b>Transaction Type</b> Other Adjustments - OADJ071	<b>Date</b> October 1, 2023

Responsibility	Account Title	Account	Sub-Object	Debit	Credit
Center		Code	Code		
	Accumulated Depreciation - Information and Communication Technology Equipment	10605031	00	699,898.00	
	Accumulated Surplus/(Deficit)	30101010	00	149,608.50	
	Information and Communication Technology Equipment	10605030	00		762,090.00
19-013-0000000-5	Depreciation - Machinery and Equipment	50501050	03		87,416.50
<b>TOTAL</b>				849,506.50	849,506.50

Supporting Documents

Date	Description	Document No

**Particulars** : Adjustment of Inventory Items previously recorded as PPE as per AOM No 2023-003 (2022), pursuant to COA Circular No 2022-004, dated May 31, 2022.

**Prepared by** : DEXIE MARIA EDELL D. DECENA

**Approved by** : MARISSA G. DALAY

Date Printed : Thursday, November 30, 2023



<b>Journal Entry Voucher</b> Philippine Council for Industry, Energy and Emerging Technology Research and Development		<b>Funding Source</b> (01101101) Regular Agency Fund - General Fund - New General Appropriations - Specific Budgets of National Government Agencies	<b>NoJEV-2023-10-003594</b>		
		<b>Transaction Type</b> Other Adjustments - OADJ071	<b>Date</b> October 1, 2023		
<b>Responsibility</b>	<b>Account Title</b>	<b>Account</b>	<b>Sub-Object</b>	<b>Debit</b>	<b>Credit</b>
<b>Center</b>		<b>Code</b>	<b>Code</b>		
	Accumulated Depreciation - Information and Communication Technology Equipment	10605031	00	541,131.15	
	Accumulated Surplus/(Deficit)	30101010	00	237,217.36	
	Information and Communication Technology Equipment	10605030	00		736,257.35
19-013-0000000-2	Depreciation - Machinery and Equipment	50501050	03		27,687.67
19-013-0000000-3	Depreciation - Machinery and Equipment	50501050	03		3,056.22
19-013-0000000-5	Depreciation - Machinery and Equipment	50501050	03		10,848.60
19-013-0000000-7	Depreciation - Machinery and Equipment	50501050	03		498.67
<b>TOTAL</b>				778,348.51	778,348.51
<b>Supporting Documents</b>					
<b>Date</b>	<b>Description</b>			<b>Document No</b>	

**Particulars** : Adjustment of Inventory Items previously recorded as PPE as per AOM No 2023-003 (2022), pursuant to COA Circular No 2022-004, dated May 31, 2022.

**Prepared by** : DEXIE MARIA EDELL D. DECENA

**Approved by** : MARISSA G. DALAY

**Date Printed** : Thursday, November 30, 2023

<b>Journal Entry Voucher</b> Philippine Council for Industry, Energy and Emerging Technology Research and Development	<b>Funding Source</b> (01101101) Regular Agency Fund - General Fund - New General Appropriations - Specific Budgets of National Government Agencies	<b>No</b> JEV-2023-10-003595
	<b>Transaction Type</b> Other Adjustments - OADJ071	<b>Date</b> October 1, 2023

Responsibility	Account Title	Account	Sub-Object	Debit	Credit
Center		Code	Code		
	Accumulated Depreciation - Information and Communication Technology Equipment	10605031	00	542,929.80	
	Accumulated Surplus/(Deficit)	30101010	00	156,870.20	
	Information and Communication Technology Equipment	10605030	00		699,800.00
<b>TOTAL</b>				699,800.00	699,800.00

Supporting Documents		
Date	Description	Document No

**Particulars** : Adjustment of Inventory Items previously recorded as PPE as per AOM No 2023-003 (2022), pursuant to COA Circular No 2022-004, dated May 31, 2022.

**Prepared by :** DEXIE MARIA EDELL D. DECENA **Approved by :** MARISSA G. DALAY

Date Printed : Thursday, November 30, 2023

<b>Journal Entry Voucher</b> Philippine Council for Industry, Energy and Emerging Technology Research and Development	<b>Funding Source</b> (01101101) Regular Agency Fund - General Fund - New General Appropriations - Specific Budgets of National Government Agencies	<b>NoJEV-2023-10-003598</b>
	<b>Transaction Type</b> Other Adjustments - OADJ071	<b>Date</b> October 1, 2023

Responsibility	Account Title	Account	Sub-Object	Debit	Credit
Center		Code	Code		
	Accumulated Depreciation - Information and Communication Technology Equipment	10605031	00	271,464.90	
	Accumulated Surplus/(Deficit)	30101010	00	78,435.10	
	Information and Communication Technology Equipment	10605030	00		349,900.00
TOTAL				349,900.00	349,900.00
Supporting Documents					
Date	Description	Document No			

Particulars
: Adjustment of Inventory Items previously recorded as PPE as per AOM No 2023-003 (2022) pursuant to COA Circular 2022-004, dated May 31, 2022.

Prepared by
: DEXIE MARIA EDELL D. DECENA

Approved by
:

MARISSA G. DALAY

Date Printed
: Thursday, November 30, 2023



<b>Journal Entry Voucher</b> Philippine Council for Industry, Energy and Emerging Technology Research and Development	<b>Funding Source</b> (01101101) Regular Agency Fund - General Fund - New General Appropriations - Specific Budgets of National Government Agencies	<b>NoJEV-2023-10-003599</b>
	<b>Transaction Type</b> Other Adjustments - OADJ071	<b>Date</b> October 1, 2023

Responsibility	Account Title	Account	Sub-Object	Debit	Credit
Center		Code	Code		
	Accumulated Depreciation - Information and Communication Technology Equipment	10605031	00	542,929.80	
	Accumulated Surplus/(Deficit)	30101010	00	156,870.20	
	Information and Communication Technology Equipment	10605030	00		699,800.00
TOTAL				699,800.00	699,800.00

Supporting Documents		
Date	Description	Document No

**Particulars** : Adjustment of Inventory Items previously recorded as PPE as per AOM No 2023-003 (2022), pursuant to COA Circular No 2022-004, dated May 31, 2022.

**Prepared by :**
 DEXIE MARIA EDELL D. DECENA

**Approved by :**
 MARISSA G. DALAY

Date Printed :

Thursday, November 30, 2023

<b>Journal Entry Voucher</b> Philippine Council for Industry, Energy and Emerging Technology Research and Development	<b>Funding Source</b> (01101101) Regular Agency Fund - General Fund - New General Appropriations - Specific Budgets of National Government Agencies	<b>No</b> JEV-2023-10-003600
	<b>Transaction Type</b> Other Adjustments - OADJ071	<b>Date</b> October 1, 2023

Responsibility	Account Title	Account	Sub-Object	Debit	Credit
Center		Code	Code		
	Accumulated Depreciation - Information and Communication Technology Equipment	10605031	00	434,343.84	
	Accumulated Surplus/(Deficit)	30101010	00	125,496.16	
	Information and Communication Technology Equipment	10605030	00		559,840.00
<b>TOTAL</b>				559,840.00	559,840.00

**Supporting Documents**

Date	Description	Document No
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**Particulars** : Adjustment of Inventory Items previously recorded as PPE as per AOM NO 2023-003 (2022), pursuant to COA Circular No 2022-004, dated May 31, 2022.

**Prepared by** : DEXIE MARIA EDELL D. DECENA

**Approved by** :

MARISSA G. DALAY

Date Printed : Thursday, November 30, 2023

<b>Journal Entry Voucher</b> Philippine Council for Industry, Energy and Emerging Technology Research and Development	<b>Funding Source</b> (01101101) Regular Agency Fund - General Fund - New General Appropriations - Specific Budgets of National Government Agencies	<b>No.</b> JEV-2023-10-003601
	<b>Transaction Type</b> Other Adjustments - OADJ071	<b>Date</b> October 1, 2023

Responsibility	Account Title	Account	Sub-Object	Debit	Credit
Center		Code	Code		
	Accumulated Depreciation - Furniture and Fixtures	10607011	00	337,448.36	
	Accumulated Surplus/(Deficit)	30101010	00	43,046.74	
	Furniture and Fixtures	10607010	00		376,982.40
19-013-0000000-1	Depreciation - Furniture, Fixtures and Books	50501070	01		3,512.70
TOTAL				380,495.10	380,495.10
Supporting Documents					
Date	Description	Document No			

Particulars : Adjustment of Inventory Items previously recorded as PPE as per AOM No 2023-003 (2022) pursuant to COA Circular No 2022-004, dated May 31, 2022.

Prepared by : DEXIE MARIA EDILL D. DECENA

Approved by : MARISSA G. DALAY

Date Printed : Thursday, November 30, 2023



<b>Journal Entry Voucher</b> Philippine Council for Industry, Energy and Emerging Technology Research and Development	<b>Funding Source</b> (01101101) Regular Agency Fund - General Fund - New General Appropriations - Specific Budgets of National Government Agencies	<b>NoJEV-2023-10-003603</b>
	<b>Transaction Type</b> Other Adjustments - OADJ071	<b>Date</b> October 1, 2023

Responsibility	Account Title	Account	Sub-Object	Debit	Credit
Center		Code	Code		
	Accumulated Depreciation - Furniture and Fixtures	10607011	00	296,764.80	
	Accumulated Surplus/(Deficit)	30101010	00	15,619.20	
	Furniture and Fixtures	10607010	00		312,384.00
<b>TOTAL</b>				312,384.00	312,384.00

Supporting Documents		
Date	Description	Document No

**Particulars** : Adjustment of Inventory Items previously recorded as PPE as per AOM No 2023-003 (2022), pursuant to COA Circular No 2022-004, dated May 31, 2022.

**Prepared by** : DEXIE MARIA EDELL D. DECENA

**Approved by** : MARISSA G. DALAY

**Date Printed** : Thursday, November 30, 2023

<b>Journal Entry Voucher</b> Philippine Council for Industry, Energy and Emerging Technology Research and Development	<b>Funding Source</b> (01101101) Regular Agency Fund - General Fund - New General Appropriations - Specific Budgets of National Government Agencies	<b>No</b> JEV-2023-10-003605
	<b>Transaction Type</b> Other Adjustments - OADJ071	<b>Date</b> October 1, 2023

Responsibility	Account Title	Account	Sub-Object	Debit	Credit
Center		Code	Code		
	Accumulated Depreciation - Other Property, Plant and Equipment	10699991	00	519,208.17	
	Accumulated Surplus/(Deficit)	30101010	00	27,326.54	
	Other Property, Plant and Equipment	10699990	00		546,534.71
<b>TOTAL</b>				546,534.71	546,534.71

Supporting Documents		
Date	Description	Document No

**Particulars** : Adjustment of Inventory Items previously recorded as PPE as per AOM No 2023-003 (2022), pursuant to COA Circular No 2022-004, dated May 31, 2022.

**Prepared by** : DEXIE MARIA EDELL D. DECENA

**Approved by** : MARISSA G. DALAY

**Date Printed** : Thursday, November 30, 2023

<b>Journal Entry Voucher</b> Philippine Council for Industry, Energy and Emerging Technology Research and Development	<b>Funding</b> (01101101) Regular Agency Fund - General Fund - New General <b>Source</b> Appropriations - Specific Budgets of National Government Agencies	<b>NoJEV-2023-10-003606</b>
	<b>Transaction Type</b> Other Adjustments - OADJ071	<b>Date</b> October 1, 2023

Responsibility	Account Title	Account	Sub-Object	Debit	Credit
Center		Code	Code		
	Accumulated Depreciation - Other Property, Plant and Equipment	10699991	00	214,685.47	
	Accumulated Surplus/(Deficit)	30101010	00	11,299.45	
	Other Property, Plant and Equipment	10699990	00		225,984.92
<b>TOTAL</b>				225,984.92	225,984.92

Supporting Documents		
Date	Description	Document No

**Particulars** : Adjustment of Inventory Items previously recorded as PPE as per AOM No 2023-003 (2022), pursuant to COA Circular No 2022-004, dated May 31, 2022.

**Prepared by** : DEXIE MARIA EDELL D. DECENA

**Approved by** : MARISSA G. DALAY

Date Printed : Thursday, November 30, 2023



<b>Journal Entry Voucher</b> Philippine Council for Industry, Energy and Emerging Technology Research and Development	<b>Funding Source</b> (01101101) Regular Agency Fund - General Fund - New General Appropriations - Specific Budgets of National Government Agencies	<b>No.</b> JEV-2023-10-003607
	<b>Transaction Type</b> Other Adjustments - OADJ071	<b>Date</b> October 1, 2023

Responsibility	Account Title	Account	Sub-Object	Debit	Credit
Center		Code	Code		
	Accumulated Depreciation - Other Property, Plant and Equipment	10699991	00	132,496.42	
	Accumulated Surplus/(Deficit)	30101010	00	15,754.93	
	Other Property, Plant and Equipment	10699990	00		144,203.60
19-013-0000000-3	Depreciation - Other Property, Plant and Equipment	50501990	99		4,047.75
<b>TOTAL</b>				148,251.35	148,251.35

Supporting Documents

Date	Description	Document No

**Particulars** : Adjustment of Inventory Items previously recorded as PPE as per AOM No 2023-003 (2022), pursuant to COA Circular No 2022-004, dated May 31, 2022.

**Prepared by :** DEXIE MARIA EDELL D. DECENA

**Approved by :** MARISSA G. DALAY

Date Printed : Thursday, November 30, 2023

<b>Journal Entry Voucher</b> Philippine Council for Industry, Energy and Emerging Technology Research and Development	<b>Funding Source</b> (01101101) Regular Agency Fund - General Fund - New General Appropriations - Specific Budgets of National Government Agencies	<b>No.</b> JEV-2023-10-003608
	<b>Transaction Type</b> Other Adjustments - OADJ071	<b>Date</b> October 1, 2023

Responsibility	Account Title	Account	Sub-Object	Debit	Credit
Center		Code	Code		
	Accumulated Depreciation - Other Property, Plant and Equipment	10699991	00	155,930.86	
	Accumulated Surplus/(Deficit)	30101010	00	8,207.00	
	Other Property, Plant and Equipment	10699990	00		164,137.86
<b>TOTAL</b>				164,137.86	164,137.86

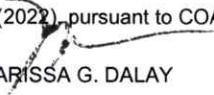
Supporting Documents

Date	Description	Document No

**Particulars** : Adjustment of Inventory Items previously recorded as PPE as per AOM No 2023-003 (2022), pursuant to COA Circular No 2022-004, dated May 31, 2022.

**Prepared by :** DEXIE MARIA EDELL D. DECENA

**Approved by :**



MARISSA G. DALAY

**Date Printed :** Thursday, November 30, 2023

<b>Journal Entry Voucher</b> Philippine Council for Industry, Energy and Emerging Technology Research and Development	<b>Funding Source</b> (01101101) Regular Agency Fund - General Fund - New General Appropriations - Specific Budgets of National Government Agencies	<b>NoJEV-2023-10-003614</b>
	<b>Transaction Type</b> Other Adjustments - OADJ071	<b>Date</b> October 1, 2023

Responsibility	Account Title	Account	Sub-Object	Debit	Credit
Center		Code	Code		
	Accumulated Depreciation - Other Property, Plant and Equipment	10699991	00	695,134.20	
	Accumulated Surplus/(Deficit)	30101010	00	36,586.00	
	Other Property, Plant and Equipment	10699990	00		731,720.20
<b>TOTAL</b>				731,720.20	731,720.20

**Supporting Documents**

Date	Description	Document No

**Particulars** : Adjustment of Inventory Items previously recorded as PPE as per AOM No 2023-003 (2022), pursuant to COA Circular No 2022-004, dated May 31, 2022

**Prepared by** : DEXIE MARIA EDELL D. DECENA

**Approved by** :  **MARISSA G. DALAY**

**Date Printed** : Thursday, November 30, 2023

<b>Journal Entry Voucher</b> Philippine Council for Industry, Energy and Emerging Technology Research and Development	<b>Funding Source</b> (01101101) Regular Agency Fund - General Fund - New General Appropriations - Specific Budgets of National Government Agencies	<b>No</b> JEV-2023-10-003615
	<b>Transaction Type</b> Other Adjustments - OADJ071	<b>Date</b> October 1, 2023

Responsibility	Account Title	Account	Sub-Object	Debit	Credit
Center		Code	Code		
	Accumulated Depreciation - Other Property, Plant and Equipment	10699991	00	545,231.19	
	Accumulated Surplus/(Deficit)	30101010	00	28,696.42	
	Other Property, Plant and Equipment	10699990	00		573,927.61
<b>TOTAL</b>				573,927.61	573,927.61

Supporting Documents

Date	Description	Document No

**Particulars** : Adjustment of Inventory Items previously recorded as PPE as per AOM No 2023-003 (2022), pursuant to COA Circular No 2022-004, dated May 31, 2022

**Prepared by** : DEXIE MARIA EDELL D. DECENA

**Approved by** :  MARISSA G. DALAY

**Date Printed** : Thursday, November 30, 2023



<b>Journal Entry Voucher</b> Philippine Council for Industry, Energy and Emerging Technology Research and Development	<b>Funding Source</b> (01101101) Regular Agency Fund - General Fund - New General Appropriations - Specific Budgets of National Government Agencies	<b>NoJEV-2023-10-003616</b>			
	<b>Transaction Type</b> Other Adjustments - OADJ071	<b>Date</b> October 1, 2023			
<b>Responsibility</b>	<b>Account Title</b>	<b>Account</b>	<b>Sub-Object</b>	<b>Debit</b>	<b>Credit</b>
<b>Center</b>		<b>Code</b>	<b>Code</b>		
	Accumulated Depreciation - Other Property, Plant and Equipment	10699991	00	352,129.48	
	Accumulated Surplus/(Deficit)	30101010	00	18,533.22	
	Other Property, Plant and Equipment	10699990	00		370,662.70
<b>TOTAL</b>				370,662.70	370,662.70
<b>Supporting Documents</b>					
<b>Date</b>	<b>Description</b>	<b>Document No</b>			

**Particulars** : Adjustment of Inventory Items previously recorded as PPE as per AOM No 2023-003 (2022), pursuant to COA Circular No 2022-004, dated May 31, 2022.

**Prepared by :** DEXIE MARIA EDELL D. DECENA

**Approved by :** MARISSA G. DALAY

**Date Printed :** Thursday, November 30, 2023

<b>Journal Entry Voucher</b> Philippine Council for Industry, Energy and Emerging Technology Research and Development	<b>Funding Source</b> (01101101) Regular Agency Fund - General Fund - New General Appropriations - Specific Budgets of National Government Agencies	<b>No</b> JEV-2023-10-003617
	<b>Transaction Type</b> Other Adjustments - OADJ071	<b>Date</b> October 1, 2023

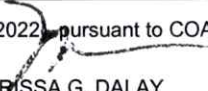
Responsibility	Account Title	Account	Sub-Object	Debit	Credit
Center		Code	Code		
	Accumulated Depreciation - Other Property, Plant and Equipment	10699991	00	443,070.70	
	Accumulated Surplus/(Deficit)	30101010	00	24,311.05	
	Other Property, Plant and Equipment	10699990	00		467,381.75
<b>TOTAL</b>				467,381.75	467,381.75

Supporting Documents		
Date	Description	Document No

**Particulars** : Adjustment of Inventory Items previously recorded as PPE as per AOM No 2023-003 (2022) pursuant to COA Circular No 2022-004, dated May 31, 2022.

**Prepared by :** DEXIE MARIA EDELL D. DECENA

**Approved by :**



MARISSA G. DALAY

**Date Printed :** Thursday, November 30, 2023

<b>Journal Entry Voucher</b> Philippine Council for Industry, Energy and Emerging Technology Research and Development	<b>Funding</b> (01101101) Regular Agency Fund - General Fund - New General <b>Source</b> Appropriations - Specific Budgets of National Government Agencies	<b>NoJEV-2023-10-003618</b>
	<b>Transaction Type</b> Other Adjustments - OADJ071	<b>Date</b> October 1, 2023

Responsibility	Account Title	Account	Sub-Object	Debit	Credit
Center		Code	Code		
	Accumulated Depreciation - Other Property, Plant and Equipment	10699991	00	594,451.69	
	Accumulated Surplus/(Deficit)	30101010	00	51,370.04	
	Other Property, Plant and Equipment	10699990	00		635,178.69
19-013-0000000-3	Depreciation - Other Property, Plant and Equipment	50501990	99		10,643.04
<b>TOTAL</b>				645,821.73	645,821.73

**Supporting Documents**

Date	Description	Document No

**Particulars** : Adjustment of Inventory Items previously recorded as PPE as per AOM No 2023-003 (2022) pursuant to COA Circular No 2022-004, dated May 31, 2022.

**Prepared by** : DEXIE MARIA EDILL D. DECENA

**Approved by** :

MARISSA G. DALAY

Date Printed : Thursday, November 30, 2023

<b>Journal Entry Voucher</b> Philippine Council for Industry, Energy and Emerging Technology Research and Development	<b>Funding Source</b> (01101101) Regular Agency Fund - General Fund - New General Appropriations - Specific Budgets of National Government Agencies	<b>NoJEV-2023-10-003619</b>
	<b>Transaction Type</b> Other Adjustments - OADJ071	<b>Date</b> October 1, 2023

Responsibility	Account Title	Account	Sub-Object	Debit	Credit
Center		Code	Code		
	Accumulated Depreciation - Other Property, Plant and Equipment	10699991	00	603,659.44	
	Accumulated Surplus/(Deficit)	30101010	00	75,096.22	
	Other Property, Plant and Equipment	10699990	00		671,107.26
19-013-0000000-3	Depreciation - Other Property, Plant and Equipment	50501990	99		5,115.06
19-013-0000000-7	Depreciation - Other Property, Plant and Equipment	50501990	99		2,533.34
<b>TOTAL</b>				678,755.66	678,755.66

#### Supporting Documents

Date	Description	Document No

**Particulars** : Adjustment of Inventory Items previously recorded as PPE as per AOM No 2023-003 (2022), pursuant to COA Circular No 2022-004, dated May 31, 2022.

**Prepared by** : DEXIE MARIA EDELL D. DECENA

**Approved by** :

MARISSA G. DALAY

Date Printed : Thursday, November 30, 2023



<b>Journal Entry Voucher</b> Philippine Council for Industry, Energy and Emerging Technology Research and Development	<b>Funding Source</b> (01101101) Regular Agency Fund - General Fund - New General Appropriations - Specific Budgets of National Government Agencies	<b>No.</b> JEV-2023-10-003620
	<b>Transaction Type</b> Other Adjustments - OADJ071	<b>Date</b> October 1, 2023

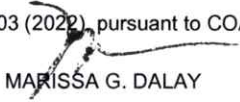
Responsibility	Account Title	Account	Sub-Object	Debit	Credit
Center		Code	Code		
	Accumulated Depreciation - Other Property, Plant and Equipment	10699991	00	510,457.75	
	Accumulated Surplus/(Deficit)	30101010	00	26,866.74	
	Other Property, Plant and Equipment	10699990	00		537,324.49
<b>TOTAL</b>				537,324.49	537,324.49

Supporting Documents

Date	Description	Document No

**Particulars** : Adjustment of Inventory Items previously recorded as PPE as per AOM No 2023-003 (2022) pursuant to COA Circular No 2022-004, dated May 31, 2022.

**Prepared by :** DEXIE MARIA EDILL D. DECENA

**Approved by :**  MARISSA G. DALAY

Date Printed : Thursday, November 30, 2023

<b>Journal Entry Voucher</b> Philippine Council for Industry, Energy and Emerging Technology Research and Development	<b>Funding Source</b> (01101101) Regular Agency Fund - General Fund - New General Appropriations - Specific Budgets of National Government Agencies	<b>NoJEV-2023-10-003621</b>
	<b>Transaction Type</b> Other Adjustments - OADJ071	<b>Date</b> October 1, 2023

Responsibility	Account Title	Account	Sub-Object	Debit	Credit
Center		Code	Code		
	Accumulated Depreciation - Other Property, Plant and Equipment	10699991	00	291,850.05	
	Accumulated Surplus/(Deficit)	30101010	00	15,361.06	
	Other Property, Plant and Equipment	10699990	00		307,211.11
<b>TOTAL</b>				307,211.11	307,211.11

Supporting Documents		
Date	Description	Document No

**Particulars** : Adjustment of Inventory Items previously recorded as PPE as per AOM No 2023-003 (2022), pursuant to COA Circular No 2022-004, dated May 31, 2022.

**Prepared by** : DEXIE MARIA EDLLO D. DECENA **Approved by** : MARISSA G. DALAY

Date Printed : Thursday, November 30, 2023

<b>Journal Entry Voucher</b> Philippine Council for Industry, Energy and Emerging Technology Research and Development	<b>Funding Source</b> (01101101) Regular Agency Fund - General Fund - New General Appropriations - Specific Budgets of National Government Agencies	<b>NoJEV-2023-10-003622</b>
	<b>Transaction Type</b> Other Adjustments - OADJ071	<b>Date</b> October 1, 2023

Responsibility	Account Title	Account	Sub-Object	Debit	Credit
Center		Code	Code		
	Accumulated Depreciation - Other Property, Plant and Equipment	10699991	00	530,531.88	
	Accumulated Surplus/(Deficit)	30101010	00	28,605.06	
	Other Property, Plant and Equipment	10699990	00		558,454.52
19-013-0000000-6	Depreciation - Other Property, Plant and Equipment	50501990	99		682.42
<b>TOTAL</b>				559,136.94	559,136.94

**Supporting Documents**

Date	Description	Document No

**Particulars** : Adjustment of Inventory Items previously recorded as PPE as per AOM No 2023-003 (2022), pursuant to COA Circular No 2022-004, dated May 31, 2022.

**Prepared by** : DEXIE MARIA EDELL D. DECENA

**Approved by** :

MARISSA G. DALAY

Date Printed : Thursday, November 30, 2023

<b>Journal Entry Voucher</b> Philippine Council for Industry, Energy and Emerging Technology Research and Development Central Office	<b>Funding Source</b> (01101101) Regular Agency Fund - General Fund - New General Appropriations - Specific Budgets of National Government Agencies	<b>NoJEV-2023-10-003624</b>
	<b>Transaction Type</b> Other Adjustments - OADJ071	<b>Date</b> October 1, 2023

Responsibility	Account Title	Account	Sub-Object	Debit	Credit
Center		Code	Code		
	Accumulated Depreciation - Other Property, Plant and Equipment	10699991	00	658,593.23	
	Accumulated Surplus/(Deficit)	30101010	00	34,663.28	
	Other Property, Plant and Equipment	10699990	00		693,256.51
<b>TOTAL</b>				693,256.51	693,256.51

Supporting Documents

Date	Description	Document No

**Particulars** : Adjustment of Inventory Items previously recorded as PPE as per AOM No 2023-003 (2022), pursuant to COA Circular No 2022-004, dated May 31, 2022

**Prepared by** : DEXIE MARIA EDELL D. DECENA

**Approved by** : MARISSA G. DALAY

Date Printed : Thursday, November 30, 2023



<b>Journal Entry Voucher</b> Philippine Council for Industry, Energy and Emerging Technology Research and Development	<b>Funding Source</b> (01101101) Regular Agency Fund - General Fund - New General Appropriations - Specific Budgets of National Government Agencies	<b>NoJEV-2023-10-003727</b>
	<b>Transaction Type</b> Other Manual Transactions - OMT01001	<b>Date</b> October 1, 2023

Responsibility	Account Title	Account	Sub-Object	Debit	Credit
Center		Code	Code		
	Accumulated Depreciation - Other Property, Plant and Equipment	10699991	00	35,466.48	
	Accumulated Surplus/(Deficit)	30101010	00	8,966.83	
	Accumulated Surplus/(Deficit)	30101010	00		40,000.00
19-013-0000000-4	Depreciation - Other Property, Plant and Equipment	50501990	99		4,433.31
<b>TOTAL</b>				<b>44,433.31</b>	<b>44,433.31</b>

Supporting Documents		
Date	Description	Document No

**Particulars** : To adjust entry made under the JEV-2023-08-002269 re recording of liquidation for Equipment Outlay under the PCIEERD-GIA Project titled "Detecting Tropical Cyclones in a Downscaled Regional Climate Model for CORDEX-SEA" .-Manila Observatory

Project Leader: Dr. Faye Abigail T. Cruz  
Implementing: Manila Observatory  
Project Cost: P 2,269,201.00  
EO Amount: P 550,666.00

Likewise, this entry is an adjustment for inventory Items previously recorded as PPE as per AOM No 2023-003 (2022), pursuant to COA Circular No 2022-004.

Prepared by : DEXIE MARIA EDELL D. DECENA

Approved by : 

MARISSA G. DALAY

Date Printed :

Friday, January 5, 2024

<b>Journal Entry Voucher</b> Philippine Council for Industry, Energy and Emerging Technology Research and Development		<b>Funding Source</b> (07308601) Trust Fund - Custodial Funds - Trust Receipts - Inter-Agency Transferred Fund (IATF)	<b>No</b> JEV-2023-10-001298		
		<b>Transaction Type</b> Other Manual Transactions - OMT01001	<b>Date</b> October 31, 2023		
<b>Responsibility</b>	<b>Account Title</b>	<b>Account</b>	<b>Sub-Object</b>	<b>Debit</b>	<b>Credit</b>
<b>Center</b>		<b>Code</b>	<b>Code</b>		
	Due to NGAs	20201050	00	17,744.22	
19-013-0000000-11	Semi-Expendable Machinery and Equipment Expenses	50203210	00		17,744.22
<b>TOTAL</b>				17,744.22	17,744.22
<b>Supporting Documents</b>					
<b>Date</b>	<b>Description</b>	<b>Document No</b>			

**Particulars** : Liquidation of the project - "DOST-ITDI Strategic Communication Portfolio for Enhanced Technology Promotion and Transfer" as of October 31, 2023 – DOST CO

Project Leader: Dr. Violete B. Conoza  
Implementing Agency: DOST-ITDI  
Indirect Cost: Php 210,000.00  
EO: Php 140,000.00  
AP: 0

**Prepared by :** JONALIE D. PASCARAN

**Approved by :**

  
MARISSA G. DALAY

**Date Printed :** Friday, January 5, 2024

<b>Journal Entry Voucher</b> Philippine Council for Industry, Energy and Emerging Technology Research and Development	<b>Funding Source</b> (07308601) Trust Fund - Custodial Funds - Trust Receipts - Inter-Agency Transferred Fund (IATF)	<b>NoJEV-2023-10-001307</b>
	<b>Transaction Type</b> Other Manual Transactions - OMT01001	<b>Date</b> October 31, 2023

Responsibility	Account Title	Account	Sub-Object	Debit	Credit
Center		Code	Code		
	Due to NGAs	20201050	00	18,899.08	
19-013-0000000-2	Semi-Expendable Machinery and Equipment Expenses	50203210	00		18,899.08
TOTAL				18,899.08	18,899.08

Supporting Documents

Date	Description	Document No

**Particulars** : Liquidation of the project - "Support to the Commercialization of 500 DOST-Generated Technologies (Phase 2): Strengthening the Intellectual Property and Technology Portfolios of the DOST" as of October 31, 2023 – DOST CO

Project Leader: Engr. Edgar I. Garcia  
Implementing Agency: TAPI  
Indirect Cost: Php 300,000.00  
EO: Php 140,000.00  
AP: 0

**Prepared by :** JONALIE D. PASCARAN

**Approved by :**  MARISSA G. DALAY

**Date Printed :** Friday, January 5, 2024

<b>Journal Entry Voucher</b> Philippine Council for Industry, Energy and Emerging Technology Research and Development		<b>Funding Source</b> (07308601) Trust Fund - Custodial Funds - Trust Receipts - Inter-Agency Transferred Fund (IATF)	<b>NoJEV-2023-10-001309</b>		
		<b>Transaction Type</b> Other Manual Transactions - OMT01001	<b>Date</b> October 31, 2023		
<b>Responsibility</b>	<b>Account Title</b>	<b>Account</b>	<b>Sub-Object</b>	<b>Debit</b>	<b>Credit</b>
<b>Center</b>		<b>Code</b>	<b>Code</b>		
	Due to NGAs	20201050	00	20,622.58	
19-013-0000000-4	Semi-Expendable Machinery and Equipment Expenses	50203210	00		20,622.58
<b>TOTAL</b>				20,622.58	20,622.58
<b>Supporting Documents</b>					
<b>Date</b>	<b>Description</b>	<b>Document No</b>			

**Particulars** : Liquidation of the project - "Understanding Lightning and Thunderstorm for Extreme Weather Monitoring and Information Sharing (ULAT)" Year 1 as of October 31, 2023 – DOST CO

Project Leader: Engr. Glenn Vincent C. Lopez  
Implementing Agency: PAG-ASA  
Indirect Cost: Php 727,825.60  
AP: 0

**Prepared by :** JONALIE D. PASCARAN

**Approved by :**

  
MARISSA G. DALAY

Date Printed : Friday, January 5, 2024



<b>Journal Entry Voucher</b> Philippine Council for Industry, Energy and Emerging Technology Research and Development Central Office	<b>Funding Source</b> (07308601) Trust Fund - Custodial Funds - Trust Receipts - Inter-Agency Transferred Fund (IATF)	<b>No</b> JEV-2023-10-001346
	<b>Transaction Type</b> Other Manual Transactions - OMT01001	<b>Date</b> October 31, 2023

Responsibility	Account Title	Account	Sub-Object	Debit	Credit
Center		Code	Code		
	Due to NGAs	20201050	00	11,481.44	
19-013-0000000-7	Semi-Expendable Machinery and Equipment Expenses	50203210	00		11,481.44
TOTAL				11,481.44	11,481.44

Supporting Documents		
Date	Description	Document No

**Particulars** : Liquidation of the project - "Technology Innovation for Commercialization (TECHNICOM) Program" as of October 31, 2023 – DOST CO

Project Leader: Engr. Edgar I. Garcia  
Implementing Agency: DOST-TAPI  
Indirect Cost: Php 250,000.00  
AP: 0

**Prepared by :** JONALIE D. PASCARAN

**Approved by :**  MARISSA G. DALAY

**Date Printed :** Friday, January 5, 2024

<b>Journal Entry Voucher</b> Philippine Council for Industry, Energy and Emerging Technology Research and Development		<b>Funding Source</b> (07308601) Trust Fund - Custodial Funds - Trust Receipts - Inter-Agency Transferred Fund (IATF)	<b>No</b> JEV-2023-10-001347		
		<b>Transaction Type</b> Other Manual Transactions - OMT01001	<b>Date</b> October 31, 2023		
<b>Responsibility</b>	<b>Account Title</b>	<b>Account</b>	<b>Sub-Object</b>	<b>Debit</b>	<b>Credit</b>
<b>Center</b>		<b>Code</b>	<b>Code</b>		
	Due to NGAs	20201050	00	21,851.86	
19-013-0000000-2	Semi-Expendable Machinery and Equipment Expenses	50203210	00		21,851.86
<b>TOTAL</b>				21,851.86	21,851.86
<b>Supporting Documents</b>					
<b>Date</b>	<b>Description</b>	<b>Document No</b>			

**Particulars** : Liquidation of the project - "Technical Support and Evaluation of Hybrid Electric Roadtrain (HET) Operation" as of October 31, 2023 – DOST CO

Project Leader: Engr. Pablo Q. Acuin  
Implementing Agency: DOST-MIRDC  
Indirect Cost: Php 227,600.00  
EO: Php 75,000.00  
AP: 0

**Prepared by :** JONALIE D. PASCARAN

**Approved by :**  **MARISSA G. DALAY**

**Date Printed :** Friday, January 5, 2024

<b>Journal Entry Voucher</b> Philippine Council for Industry, Energy and Emerging Technology Research and Development	<b>Funding Source</b> (07308601) Trust Fund - Custodial Funds - Trust Receipts - Inter-Agency Transferred Fund (IATF)	<b>NoJEV-2023-10-001348</b>
	<b>Transaction Type</b> Other Manual Transactions - OMT01001	<b>Date</b> October 31, 2023

Responsibility	Account Title	Account	Sub-Object	Debit	Credit
Center		Code	Code		
	Due to NGAs	20201050	00	18,589.94	
19-013-0000000-2	Semi-Expendable Machinery and Equipment Expenses	50203210	00		18,589.94
<b>TOTAL</b>				18,589.94	18,589.94

Supporting Documents

Date	Description	Document No

**Particulars** : Liquidation of the project - "Pilot Testing of Packaging Technology Developed for Frozen Durian using Locally Produced Packaging" as of October 31, 2023 – DOST CO

Project Leader: Ms. Daisy E. Tahafranca  
Implementing Agency: Industrial Technology Development Institute (ITDI)  
Indirect Cost: Php 147,600.00  
EO: Php 72,000.00  
AP: 0

**Prepared by :** JONALIE D. PASCARAN

**Approved by :**  MARISSA G. DALAY

Date Printed : Friday, January 5, 2024

<b>Journal Entry Voucher</b> Philippine Council for Industry, Energy and Emerging Technology Research and Development	<b>Funding Source</b> (01101101) Regular Agency Fund - General Fund - New General Appropriations - Specific Budgets of National Government Agencies	<b>NoJEV-2023-09-003102</b>			
	<b>Transaction Type</b> Other Manual Transactions - OMT01001	<b>Date</b> September 30, 2023			
<b>Responsibility</b>	<b>Account Title</b>	<b>Account</b>	<b>Sub-Object</b>	<b>Debit</b>	<b>Credit</b>
<b>Center</b>		<b>Code</b>	<b>Code</b>		
	Cash in Bank - Local Currency, Current Account	10102020	24	21,976.80	
	Accumulated Surplus/(Deficit)	30101010	00		21,976.80
<b>TOTAL</b>				21,976.80	21,976.80
<b>Supporting Documents</b>					
<b>Date</b>	<b>Description</b>	<b>Document No</b>			
02/17/22	Journal Entry Voucher (JEV)	JEV-2022-02-000521			

**Particulars** : To adjust the Cash in Bank-LCCA, Current Account (LCCA) due to unaccounted debit and credit memo as per AOM No 2023-004 (2022).

Payment of Mr. Vlar's salary for the period December 16-31, 2021 due to closed account (MOOE) - Joe Cris C. Vlar

**Prepared by :** DEXIE MARIA EDELL D. DECENA

**Approved by :** MARISSA G. DALAY

Date Printed : Wednesday, November 15, 2023



<b>Journal Entry Voucher</b> Philippine Council for Industry, Energy and Emerging Technology Research and Development	<b>Funding Source</b> (01101101) Regular Agency Fund - General Fund - New General Appropriations - Specific Budgets of National Government Agencies	<b>No</b> JEV-2022-02-000521
	<b>Transaction Type</b> Disbursement - DISB019	<b>Date</b> February 7, 2022

Responsibility	Account Title	Account	Sub-Object	Debit	Credit
Center		Code	Code		
	Accumulated Surplus/(Deficit)	30101010	00	21,976.80	
	Cash in Bank - Local Currency, Current Account	10102020	24		21,976.80
<b>TOTAL</b>				21,976.80	21,976.80

#### Supporting Documents

Date	Description	Document No
02/07/22	Advice to Debit the Account (ADA)	ATM-22-02-022
12/20/21	Disbursement Voucher (DV)	101-21-12-1791
12/20/21	Obligation Request and Status (ORS)	011011012021-12-001366

**Particulars** : Payment of Mr. Viar's salary for the period December 16-31, 2021 due to closed account (MOOE) - JOE CRIS C. VIAR

**Prepared by** : CHINGKY N. SILVEDERIO

**Approved by** :

DONDON D. SANTIANO

Date Printed : Wednesday, November 15, 2023

<b>Journal Entry Voucher</b> Philippine Council for Industry, Energy and Emerging Technology Research and Development	<b>Funding Source</b> (07308601) Trust Fund - Custodial Funds - Trust Receipts - Inter-Agency Transferred Fund (IATF)	<b>NoJEV-2023-11-001325</b>			
	<b>Transaction Type</b> Other Manual Transactions - OMT01001	<b>Date</b> November 1, 2023			
<b>Responsibility</b>	<b>Account Title</b>	<b>Account</b>	<b>Sub-Object</b>	<b>Debit</b>	<b>Credit</b>
<b>Center</b>		<b>Code</b>	<b>Code</b>		
	Cash - Treasury/Agency Deposit, Trust	10104030	00	113,851.50	
	Accumulated Surplus/(Deficit)	30101010	00		113,851.50
<b>TOTAL</b>				113,851.50	113,851.50
<b>Supporting Documents</b>					
<b>Date</b>	<b>Description</b>	<b>Document No</b>			

**Particulars** : To recognize the unrecorded unutilized NCA as per AOM No 2023-004 (2022).

**Prepared by** : DEKIE MARIA EDELL D. DECENA

**Approved by** :  MARISSA G. DALAY

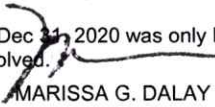
**Date Printed** : Wednesday, January 10, 2024

<b>Journal Entry Voucher</b> Philippine Council for Industry, Energy and Emerging Technology Research and Development	<b>Funding Source</b> (07308601) Trust Fund - Custodial Funds - Trust Receipts - Inter-Agency Transferred Fund (IATF)	<b>No</b> JEV-2023-11-001321
	<b>Transaction Type</b> Other Manual Transactions - OMT01001	<b>Date</b> November 1, 2023

Responsibility	Account Title	Account	Sub-Object	Debit	Credit
Center		Code	Code		
	Cash - Treasury/Agency Deposit, Trust	10104030	00	15,000.00	
	Accumulated Surplus/(Deficit)	30101010	00		15,000.00
TOTAL				15,000.00	15,000.00

Supporting Documents		
Date	Description	Document No

**Particulars** : To recognize the unrecorded unutilized NCA as per AOM No 2023-004 (2022). FR after project completion as of Dec 31. 2020 showed an unexpended balance of P25,473.36. However, the recorded unutilized NCA as of Dec 31, 2020 was only P10,473.36 which resulted in the negative balance of the Cash TAD, Trust Account pertaining to the project involved.

**Prepared by :** DEXIE MARIA EDELL D. DECENA      **Approved by :**  MARISSA G. DALAY

Date Printed :      Wednesday, January 10, 2024


<b>Journal Entry Voucher</b> Philippine Council for Industry, Energy and Emerging Technology Research and Development	<b>Funding Source</b> (07308601) Trust Fund - Custodial Funds - Trust Receipts - Inter-Agency Transferred Fund (IATF)	<b>No</b> JEV-2023-11-001322
	<b>Transaction Type</b> Other Manual Transactions - OMT01001	<b>Date</b> November 1, 2023

Responsibility	Account Title	Account	Sub-Object	Debit	Credit
Center		Code	Code		
	Cash - Treasury/Agency Deposit, Trust	10104030	00	107,415.80	
	Accumulated Surplus/(Deficit)	30101010	00		107,415.80
TOTAL				107,415.80	107,415.80

Supporting Documents		
Date	Description	Document No

**Particulars** : To recognize the unrecorded unutilized NCA as per AOM No 2023-004 (2022).

**Prepared by :** DEXIE MARIA EDELL D. DECENA

**Approved by :**  MARISSA G. DALAY

Date Printed : Wednesday, January 10, 2024



<b>Journal Entry Voucher</b> Philippine Council for Industry, Energy and Emerging Technology Research and Development	<b>Funding Source</b> (07308601) Trust Fund - Custodial Funds - Trust Receipts - Inter-Agency Transferred Fund (IATF)	<b>No</b> JEV-2023-11-001349
	<b>Transaction Type</b> Other Manual Transactions - OMT01001	<b>Date</b> November 1, 2023

Responsibility	Account Title	Account	Sub-Object	Debit	Credit
Center		Code	Code		
	Cash - Treasury/Agency Deposit, Trust	10104030	00	28,100.00	
	Accumulated Surplus/(Deficit)	30101010	00		28,100.00
<b>TOTAL</b>				28,100.00	28,100.00

**Supporting Documents**

Date	Description	Document No

**Particulars** : To recognize the unrecorded unutilized NCA as per AOM No 2023-004 (2022).

**Prepared by** :  DEXIE MARIA EDELL D. DECENA

**Approved by** :

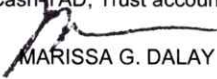
 MARISSA G. DALAY

Date Printed : Wednesday, January 10, 2024

<b>Journal Entry Voucher</b> Philippine Council for Industry, Energy and Emerging Technology Research and Development	<b>Funding Source</b> (07308601) Trust Fund - Custodial Funds - Trust Receipts - Inter-Agency Transferred Fund (IATF)	<b>No</b> JEV-2023-11-001300			
	<b>Transaction Type</b> Other Manual Transactions - OMT01001	<b>Date</b> November 1, 2023			
<b>Responsibility</b>	<b>Account Title</b>	<b>Account</b>	<b>Sub-Object</b>	<b>Debit</b>	<b>Credit</b>
<b>Center</b>		<b>Code</b>	<b>Code</b>		
	Cash - Treasury/Agency Deposit, Trust	10104030	00	75,116.38	
	Accumulated Surplus/(Deficit)	30101010	00		75,116.38
<b>TOTAL</b>				75,116.38	75,116.38
<b>Supporting Documents</b>					
<b>Date</b>	<b>Description</b>	<b>Document No</b>			

**Particulars** : To adjust the entry made under the JEV-2017-12-001189. The balance captured for the adjustment was the the receipt of P75,116.38 fund per OR 3868644 on August 2017 which resulted in negative balance of the Cash-TAD, Trust account as per AOM No 2023-004 (2022).

**Prepared by :** DEXIE MARIA EDELL D. DECENA

**Approved by :** MARISSA G. DALAY

Date Printed : Wednesday, January 10, 2024

<b>Journal Entry Voucher</b> Philippine Council for Industry, Energy and Emerging Technology Research and Development	<b>Funding Source</b> (07308601) Trust Fund - Custodial Funds - Trust Receipts - Inter-Agency Transferred Fund (IATF)	<b>No</b> JEV-2023-11-001305
	<b>Transaction Type</b> Other Manual Transactions - OMT01001	<b>Date</b> November 1, 2023

Responsibility	Account Title	Account	Sub-Object	Debit	Credit
Center		Code	Code		
	Cash - Treasury/Agency Deposit, Trust	10104030	00	188,500.00	
	Cash - Treasury/Agency Deposit, Trust	10104030	00		188,500.00
<b>TOTAL</b>				188,500.00	188,500.00

<b>Supporting Documents</b>		
Date	Description	Document No

**Particulars** : To transfer the ending balance of the SL Code 10104030-00-06-507 to SL Code 10104030-00-06-633 due to duplicate SL reported in the eNGAs, as per AOM No 2023-004 (2022).

**Prepared by :** DEXIE MARIA EDELL D. DECENA

**Approved by :**

MARISSA G. DALAY

Date Printed :

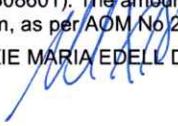
Wednesday, January 10, 2024

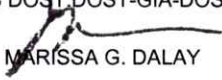
<b>Journal Entry Voucher</b> Philippine Council for Industry, Energy and Emerging Technology Research and Development	<b>Funding Source</b> (07308601) Trust Fund - Custodial Funds - Trust Receipts - Inter-Agency Transferred Fund (IATF)	<b>No</b> JEV-2023-11-001302
	<b>Transaction Type</b> Other Manual Transactions - OMT01001	<b>Date</b> November 1, 2023

Responsibility	Account Title	Account	Sub-Object	Debit	Credit
Center		Code	Code		
	Cash - Treasury/Agency Deposit, Trust	10104030	00	50,000.00	
	Cash - Treasury/Agency Deposit, Trust	10104030	00		50,000.00
TOTAL				50,000.00	50,000.00

Supporting Documents		
Date	Description	Document No

**Particulars** : To adjust the entry made under the JEV-2022-07-000876 re Receipt of Notice of Cash Allocation (NCA) for the month of July (TF-07308601). The amount should have been charged to SL 10104030-00-06-343 DOST-DOST-GIA-DOST Integrated Halal S&T Program, as per AOM No 2023-004 (2022).

Prepared by :  
  
DEXIE MARIA EDELL D. DECENA

Approved by :  
  
MARISSA G. DALAY

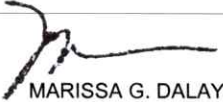
Date Printed :  
Wednesday, January 10, 2024



<b>Journal Entry Voucher</b> Philippine Council for Industry, Energy and Emerging Technology Research and Development	<b>Funding Source</b> (07308601) Trust Fund - Custodial Funds - Trust Receipts - Inter-Agency Transferred Fund (IATF)	<b>No</b> JEV-2023-11-001323			
	<b>Transaction Type</b> Other Manual Transactions - OMT01001	<b>Date</b> November 1, 2023			
<b>Responsibility</b>	<b>Account Title</b>	<b>Account</b>	<b>Sub-Object</b>	<b>Debit</b>	<b>Credit</b>
<b>Center</b>		<b>Code</b>	<b>Code</b>		
	Cash - Treasury/Agency Deposit, Trust	10104030	00	57,123.71	
	Accumulated Surplus/(Deficit)	30101010	00		57,123.71
<b>TOTAL</b>				57,123.71	57,123.71
<b>Supporting Documents</b>					
<b>Date</b>	<b>Description</b>	<b>Document No</b>			

Particulars : To recognize the unrecorded/unutilized NCA as per AOM No 2023-004 (2022).

Prepared by : DEXIE MARIA EDELL D. DECENA

Approved by : MARISSA G. DALAY

Date Printed : Wednesday, January 10, 2024

<b>Journal Entry Voucher</b> Philippine Council for Industry, Energy and Emerging Technology Research and Development	<b>Funding Source</b> (07308601) Trust Fund - Custodial Funds - Trust Receipts - Inter-Agency Transferred Fund (IATF)	<b>No</b> JEV-2023-11-001320
	<b>Transaction Type</b> Other Manual Transactions - OMT01001	<b>Date</b> November 1, 2023

Responsibility	Account Title	Account	Sub-Object	Debit	Credit
Center		Code	Code		
	Cash - Treasury/Agency Deposit, Trust	10104030	00	150,000.00	
	Accumulated Surplus/(Deficit)	30101010	00		150,000.00
TOTAL				150,000.00	150,000.00

<b>Supporting Documents</b>		
Date	Description	Document No

Particulars : To recognize the unrecorded unutilized NCA as per AOM No 2023-004 (2022).

Prepared by : 

DEXIE MARIA EDELL D. DECENA

Approved by : 

MARISSA G. DALAY

Date Printed : Wednesday, January 10, 2024

<b>Journal Entry Voucher</b> Philippine Council for Industry, Energy and Emerging Technology Research and Development	<b>Funding Source</b> (07308601) Trust Fund - Custodial Funds - Trust Receipts - Inter-Agency Transferred Fund (IATF)	<b>No</b> JEV-2023-11-001327			
	<b>Transaction Type</b> Other Manual Transactions - OMT01001	<b>Date</b> November 1, 2023			
<b>Responsibility</b>	<b>Account Title</b>	<b>Account</b>	<b>Sub-Object</b>	<b>Debit</b>	<b>Credit</b>
<b>Center</b>		<b>Code</b>	<b>Code</b>		
	Cash - Treasury/Agency Deposit, Trust	10104030	00	33,850.00	
	Accumulated Surplus/(Deficit)	30101010	00		33,850.00
<b>TOTAL</b>				33,850.00	33,850.00
<b>Supporting Documents</b>					
<b>Date</b>	<b>Description</b>	<b>Document No</b>			

**Particulars** : To recognize the unrecorded/unutilized NCA as per AOM No 2023-004 (2022).

**Prepared by** : DEIXE MARIA EDELL D. DECENA

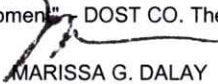
**Approved by** : MARISSA G. DALAY

**Date Printed** : Wednesday, January 10, 2024

<b>Journal Entry Voucher</b> Philippine Council for Industry, Energy and Emerging Technology Research and Development	<b>Funding Source</b> (07308601) Trust Fund - Custodial Funds - Trust Receipts - Inter-Agency Transferred Fund (IATF)	<b>No</b> JEV-2023-11-001301			
	<b>Transaction Type</b> Other Manual Transactions - OMT01001	<b>Date</b> November 1, 2023			
<b>Responsibility</b>	<b>Account Title</b>	<b>Account</b>	<b>Sub-Object</b>	<b>Debit</b>	<b>Credit</b>
<b>Center</b>		<b>Code</b>	<b>Code</b>		
	Cash - Treasury/Agency Deposit, Trust	10104030	00	125,173.20	
	Cash - Treasury/Agency Deposit, Trust	10104030	00		125,173.20
<b>TOTAL</b>				125,173.20	125,173.20
<b>Supporting Documents</b>					
<b>Date</b>	<b>Description</b>	<b>Document No</b>			

**Particulars** : To adjust the entry made under the JEV-2020-06-000598 re deposit of funds received to cover indirect cost of the project, "TBI 4.0: KITE: Knowledge, Innovation and Technopreneurship Towards Enterprise Development", DOST CO. The entry should be made under the SL Code 10104030-00-06-387 as per AOM No 2023-004 (2022).

**Prepared by :** DEXIE MARIA EDELL D. DECENA

**Approved by :** MARISSA G. DALAY

Date Printed : Wednesday, January 10, 2024

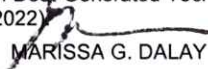


<b>Journal Entry Voucher</b> Philippine Council for Industry, Energy and Emerging Technology Research and Development	<b>Funding Source</b> (07308601) Trust Fund - Custodial Funds - Trust Receipts - Inter-Agency Transferred Fund (IATF)	<b>No</b> JEV-2023-11-001308
	<b>Transaction Type</b> Other Manual Transactions - OMT01001	<b>Date</b> November 1, 2023

Responsibility	Account Title	Account	Sub-Object	Debit	Credit
Center		Code	Code		
	Cash - Treasury/Agency Deposit, Trust	10104030	00	852,387.13	
	Cash - Treasury/Agency Deposit, Trust	10104030	00		852,387.13
<b>TOTAL</b>				852,387.13	852,387.13

Supporting Documents		
Date	Description	Document No

**Particulars** : To reverse the entry made under the JEV-2022-01-000002 re reclass entry from JEV 2021-03-000186 re: To record reverted balances from the completed project titled, "PCAARRD: Capacity Building Of Technology Transfer Offices and Business Development Units of Select Dost Agencies on Practical Approach on Transfer And Commercialization of Dost-Generated Technologies; and Capacity Building of Dost-Supported Technology Business", based on AOM No 2023-004 (2022)

**Prepared by :** DEXIE MARIA EDELL D. DECENA      **Approved by :**  **MARISSA G. DALAY**

Date Printed :      Wednesday, January 10, 2024

<b>Journal Entry Voucher</b> Philippine Council for Industry, Energy and Emerging Technology Research and Development	<b>Funding Source</b> (07308601) Trust Fund - Custodial Funds - Trust Receipts - Inter-Agency Transferred Fund (IATF)	<b>No</b> JEV-2023-11-001328
	<b>Transaction Type</b> Other Manual Transactions - OMT01001	<b>Date</b> November 1, 2023

Responsibility	Account Title	Account	Sub-Object	Debit	Credit
Center		Code	Code		
	Cash - Treasury/Agency Deposit, Trust	10104030	00	843,587.13	
	Accumulated Surplus/(Deficit)	30101010	00		843,587.13
TOTAL				843,587.13	843,587.13

Supporting Documents		
Date	Description	Document No

**Particulars** : To adjust the entry made under the JEV-2017-12-001189 with the following details:

To adjust entry made on JEV-2015-12-001785, JEV-2016-12-001538, JEV-2016-06-000607, JEV-2017-07-000577 re: Unutilized Notice of Cash Allocation (NCA) of Special MDS Trust (Account No. 2182-9011-67) and Receipt of Notice of Cash Allocation (NCA) to cover replacement of lapsed NCA for the implementation of various project.

The reversal resulted in the negative balance of the Cash TAD, Trust as per AOM No 2023-004 (2022).

Prepared by : DEXIE MARIA EDELL D. DECENA

Approved by : 

MARISSA G. DALAY

Date Printed : Wednesday, January 10, 2024



<b>Journal Entry Voucher</b> Philippine Council for Industry, Energy and Emerging Technology Research and Development	<b>Funding Source</b> (01101101) Regular Agency Fund - General Fund - New General Appropriations - Specific Budgets of National Government Agencies	<b>NoJEV-2023-11-003720</b>
	<b>Transaction Type</b> Other Manual Transactions - OMT01001	<b>Date</b> November 1, 2023

Responsibility	Account Title	Account	Sub-Object	Debit	Credit
Center		Code	Code		
	Accumulated Surplus/(Deficit)	30101010	00	55,964.81	
	Due from National Government Agencies	10303010	00		55,964.81
TOTAL				55,964.81	55,964.81

Supporting Documents		
Date	Description	Document No

**Particulars** : To derecognize from the books the dormant funds under the due from PS DBM accounts which were "swept" by the Bureau of Treasury. The funds have already formed part of the General Fund that will be used for the implementation of the Social Amelioration Measures to address the effects of the COVID-19 emergency.

Ref. Letter from Department of Budget and Management vis-a-vis remittance of unutilized prepayment balances to Bureau of Treasury

**Prepared by :** DEXIE MARIA EDELL D. DECENA      **Approved by :** MARISSA G. DALAY

Date Printed :      Wednesday, January 10, 2024





Republic of the Philippines  
Department of Science and Technology  
**PHILIPPINE COUNCIL FOR INDUSTRY, ENERGY AND EMERGING  
TECHNOLOGY RESEARCH AND DEVELOPMENT (PCIEERD)**

27 February 2023



**MR. JOEL T. BAUTISTA**

Project Leader

Philippine Science High School System

Office of the Executive Director (PSHSS – OED)

Department of Science and Technology

Agham Road, Diliman, Quezon City

Philippine Science High School System  
Office of the Executive Director

**RECEIVED**  
MAR 02 2023  
*Bautista*

BY: EDNA C. NACIANCENO

NO. Records Officer

2023-03-006

Dear **Mr. Bautista**:

This has reference to the completed projects titled **"Haynayan AR: An Augmented Reality-Based Lesson for the Improvement of Learning Achievement in Cell Biology for the STEM Curriculum"** and **"Juanderer: An Augmented Reality-Based Gamified Local Tourism and Cultural Heritage Promotion and Preservation"** which are under the S&T for a Resilient Community against Pandemic (STRAP) Program of DOST-PCIEERD.

Please be informed of the following pending obligations:

**Project Haynayan:**

1. Commission on Audit (COA) Observation: The downloaded app from Play Store does not show the information / lessons. Also, it displays the same presentation for different options selected.
2. DOST Form 8: Annual Financial Report – must have COA-received stamp
3. DOST Form 16: Terminal Audited Financial Report – must have COA-received stamp
4. Year 1 Report of Checks Issued – must be signed by the Implementing Agency Head; provide a clearer copy with wet signatures
5. Year 2 Report of Checks Issued – must be signed by the Implementing Agency Head
6. Year 1 and 2 Report of Disbursements – for submission

**Project Juanderer:**

1. COA Observation: Companion website not working.
2. DOST Form 8: Annual Financial Report – must have COA-received stamp
3. DOST Form 16: Terminal Audited Financial Report – must have COA-received stamp
4. Year 1 Report of Checks Issued – must be signed by the Implementing Agency Head; provide a clearer copy with wet signatures
5. Year 2 Report of Checks Issued – must be signed by the Implementing Agency Head
6. Year 1 and 2 Report of Disbursements – for submission

Kindly address the COA observations and submit the remaining financial documents **on or before 15 March 2023**. Please be reminded that as per DOST-GIA Guidelines, DOST AO No. 11 s. 2020 Section X.C.5, *for failure to submit the required financial, technical, and other reports within the prescribed guidelines, the smallest unit of the Implementing Agency may be prevented from receiving further grants or any kind of support from any agency within the DOST system until cleared from all obligations pertinent to previous GIA grant received.*

For immediate action and compliance. Thank you.

Very truly yours,

**MS. EDNA C. NACIANCENO**

Chief Science Research Specialist

Emerging Technology Development Division

/ETDD/I-23-0214-07

Philippine Council for Industry, Energy and Emerging  
Technology Research and Development  
IN REPLYING, PLEASE CITE



0-23-0228-16

Released on: 02.28.23 / 10:21:01 AM

4<sup>th</sup> and 5<sup>th</sup> Levels, Science Heritage Bldg., Science Community Complex, Gen. Santos Ave., Bicutan, Taguig City 1631  
Tel. Nos. 8837-2935; 8837-7516; 8837-0071; 8837-2071, locals 2100-2109; 2120-2121

Fax: (632) 8837-6154

**Re: [NOTICE] [ETDD] 8966 iJUANDERER and 8967 HAYNAYAN: Return of Financial Documents and Transmittal of COA Observations**

Joel Bautista &lt;jtbaustista@pshs.edu.ph&gt;

Tue 3/14/2023 7:37 AM

To: Jayson Nuval &lt;jayson.nuval@pcieerd.dost.gov.ph&gt;

Cc: Edna Nacienceno <ecnacienceno@pcieerd.dost.gov.ph>; Clarinda Reyes <cgreyes@pcieerd.dost.gov.ph>; May-Rose Paríñas <mbrparinas@pcieerd.dost.gov.ph>; Karen C. Agcaoili <karen.agcaoili@pcieerd.dost.gov.ph>; Benjamin Villaflores <Benjamin.villaflores@pcieerd.dost.gov.ph>; Blanca Marie Domingo <biancamarie.domingo@pcieerd.dost.gov.ph>; Joanna Rose Cruz <jaguadiano@pcieerd.dost.gov.ph>

1 attachments (2 MB)

Semi-annual Annual Financial Report and Terminal Audited Financial Report of Haynayan and iJuanderer Project (1).pdf;

Hi Sir Jayson and the monitoring team,

Good day!

Attached is the scanned "COA Received" financial reports of Haynayan and iJuanderer. (Item No. 2)

I would like to inform you also that our DNS hosting service for the [ijuanderer.com](https://www.ijuanderer.com) had also lapsed/expired thus we convert that site into a Google Site instead. Here is the link to the said site:<https://sites.google.com/view/ijuanderer/home?authuser=0> ( iJuanderer Item No. 1)

For Haynayan Item No. 1, we are migrating some files (connected with the lessons) to the Amazon Web Service (AWS) S3 bucket file storage service and did some maintenance work thus the errors manifested. We have already uploaded the updated version to the Playstore.

We will try to submit all the physical copies tomorrow.

Thank you.

On Wed, Mar 1, 2023 at 9:13 AM Jayson Nuval &lt;jayson.nuval@pcieerd.dost.gov.ph&gt; wrote:

Dear **Sir Joel**:

This has reference to the completed projects titled **"Haynayan AR: An Augmented Reality-Based Lesson for the Improvement of Learning Achievement in Cell Biology for the STEM Curriculum"** and **"iJuanderer: An Augmented Reality-Based Gamified Local Tourism and Cultural Heritage Promotion and Preservation"** which are under the S&T for a Resilient Community against Pandemic (STRAP) Program of DOST-PCIEERD.

Please be informed of the following pending obligations:

**Project Haynayan:**

1. Commission on Audit (COA) Observation: The downloaded app from Play Store does not show the information / lessons. Also, it displays the same presentation for different options selected.
2. DOST Form 8: Annual Financial Report – must have COA-received stamp
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6. Year 1 and 2 Report of Disbursements – for submission

**Project iJuanderer:**

1. COA Observation: Companion website not working.
2. DOST Form 8: Annual Financial Report – must have COA-received stamp
3. DOST Form 16: Terminal Audited Financial Report - must have COA-received stamp
4. Year 1 Report of Checks Issued – must be signed by the Implementing Agency Head; provide a clearer copy with wet signatures
5. Year 2 Report of Checks Issued - must be signed by the Implementing Agency Head
6. Year 1 and 2 Report of Disbursements – for submission

Kindly address the COA observations and submit the remaining financial documents **on or before 15 March 2023**. Please be reminded that as per DOST-GIA Guidelines, DOST AO No. 11 s. 2020 Section X.C.5, *for failure to submit the required financial, technical, and other reports within the prescribed guidelines, the smallest unit of the Implementing Agency may be prevented*

11/14/23, 4:03 PM

Mail - Jayson Nuval - Outlook

Attached is the barcoded copy of the letter for your reference. Physical documents will be transmitted to your office for immediate action and compliance. Thank you.

Very truly yours,

**FOR: MS. EDNA C. NACIANCENO**

Chief Science Research Specialist  
Emerging Technology Development Division

-----  
**All the best,**

**ENGR. JAYSON B. NUVAL**

Project Manager  
Emerging Technology Development Division  
Department of Science and Technology  
Philippine Council for Industry, Energy, and Emerging Technology  
Research and Development (DOST-PCIEERD)  
A: 5th Level Science Heritage Bldg., Science Community Complex,  
Gen. Santos Ave., Bicutan, Taguig City 1631, Philippines  
P: (+632) 8837-2071 local 2106 (ETDD)  
F: (+632) 8837-6154

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Sender notified by  
[Mailtrack](#)

--  
-  
**Mr. Joel T. Bautista**

Information Technology Officer III  
Knowledge Innovation Division (KID)  
Philippine Science High School System - Office of the Executive Director  
Agham Road, Diliman, Quezon City, Philippines  
Telephone: (02) 8-939-7747 local 400  
Mobile: +63 917 501 5538  
<https://www.pshs.edu.ph>

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[Internal Client Feedback Form](#)

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Unless indicated, this email and/or its attachment/s does not reflect the view or policies of the PSHS-System.

**Re: [INVITATION] [ETDD] 2023 INNOVATE PINAS - 06 October 2023**

Jayson Nuval &lt;jayson.nuval@pcieerd.dost.gov.ph&gt;

Tue 10/3/2023 1:37 PM

To: sfnisperos@mmsu.edu.ph &lt;sfnisperos@mmsu.edu.ph&gt;

Cc: May-Rose Pariñas &lt;mbparinas@pcieerd.dost.gov.ph&gt;; Karen C. Agcaoili &lt;karen.agcaoili@pcieerd.dost.gov.ph&gt;; Bianca Marie Domingo &lt;biancamarie.domingo@pcieerd.dost.gov.ph&gt;; Joanna Rose Cruz &lt;jaguardiano@pcieerd.dost.gov.ph&gt;; Dyan Navarro &lt;dyan.navarro@pcieerd.dost.gov.ph&gt;; Edna Nacienceno &lt;ecnacienceno@pcieerd.dost.gov.ph&gt;; Clarinda Reyes &lt;cgreyes@pcieerd.dost.gov.ph&gt;

Dear **Ma'am Nina**:

This is just a gentle follow-up on your confirmation for the upcoming **Innovate Pinas Conference** on October 6, 2023.

Also, we would like to relay to you the audit observation of COA on the completed Social Studies Project:

**COA Audit Observation:**

Purchases near the end the project completion and purchase of laptops with aesthetic specifications is not indicative of the economic management of the fund and utilization with prudence and without waste due to absence of thorough review on the reasonableness of proposed amounts in the line-item budget and disbursements in the financial reports.

In the examination of the reports for the project "A Game-based Mobile Learning Platform for Social Studies" implemented from February 15, 2021 to February 14, 2022, the purchase of three units of "Laptop-Acer Helios 300 w/ 3 units keyboard, RGB and 3 units Invisions 27" 144 Hz Curved Monitor" amounting to P329,604.00 was noted due to the cost and as well as specifications normally relevant only for aesthetic or gaming. These specifications are RGB keyboards and 144 Hz Curved Monitor. These are normally accompanied with higher cost in comparison to their basic alternatives such as single-colored keyboards, 60 Hz or 75 Hz monitors and flat-screen monitors.

The laptops purchased were issued to the project personnel consisting of one project leader, two computer programmers and three project staff for the development of a game application. The game development required computers, laptop or desktop, that can run Android Studio, Java and Android Software Development Kit (SDK) as these were the tools used as development environment. The minimum system requirements for these developing tools include 64-bit Microsoft Windows 8/10/11, 2nd generation Intel Core or newer, or AMD CPU with support for a Windows Hypervisor, 8 GB RAM, 8 GB of available disk space minimum, 1280 x 800 minimum screen resolution. The RGB keyboards and 144 Hz Curved Monitor are not included in the requirements for the development.

In this regard, kindly submit a signed justification letter for purchases near the end of the project duration and purchase of laptops with aesthetic specifications.

We hope to receive your response at the soonest. Thank you.

**All the best,**

**ENGR. JAYSON B. NUVAL***Project Manager**Emerging Technology Development Division**Department of Science and Technology***Philippine Council for Industry, Energy, and Emerging Technology****Research and Development (DOST-PCIEERD)**

At: 5th Level Science Heritage Bldg., Science Community Complex,

Gen. Santos Ave., Bicutan, Taguig City 1631, Philippines

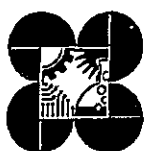
P: (+632) 8837-2071 local 2106 (ETDD)

F: (+632) 8837-6154

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*"Enabling scientific solutions through strategic research and development"***From:** Jayson Nuval <jayson.nuval@pcieerd.dost.gov.ph>**Sent:** Wednesday, September 27, 2023 10:16 AM**To:** sfnisperos@mmsu.edu.ph <sfnisperos@mmsu.edu.ph>**Cc:** May-Rose Pariñas <mbparinas@pcieerd.dost.gov.ph>; Karen C. Agcaoili <karen.agcaoili@pcieerd.dost.gov.ph>; Bianca Marie Domingo <biancamarie.domingo@pcieerd.dost.gov.ph>; Joanna Rose Cruz <jaguardiano@pcieerd.dost.gov.ph>**Subject:** [INVITATION] [ETDD] 2023 INNOVATE PINAS - 06 October 2023Dear **Dr. Nisperos**:





Republic of the Philippines  
Department of Science and Technology  
**PHILIPPINE COUNCIL FOR INDUSTRY, ENERGY AND EMERGING  
TECHNOLOGY RESEARCH AND DEVELOPMENT (PCIEERD)**



25 July 2023

**MS. MARY GRACE S. CALAMBA**

State Auditor III

Audit Team Leader

Philippine Council for Industry, Energy and Emerging

Technology Research and Development

Department of Science and Technology

Bicutan, Taguig City

Dear *State Auditor Calamba*:

This has reference to the Commission on Audit Observation Memorandum No. 2023-002 (2022) dated February 10 and received by DOST-PCIEERD on 15 February 2023.

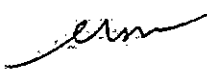
As compliance to the audit findings and recommendations, DOST-PCIEERD would like to furnish your office a copy of the following:

- Demand letters for Project Leaders and Implementing Agencies of STRAP Projects and other completed PCIEERD-GIA programs and projects, including the SPICE Program (4 component projects) and lamBlueCECAM Program (10 component projects); and
- Justification and Breakdown of the purchases tagged as "Supply and Delivery of Various Items" of the REINN Project of the Advanced Science and Technology Institute.
- Justification for the purchase of laptops with aesthetic specifications.

Currently, the existing PCIEERD Management Information System (PMIS) serves as the central database which can extract/ provide the list of Project Leaders and Implementing Agencies with pending accountabilities tagged as "Completed Project Awaiting Submission of Terminal Reports".

Thank you.

Very truly yours,

  
**MS. EDNA C. NACIANCENO**  
Chief Science Research Specialist  
Emerging Technology Development Division

Philippine Council for Industry, Energy and Emerging  
Technology Research and Development  
IN REPLYING PLEASE CITE:



0-23-0728-09

Released on: 07.26.23 / 8:53:56 AM

ETD/NA

## JUSTIFICATION FOR THE PURCHASE OF LAPTOPS WITH AESTHETIC SPECIFICATIONS

This is to justify that the purchased laptops with aesthetic specifications are important and necessary in enhancing user experience and overall satisfaction of the developed technologies under the creative industries. While practical features and performance remain crucial factors, the aesthetic appeal of a laptop can have several tangible and intangible benefits:

- **Brand Image and Perception** - An aesthetically pleasing laptop can convey a sense of modernity, innovation, and attention to detail.
- **Differentiation and Competitive Edge** can attract end-users of the technology who value style and design.
- **User Experience** - The visual design of a laptop can contribute to the overall user experience. Well-designed keyboards, trackpads, and screen bezels can enhance comfort and usability. In gaming industry, which is the subject of the project, the monitor's curvature impacts how the users interact with virtual environments, creating a more immersive experience.
- **Ergonomic Benefits** - The curvature of the monitor allows the eyes to take in everything at once without strain which is essential in game programming for increased productivity and efficiency. For people working in creative fields, a curved widescreen setup provides an immersive work canvas and a wide field of view which is a significant advantage. With the curved monitor, the screen's colors and granularity do not visually drop off at the edges. On a flat screen, the edges are seen from a considerable angle which may cause creative elements to be inaccurately displayed or skewed.

The specifications of the laptop struck a balance between aesthetics, functionality, and student-friendly features. The laptop's performance, specifications, and durability were not compromised solely for the sake of aesthetics. The primary purpose of the purchased laptops are still to perform tasks efficiently and reliably and mainly to cater the specific needs and goals of the Grant-In-Aid project.

  
**MS. EDNA C. NACIANCENO**

Chief Science Research Specialist

Emerging Technology Development Division

## **OFFICIAL TRAVEL REPORT**

Iloilo City, 15-18 February

for the

Participation in the DOST Visayas Cluster Call Conference  
(16 February 2023 | Grand Xing Imperial Hotel, Iloilo City)

and

Conduct of Onsite Project Monitoring and Evaluation  
(17 February 2023 | Western Institute of Technology, Iloilo City)

***Day 1 (February 15, 2023): Travel from Manila to Iloilo and Visit to Museum of Philippine Maritime History, Iloilo***

### **Attendees:**

1. Ms. Edna C. Nacianceno, Chief Science Research Specialist
2. Ms. Clarinda G. Reyes, Supervising Science Research Specialist
3. Mr. Mark Ivan C. Roblas, Supervising Science Research Specialist
4. Ms. May-Rose B. Pariñas, Senior Science Research Specialist
5. Ms. Allane M. Orendez, Project Technical Assistant IV
6. Ms. Dianne Tating, Science Research Specialist I
7. Engr. Jayson B. Nuval, Science Research Specialist I

### **Highlights:**

Upon arrival, the PCIEERD team from Information Group and Emerging Technology Development Division visited the Museum of Philippine Maritime History. It features six galleries that narrate the different aspects of the nation's vast maritime-related history and culture. The museum is divided into two sections: one side dedicated to pre-colonial maritime history to the end of the Spanish colonization and the other from the American period up to the present day. During the tour, the following technology interventions were identified:

- Use of 3D printing for fabricating scale models / replicas
- Installation of volume and personalized sound control technology
- Possible adoption of the following DOST-PCIEERD projects:
  - o iJuanderer Project – for interactive user experience
  - o Mr. Tour Guide Project – for immersive user experience
  - o Cartography of Old Informs the New (COIN) – for restoration of historical images and maps using optics and photonics

It was also discussed the possibility of setting up a PCIEERD booth during their week celebration of maritime initiatives to feature AMERIAL and relevant DOST projects.

**Documentation:**



*PCIEERD Team in Philippine Maritime History Museum*

**Day 2 (February 16, 2023) - Participation to the DOST Visayas Cluster Call Conference at the Grand Xing Imperial Hotel, Iloilo City**

**ETDD Attendees:**

1. Ms. Edna C. Nacianceno, Chief Science Research Specialist
2. Ms. Clarinda G. Reyes, Supervising Science Research Specialist
3. Ms. May-Rose B. Parifias, Senior Science Research Specialist
4. Ms. Milanie Nastor, Accounting Specialist II
5. Engr. Jayson B. Nuval, Science Research Specialist I

**Highlights:**

The 3<sup>rd</sup> leg of the 2025 Call Conference was held at Grand Xing Imperial Hotel last, Iloilo City on 16 February 2023. The activity aims to discuss with prospective researchers the R&D Areas that will be covered in the call for proposals as well as the provisions in the M&E protocol, among others. Each Council facilitated its breakout session in the afternoon to give researchers sufficient time to discuss their interest to join in the Call for proposals. The event was attended by forty-three (43) researchers and sixteen (16) representatives from PCIEERD and DOST-CO.

During the Cliniquing Session, the following possible proposals were discussed:

- Creative Industry Sector:
  - Use of Mixed Reality Technology for Immersive Maritime Training
  - Fabrication of Convertible Bleacher and Stage
- Electronics Sector:
  - Design and Prototyping of Biomimetic Sensor
  - Design and Prototyping of Wearable Glasses as Laser Countermeasure
- Science Communication:
  - Design of Microcontroller Adapter for Educational Purposes
- Smart City and IoT
  - Possible remote sensing applications in Iloilo



The majority (56%) of the participants during the breakout session are new researchers who are interested in submitting R&D proposals. These new researchers have also signified interest in other PCIEERD funding windows. Hence, the schedule of the Call for Proposals was included in the presentation material. On the logistics side, it was suggested to take the earliest possible time for PCIEERD Secretariat to give enough time in the preparation of the necessary documentation for the activity. Consider the travel time and possible delays in the flight schedule. Moreover, the participants took a while to accomplish the Fairness survey alone. Based on the records, the average time to complete the survey was 21:50 minutes, which needs to be shortened for similar activities in the future.

**Documentation:**



*PCIEERD Team during the Visayas Call Conference*

***Day 3 (February 17, 2023): Conduct of Onsite Monitoring and Evaluation of Stunt Science and SandPix Projects of the Western Institute of Technology (WIT), Iloilo***

**Attendees:**

1. Engr. Richard Kenneth F. Salas, President, WIT
2. Ms. Sonia Dela Cerna, Vice President, WIT
3. Engr. Ryan A. Subong, Project Leader
4. Ms. Joy V. Salvilla, Project Staff Level I
5. Ms. Edna C. Nacianceno, Chief Science Research Specialist
6. Ms. Clarinda G. Reyes, Supervising Science Research Specialist
7. Ms. May-Rose B. Parifias, Senior Science Research Specialist
8. Ms. Milanie Nastor, Accounting Specialist II
9. Engr. Jayson B. Nuval, Science Research Specialist I

***Year 1 Quarter 1 Project Monitoring of the SandPix Project of Dr. Ryan Subong, Center of Research and Development, WIT, Iloilo***

The SandPix: A Sand based Image Printing Technology project aims to enable the automation and mass production of sand based printed artworks as a product of a Filipino craft and innovation. As of January 2, 2023 (Year 1 Quarter 1), the project has an overall cumulative

accomplishment of % with overall fund utilization of %. The project team already developed the initial features of the software algorithm for the ratio mixing of natural sands of varying colors to produce the specific shades to be used for image printing. Engr. Subong demonstrated the initial set up and sample sand pix output as well as the newly delivered 3D printer and CNC milling machine. A desktop and printer were also delivered and are currently being used in the project office. It is expected that by next quarter, the project team will focus on the hardware development particularly the design, experiment, and construction of a functional sand-based image printing machine.

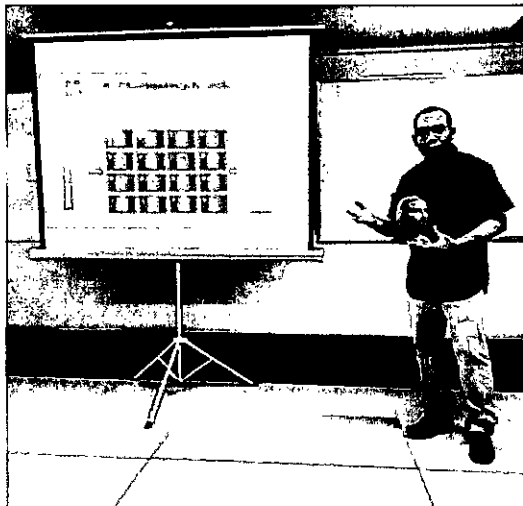
During the monitoring, the following recommendations were provided:

1. In the DOST Form 5: Work Plan, indicate the percent weight per objective and provide a more detailed breakdown of activities for software and hardware development. Include in the work plan the conduct of performance evaluation / pilot testing, debugging / modification, and financial analysis.
2. Prepare a conceptual framework that will show all the essential elements of the project.
3. In the DOST Form 6: Progress Report, kindly correct the reporting of percent for the period as relayed during the onsite monitoring. Also, specify in the form all the expected outputs not only for the period but for the whole project duration.
4. Ensure to secure the Memorandum of Agreement with Western Visayas State University and Pure808 Advertising Services by next quarter.
5. As part of the deliverable of the project, prepare a user manual for the sand-based printing machine to be fabricated including the standard procedures for the preliminary operations (e.g. grinding of medium, screening, and drying)
6. Provide a more detailed breakdown of the Bill of Materials for the hardware development.
7. In the next Line-Item Budget Reprogramming Request, specify the term "fabricate" in the One (1) Lot Sand-based Image Printer as suggested by DOST-PCIEERD Property Section.
8. Strategize the sustainability and deployment plan for the technology to be developed. Attend the FASTalk: Orientation on Technology Transfer activity as organized by DOST-PCIEERD.
9. Ensure to follow the guidelines and standard reporting of 6Ps outputs.
10. In DOST Form 8: Financial Report, change the source of fund from DOST-GIA to PCIEERD-GIA.
11. In DOST Form 11: List of Personnel Involved, kindly refer to qualification requirement in the DOST Memorandum Circular 001 s. 2009 for proper designation of project staff. Also, kindly reflect the salary in office / salary grade of all project staff receiving honoraria. Provide an updated form reflecting the newly hired personnel.
12. For high-valued items under Equipment Outlay, the project team may charge insurance expenses to ensure that the equipment are still up and running even beyond the project duration.
13. Update the following fields in the PMIS: Work Plan, LIB, Cash Program, and Obligations and Disbursements

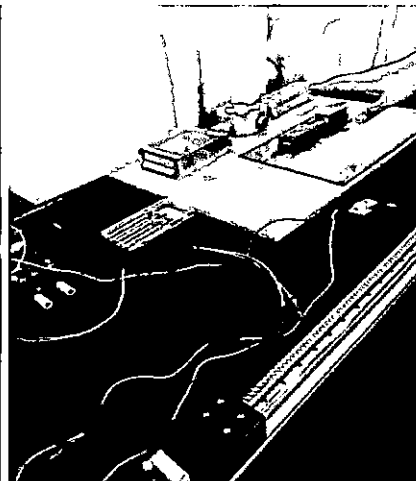
**Documentation:**



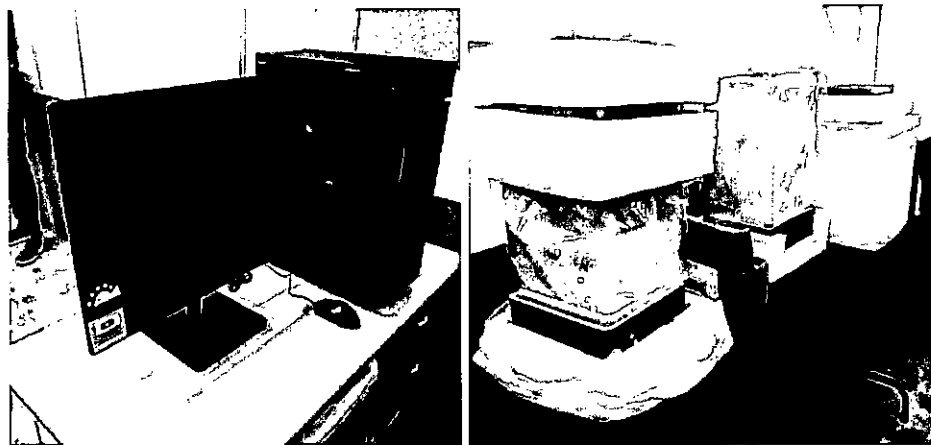
*Courtesy Meeting with the President and Vice President of WIT*



*Demonstration of Software Development*



*Demonstration of Hardware Development*



*Procured and Delivered Equipment: Desktop Computer and 3D Printers (L-R)*

***Post-Project Monitoring and Evaluation of Stunt Science of Dr. Ryan Subong, WIT, Iloilo***

Stunt Science: a Physics Simulator Mobile Game is an edutech project under STRAP: S&T for a Resilient Community Against the Pandemic which was completed in January 2022. DOST-PCIEERD clarified some issues in using the app developed as well as completion of remaining obligations for the proper project closure and clearance.

During the post-project monitoring, the following were confirmed with the project team addressing the COA observations:

<b>COA Observation</b>	<b>WIT Response</b>
The application is not available in Apple App Store.	The app is already up in Google Play Store. However, it was no longer available in Apple App Store since it requires annual fee. Nonetheless, the installation file for iOS is available upon request to the project team.
Some of the 6Ps outputs are not 100% delivered.	<p><b>Publication:</b> First paper was already accepted in the 2022 IEEE Symposium Wireless Technology Application in Malaysia. As for the second paper, it was already submitted and partially accepted in Asia Pacific Journal of Science and Technology. However, the second paper is still awaiting the review and feedback of the third technical panel.</p> <p><b>Product:</b> All 45 stages are already functional. Minor issues will be addressed once the DepEd – Bureau of Learning Resources – Quality Assurance Division has reviewed and provided its feedback on the app.</p> <p><b>Partnership:</b> MOA with WVSU was already signed. The signed MOA was already provided to PCIEERD.</p>



**Policy:**

MOA with DepEd – Central Office was already prepared and signed by DOST Usec Sahagun and DOST-PCIEERD Executive Director Paringit. The MOA was already transmitted to DepEd for signing.

***Proposal Cliniquing Session on WIT Proposals***

At the end of the onsite project monitoring, Engr. Subong presented his working prototypes on the two proposals he intend to submit in the upcoming DOST/PCIEERD Regular Call for Proposals. One is about design and prototyping of microcontroller adapter for educational purposes which may fall under Science Communication, and another is about fabrication of convertible bleacher and stage which may fall under Creative Industry: Furniture Sector.



*Engr. Subong presented his working prototypes for possible proposal submission*

***Day 4 (February 18, 2023): Travel Back to Manila and Permanent Residence***

***Comments by Agency Head:***

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Prepared by:

**ENGR. JAYSON NUVAL**  
SRS I, ETDD

Noted by:

**DR. ENRICO C. PARINGIT**  
Executive Director

Date signed:

**MILANIE T. NASTOR**  
Accounting Specialist II, ETDD

**MAY-ROSE B. PARINAS**  
Senior SRS, ETDD

**CLARINDA G. REYES**  
Supervising SRS, ETDD

**EDNA C. NACIANCENO**  
Chief SRS, ETDD

Date: 03 March 2023

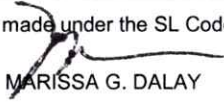
<b>Journal Entry Voucher</b> Philippine Council for Industry, Energy and Emerging Technology Research and Development	<b>Funding Source</b> (01101101) Regular Agency Fund - General Fund - New General Appropriations - Specific Budgets of National Government Agencies	<b>No</b> JEV-2023-12-003928
	<b>Transaction Type</b> Other Manual Transactions - OMT01001	<b>Date</b> December 1, 2023

Responsibility	Account Title	Account	Sub-Object	Debit	Credit
Center		Code	Code		
	Due to BIR	20201010	00	1,400.00	
	Due to BIR	20201010	00		1,400.00
TOTAL				1,400.00	1,400.00

Supporting Documents		
Date	Description	Document No

Particulars : To adjust the entry made under the JEV-2023-05-001446. The remittance must be made under the SL Code 20201010-00-04-123-777-005

Prepared by : DEXIE MARIA EDELL D. DECENA

Approved by : MARISSA G. DALAY

Date Printed : Wednesday, January 10, 2024