

Republic of the Philippines
DEPARTMENT OF AGRICULTURE
OFFICE OF THE SECRETARY
Elliptical Road, Diliman, Quezon City

1410
OFFICE OF THE AUDITOR
3/16/06

March 15, 2006

MS. FLERIDA A. JIMENEZ
Resident Auditor
This Department

Dear Madam:

We are submitting herewith the comments of audit observation memorandum # GMA
PF - 01 and audit observation memorandum GMA - 04 both dated January 20, 2006.

Please acknowledge receipt hereof.

Thank you and best regards.

Very truly yours,

Charles S. Sequing
Charles S. Sequing
Dept. Chief Accountant

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AUDIT OBSERVATION AND COMMENTS

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AUDIT OBSERVATION	COMMENTS/RESPONSE																																																																						
<p>DA-RFU I</p> <p>Item No. 6 (GMA-PF-01)</p> <p>Audit disclosed that of the P96,563,936 disbursed by DA-RFU, P54,744,200 were expended for the procurement of 47,652 bottles of Foliar Liquid Fertilizers as follows:</p> <p align="center">DA-RFU I</p> <table border="1"> <thead> <tr> <th>Name of Supplier</th> <th>Quantity</th> <th>Unit Price</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>Bala Enterprise</td> <td>1,300</td> <td>1,500</td> <td>1,950,000</td> </tr> <tr> <td>Coll-Aem gen. Males</td> <td>1,970</td> <td>1,500</td> <td>2,955,000</td> </tr> <tr> <td>Central Lanes Fertilizers</td> <td>990</td> <td>1,500</td> <td>1,485,000</td> </tr> <tr> <td>Fernando Honda Mains</td> <td>2,166</td> <td>1,500</td> <td>3,249,000</td> </tr> <tr> <td>Jo-Chris Trading</td> <td>11,873</td> <td>800</td> <td>9,498,400</td> </tr> <tr> <td>Joseph Trading</td> <td>1,442</td> <td>700</td> <td>1,009,400</td> </tr> <tr> <td>Melvin Trading</td> <td>1,333</td> <td>1,500</td> <td>1,999,500</td> </tr> <tr> <td>Mangapala Trading</td> <td>274</td> <td>1,500</td> <td>411,000</td> </tr> <tr> <td>Sub-Total</td> <td>21,308</td> <td></td> <td>22,497,300</td> </tr> </tbody> </table> <p>Item No. 7 (GMA-PF-01)</p> <p>In Region I the ATL used the canvases made from Green Bee Liquid Foliar Fertilizer at P165/liter while in Region XI the ATL used the canvases price of Foliar Bee Liquid Fertilizer at P120/liter. Since a bottle of 300 ml is no longer available in the locality, the term used the prices per canvases per liter to the advantage of the supplier.</p> <p>Item No. 8 (GMA-PF-01)</p> <p>Canvases made by the ATLs of DA-RFU I and XI, to determine price reasonableness revealed that the procurement of foliar liquid fertilizers totaling P54,744,200 were overpriced by a total amount of P48,067,00 or 720%, as presented below</p> <table border="1"> <thead> <tr> <th>DA RFU</th> <th>Quantity</th> <th>Canvases Price</th> <th>Cost</th> <th>Amount per canvases</th> <th>Excess Cost</th> </tr> </thead> <tbody> <tr> <td>I</td> <td>21,308</td> <td>165</td> <td>22,497,300</td> <td>3,515,820</td> <td>18,981,480</td> </tr> <tr> <td>XI</td> <td>26,344</td> <td>120</td> <td>32,246,900</td> <td>3,161,280</td> <td>29,085,620</td> </tr> <tr> <td>Total</td> <td>47,652</td> <td></td> <td>54,744,200</td> <td>6,677,100</td> <td>48,067,100</td> </tr> <tr> <td>Percentage</td> <td></td> <td></td> <td>820%</td> <td>100%</td> <td>720%</td> </tr> </tbody> </table> <p>Item No. 13 (GMA-PF-01)</p> <p>Moreover, the above purchases were found to be excessive as provided for in COA Circular No. 85-55A which states that "excessive expenditures signifies unreasonable expenses or expenses incurred at an immoderate and exorbitant price. It also includes expenses which unreasonably high beyond just measure or amount. They also include expenses in excess or reasonable limits".</p>	Name of Supplier	Quantity	Unit Price	Amount	Bala Enterprise	1,300	1,500	1,950,000	Coll-Aem gen. Males	1,970	1,500	2,955,000	Central Lanes Fertilizers	990	1,500	1,485,000	Fernando Honda Mains	2,166	1,500	3,249,000	Jo-Chris Trading	11,873	800	9,498,400	Joseph Trading	1,442	700	1,009,400	Melvin Trading	1,333	1,500	1,999,500	Mangapala Trading	274	1,500	411,000	Sub-Total	21,308		22,497,300	DA RFU	Quantity	Canvases Price	Cost	Amount per canvases	Excess Cost	I	21,308	165	22,497,300	3,515,820	18,981,480	XI	26,344	120	32,246,900	3,161,280	29,085,620	Total	47,652		54,744,200	6,677,100	48,067,100	Percentage			820%	100%	720%	<p>That the DA-RFU I in consonance with RA 9184 and its IRR procured from the herein-mentioned supplier.</p> <p>That the funds for the said procurement came from the PDAP of the concerned members of the house of Representatives.</p> <p>Re: A.O. Items 7 & 8</p> <p>That the DA RFU I followed/observed the rules as provided for under RA 9184 and its IRR.</p> <p>That from the result of canvases made which was separate, distinct and independent from the bidding conducted the DA RFU I noted the other brand of Fertilizers BNS Multi-Purpose fertilizers (1L) its over the counter price/canvassed case price is P1,628.00.</p> <p>Thus, the price quoted by the concerned suppliers is still reasonable.</p> <p>Re: A.O. Items 13</p> <p>That premised on the above-stated Management Comment on Item # 7 & 8, the purchases made from the concerned suppliers should not be inferred as excessive.</p> <p>That the said purchases underwent the process pursuant to RA 9184 and its IRR.</p>
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<p>Item No. 14 (GMA-PF-01)</p> <p>Considering the foregoing facts, the aforementioned transactions were determined to have probable criminal culpability under Section 30 of Republic Act 3019, otherwise known as the "Anti-Graft and Corrupt Practices Act", of causing any undue injury to any party, including the government, or giving any private party any unwarranted benefits, advantage or preference in the discharge of official administrative or judicial functions through manifest partiality, evident bad faith or gross inexcusable negligence.</p>	<p>That the DA RFU I neither received ACM re suspension/ditallowance of the said purchases nor any adverse findings from the Resident Auditor in regard to the said purchases. Henceforth, the DA RFU I could categorically claim that the said purchase were in order.</p>																																														
<p>Item No. 15 (GMA-PF-01)</p> <p>We recommend that management conduct further investigation to determine the persons liable and file legal action if warranted.</p>	<p>Re: A.O. Items # 14 That the DA RFU I reiterates its comments under Item No. 15, that, there could be no criminal culpability to speak of.</p>																																														
<p>DA-RFU II</p>																																															
<p>Item No. 1 (AOM-GMA-04)</p> <p>DA GMO 2 provide for the rules on the delegation of authority to sign/approve official papers, documents and contracts that the disbursement voucher of the Regional officers involving the amount of above P1.0M to below P5.0M should be signed by Regional Director Box A as certifying official and Undersecretary concerned for Box C as approving official.</p>	<p>The office based its authority to sign/approve vouchers above the P1.0M calling for the transfer of funds to LGU for on the Memorandum issued by Undersecretary Jocelyn I. Bolante dated March 17, 2004 re: Authority to Enter into Memorandum of Agreement with Concerned Local Government Units (LGU) under the DA's Farm Inputs/Farm Implements Program (Annex I) and</p>																																														
<p>Item No. 2 (AOM-GMA-04)</p> <p>Fund Transfer to LGUs</p> <table border="1" data-bbox="414 1164 973 1209"> <tr> <td>C, Region 02</td> <td>12 transactions</td> <td>P 46,370,000.00</td> </tr> </table>	C, Region 02	12 transactions	P 46,370,000.00	<p>(Annex II) and Memorandum of Secretary Luis P. Lorenzo Jr. to Undersecretary Jocelyn I. Bolante dated March 16, 2004, re: Issuance and release of Funds under the Farm Inputs/Farm Implements Program (Annex 2).</p> <p>It is therefore, very clear that Regional Office is authorized to transfer to concerned LGU their allocation under this program based on the attached special authority granted by the Secretary and Undersecretary. Hence, there is no violation on DA GMO 02.</p>																																											
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AUDIT OBSERVATION	COMMENTS/RESPONSE																												
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<p>DA-RFU V</p> <p>Item No. 1 (AOM-GMA-04)</p> <p>1. DA GMO 2 provide for the rules on the delegation of authority to sign/approve official papers, documents and contracts that the disbursement voucher of the Regional officers involving the amount of above P1.0M to below P5.0M should be approved by the Undersecretary for Administrative and Finance xxx. "About 169 disbursements vouchers totalling to P487.4 million exceeded the approval authority of the Regional Executive Director"</p> <p>(Note: On the part of RFU 5 (Bicol), a total of P47.4 million was transferred on various dates in 2004, to twelve (12) local government units-cities, municipalities and provinces, each exceeding the P1 million as per approving authority limit under GMO No. 2 of the OIC-Regional Executive Director Hector M. Sales, Alao, a total amount of P 8.0 million was transferred to two (2) NGOs in various dates in the same year.)</p> <p>Item No. 5 (AOM-GMA-04)</p> <p>"COA Circular No. 7-41 provides for the prohibition against splitting of requisitions, purchase orders, vouchers and others". "About 149 payments (should be disbursement being transfer) xxx, were split in violation of the COA Circular xxx".</p> <p>(Note: Transfer of funds made by DA RFU 5 was covered by two checks of same date for every release which appears as splitting of vouchers.)</p>	<p>It is most respectfully represented that the approving authority of the office thru then OIC-Regional Executive Director Hector M. Sales to sign contracts, vouchers and checks above the limit granted and covered by the general authority to all Regional Executive Directors under the DA General-Order No 2 series of 2001 and in other transactions involving the transfer of funds to local government units was specifically sanctioned and authorized under Memorandum provision of the General Memorandum Order pertaining to the limit of authority granted to the every Regional Executive Director to facilitate the implementation of the program rendering the act of DA RFU 5 as valid and authorized under the law. <i>Generalia specibus non derogant</i>. Special and specific provisions prevail over general provisions irrespective of the relative positions in the statutes. Such interpretation is necessary in order to harmonize all legal issuances on the desirable premise that laws, rules and issuances should be taken as a whole and apparent conflicting provisions should be first reconciled, as all must be interpreted and applied to give full effect to their intentions.</p> <p>Under the COA Circular No 76-41, one of the forms of splitting is Splitting of Payments which consists in making two or more payments for one or more items involving one purchase order. With due respect to COA, considering the circumstances of the matter, there was no Splitting involved the subject transactions of the DA RFU 5.</p> <p>Basically, under the COA Circular, one of the</p>																												

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	<p>unlawful purposes of the act of splitting, specifically of Splitting of Payments as cited in the Audit Memorandum is to avoid review or approval of higher authorities as in the subject dated 17 March 2004 (Annex A) issued by then Undersecretary for Finance and Administration XXXIII.YN I. HKN.ANIF with subject as "Authority to enter into Memorandum of Agreement with concerned Local Government Units (LGUs) under the DA Farm Inputs/ Farm Implements Program" which specifically authorized the concerned DA-RFU 5 official as follows--</p> <p><i>"In order to expedite the implementation of the DA's Farm Inputs/Farm Implements Program, you are hereby authorized to enter into Memorandum of Agreement (MOA) with the LGUs covered by said program.</i></p> <p><i>You are also authorized to sign and effects the payment to the said LGUs subject to the availability of funds and existing accounting rules and auditing rules and regulations.</i></p> <p><i>Please be guided accordingly."</i></p> <p>As regards the authority of DA RFU5 pertaining to release of funds above its approval limit to NGOs, there was Memorandum dated December 2, 2003 (Annex B) issued then by DA Secretary Luis P. Lorenzo, Jr. with the subject matter as "Request for Authority to Enter into MOA with concerned Congressmen and NGOs in the implementation of Projects Funded Under the Priority Development Assistance Fund." The Memorandum states as follows--</p> <p><i>"In order to expedite the implementation of the different agricultural projects under the Priority Development Assistance Fund (PDAF) of the various Congressmen you hereby authorized to enter into Memorandum of Agreement (MOA) with NGOs being recommended by the congressmen concerned.</i></p> <p><i>You are also authorized to sign and effects the payment to the said NGOs subject to the availability of funds and existing accounting rules and auditing rules and regulations.</i></p> <p><i>For your compliance."</i></p> <p>As such, the DA RFU 5 has the proper authority to effect transfer of funds to the local and non-government organizations concerned. The Memorandum, in effect and under the principles of statutory construction, being more recent in date and specific in purpose, has accordingly modified the general case where the disbursement of the regional offices to the local government units were being treated as unauthorized, the amount involved being excess of their approving authority under the General Memorandum Order No. 2 series of 2001. In this regard, DA RFU 5,</p>

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<p>DA-RFU VII</p> <p>Item No. 5 (AOM-GMA -04)</p> <p>"COA Circular No. 7-41 provides for the prohibition against splitting of requisitions, purchase orders, vouchers and others".</p> <p>"About 149 payments (should be disbursement being transfer) xxx, were split in violation of the COA Circular xxx".</p>	<p>with the representations above, is confident to say that the two payments made for every releases to concerned LGUs/NGOs, were not SPLITTING OF PAYMENTS under the COA Circular since the same was not intended for an unlawful purpose of evading or avoiding review or approval of DA higher officials since DA RFU 5, thru then DA Regional Executive Director Hector M. Sales has specific authority to approve DA regional offices approving authority. Thus, <u>the evil sought to be avoided by the COA Circular in prohibiting Splitting of Payments does not exist thereby, the alleged violation of said circular cannot be appreciated.</u></p> <p>On the other hand, under the executed individual Memorandum of Agreement with the concerned local government units and NGOs, the release of funds was stipulated to be in three or two payments <u>whenever, thus specifically authorizing multiplicity of payments.</u> As such, there was proper and valid basis to effect payment or disbursement in several payments pursuant to the contractual obligation of the DA RFU 5.</p> <p>The said transaction is not in violation of COA-Circular 76-41 dated July 30, 1976. The challenged transaction is Transfer of Funds to the accredited Foundation of NGOs as well as to identified LGUs. The legislative intent of the Circular is confined to requisitions, purchase orders, deliveries and payments to transaction that entails payments in order to extinguish obligations. This can be clearly deduced from the aforesaid COA Circular which purpose of expediency is hereby quoted:</p> <p><i>"xxx Splitting, in its lateral means dividing or breaking up into separate parts or portions -- an act resulting in -- fissure, rupture, breach. Within the sphere of government procurement splitting is associated with requisitions purchase orders, deliveries and payments.</i></p> <p><i>Form Splitting:</i></p> <p><i>Splitting of Requisitions consists in the non-consolidation of requisition for one or more items needed at or about the same time by the requisitioner.</i></p> <p><i>Splitting of Purchase Orders consists in the issuance of two or more purchase orders based on two or more requisitions for the same or about the same time by different requisitioner; and</i></p> <p><i>Splitting of Payments consists in making two or more payments for one or more items involving one purchase order. xxx"</i></p> <p>Since the subject Transfer of Funds is not among any of the above-ennumerate categories of Splitting, it is safe to hold that the alluded transaction is not in violation to the above quoted Circular.</p> <p>Hence, there was no splitting of payments to talk about. Without going into details, the transfer of funds is bereft of any legal impediment considering that the Regional Executive Director in transferring the funds is clothed with the necessary authority to</p>

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<p>Item No. 1 (AOM-GMA-04)</p>	<p>transfer the said amount to the Foundation or NGOs and LGUs.</p> <p>The transfer of funds to various Local Government Units (LGUs) amount to THIRTY THREE MILLION SIX THOUSAND PESOS (P 33,000,000.00) and FIVE MILLION PESOS (P 5,000,000.00) to Non Government Organization (NGO) does not violate existing rules and regulations of the Office particularly DA, GMO No. 2 and COA Circular No. 76-41.</p> <p>DA GMO No. 2 III-C provides that the Memorandum of Agreement on the Transfer of Funds more than P5 Million but less than P10M shall be approved by the UNDERSecretARY of the Department. The Regional Executive Director (RED) pursuant to the Memorandum can Authority issued by Underscretary JOCELYN I BOLANTE, entered into Contract with concerned Local Government Units (LGUs) under the DA's FARM inputs/Farm Implements Program to transfer the funds thereof to the LGUs. (See attached documents as Annex "A"). Ament to this, the undersigned can perform functions which are necessary, inherent and incidental to carry out the authority given by the Underscretary who at that time has authorized by the Secretary of Department of Agriculture to issue said authority to all Regional Executive Directors. Hence,, USBC Bolante's action was considered as an act of the Secretary. Attached is the Memorandum of former Secretary, LUIS P. LORENZO for your reference. It is then our considered view of that the alledged Memorandum has expanded the authority of the Regional Executive Directors and that this actions is well within the bounds of the law. After all, the spirit and the intention of the alledged directive are merely to expedite the transaction in order to derive maximum benefits to the public.</p> <p>Since the authority of the Regional Executive Director has already been expanded, in this peculiar case, of logical and natural consequence would the authority of the Division Chiefs to sign, in this particular transaction, also increase. To hold otherwise would result to absurdity. It will only work to defeat the very purpose and intent of giving the aforesaid authority.</p>
<p>Item No. 5 (GMA-PI-04)</p>	<p>The undersigned is transferring the funds was just following a valid order from higher ups. However, the transfer is in accordance with Commission on Audit Circular No. 96-003 which prescribes the guidelines on the Release of Fund Assistance to NGOs or Pos.</p> <p>The procurement of the Fertilizers in issue, as stipulated in the contract, is the responsibility of Ikaw at Ako Foundation, the Non-Government Organization (NGO) wherein this office has entered into a Memorandum of Agreement.</p> <p>The obligation of this Office is only to transfer the funds to the accredited NGO identified by the elected official where the fund is allocated for his constituents. It is the honest opinion of the undersigned that there is no legal impediment not restrictions as to where the FOUNDATION should canvass the fertilizers required as long as the FOUNDATION can deliver the goods on the specified time and place. Although</p>

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AUDIT OBSERVATION AND COMMENTS

AUDIT OBSERVATION	COMMENTS/RESPONSE			
<p>Item No. 15</p>	<p>the said FOUNDATION is not governed by Gov't. Accounting and Auditing Rules and Regulations but the generally accepted Principles of Accounting and Auditing Rules and Regulations. Hence, is it not within the ambit of authority of the undersigned to intervene as to the prices of the purchased Fertilizers.</p> <p>We recommend the higher management the following:</p> <p>a) That the standard pricing be established for all types of fertilizer to protect the RFUs from arbitrary price comparison.</p> <p>b) That the FPA should have forwarded the RFI's if indeed the Macro- Micro analysis are coded the same with the different brand mention in Item #9 (AOM). This are within the jurisdiction of FPA.</p> <p>c) We should also take into account proprietary patents and pricing due to the inventors the brand being exclusive may have set their own prices covering marketing and promotion cost.</p>			
<p>Item No. 25</p>	<p>We will improve the procedure particularly the distribution of farm inputs.</p>			
<p>Item No. 26</p>	<p>We will direct the NGOs in the future to coordinate with the Provincial Agriculturists, City Agriculturists, Municipal Agricultural Officer and other concerned Barangay Officials on the delivery of inputs.</p>			
<p>Item No. 28</p>	<p>We will improve on the efficiency of the utilization of GMA Funds.</p>			
<p>DA-RFU IX</p>				
<p>Item No. 2 (AOM-GMA-04) About 169 disbursement vouchers totalling P487.4 million exceeding the approval authority of the Regional Executives and other signing officials in violation to DA GMO No. 2, series of 2001 as follows:</p> <table border="0" data-bbox="399 1366 957 1411"> <tr> <td>C. Region IX</td> <td>10 transactions</td> <td>P 44,000,000.00</td> </tr> </table>	C. Region IX	10 transactions	P 44,000,000.00	<p>DA-CO has issued Memorandum to RED Oscar O. Parawan, authorizing him to enter into memorandum with the LGUs, to sign and effect the payment to the LGU's in order to expedite the implementation of the DA's Farm Inputs/Farm Implementation Program.</p>
C. Region IX	10 transactions	P 44,000,000.00		
<p>Item No. 4 (AOM-GMA-04) About 149 payments totalling P115.97 million were split in violation to COA Circular 76-41 dated July 30, 1976 as follows:</p> <table border="0" data-bbox="399 1523 957 1568"> <tr> <td>C. Region IX</td> <td>6 transactions</td> <td>P 5,000,000.00</td> </tr> </table>	C. Region IX	6 transactions	P 5,000,000.00	<p>The splitting of checks was due to the limit on the fidelity bond which is P1,000,000.00 of RED Parawan as countersigning official.</p>
C. Region IX	6 transactions	P 5,000,000.00		
<p>DA-RFU X</p>				
<p>Item No. 1, 2, & 6 (AOM-GMA-04)</p>	<p>The REDs were duly authorized by either the Secretary or the Undersecretary to enter into memorandum of agreements, approve transactions and disburse funds on selected/particular transactions. Appropriate special issuances were issued covering these transactions.</p>			
<p>Item No. 8, 9 & 15 (AOM-PF-01)</p>	<p>We recommend the higher management the following:</p> <p>a) That the standard pricing be established for all types of fertilizer to protect the RFUs from arbitrary price comparison. The FPA might even establish price ceilings.</p>			

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AUDIT OBSERVATION	COMMENTS/RESPONSE
<p>DA-RFU XI</p> <p>Item No. 1-15 (GMA-PF-01)</p> <p>Item No. 1-6 (AOM-GMA-04)</p>	<p>b) That the FPA should have forwarded the RFUs if indeed the Macro- Micro analysis are ended the same with the different brand mention in item #9 (AOM). This areas are within the jurisdiction of FPA.</p> <p>c) We should also take into account proprietary patents and pricing due to the investors the brand being exclusive may have set their own prices covering marketing and promotion cost.</p> <p>The purchase request indicated a generic name of Foliar Fertilizer. In view, however, of the request/letter from the Congressmen who were the project implementer thereof under the Priority Development Assistance Fund (PDAF) stipulating that it is intended for a specific brand hence, the DA RFU XI was constrained to bid, award, and procure by giving preference to the said choice of the concerned Congressman and granting arguments that the same involved an exclusive bidder and an exclusive supplier but DA RFU XI complied with all the publication and bidding requirements.</p> <p>The Regional Executive Director of DA RFU XI did not exceed the approval authority because he was duly authorized to bid, award, procure and disburse for the procurement of Foliar Fertilizer under the Farm Inputs/ Farm Implements Program.</p>
<p>DA-RFU XIII</p> <p>Item No 1-15 (GMA-PF-01)</p>	<p>The said AOM was just but a hasty generalization. The COA Audit team must have overlooked the necessity of considering the quality and content of the Foliar Liquid Fertilizers at the time of their inspection. Brand names of Foliar Fertilizers must not be the basis of comparison as to their price since foliar fertilizer could differ in quality and content.</p> <p>While, it may be true that there are certain Foliar Liquid Fertilizers costing only P1,000.00/liter or less, a fact cannot be denied that there are also certain Foliar Fertilizers that cost more or less P1,500.00/liter. One of which is the Foliar Fertilizer (Nutriplant AG) distributed by AMWAY Company sold at P1,430.00 without the inclusion of delivery cost and other incidental expenses, and which if included, May cost more than P1,500/liter.</p> <p>The point here is that, the COA Audit Team must have considered other factors such as the quality and content of the product and other incidental expenses like the freight and handling or the delivery cost so that they could come up with an approximate, a fair and relevant findings.</p> <p>Further, The COA should also remember that the Fund being transferred to the NGO's was not solely intended to purchase the Foliar Liquid Fertilizers with their prevailing purchase price but was intended to finance the implementation of the whole project, with all the necessary and incidental expenses relative to the procurement, delivery and distribution of the said fertilizers to the concerned beneficiaries</p>

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AUDIT OBSERVATION	COMMENTS/RESPONSE
Item No. 1-7 (ACM-GMA-04)	<p>In order to expedite the implementation of the DA's Farm Inputs/Farm Implements Program, Undersecretary KATHLYN L. BERNALDE in his Memorandum, herewith attached and dated March 17, 2004, hereby authorized DA RFU 13 to enter into Memorandum of Agreement (MOA) with the LGUs covered by the said program.</p> <p>As such, DA RFU 13 was also authorized to sign and effect the payment relative thereto subject to the availability of funds and existing accounting and auditing rules and regulations.</p> <p>It is the honest belief of this office that through such Memorandum, DA RFU 13 had been given full authority to enter into MOA or Contracts relative to the implementation of the project regardless of the amount involved.</p>

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