

Response to the 2018 COA Audit Report on the Department of Education

Secretary Leonor Magtolis Briones
Department of Education

AUGUST 14, 2019



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COA hits DepEd's P316-M spending on out-of-town trainings, seminars
Rappler · 7 days ago



COA finds P113.70-M unutilized instructional materials in DepEd warehouses
Manila Bulletin · 10 days ago



COA flags DepEd over P254-million contract for error-filled textbooks
ABS-CBN News · 8 days ago



The Commission on Audit published in its website on August 6, 2019 its 2018 Annual Audit Report on the Department of Education. This triggered statements from a number of legislators, expressing frustration over DepEd's performance, and announcing plans for inquiry. Media reported on it, often with use of superlative descriptions, while some netizens freely shared their judgments through various social media platforms.

Lost in the statements and headlines are DepEd's comments to the audit observations, partly integrated in the audit report itself. The audit observations have been received by DepEd on various dates through memoranda, and it has submitted its explanations, clarifications, or corrective actions. In addition, as early as March this year, DepEd officials had exit

conferences with the resident auditor to discuss remedial measures. I also had a meeting with the COA Chair for a constructive exchange of perspectives.



I share this response in the hope that the side of DepEd is heard and considered.

“Lost in the statements and headlines are DepEd’s comments to the audit observations, partly integrated in the audit report itself.”

The nature of audit observations

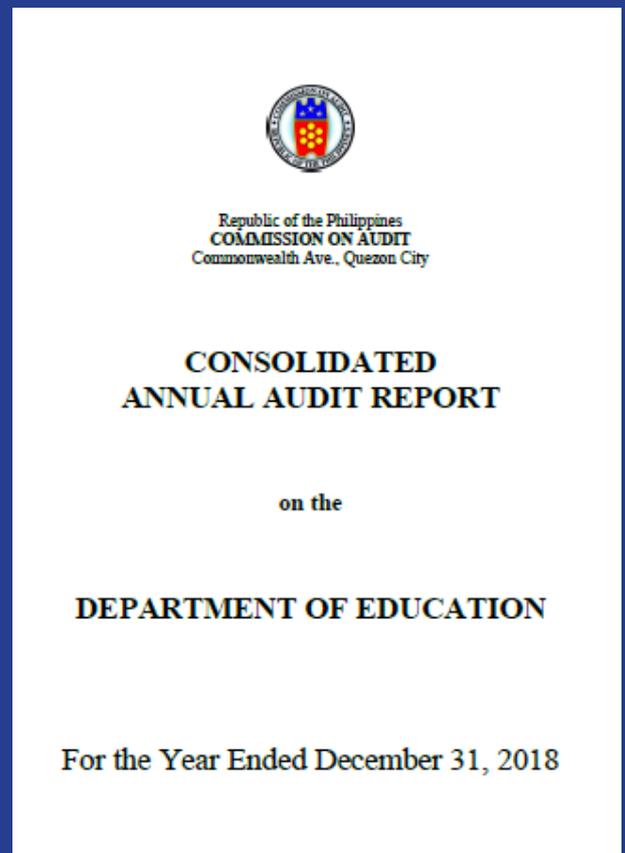
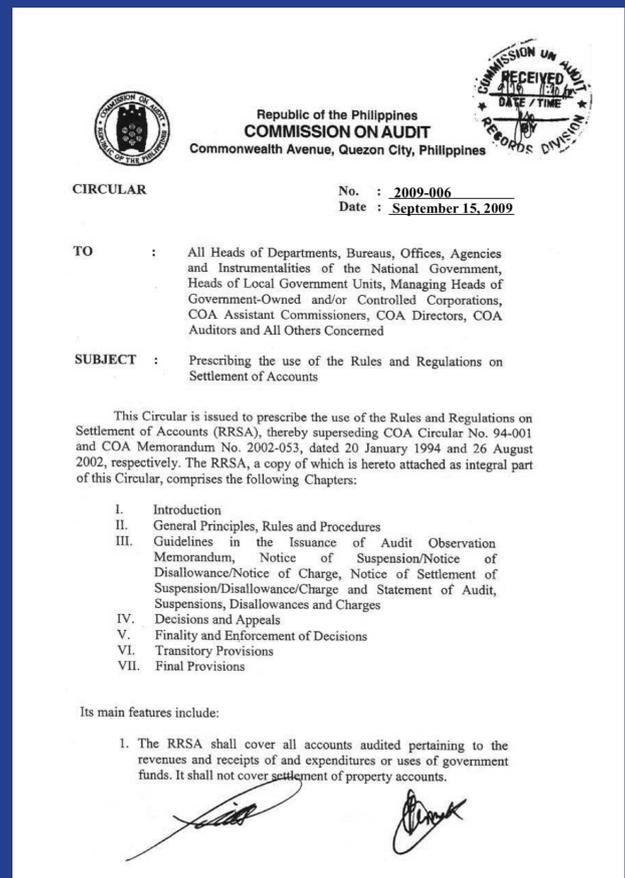
COA Circular 2009-006 (Prescribing the use of the Rules and Regulations on Settlement of Accounts) defines an **Audit Observation Memorandum (AOM)** as “deficiencies noted in the audit of accounts, operations or transactions and requiring comments thereto and/or submission of documentary and other information requirements within a reasonable period”. Thus, an audit observation may be regarded as preliminary. It will still be evaluated after management submits its comments and pertinent documents, and only then will an audit decision be made whether to allow or to suspend a transaction, which may ripen to disallowance.

The Annual Audit Report is the final output of the regular yearly audit of the accounts and operations of a government agency by the assigned auditor. It consolidates the auditor’s main audit observations and recommended actions.

The audit observations

The Executive Summary of the Annual Audit Report summarizes 23 audit observations that the auditor found to be significant, the details of which are in the main body of the Report. I note that none of these observations is about corruption, or about any official of DepEd enriching themselves.

Many of the observations pertained to compliance with accounting standards in the keeping of accounts and to their



documentation. The comments and committed actions of DepEd on these are on record in the Report itself. I leave these for the perusal of those interested, and focus this response on the audit observations that have caught the attention of legislators, the media and the public. These are the undistributed textbooks, the reported textbook errors, and the expenses in out-of-office trainings.

On the undistributed textbooks

The audit report observes that “DepEd has an alarming number of undistributed instructional materials amounting to P113,708,595.00 as buffer stock from CYs 2014 up to 2017”, representing “3,410,137 copies intended for public schools nationwide which remained unutilized and idle” in DepEd warehouses.

As noted in the report itself, the books are buffer stocks.

While there is shock value to the aggregate number and amount, let me provide the relevant facts that will contribute to a more informed conclusion.

On the inventory of buffer stock

I secured from our Bureau of Learning Resources (BLR) the inventory of buffer stock of textbooks presently stored at the 5 warehouses in Taguig. On various dates from December 2015 to 2019, we have received some 4,438,346, units of textbooks and other learning resources at Taguig, covering 239 titles, with aggregate equivalent amount of

“I note that none of these observations is about corruption, or about any official of DepEd enriching themselves.”

buffer stocks

DepEd Order No. 46, s. 2010 provides for the maintenance of a buffer stock for textbooks equivalent to 10% of the projected enrollment of the school year when these are delivered. The buffer stock “shall answer for replacements for losses and/or damages of textbooks, for increase in enrollment, and for meeting the requirements of newly established/ created schools.”

inventory of buffer stocks

4,438,346

units of textbooks and other learning resources received from December 2015 - 2019

239
titles

aggregate equivalent amount of
P147,642,621

average buffer stock of
18,570
per title

average unit price of
P33.26

81,892,080

total number of textbooks delivered to schools nationwide

P147,642,621. By simple average, this amounts to an average buffer stock of 18,570 per title, and an average unit price of P33.26.

Disposition of buffer stock

628,409 units released on request

Of the 4,438,346 buffer stock delivered in Taguig, BLR has released 628,409 units on various dates, leaving a present inventory of 3,809,937.

The present inventory represents 4.6% of the total deliveries to schools of 81,892,080 textbooks of various titles nationwide from 2016-2018.

Consolidated 2018 requests undergoing procurement for hauling and delivery to requesting Divisions

Then Undersecretary Lorna Dig Dino issued Memorandum DM-CI-2018-00920 addressed to all Regional Directors, calling for requests for withdrawal of buffer stocks and providing a list of titles available on October 22, 2018.

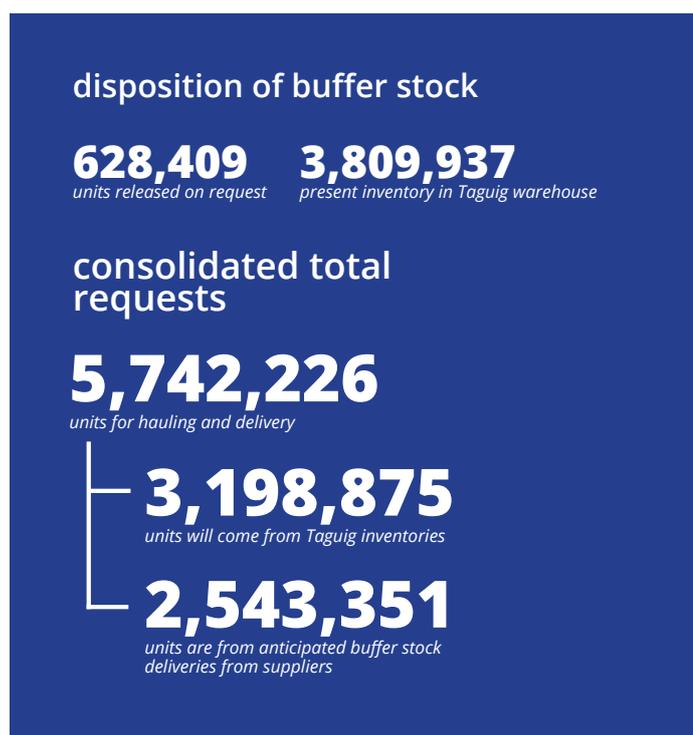
Based on this, BLR has consolidated total requests for 5,747,226 buffer withdrawal.

On February 28, 2019, I approved the Authority to Procure services for hauling and delivery of the 5,747,226 units to 75 requesting Schools Division Offices nationwide.

Of the 5,742,226 units for hauling and delivery, some 3,198,875 will come from the Taguig inventories, and the remaining 2,543,351 units are from anticipated buffer stock deliveries from suppliers.



Damaged learning resources due to typhoons.





Pending requests, for immediate withdrawal and disposition

I have given instructions to facilitate the immediate disposition of any pending requests for the withdrawal of buffer stock from the unallocated portion of the inventory. Many of these requests are from our Disaster Risk Reduction and Management Service (DRRMS) for damaged learning resources due to various causes, such as typhoons, fire, and flooding. There are also individual requests from schools, and referrals.

On state of warehouses

There are many things that need to be addressed in the warehouses, such as lighting, constant upkeep, and overall condition of the warehouses. These are being addressed now.

Nonetheless, contrary to statements and news reports that described the buffer stocks as having been “left rotting”, the fact is they are not. Only a negligible number has damages; practically all are intact in boxes in the warehouse, ready for withdrawal in response to requests.



On the reported textbook errors

The audit report flagged “various errors” in some of the “learning materials intended for Grade 3 pupils with a total contract cost of PHP 254,352,302.83”.

As narrated in the audit report, acting on alleged textbook errors, the audit team “obtained copies of the subject LMs and assessed the gravity of these alleged errors”. It then presented in a table “the notable errors/deficiencies found”. I reproduce the table of “notable errors/deficiencies” below:

Reference	Deficiencies Noted by the Audit Team	Remarks by the Audit Team
Araling Panlipunan Learner’s Material		
page 61	Sa Batangas naman matatagpuan ang pinakamaliit na bulkan ang bulkang Taal na nakalubog sa lawa ng Taal.	Sa Batangas naman matatagpuan ang pinakamaliit na bulkan, ang Bulkang Taal, na nasa gitna ng Lawa ng Taal.
page 365	Ang mga karagatang nakapalibot sa mga lalawigan ng Bataan, Aurora, at Zambales	Ang Aurora at Zambales ay hindi napapalibutan ng dagat.
page 444	Narito ang kailangang makamit upang makatakbo sa eleksiyon.	Narito ang mga kwalipikasyon ng isang nagnanais na lumahok sa eleksiyon.
page 26	Isa itong pulo ng mahigit sa 7,100 na mga isla.	Isa itong Arkipelago na binubuo ng mahigit sa 7,100 na mga isla.
page 86	Ang buong bansa ay nakatungtong sa tinatawag na Pacific Ring of Fire.	Ang buong bansa ay nakapaloob sa tinatawag na Pacific Ring of Fire.
page 87	Saan kaya mataas ang pagkakataon ng pagguho ng lupa sa tag-ulan?	Saan kaya mataas ang posibilidad ng pagguho ng lupa kung tag-ulan?
page 27	Ang lupa mula dito ay unti-unting tumataas maliban na lamang sa ilang lugar.	Major error: tumataas ang lupa
page 101	Tulad ng pagawa ng emergency kit	paggawa
page 374	Ang karamihan sa mga tao ay namumuhay at umiikot sa produksiyon ng palay.	Needs improvement: umiikot
page 383	Ang Oriental Mindoro ay 45 minuto mula sa pandaigdigang daungan ng Batangas kaya’t ito ang dinadaan ng Roll-On-Roll-Off (RORO) na barko upang madala ang mga produkto mula sa isang lalawigan patungo sa ibang lalawigan.	Erroneous: -Pandaigdigang Daungan -dinadaan
English Learner’s Material		
Table of Contents	The table of contents merely indicates the title of the stories, the topics are not indicated.	Needs improvement
pages 1 to 363	The LM contains activities/exercises only without discussion of topics/lessons.	
pages 3, 17 and 175	Repetitive activities on “Phrase or Sentence”	
pages 18 and 175	Repetitive activities on “Recycling of Garbage”	
Science Learner’s Material written in Tagalog		
pages 28 and 32	tubig sa loob ng thermometer	Erroneous
page 43	ang retina ay parang kurtina na tumatakip sa mata	Erroneous



I invite the readers to examine the mentioned “notable errors/deficiencies”. While there may be errors such as in spelling, it is my humble view that many of the words and phrases considered by the audit team to be notably erroneous are matters of usage and editorial preference. On technical errors, I googled “water thermometer”, and it might interest the audit team to know that there may really be a water thermometer, although I am not an expert in this field to say for certain.

In any event, the Department, through the BLR, has conducted a series of workshops from March to

June 2019 to validate comments and recommendations from our Regions on the Kindergarten to Grade 10 learning resources currently in use. A “note to the teacher” which contains the validated findings on errors, description of errors, and recommendation on how these will be corrected shall be disseminated to all public schools.

We will also revisit our textbook review system to identify areas for improvement. This matter, however, is closely related to the entire legal framework of textbook development in public schools, which I shall discuss in the next section.

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On the over P300 million in expenses on out of town trainings

The COA, in Table 32 of the body of the report, identified Central Office training/seminar expenses amounting to P312,151,225.93 as among “irregular, unnecessary, excessive and extravagant expenditures.” It appears that the report has taken the total amount of training costs of the DepEd–Central Office in the 2017 Trial Balance for all expenditures on trainings, conventions, and seminar workshops organized by the Central Office from January to December 2017. The column on audit observation alongside this figure stated that the trainings/seminars and midyear/annual planning and assessment activities were conducted in “lavish resorts and tourist spot locations.” This misleading presentation of data has led to media conclusion that ALL training activities were done in such venues and locations.

Training activities conducted by the DepEd are done in various locations to cater to education personnel across the country. The Department’s budget for training expense is at maximum of P2,000 per person per day already inclusive of board and lodging, and training fees, cost of handouts, supplies, materials, meals/snacks and all other related training expenses. The selection of venues and facilities is approved only when it adheres to existing policies and guidelines on procurement and with consideration to the need for prudence and economy in government service, suitability to the nature of activity, accessibility to the participants, and safety and security in the proposed location, among others.

“Training activities conducted by the DepEd are done in various locations to cater to education personnel across the country.”

Also, as early as October 2018, I have issued Office Order No. 2018-093 entitled “Venue of Activities of the Department of Education Central Office”, which directs all DepEd units to exercise prudence, economy and reasonableness in choosing venues for trainings/workshops. It instructs all units of the Central Office to conduct internal office activities within the Central Office premises only. If not feasible, conduct of such activity in another venue shall require strong justification.

47,025 Public Schools

37,928	Elementary
1,622	Junior High School
204	Senior High School
6,177	JHS with SHS
683	Integrated (K to G10)
411	Integrated (K to G12)

950,969+ Plantilla Positions

(as of January 2019)

1 Central Office
17 Regional Offices
223 School Division Offices

DepEd BY THE Numbers

Size of DepEd

Unmet physical accomplishment targets

In addition to the audit observations, some legislators also flagged deficiencies in DepEd's physical accomplishments against targets, as shown in the table on Major Final Outputs and Performance Indicators.

While project completion has not been reached within the year in certain major items, these are mostly already obligated but completion spills over to the succeeding fiscal year. Among the reasons are procurement delays and contract implementation lags. We also note that classroom construction is done through the Department of Public Works and Highways (DPWH). These are

2016-2018 Physical Performance of Support to Learners

School-Based Feeding Program

Target
5,994,839 learners

Benefitted
5,697,342 learners

2019 TARGET
1,810,460 learners
(hot meals and milk)

ESC Program

Target
3,217,049 learners

Benefitted
2,947,843 learners

2019 TARGET
1,101,012 grantees
44,368 TSS recipients

Voucher Program

Target
3,905,348 grantees

Benefitted
3,182,664 grantees

2019 TARGET
1,314,376 grantees

School-Based Feeding Program

Target
5,994,839 learners

Benefitted
5,697,342 learners

2019 TARGET
1,810,460 learners

the subject of continuing operational reforms.

Nonetheless, if we show related information such as ongoing implementation, we may have a fairer picture. For example, the physical target on classrooms reflects 47,000, but the actual completed classrooms at year-end is only 11. Behind this stark contrast, however, are a number of relevant facts:

The 47,000 original target in the 2018 NEP was reduced to 28,170 classrooms when the budget for classrooms was cut.

The SAROs for these classroom construction were released to DPWH in various tranches – P44 billion in April 2018; P736 million in September 2018; and P33 billion in October 2018.

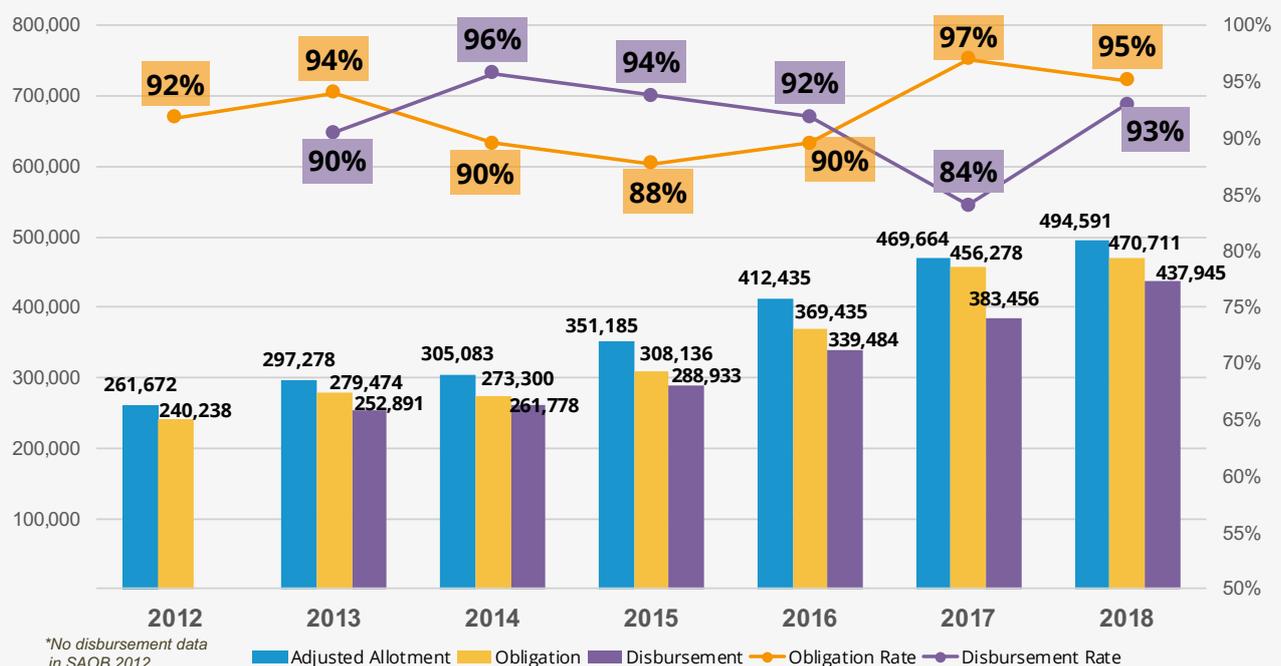
While only 11 classrooms were completed as of December, 21,278 were already ongoing while 8,749 were completing the procurement process.

As of July 31, 2019, 3,440 have already been completed, while the balance of 24,730 are ongoing.

What is overlooked in this episode are the gains our financial and operations management reforms have already produced. Our budget obligation performance would show that we were able to reverse a downtrend in the Department’s budget utilization before I assumed office. The delays in the period of completion notwithstanding, our records will show that for 2016 to 2018, we have improved our budget performance and delivered a significant amount of education inputs to our schools.

DepEd Budget Performance

in million pesos



Plantilla Items

Items created
193,897 teacher items
 Items filled-up
174,507 teacher items
 2019 Target
10,000 teacher items

Computerization Program

Target
53,867
 Delivered
37,460
 On Going Delivery
12,139
 On Going Procurement
4,268

2019 Target (ICT Packages)
 1,039 G4-6
 2,313 JHS
 475 SHS

Science and Math Equipment

Target
32,343
 Procured On Going Delivery
24,369 **12,392**
 Delivered On Going Procurement
11,977 **7,974**

2019 Target
 2,371 sets of Science and Math Equipment (SME)

Basic Education Facilities

Target
75,017 new classrooms
 Completed
25,934 Reverted
158
 On-going
46,300 2019 Target
4,110
 For mobilization
17,538 On-going
46,300
 To be procured classrooms
8,749 Construction
 Not yet started **18,575**
174 classrooms repaired
 and rehabilitated

Textbooks and Other Instructional Materials

Target
129,115,545
 Delivered
81,892,080
 On Going Delivery
37,163,221
 On Going Procurement
65,312,833

2019 Target
 6.2M Activity Sheets
 7.7M A&E Modules
 4.6M storybooks and 20 Manuscripts

DepEd
BY THE Numbers
Delivery of Education Inputs

Strategic issues and directions

We are committed to sustaining financial and operation systems improvements, both as part of initiatives started in 2016, and in response to audit observations and recommendations. This will require continuing improvements in planning and procurement, streamlining of administrative actions, monitoring and reporting, and capacity building.

The textbooks bottleneck

Still, not all bottlenecks can be addressed by internal reforms alone. One such bottleneck is with the provision of textbooks, which I submit will require legislation to effectively address.

In the past, DepEd had the full authority over all aspects of textbooks provision, exercised through the Instructional Materials Council and the Instructional Materials Corporation (later on converted into the Instructional Materials Development Center). Both are attached to the DepEd.

The Instructional Materials Council has among its functions: selecting and prescribing textbooks, adopting policies and priorities for development and production of textbooks, and providing the criteria and standards for the evaluation of textbook manuscripts submitted for review and consideration of the Council. On the other hand, the Instructional Materials Corporation/ Instructional Materials Development Center is mandated, among others, to undertake by itself or by contact to private parties, the development,

publication, printing and delivery of textbooks.

In 1995, RA 8047 or the Book Publishing Industry Development Act was passed, “to promote the continuing development of the book publishing industry, with the active participation of the private sector, to ensure an adequate supply of affordable, quality-produced books not only for the domestic but also for the export market.”

Among the changes introduced by this law is to reduce the authority of DepEd on textbook provisioning, by confining it to:

- preparing the minimum learning competencies, and/or prototypes and other specifications for books and/or manuscripts called for;
- testing, evaluating, selecting and approving the manuscripts or books to be submitted by the publishers for multiple adoption;
- providing assistance in the distribution of textbooks to the public school systems; and
- promulgating the rules and

regulations for the private book publishers in the call, testing evaluation, selection, approval, as well as production specification and acquisition of public school textbooks.

DepEd was then required to phase out its elementary and secondary textbook publication and distribution functions and to support the phasing in of private sector publishers to assume these functions.

Presently, as part of the implementation of RA 8047 and the procurement law, the present procedure for procurement of textbooks is governed by the DepEd Manual of Procedures for the Procurement of Manuscripts for Textbooks and Teacher's Manuals (Volume V), approved by the Government Procurement Policy Board (GPPB) through Resolution No. 01-2010. This is the principal procedure and modality for the provision of textbooks in public schools at the basic education level.

A major feature of this manual of procedures is the integration of the evaluation of manuscripts in the procurement process. This meant that DepEd has to review as many submitted manuscripts as there are shortlisted bidders, instead of awarding the contract to a single consulting service provider to develop the manuscripts as part of contract implementation. After contract award, Volume V included, as part of the required activities in contract implementation stage, an editorial review before the manuscript of the winning bidder is accepted for payment. It is only after acceptance of the manuscript as Ready-to-Print will the

procurement for its printing and delivery take place.

As observed in a legal note¹ submitted to my office, the combination of these laws, the implementing issuances, and agency practice have contributed rigidities or lengthened processes that caused major delays in the manuscript development, printing and delivery of textbooks. I quote the rigidities and lengthened processes enumerated in the note:

“(1) DepEd has been deprived by RA 8047 of the authority to develop books. This we believe is a derogation not only of its statutory power,² but, ultimately, of its constitutional mandate to “protect and promote the right of all citizens to quality education at all levels.”

(2) The procedure for manuscript development in Volume 5 integrating manuscript evaluation in the bidding process, with post-award editorial review as part of contract implementation phase, is lengthy and complicated. This has resulted in the intended timelines being unrealistic, with major delays becoming the rule more than the exception.

(3) DepEd appears to have confined itself to Volume 5 as the only modality in the procurement of textbooks.”

Among the reforms presently under discussion at the DepEd Execom level is to propose a legislation that will:

(1) Re-establish an Instructional

1 Written by Undersecretary Nepomuceno A. Malaluan jointly with Atty. Ma. Golda Gigi Miñoza.

2 Republic Act No. 9155 (2001), Section 6. Governance. - The Department of Education, Culture and Sports shall henceforth be called the Department of Education. It shall be vested with authority, accountability and responsibility for ensuring access to, promoting equity in, and improving the quality of basic education. Arts, culture and sports shall be as provided for in Sections 8 and 9 hereof.

Materials Council, to provide high-level policy guidance to the concerned bureau on textbook standards.

(2) Recover for DepEd the authority, concurrent with the private sector, to develop manuscripts of textbooks and other learning resources.

(3) Specify various procurement approaches or modalities for textbooks and learning resources, including through procurement of consulting services, the current procedure under Volume 5, or the procurement of books as goods available in the market.

(4) Include an additional modality whereby DepEd is authorized to pre-select titles based on transparent

standards and procedures, and procure these competitively or through alternative modes, as applicable.

In the wake of the negative comments and reportage after the publication of the COA report, DepEd received communication from Representative Joey Salceda, requesting to be furnished our response and clarifications on the audit observations. In the process, he offered his support should legislation be part of our reform measures, and we have agreed to develop with him a bill to address our textbook bottleneck.

I note that taking the legislative path will be without prejudice to taking immediate administrative level actions where available.



Pivot from access to quality

Even as we stand ready to respond to any inquiry on the audit observations as contained in the COA annual audit report, we should not lose sight of the main challenge for our basic education at this time.

The continued investment of the government in the delivery of basic education, alongside economic growth, has expanded access to education. Today, interventions for access gaps need to be more nuanced, taking into consideration gender, geographic, health and disability, income, and personal level differentiations among our learners.

Access Issues and Directions for Intervention

Access Factor	Observations	Interventions
Age	<ul style="list-style-type: none"> While accessibility of schools is no longer a factor for non-attendance overall, it remains a factor for younger age group of 6-11 Illness/disability is a factor particularly for younger age group 	<ul style="list-style-type: none"> School-based feeding OK (Oplan Kalusugan) sa DepEd Special Education (SPED) Program Alternative Delivery Mode (ADM) Alternative Learning System (ALS)
Gender	<ul style="list-style-type: none"> The top two reasons for non-attendance is strongly gender differentiated Marriage/Family matters is the top reason for overall non-attendance, but it applies mainly to females and generally at post-secondary or college level Lack of personal interest is the 2nd reason, and it applies more intensely to males at age 12-15 	<ul style="list-style-type: none"> Comprehensive Sexuality Education Teenage Pregnancy Summit Senior High School (SHS) and choices ALS
Geographic	<ul style="list-style-type: none"> BARMM lags behind considerably in access indicators 	<ul style="list-style-type: none"> Last Mile Schools Indigenous Peoples Education (IPED) ADM ALS
Economic	<ul style="list-style-type: none"> High cost of education/financial concern is now just the 3rd reason, reflecting both economic advance and free or highly subsidized basic education But lower income groups still has higher incidence of drop-outs 	<ul style="list-style-type: none"> Free public education Subsidy to secondary level learners SHS with employment exit ALS

Directions of Intervention for Quality

Quality Dimension	Interventions
Learning the Intended Competencies	<ul style="list-style-type: none"> Curriculum review to refine K to 12 Joined international assessments – Programme for International Student Assessment (PISA) and Trends in International Mathematics and Science Study (TIMSS) to complement National Achievement Test (NAT) Deepen research on assessment results Further improvements in teaching and learning environment through sustained provision of education inputs International Competitions (International Science and Engineering Fair, Math Olympiad, Robotics Competition)
Diversity of Curricular Offerings	<ul style="list-style-type: none"> Inclusive Education Programs Special Interest and Curricular Programs
Employability	<ul style="list-style-type: none"> Immersion SHS Government-Industry-Education Coordination Review of Technical-Vocational-Livelihood (TVL) Offerings SHS Unique Tracks
Interest-based Choices	<ul style="list-style-type: none"> SHS
Teacher Quality	<ul style="list-style-type: none"> National Educators Academy of the Philippines (NEAP) Transformation Career Progression Freeing Teachers from Non-teaching tasks
Public Satisfaction	<ul style="list-style-type: none"> Pulse Asia Survey



While we address the remaining access gaps, we believe that we are in a position to pivot our focus to what is now our biggest challenge, which is to address the quality of education. There are many dimensions and indicators of quality, but concededly one of this is whether our students are learning the intended competencies. Using our NAT results as indicator of learning on a large scale, it is clear that we need to take immediate measures to improve quality. Overall, the results are in the low proficient level, in both subject areas and 21st century skills. We anticipate that this will be confirmed by the upcoming PISA results in December.

Among our key interventions in this regard are: (1) the ongoing curriculum review to refine our K to 12 curriculum, with renewed efforts to develop foundational skills for reading and comprehension, writing, and numeracy in early grades; and (2) the ongoing transformation of the National Educators Academy of the Philippines (NEAP) to integrate and upgrade our professional development program for teachers.

We will strengthen our rewards and incentives system to encourage implementation and sharing of best practices towards enhancing learners' proficiency levels.



Confronting emerging trends in education

As we make the pivot from access to quality at the national level, there are emerging trends in the regional and global levels that we also need to consider. At the Strategic Dialogue for Education Ministers (SDEM) held on July 24, 2019 in Kuala Lumpur attended by the DepEd Secretary, Southeast Asian Ministers of Education tackled leveraging Artificial Intelligence (AI) for quality and equitable education. Governments and stakeholders are recommended to tap AI for education management and delivery, for empowering teaching and teachers, for learning and learning assessment, for developing values and skills, and for offering lifelong learning opportunities. Because of this, the concept that we used to know where teachers are the fountain of knowledge and wisdom is now shifting towards teachers as facilitators, guides, and fellow learners in the AI era.

These innovations enable countries to tap technology in modernizing and further upgrade of education systems. We recognize the usefulness of technology; the challenge for us is to keep on catching up with these developments. We also need to keep the

humanistic aspects of education.

While we prepare for these exciting and futuristic trends in education, we also need to address the wide range of contrasts in education systems. In the regional level, we acknowledge the contrast and differences among countries—one being progressive and modern, those that are catching up, others are lagging behind, and all with different sizes and contexts of education system. Within our own country, we also see the wide range of contrasts, in terms of access, quality, and technology.

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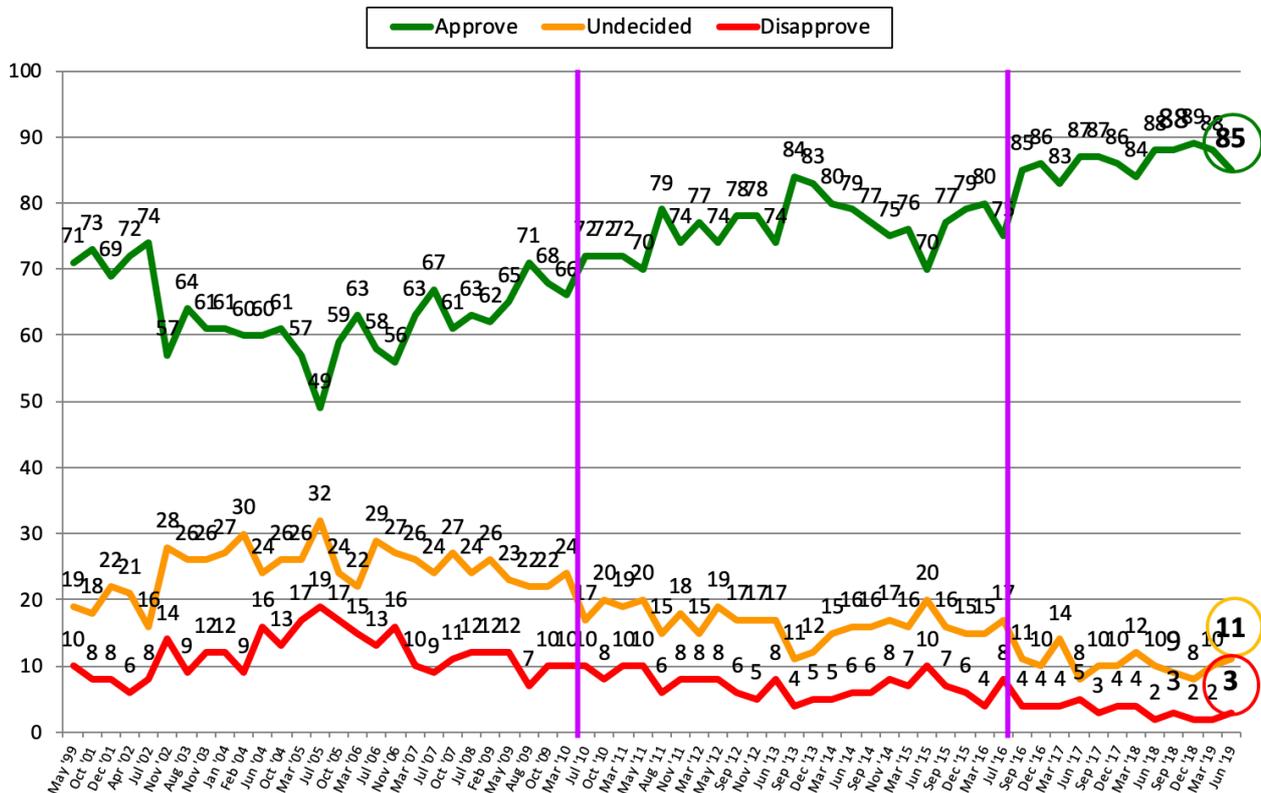


Public Feedback on DepEd

Our collective efforts to improve the delivery of basic education is recognized by the people. DepEd has the numerically highest approval rating among the Executive departments rated in the

Pulse Asia’s Ulat ng Bayan survey. Its quarterly approval rating has reached the highest levels since 1999 during our administration.

PERFORMANCE RATINGS OF THE DEPARTMENT OF EDUCATION May 1999 to June 2019 / Philippines



“Its quarterly approval rating has reached the highest levels since 1999 during our administration.”

Final note: The limits of audit

DepEd has great respect for the role of the Commission on Audit in promoting the efficiency and integrity of the operations of government agencies, and in safeguarding public funds against irregular or unconscionable expenditures. We fully recognize its power and duty to audit and examine all expenditures or uses of funds and property. I myself served at the Commission on Audit in my earlier professional life.

While extensive in power, I raise a number of policy considerations that have substantial impact on the operations of government:

1. How infallible are reports by COA resident auditors? Earlier, I discussed the nature of audit observations. However, since the report is by COA, media and even seasoned and well-meaning legislators take these observations hook, line and sinker with little regard for the side of audited agencies. Some media outfits would take the matter higher, making conclusions using words such as “anomalies”.

2. What is the proper jurisdiction and scope of audit? If not properly defined,

a roving audit can be administratively debilitating for agencies, rather than truly facilitative of government efficiency. For instance, is it really the province of auditors to substitute their editorial preferences for those of mandated executive agencies? In the age of social media and quick judgments, an audit conducted in excess of jurisdiction can be unduly damaging to agencies, in the process eroding public trust in government. With great power comes great responsibility.

3. What changes in the state audit code needs to be introduced to adapt it to the realities of modern governance?

4. What professional qualifications, beyond law and accounting, are needed to examine transactions involving government operations with ever-growing complexity?

I am confident that COA Chairperson Michael Aguinaldo, himself having experienced being in an audited office, will look into these policy considerations with openness to search for reforms.

“In the age of social media and quick judgments, an audit conducted in excess of jurisdiction can be unduly damaging to agencies, in the process eroding public trust in government.”

Secretary Leonor Magtolis Briones
Department of Education

