

EXECUTIVE SUMMARY

A. Introduction

The National Museum (NM) was established in Manila on October 29, 1901 as the “Insular Museum of Ethnology, National History and Commerce under the Department of Public Instruction by virtue of Act No. 284 passed by the Philippine Commission. It has changed names since then, transferred and merged with other offices, abolished, recreated and organized until finally being established as an independent institution under Republic Act (RA) No. 8492, entitled “An Act Establishing a National Museum System, providing for its Permanent Home and for Other Purposes” and otherwise known as the “National Museum Act of 1998”, was enacted/approved by Congress on February 12, 1998.

As provided in the RA, the whole Executive House Building also known as the old Congress Building, the Department of Finance (DOF) Building and Department of Tourism (DOT) Building in Agrifina Circle shall be the permanent and exclusive site of the Museum. These shall be known as the National Museum Complex. Thus, the National Museum was established and by the name “National Museum” shall be known and have perpetual succession with the power, limitations, and restrictions specified in the law.

The DOT building is the subject of a massive retrofitting project covered by five separate contracts/agreements which commenced in December 2013 and still ongoing as of this writing at a cost of ₱1.5 billion. Henceforth, it will be named the “National Museum of Natural History (NMNH)”.

Housed in the old Congress Building, the NM is mandated to preserve the former Senate Session Hall in the said building as a tribute to the legacy of the great men and women of the Philippine Senate and their invaluable contributions to the Filipino people, and as a relic where democracy and freedom reigned and events of national significance transpired.

The site and land selected for the building of the Museum shall be deemed appropriated to the NM, and the record of the description of such site and land, or a copy thereof, certified by the Chairman and Secretary of the Board of Trustees (BOT), shall be received as evidence in all courts of the extent and boundaries of the land appropriated to the Museum.

Under Section 2 of the said Act, it was declared that the State shall pursue and support the cultural development of the Filipino people, through the preservation, enrichment and dynamic evolution of Filipino national culture, based on the principle of unity in diversity in a climate of free artistic and intellectual expression.

To implement the foregoing state policy, and to ensure its independence and autonomy, the present Museum was converted into a trust of the government. The NM was thus detached from the then Department of Education, Culture and Sports and from the National Commission of Culture and the Arts (NCCA) and was placed instead under the

Office of the President. However, at present, the NM is an attached agency under the Department of Education (DepEd).

The NM is envisioned to be a permanent institution in the service of the community and its development, accessible to the public, and not intended for profit. It shall obtain, keep, study and present material evidence of man and his environment. The NM shall inform the public about these activities for study, education and entertainment. Its mission is to acquire documents, preserve, exhibit, and foster scholarly study and appreciation of works of the art specimens and cultural and historical artifacts.

The NM is governed by a BOT, composed of five representatives of different stakeholders from the government and seven from the private sector, which include a distinguished Filipino Artist, a Scientist, and Historian, as regular members, with the Chairmen of the Senate and House Committees on Education, NCCA, and the Director of the NM, as ex-officio members. The BOT is composed of the following Trustees:

No.	Name	Position	Remarks
1.	Mr. Ramon R. del Rosario, Jr.	Chairman	Term expired; on holdover status
2	Senator Francis G. Escudero (Chairperson, Senate Committee on Education, Arts and Culture)	Trustee	Ex-officio
3	Rep. Ramon H. Durano VI (Chairperson, House Committee on Basic Education and Culture)	Trustee	Ex-officio
4	Mr. Jeremy R. Barns (Director, National Museum)	Trustee	Ex-Officio
5	Mr. Virgilio S. Almario (Chairperson, National Commission for Culture and the Arts)	Trustee	Ex-Officio
6	Ms. Marinella K. Fabella (Private Sector)	Trustee	Term expired on March 24, 2014; on holdover status
7	Ms. Felice P. Sta. Maria (Private Sector)	Trustee	Term expired on March 24, 2014; on holdover status
8	Ms. Maria Isabel G. Ongpin (Private Sector)	Trustee	Term expired on March 24, 2014; on holdover status
9	Mr. Augusto F. Villalon (Private Sector – Distinguished Filipino Artist)	Trustee	Term expired on March 24, 2017; on holdover status
10	Mr. Fernando Zobel de Ayala (Private Sector)	Trustee	Effective May 3, 2012 to March 24, 2014; and October 8, 2014 to March 24, 2018 (2 terms)
11	Mr. Rene Pio S. Javellana (Private Sector – Distinguished Filipino Historian)	Trustee	Effective March 18, 2011 to March 24, 2014; and October 8, 2014 to March 24, 2018 (2 terms)
12	Private Sector – Distinguished Filipino Scientist	Trustee	Vacant

The Agency is headed by Director Jeremy R. Barns as the Chief Executive Officer, and he is assisted by two Assistant Directors, namely: Ms. Ana Maria Theresa P. Labrador, for Museums, and Mr. Angel P. Bautista, for Administration and Chief of Division for each of the 18 areas of discipline, as follows:

No.	Division	Name of Chief/Officer In Charge (OIC)
1.	Financial Services Division (FSD)	Ms. Consuelo M. Bernardo
2.	General Administrative Services Division (GASD)	Mr. Linricon A. Absuelo
3.	Human Resource Management Division (HRMD)	Ms. Jennypher N. Fenomeno, DPA
4.	Zoology Division	Ms. Marivene M. Santos
5.	Maritime and Underwater Cultural Heritage Division	Mr. Sheldon Clyde B. Jago-on
6.	Botany and National Herbarium Division	Mr. Luisito T. Evangelista, Ph. D.
7.	Geology and Paleontology Division	Mr. Roberto S. P. De Ocampo
8.	Ethnology Division	Ms. Marites P. Tauro
9.	Archaeology Division	Ms. Mary Jane Louise A. Bolunis, Ph.D.
10.	Museum Services Division (MSD)	Ms. Ana Maria Theresa P. Labrador, Ph.D
11.	Central Museum Visitor Operations Division	Ms. Maria Belen Pabunan
12.	Fine Arts Division (FAD)	Ms. Ceres Marie P. Canilao
13.	Cultural Properties Regulation Division (CPRD)	Mr. Angel Bautista
14.	Research Collection and Conservation Management Division	Engr. Jainab Aimee T. Altillero
15.	Exhibition, Editorial, and Media Production Services Division	Mr. Marcelo V. Cercado
16.	Facilities Management Division (FMD)	Ar. Nelson L. Aquino
17.	Regional Administrative and Operations Division (RAOD)	Mr. Dionisio O. Pangilinan
18.	Architectural Arts and Built Heritage Division	Ar. Arnulfo F. Dado

Moreover, there are 14 Archaeological Sites and Branches nationwide under the administration of the NM which operations and maintenance are handled primarily by RAOD.

The revised Organizational Structure and Staffing Pattern (OSSP) pursuant to RA No. 8492 was approved by the Department of Budget and Management (DBM) on June 16, 2016 and July 1, 2016, wherein, the names of divisions were revised and new divisions were created as indicated in table above. Based on the new OSSP, the total plantilla positions is now 568 with only 292 positions currently filled up. Of the two hundred ninety-two, 280 are permanent officials and employees while two employees are occupying co-terminus positions and ten are occupying temporary positions which complete the manpower complement of the agency for Calendar Year (CY) 2017. The manpower complement is shown below:

Division/Office	Permanent	Co-Terminus	Temporary	Total
Office of the Director	6	2		8
Financial Services Division (FSD)	14			14
General Administrative Services Division (GASD)	25			25
Human Resource Management Division (HRMD)	7			7
Zoology Division	13			13
Marine and Underwater Cultural Heritage Division	11			11
Botany and National Herbarium Division	10			10
Geology and Paleontology Division	9			9

Division/Office	Permanent	Co-Terminus	Temporary	Total
Ethnology Division	15		2	17
Archaeology Division	32		1	33
Museum Service Division (MSD)	9			9
Central Museum Visitor Operations Division	18			18
Fine Arts Division (FAD)	10			10
Cultural Properties Regulation Division (CPRD)	13			13
Research Collection and Conservation Management Division	3			3
Exhibition, Editorial, and Media Production Services Division	0			0
Facilities Management Division (FMD)	21		4	25
Regional Administration and Operation Division (RAOD)	61		3	64
Architectural Arts and Built Heritage Division	3			3
Total	280	2	10	292

B. Operational Highlights

For the CY 2017, the NM reported the following accomplishments under each Program/Activity/Project (P/A/P):

Major Programs /Activities/ Projects	Targets	Accomplishments	% of Accomplishments
Part A			
I. Operations			
MFO - 1 Museum Exhibit and Education Services			
Management and Development of the National Collection and Related Knowledge Resources			
QUANTITY:			
Number of visitors to the museums under management	750,000	1,421,556	190
Number of persons serviced through training and workshop days	6,500	12,909	199
QUALITY:			
Percentage of visitors who rate museums as good or better	78%	97.63%	125
Percentage of training and workshop attendees who rate the presentations of museum staff as good or better	78%	96.24%	123
TIMELINESS:			
Average Percentage of year for which museums are open to the public during normal business hours	75%	75%	100
Percentage of training programs conducted according to schedule	75%	75%	100

Major Programs /Activities/ Projects	Targets	Accomplishments	% of Accomplishments
MFO 2 - Cultural properties protection and preservation services			
Performance Indicator (Set 2)			
QUANTITY:			
Number of cultural properties under protection and preservation	50	57 National Cultural Treasure's Important Cultural Property	114
QUALITY:			
Percentage of protected and preserved properties open for public viewing	100%	100%	100
Percentage of visitors who rate the quality of preservation as good or better	78%	78%	100
TIMELINESS:			
Average Percentage of year for which protected and preserved properties are	75%	75%	100

C. Financial Highlights

The NM is a trust of the government, and is placed solely for budgetary purposes under the DepEd, pursuant to Executive Order No. 610 issued on March 13, 2007.

For CY 2017, the NM received total allotments of ₱1,710,030,016.61 which includes the regular budget of ₱644,276,252.00, automatic appropriations of ₱9,343,216.00 and special purpose funds of ₱16,109,589.00 as provided for in the General Appropriations Act (GAA) for Fiscal Year (FY) 2017 otherwise known as RA No. 10924, and Prior Year's Continuing Appropriation of ₱1,040,300,962.61. Total obligations incurred during the year amounted to ₱1,455,459,030.92, leaving an unobligated balance of ₱254,570,985.69 as at year-end. Details of the distribution of sources and application of funds are as follows:

Sources of Funds	Appropriations	Allotments	Obligations Incurred	Unobligated Balance
Current Year's Appropriations				
Personal Services (PS)	107,018,000.00	101,683,252.00	101,413,549.52	269,702.48
Maintenance and Other Operating Expenses (MOOE)	142,593,000.00	142,593,000.00	67,511,829.36	75,081,170.64
Capital Outlay (CO)	405,000,000.00	400,000,000.00	334,047,828.22	65,952,171.78
Sub-total	654,611,000.00	644,276,252.00	502,973,207.10	141,303,044.90
Automatic Appropriations				
Retirement & Life Insurance Premium	9,343,216.00	9,343,216.00	9,343,216.00	0.00

Sources of Funds	Appropriations	Allotments	Obligations Incurred	Unobligated Balance
Special Purpose Funds				
Miscellaneous Personnel Benefits Fund	12,520,246.00	12,520,246.00	10,916,979.14	1,603,266.86
Pension and Gratuity Fund	3,589,340.00	3,589,340.00	3,587,778.27	1,561.73
Sub-total	16,109,586.00	16,109,586.00	14,504,757.41	1,604,828.59
Continuing Appropriations				
MOOE	151,222,918.39	151,222,918.39	97,823,536.51	53,399,381.88
CO	889,078,044.22	889,078,044.22	830,814,313.90	58,263,730.32
Sub-total	1,040,300,962.61	1,040,300,962.61	928,637,850.41	111,663,112.20
Total	1,720,364,764.61	1,710,030,016.61	1,455,459,030.92	254,570,985.69

Of the ₱2,404,158,602.00 total cash allocations received during the year, accumulated disbursements amounting to ₱892,501,995.98 were incurred, leaving an unexpended cash balance of ₱1,511,656,606.02 as at year-end. Details of the distribution of sources and application of funds are shown below:

Sources of Funds	Cash Allocations	Disbursements	Unutilized Cash Allocations
Current Year's Appropriations			
PS	116,713,000.00	112,251,747.91	4,461,252.09
MOOE	141,776,000.00	43,527,313.91	98,248,686.09
CO	371,640,602.00	10,490,550.76	361,150,051.24
Sub-total	630,129,602.00	166,269,612.58	463,859,989.42
Continuing Appropriations			
PS	10,000,000.00	9,022,690.55	977,309.45
MOOE	164,776,000.00	83,602,204.96	81,173,795.04
CO	1,599,253,000.00	633,607,487.89	965,645,512.11
Sub-total	1,774,029,000.00	726,232,383.40	1,047,796,616.60
Total	2,404,158,602.00	892,501,995.98	1,511,656,606.02

The Agency's financial position and financial performance for CY 2017 with comparative figures for CY 2016 are as follows:

Particular	2017	2016 (Restated)
Financial Position		
Assets	₱ 5,119,044,668.94	₱ 4,408,885,178.26
Liabilities	767,947,315.08	644,613,401.28
Net Assets/Equity	4,483,207,992.35	3,888,906,378.10
Financial Performance		
Revenue	4,031,203.79	6,570,054.45
Less: Current Operating Expenses	347,657,744.34	270,831,132.69
PS	125,233,429.45	108,267,336.79
MOOE	170,185,021.57	118,097,676.27
Financial Expenses	0.00	1,120.00
Non-Cash Expenses	52,239,293.32	44,464,999.63
Surplus (Deficit) from Current Operations	(343,626,540.55)	(264,261,078.24)
Net Financial Assistance/Subsidy	941,193,592.98	1,076,087,596.55
Other Gains	54,068.00	1,271.25
Other Losses	(2,226.50)	0.00
Surplus for the Period	₱ 597,618,893.93	₱ 811,827,789.56

D. Scope of Audit

The audit covered the review of the accounts and operations of the NM for the year-ended December 31, 2017. The audit was conducted to: (a) ascertain the level of assurance that may be placed on Management's assertions on the financial statements; (b) determine the propriety of the transactions as well as the extent of compliance with applicable laws, rules and regulations; (c) recommend agency improvement opportunities; and (d) determine the extent of the implementation of prior years' audit recommendations.

E. Auditor's Report on the Financial Statements

The Auditor rendered an adverse opinion on the fairness of presentation of the financial statements of the NM for the year ended December 31, 2017 due to effects of the noted deficiencies on the erroneous entries and unrecorded reconciling items affecting cash accounts, existence of dormant balances under Receivables and Liabilities accounts, doubtful validity of Advances accounts and misstatements affecting the Property, Plant and Equipment accounts, as discussed in detail in Part II of this Report.

F. Significant Audit Observations and Recommendations

Presented hereunder are the significant observations and recommendations in the audit of the NM for the year 2017, details of which are discussed in Part II of this report:

1. Out of the ₱644,276,252.00 allotments received by the NM in CY 2017, only ₱502,973,207.10 or 78.07 percent was obligated, while ₱141,303,044.90 or 21.93 percent remained unobligated as at year-end which represents partially implemented programs and rehabilitation/restoration projects as well as unprocured facilities and equipment that were supposed to be utilized for the NM Buildings nationwide. The partial implementation or non-procurement thereof were attributed mainly to lapses in the procurement process, insufficient manpower capacity, preparation of an unrealistic Annual Procurement Plan (APP)/Procurement Project Management Plan (PPMP) caused by lack of thorough planning, thereby affecting the NM's ability to perform its mission in protecting, preserving and disseminating the legacy of the Filipino people and to become a premier institution as envisioned. (Observation No. 1)

We recommended that the Management:

- a. **identify the lapses in the procurement process of the Agency and institute mechanisms to address those issues identified to effectively carry out all the planned activities and projects for the year;**

- b. consider partnering with the Department of Public Works and Highways (DPWH) to implement infrastructure projects especially those located in the regions to ensure completion of targeted projects within the prescribed timeline;**
 - c. carefully review the Program of Works for each project in order to avoid frequent Variation Orders which entail additional costs for the Agency; and**
 - d. strictly monitor the implementation of the projects by the contractors to ensure completion thereof within the schedule set and the proper imposition of liquidated damages in case of delay.**
2. The prior years' book reconciling items amounting to a net of ₱7,615,281.86 were still unadjusted in the books and have been periodically reported since year 2010 in the Bank Reconciliation Statements (BRS) pending review of the details by the Accountant. This deficiency as well as the reconciling items for CY 2017 amounting to ₱56,431.41 resulted in the net overstatement of the Cash in Bank – LCCA account by ₱7,558,850.45 as at December 31, 2017. (Observation No. 2)

We recommended that the Management direct the Accountant to:

- a. prepare and submit regularly and timely the monthly BRS for all the bank accounts maintained by the NM;**
 - b. account all unreconciled balances; and**
 - c. adjust the books accordingly.**
3. The continuous existence of dormant balances of Receivables accounts aged 14 to 40 years totaling ₱8,118,784.97, due to failure to initiate request to write-off the dormant accounts pursuant to COA Circular No. 2016 – 005 dated December 9, 2016 and the overstatement by ₱9,558,236.06 of the Due from National Government Agencies account pertaining to unrecorded liquidations of fund transfers to the DPWH Batanes Engineering District rendered the balances of the Receivables accounts totaling ₱20,297,933.74 as at December 31, 2017 unreliable. (Observation No. 3)

We recommended that the Management:

a. demand and order the Financial Services Division to:

- a.1. reconcile the NM records with the NGAs/LGUs' records to properly establish the correct amount of unliquidated balances and prepare the necessary journal entries to adjust the recording of the liquidated fund transfers including that of the DPWH – Batanes amounting to ₱9,558,236.06; and**

- a.4. designate a specific staff in the SMS who will closely monitor the receipt and distribution of inventoried items and will be responsible in safeguarding the inventory items in the stockrooms.
- b. **Inventory Committee of the NM to:**
 - b.1. determine the details of the overage of 3,162 units of Supplies and Materials Inventory discovered in the physical count and submit the details thereof to the Audit Team; and
 - b.2. conduct physical count of inventories semi-annually to check the integrity of property custodianship and submit the duly accomplished Report on the Physical Count of Inventories not later than July 31 and January 31 of each year for the first and second semester, respectively as required under Section 13 of GAM Vol. I;
 - c. **Accounting Section to:**
 - c.1. maintain and regularly update the SLC and reconcile the balances thereof with the Stock Card maintained by the SMS; and
 - c.2. reconcile the unaccounted dormant balance of Inventories accounts per books of ₱1,531,840.98 with the records of the SMS and prepare an adjusting journal entry to correct the overstatement of the account Supplies and Materials Expenses and understatement of Office Supplies Inventory accounts by ₱220,568.97 to properly reflect their correct balances in the books.
5. Non-adherence to COA Circular No. 97-002 dated February 10, 1997 resulted in the accumulation of unliquidated cash advances amounting to ₱5,006,968.84 as of December 31, 2017 which age ranges from 33 days to 38 years. Moreover, the accuracy of the balances reported cannot be fully ascertained due to: a) non-maintenance of SLs for all accounts Advances; b) inclusion of unliquidated cash advances of deceased accountable officers amounting to ₱19,214.83 which collectability is deemed uncertain; c) delayed processing/non-recording of liquidations and cash advances granted as at a particular period; and d) overstatement of the Advances for Payroll account by ₱529,768.18. (Observation No. 6)

We recommended that the Management:

- a. **require the Accounting Section to:**
 - a.1. maintain updated SLs for the Advances accounts, review the balances reported in the Schedule of Aging of Cash Advances and reconcile their balances with the balances reported per GL to establish the correct balances and accountabilities of the accountable officers concerned;

- a.2. **be timely in the processing/recording of liquidations;**
 - a.3. **adjust the misstatements in the Advances account; and**
 - a.4. **issue demand letters to those employees who have failed to liquidate their cash advances within the prescribed period and in case of unjustified defiance, implement the withholding of salary until they have liquidated their cash advances;**
 - b. **request for write-off of long overdue accounts pursuant to the guidelines and procedures provided in COA Circular No. 2016-005 dated December 19, 2016 especially for those outstanding cash advances of deceased former employees of NM and provide complete documentation necessary to support or validate the existence of the conditions reported; and**
 - c. **strictly adhere to the provisions of COA Circular No. 97-002 on the granting, utilization and liquidation of cash advances within the prescribed period.**
6. The aggregate balance of the Property, Plant and Equipment (PPE) accounts of ₱4,541,372,136.37 as at December 31, 2017 is unreliable due to: a) continuous inclusion in the Construction in Progress-Buildings and Other Structures account of the six completed infrastructure projects totaling ₱269,720,108.29; b) unaccounted items of PPE costing ₱9,383,136.01; and c) non-maintenance of PPE Ledger Cards (PPELCs) and Construction in Progress Ledger Cards (CIPLC) by the Accounting Section, thereby resulting in the overstatement of Construction in Progress-Buildings and Other Structures and consequently, understatement of other PPE accounts by ₱269,720,108.29 as at December 31, 2017 (Observation No. 7)

We recommended that the Management require the Accounting Section to:

- a. **prepare the necessary adjusting journal entries for the reclassification of the six completed infrastructure projects erroneously recorded under Construction in Progress account amounting to ₱269,720,108.29 to properly reflect the correct balances of the PPE accounts in the books;**
- b. **determine the details of the unaccounted PPE items costing ₱9,383,136.01 and prepare any adjustments in the books if needed; and**
- c. **maintain PPELC for all the Agency's PPE accounts and CIPLC for each construction project implemented by the Agency to record promptly the construction costs and other information about the asset constructed and to easily monitor those completed projects that require reclassification to the appropriate asset accounts.**

7. The Accounts Payable balance of ₱138,632,825.14 as at December 31, 2017 includes dormant accounts aged three to 15 years totaling ₱8,185,215.49 consisting of non-existent payables amounting to ₱1,245,288.53 which should have been reverted to Accumulated Surplus/(Deficit) thereby affecting the fairness of its presentation in the financial statements. Furthermore, payables amounting to ₱19,923,377.68 were not reflected in the Schedule of Accounts Payable as at year-end. (Observation No. 8)

We recommended that the Management require the Accounting Section to:

- a. revert the amount of ₱8,185,215.49 on dormant payables aged three to 15 years especially those verified without valid claims to NM pursuant to Section 98 of PD No. 1445. Otherwise, submit to the Audit Team pertinent documents to support claims of the creditors as reported in the Schedule of Accounts Payable; and**
 - b. determine the validity of the claims by the creditors amounting to ₱19,923,377.68 and locate the pertinent documents relative thereto for proper recognition in the books.**
8. The aggregate balance of ₱78,459,076.54 of four Liability accounts is unreliable due to: a) existence of dormant balances amounting to ₱3,845,166.13 since 2016 and negative balances totaling ₱24,361,924.24; b) erroneous entries resulting in the overstatement of the Other Payables account by ₱2,195,121.17 and understatement of the accounts Due to NGAs, Due to LGUs and Due to GOCCs by ₱1,437,689.80, ₱434,860.00 and ₱322,521.37, respectively; c) unreconciled difference of ₱17,562,697.32 in the confirmed and reported balances of the three NGAs; and d) absence of updated SLs. (Observation No. 9)

We recommended that the Management:

- a. require the concerned Divisions primarily involved in the implementation of the projects funded by the sponsoring organizations to coordinate with the Accounting Section and submit the necessary report pertaining to the status of the said projects;**
- b. require the Accounting Section to:**
 - b.1. reconcile records with the records of the concerned government agencies and prepare the necessary adjusting entries relative thereto to properly reflect the accurate balances of the Due to NGAs, Due to LGUs and Due to GOCCs accounts in the books of accounts;**
 - b.2. coordinate with the private sponsoring organizations pertaining to any unutilized funds from the sponsored projects to possibly use the funds to other various cultural activities of the NM if permitted; and**

c.3. markings either as “eligible” or “ineligible” on the set of eligibility documents of the bidders especially the documents of the winning contractor of the said project which should be countersigned by the BAC Chairperson or the duly designated authority.

The foregoing audit observations and recommendations were communicated through Audit Observation Memoranda and discussed with concerned NM officials and employees during the Exit Conference held at the NM on April 5, 2018. Their comments were incorporated in this Annual Audit Report, where appropriate.

G. Status of Suspensions, Disallowances and Charges

Audit suspensions and disallowances totaling ₱64,300,530.64 and ₱10,745,032.64, respectively, remained unsettled at year-end, details of which are discussed in Part II of this Report.

H. Implementation of Prior Years’ Audit Recommendations

The status of implementation of Prior Years’ Audit Recommendations is summarized in the table below, the details of which are shown in Part III of this Report.

Status of Implementation	No. of Recommendations	Percentage (%)
Fully Implemented	17	22.97
Partially Implemented	31	41.89
Not Implemented	26	35.14
Total	74	100.00