

**AAPSI CY 2022** 

### STATUS IMPL AGENCY **ACTION PLAN** EMENTATION (AAPSI) REPORT

AAPSI CY 2022

## Republic of the Philippines CAMARINES NORTE STATE COLLEGE F. Pimentel Avenue, Brgy. 2, Daet, Camarines Norte

OFFICE OF THE PRESIDENT Mobile No: 09190042141/ president@cnsc.edu.ph

August 10, 2023

## JOEL S. ESTOLATAN

Rawis, Legazpi City Commission on Audit Regional Director

## THRU: ADENDA B. DEVORA

Commission on Audit State Auditor IV/ Supervising Auditor

## MARILYN A. DE GUZMAN

State Auditor III/ Audit Team Leader Commission on Audit

Sir

Report of our College regarding the audit observations and recommendations contained in the Annual Audit Report (AAR) for CY 2022. We respectfully submit the Agency Action Plan and Status Implementation (AAPSI)

in promoting good governance We are also extending our appreciation for your continuous support as our partner agency

Thank you very much.

Very truly yours

DR-MARLO M. DE LA CRUZ, PECE SUC President III

TIME: 1:18	DATE: Aug. 14, 2023	BY: Tray ann	COMMISSION ON AUDIT OFFICE OF THE AUDITOR DAET, CAMARINES NORTE
-			



# Republic of the Philippines CAMARINES NORTE STATE COLLEGE F. Pimentel Avenue, Brgy. 2, Daet, Camarines Norte

## INTERNAL CONTROL OFFICE

cnsc.internalcontroloffice@gmail.com

# STATUS OF IMPLEMENTATION OF COA RECOMMENDATIONS ANNUAL AUDIT REPORT (AAR) CY 2022

COA Fully Partially Not Recommendations Implemented Implemented Implemented	Fully Implemented	Partially Implemented	Not Implemented	Ongoing	Total
COUNT					
CY 2022	40	28	0	0	68
Prior Years	18	33	4	0	55
Total	58	61	4	0	123
PERCENTAGE					
CY 2022	59%	41%	0	0	100%
Prior Years	33%	%09	7%	0	100%
Total	47%	50%	3%	0	100%
Note: Rate of implementation is based on data as of July 31 2023	ion is hased on data	as of July 31 2023			

Note. Nate of implementation is based on data as of July 31, 2023.

Prepared by:

Internal Control Officer IRINE E. ANDAYA





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### Republic of the Philippines CAMARINES NORTE STATE COLLEGE

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### AGENCY ACTION PLAN AND STATUS OF IMPLEMENTATION

Audit Observations and Recommendations For the Calendar Year 2022 As of July 31, 2023

			ρA	gency Action Pla	an		*Status of	Reason for Partial Delay/Non-	Action Taken/Action to be Taken
Ref.	Audit Observations	Recommendations	Action Plan	Person/Unit Responsible		date of entation	Implementation	Implementation, If Applicable	Taken
				Responsible	From	То			
A. FINANCIAL	L AND COMPLIANCE	AUDIT							
AOM No. 23-019 (22) dated March 22, 2023	Unreconciled variance of P85,786,286.15 between the total acquisition cost of Property, Plant and Equipment (PPE) accounts in the amount of P1,017,586,155.12 as reported in the financial statements and the costs reported in the Report on the Physical Count of Property, Plant and Equipment (RPCPPE) aggregating P931,799,868.97 render the balances of both records, unreliable.	We reiterate our recommendation that Management take the following courses of action:  a. Firmly require and prioritize the reconciliation between the Accounting and Property Units records to ensure that all discrepancies are immediately investigated, cleared, and reconciled with the books of accounts. Henceforth, ensure periodic reconciliation of balances between PPELCs against its control accounts and PCs;  b. Require the Accounting Unit to review and update the PPELCs which shall be reconciled with the control	To resume the reconciliation of records between Accounting Office and SPMO several actions is being conducted; a. Turnover of tasks to existing employees; b. Hiring of replacements; c. Training of employees	Ma. Rossiel V. Rejoso/ Accountant III  Arsenio Gem A. Garcillanosa /Acting Supply Officer III	March 2023	Present	Partially Implemented  Partially Implemented	The reconciliation was interrupted because of various employee movements in SPMO and Accounting Office. As of this writing, the following movements took place:  a. Accountant I – promoted to another office  b. Accountant I – resigned  d. Accountant II – resigned  d. Accountant III – retired	Accountant III position is already filled up.
		accounts as reported in the FS, at all times; and  c. Derecognize the demolished buildings and coordinate with the			March 2023	Present	Partially Implemented	e. Supply Officer II – retired  f. Supply Officer III - deceased	

<sup>\*</sup>Note: Status of Implementation may either be (a) Fully Implemented, (b) Ongoing, (c) Not Implemented, (d) Partially implemented, or (e) Delayed





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		concerned office for the determination of other demolished buildings still existing in the books, to correct the overstatement of PPE accounts.						
AOM No. 22-026 (21) 22-027 (21) 22-031 (21) 22-033 (21) dated August 2, 2022	The Petty Cash Fund (PCF) granted to various Accountable Officers (AOs) of the College exceeded the one-month requirement, contrary to Paragraph 4.3.1 of COA Circular No. 97-002 dated February 10, 1997, thus exposing the cash to possible loss, misuse and unnecessarily tying up the agency's fund/cash which could have been used for other purpose.	requirement based on the historical data on the average monthly expenses charged	guidelines regarding	Petty Cash Fund Custodian (PCFC)	August 2022	December 2022	Fully Implemented	Petty Cash Fund of Jocelyn Morada and Ariel Diaz were reduced already. Others are not PCFC anymore. (Annex 23)

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		T							
AOM No.	Issuance of official	We recommend that the	To discontinue the said	Collecting	August	August	Fully	Auditor's	The issuance of ORs for
22-028 (21)	receipts (ORs) for	AO discontinue issuing	practice	Officer	2022	2022	Implemented	Rejoinder:	receipts directly deposited to
22-029 (21)	revenues/receipts	ORs for revenues/receipts						2 M 25 MAN 2	agency's bank account was
22-032 (21)	directly	where no cash was						In addition to the	discontinued.
	credited/deposited	actually received by						criteria cited in	
22-034 (21)	to the College's	her/him but instead were						the AOM issued,	
22-035 (21)	bank account is	directly deposited/credited						Section 53,	
22-036 (21)	contrary to Section	to the agency's bank						Chapter 6 of the	
22-037 (21)	40, Chapter 5 of the	account.						GAM for NGAs,	
dated	Government							Volume I, also	
August 2,	Auditing Manual							provides that	
2022	(GAM) for National							"The	
2022	Government					1		Cash/Treasury	
	Agencies (NGAs),							Unit shall monitor	
	Volume I, thus,							the receipt of the	
	proper							validated LDDAP	
	accountability of							ADA from the	
	the AO could not be							MDS-GSB and	
	readily and							the issue of	
	correctly							Official Receipt	
	established.							(OR) or other	
								acceptable	
								evidence of	
								receipt of	
								payments by the	
								creditors/payees"	
								(underscoring	
								ours).	

<sup>\*</sup>Note: Status of Implementation may either be (a) Fully Implemented, (b) Ongoing, (c) Not Implemented, (d) Partially implemented, or (e) Delayed





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AOM No.	The AO was	We recommend that the	To increase the bond of the	Cherryvelle I.	August	December	Fully	The bond of the concerned
22-032 (21)	permitted to collect	Accountable Officer be	concerned AO	Jardinero	2022	2022	Implemented	AO was increased already.
dated	beyond the	cautious in observing his		Alternate				
120-2-00-000-000-0000	maximum cash	maximum cash		Collecting				(Annex 13)
August 2,	accountability	accountability and		Officer				.,
2022	allowed under her	promptly inform the						
	fidelity bond	Cashier/Accounting						
	coverage, contrary	Department should his						
	to pertinent	current balance exceed						
	provisions of COA	the allowable amount per						
	Circular No. 97-	approved bond. If						£
	002, thereby,	necessary, cause the						
	exposing the	application of additional						
	government to risks	bond of the AO for the						
	of possible losses	increase in accountability.						
	due to non-	,						
	indemnification in							
	cases of							
	defalcation,							
	shortages or							
	unrelieved losses						1	
	that might occur in							
	the safekeeping of							
	such fund.							
AOM No.	AOs were allowed to	We recommend that the	To strengthen the	Maria	August	September	Fully	A personnel was assigned to
22-029 (21)	continue to handle	Management as well as	monitoring of efficiency &	Victoria R.	2022	2022	Implemented	monitor the validity of fidelity
dated	cash advances and	the AOs monitor the	expiration of fidelity bond	Ingatan				bond and to notify the AO a
August 2,	discharge collection	effectivity and expiration of	-	Collecting				month before the expiration
	functions despite	their respective fidelity		and				of the bond.
2022	expiration of her fidelity bond,	bond and see to it that		Disbursing				
	contrary to Treasury	renewal thereof be made		Officer-				The bond of the concerned
	Circular No. 01-2019	before their expiration.		CANR				AO was renewed already.
	dated April 25, 2019,	Henceforth, no AO shall						
	thus, their	be allowed to perform their						The AO signifies her
	accountabilities were	duties and responsibilities						indulgence to the
	no longer protected	with expired fidelity bonds.						recommendation
	from potential loss							
	thereby placing the							(Annex 24)
	College at							
	disadvantage when							
	loss of government							
	funds may arise due							
	to any unforeseen							
	events.							 

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								THE RESERVE AND ADDRESS OF THE PERSON OF THE	
AOM No. 22-028 (21) dated August 2, 2022	Some ORs assigned for the collection of fees under one fund cluster were interchangeably issued for collection of other fund clusters, contrary to Section 73 of the Government Accounting and Auditing Manual (GAAM), Volume I and sound internal control, hence, posing risk of misuse of government collection.	We recommended and Management agreed to require its Cash Collecting Officer to issue official receipts in strict numerical sequence pursuant to Section 73 of GAAM, Volume I and be more cautious on the appropriate use of official receipt for a particular collection to avoid erroneous issuance thereof.	To require the concerned CCO to be cautious on the issuance of ORs	Amelita O. Angeles AO IV CDO (Retired from Service)  Amelia O. Elep Cashier III	August 2022	September 2022	Fully Implemented		The CCO signified her commitment to be cautious on the issuance of ORs.  (Annex 14)  (The concerned AO was retired on April 2023)
AOM No. 22-025 (21) 22-030 (21) dated August 2, 2022	Two AOs has not rendered report of accountability to COA before upon ceasing to act in their official capacity as PCFC of General Services Office and Office of the President contrary to the Revised Cash Examination Manual prescribed under COA Memorandum No, 2013-004 dated July 9, 2013 and Section 80 of Presidential Decree (P.D.) No. 1445, hindering the timely determination if funds in the hands of the AO are properly accounted	We recommended and Management agreed to ensure that before an AO is relieved from his/her functions or cease to act in his/her official capacity as such, due to circumstances enumerated in the Revised Cash Examination Manual, he/she must submit the necessary report of accountability and be subjected to a mandatory cash examination by COA.	To require all AO to submit accountability report prior to his/her relief from duty as PCFC	Petty Cash Fund Custodian (PCFC)	August 2022	September 2022	Fully Implemented		After receipt of AOM, one PCFC resigned and submitted an accountability report to COA.  Also, the accountability report is now part of the checklist for liquidation of PCF.  (Annex 15)

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AOM No. 22-030 (21) dated August 2, 2022  The purpos nature of disbursemer charged to to of the Accountable Officers unknown a indicated i Petty Vouchers (contrary to 89 of Press Decree (P.I. 1445 and GNGAs, Voluthus, the prof the trans cannot ascertained.	Management instruct all designated PCFCs to provide the purpose/nature of disbursements charged to government funds and ensure that necessary documents to support the validity and proper charging to the fund, are attached to the vouchers.	proper documentation of PCF	Petty Cash Fund Custodian (PCFC)	August 2022	December 2022	Fully Implemented	On December 7, 2022, a meeting with PCFC was conducted by ICO to orient them about PCF management and reporting.  (Annex 11)
provisions of Circular No.	1. Be cautious in observing her maximum cash accountability and promptly inform the Cashier/Accounting Department should her current balance exceeds the allowable amount per approved bond. If necessary, cause the application of additional bond of the AO for the increase in accountability; and  2. Coordinate with the BTr for the change of position/designation of the bond applied to cover the	AO to monitor her cash accountability.  To revise the details in the bond.	Petty Cash Fund Custodian (PCFC)	October 2022 October 2022	October 2022 October 2022	Fully Implemented Fully Implemented	The AO signifies her indulgence to the recommendation.  (Annex 16)  The bond was corrected already (Annex 16)

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reconciling items reflected

in the BRS.

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AOM No. Proper numbering We reiterated our previous To inform the concerned Petty Cash October December Fully On December 7, 2022, a meeting with PCFC was of the Report on PCFC on proper numbering 2022 2022 Implemented 22-040 (21) recommendation on the Fund Paid Petty Cash conformance by the AO of RPPCV Custodian conducted by ICO to orient dated **PCF** Vouchers (RPPCV) with the specific guidelines (PCFC) about October 3. management and reporting. as prescribed in provided in Appendix 49 of 2022 Appendix 49 of the GAM for NGAs, Volume II particularly on the proper (Annex 11) Government Accounting Manual accomplishment of the (GAM) for National RPPCV. Government Agencies (NGAs), Volume II, was still not complied by the Accountable Officer (AO). AOM No. Prior and current We recommended that To reconcile the cash in Ма. Rossiel February Present Partially Some reconciling Investigation of Implemented items are errors reconciling item is ongoing. Rejoso/ 2022 23-013 (22) year's reconciling Management require the bank balance in the book committed by the Accountant to comply with with bank statements, Accountant items for Cash in dated bank which are (Annex 7) the following: including bank statements. Bank totaling February 23, bevond including providing proper our P665,738.06 and 2023 treatment to reconciling control though we Investigate and P15,738.54, unknown determine items. respectively, as of communicating reconciling items proper December 31, 2022. them classification To reflect the reconciled with remained balance of cash in bank already. correction of account; unadjusted, contrary account in the FS properly. to Section 6, Chapter Fully Some reconciling This was discussed during b. Inform the personnel in February June 2023 32 of the charge in the preparation 2022 Implemented items related to the reorientation meeting state check is Government of the SL and BRS of other with Bookkeepers on June Accounting Manual campuses and being given 19, 2023 appropriate departments to verify (GAM) for National entries in the SL to ensure action. (Annex 27) Government that the reflected balances Agencies (NGAs). equal the amount reported Volume I. Also, as Cash in Bank and are amounts reflected in properly supported with Notes the to JEV; and Financial Statements c. Ensure that adjustments February Present Partially Investigation of inaccurate. were reconciling item is ongoing. 2022 Implemented to the account are properly thus, affecting the JEV is being made per supported with the reliability and necessary JEV correction of reconciling and items. correctness of the correcting/adjusting balance of the Cash entries are made for

CNSC-OP-ICO-01F6 Revision: 0

in Bank account.

(Annex 7)

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AOM No.	Abnormal balances	We reiterated our previous	To trace the root cause of	Ma. Rossiel	March 2023	Present	Partially	Previously sent out of the
23-017 (22)	in the Accounts	recommendation for	abnormal balance in each	V. Rejoso/			Implemented	first demand letters for long
dated	Receivable (AR)	Management to take the	AR account and to provide	Accountant				outstanding receivables.
March 9,	accounts	following course of action:	corresponding corrections.	III				Currently preparing the
	amounting to	,-				l		second demand letters.
2023	₱1,887,507.02,	a. Exert more efforts in the						
	continued	retrieval of necessary						
vi .	existence of	documents relative to the						
	dormant accounts	receivable accounts with						
	and the	negative balances and						
	discrepancy noted	accordingly						
	between the	evaluate/assess those						
	amount reflected in	requiring immediate						
	the Schedule of AR	adjustments in the books;						
	and FS render the							Request to write off a
	accuracy and	b. Secure the necessary	To initiate submission of		March 2023	Present	Partially	dormant account of
	reliability thereof in	documents, particularly	request for write off to COA				Implemented	deceased student were
	the financial	the dormant accounts, by	for dormant AR accounts.					submitted but was denied.
	statement doubtful.	determining and validating						
		the causes and conditions						
		for non-settlement by						
		debtors and expedite the						
		submission of the request						
		for the write-off of dormant						
		receivable accounts and						
		necessary supporting						
		documents pursuant to						
		COA Circular No. 2016-						
		005; and						
								The Accountant expressed
		c. Verify and reconcile			March 2023	Present	Fully	her indulgence to this
		accounting records to					Implemented	recommendation
		ensure the correct						
		balances reported in the						(Annex 32)
		Statement of Financial						
		Position.						
			-					
AOM No.	Receivables-	We recommended that	To prepare SL for each	Ma. Rossiel	March 2023	Present	Partially	Consolidation of NDs and
23-018 (22)	Disallowances/Cha	Management direct the	NDS.	V. Rejoso/			Implemented	corresponding refund was
Dated `	rges account	Acting Accountant to		Accountant				done. Posting the data to
March 21,	cannot be relied	prepare and maintain SLs		311				each ledger is ongoing.
2023	upon due to	for each account and to						
2023	The second secon	TOTAL RESPONDENCE STREET, CONTRACTOR CONTRACTOR CONTRACTOR						
	abnormal balance	trace in the accounting						
	amounting to	records the NDs debited to						
	₱501.82 and	the Receivables-						
	discrepancy with	Disallowances/Charges						

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### F. Pimentel Avenue, Brgy. 2, Daet, Camarines Norte- 4600, Philippines balance and make the necessary per audit totaling adjustments, if warranted, ₱92,454.85, for particularly on the disallowances with abnormal balances and corresponding discrepancy noted. Notices of Finality Likewise, ensure that all of Decision (NFD) NDs that have become issued, contrary to final and executory, on the Section 22, basis of the NFDs received Chapter V of the by Management, 2009 Rules and accordingly recorded in the books of accounts. Regulations on the Settlement of Accounts (RRSA) prescribed under COA Circular No. 2009-006 dated September 15, 2009, thereby affecting the fair presentation the thereof on financial statement. Accountant III position is AOM No. Partially The reconciliation Unreconciled We reiterated our previous resume the Ma. Rossiel February Present reconciliation of records V. Rejoso/ 2023 Implemented was interrupted already filled up. variance amounting recommendations for the 23-011 (22) because to ₱11,531,873.88 Management to: between Accounting Office Accountant dated various employee of Inventories with and SPMO several actions III February 15, book value of movements in a. Require the Accountant is being conducted; a. 2023 SPMO and Property Officer to Turnover of tasks and ₱13,333,416.56, as Accounting against the balance reconcile their respective existing employees; Arsenio Gem Inventory balances and Office. As of this reported in the b. Hiring of replacements; A. c. Training of employees Garcillanosa writing, Report on the make necessary Physical Count of adjustments to reflect the /Acting following movements took Inventories (RPCI) correct value of the Supply Inventory accounts in the Officer III place: totaling ₱1.801.542.68 Financial Statements: a. Accountant I cannot be verified Partially promoted and reconciled due b. Require all Supply February Present another office incomplete Officers to prepare and 2023 Implemented submit the RPCI submission of the b. Accountant I -RPCIs, inventories under their noncustody and to follow the resigned maintenance of correct/proper complete and

updated

Stock

classification of accounts

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Cards (S							c. Accountant II –	
unavailab Supplies	ty of with the Revised Chart of Ledger Accounts; and						resigned	
Card	(SLC).		1				d. Accountant III	
thereby,				February	Present	Partially	- retired	
the balance				2023		Implemented		
in the							e. Supply Officer	
statement	Property and Supply Office						II – retired	-
unreliable	for all inventory items to ascertain the accuracy of						f. Supply Officer	
	the reported balance of						III - deceased	
	Inventories and undertake							
	periodic reconciliation of							
	Accounting and Supply			1				
10111	Unit records.	7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7	14 5 11	4 1 0000	<u> </u>	Partially		FAD 2 for Doculor Assessed
AOM No. Discrepan	ies in We recommended and reported Management agreed to		Ma. Rossiel V. Rejoso/	April 2023	Present	Implemented		FAR 3 for Regular Agency Fund, Internally Generated
23-023 (22) the balance	of instruct the Accounting		Accountant			Implemented		Fund, Business Related
abligation	Office:	between Accounting Office	III					Fund and Trust Receipts are
April 5, 2023 recognize		and Budget Office.	1					attached in this AAPSI.
books as								
Payable			Nida T.					These shows the details of AP and the Not yet Due and
reported obligations	were used as basis for the in the recorded Accounts		Pimentel/					Demandable Accounts for
Aging of			Budget					CY 2022.
Obligation			Officer III					
(Financial	₱7,181,382.16 listed							(Annex 48)
Accountat					1			
Report (F	AR) No. Demandable Obligations							
3) inconsiste	and in the FAR, for cies in verification on the							
the bala								
reports								
by the A	counting and							
Office we						5		The newly hired Accountant
accordance				April 2023	Present	Partially Implemented		III has initiated the analysis on the discrepancy of AP
the provi						implemented		accounts.
Accountin								dooding.
(GAM) for								
Governme	t							
Agencies								
Volume I								
affecting	the and							
accuracy reliability								
account b								

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	the financial statement as of December 31, 2022 totaling ₱25,800,020.91.							
AOM No. 23-021 (22) dated March 30, 2023	The accuracy and reliability of the balances of the Due to National Government Agencies (NGAs) account totaling ₱60,334,326.49 cannot be readily ascertained due to inability to maintain separate subsidiary records for each account of Inter-Agency Transferred Funds and non-inclusion of the Line-Item Budget (LIB) of each project in the submitted Memorandum of Agreement (MOA), contrary to COA Circular No. 94-013 dated December 13, 1994.	We recommended that Management require the College Accountant to maintain separate subsidiary records for each account of Inter-Agency Transferred Funds and submit the LIB and other documents forming part of the MOA, of all funded projects to enable us to make a decision in audit.	To improve the accuracy & reliability of Financial Statements by updating the ledgers for Due to National Government Agencies (NGAs) for Inter-Agency Transferred Funds a.k.a Trust Receipts.	Ma. Rossiel V. Rejoso/ Accountant III	March 2023  March 2023	Present  March 2023	Partially Implemented Fully Implemented	The updating of subsidiary ledgers for Inter-Agency Transferred Funds (Trust Receipts) is being done.  The LIB, MOA, NTP, and other documents were submitted as part of the comment/ response to the AOM.  (Annex 31)
AOM No. 23-015 (22) dated February 28, 2023	Other Payables account with GL Balance of P5,035,590.79 as of December 31, 2022 could not be relied upon due to the absence of necessary supporting documents and inclusion of	We recommended that Management require the Accountant to analyze, investigate and substantiate the validity and existence of the recorded transactions taken up under Other Payables account and make the necessary adjusting entries for the transactions erroneously recorded as such in order to reflect the correct	To improve accuracy & reliability of Financial Statement by analyzing the ledger of other Payables account and by updating the ledger.	Ma. Rossiel V. Rejoso/ Accountant III	February 2023	Present	Partially Implemented	The analysis and preparation of subsidiary ledgers for each other Payable line item is ongoing.

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### www.tuv.com ID 9108653506 balances of the affected in amounts not the financial statements. properly classified thereto. thereby affecting the accuracy of the recorded balance in the financial statement. AOM No. Inaccurate posting We recommended and improve Ma. Rossiel April 2023 Present Fully Upon receipt of the AOM, V. and/ Management agreed to presentation of Financial Rejoso/ Implemented proper account titles are or 23-022 (22) misclassification of instruct the Accounting Statement by using proper Accountant being used. Also, adjusting dated various income Office to use the proper income account titles. entries were made to correct April 3, 2023 accounts was not in account codes/titles in the errors conformity recording income with COA Circular No. accounts in accordance 2020-001 dated with the Revised Chart of January 8, 2020 Accounts provided in COA and Section 15, Circular No. 2020-001. Chapter 2 of the Likewise, ensure accurate Government posting of recorded Accounting Manual transactions to avoid over and understatement of (GAM) for National Government income accounts in the Agencies (NGAs), books of the College. Volume I, thus, affecting the fair presentation thereof in the Financial Statements. Ma. Rossiel Fully RSMI & RIS are now AOM No. Various expenses We recommended that the February Present The reconciliation resume the accounts totaling Management: reconciliation of records ٧. Rejoso/ 2023 Implemented was interrupted required to be attached to 23-012 (22) ₱56,715,360.45 as between Accounting Office Accountant because DV for verification/ checking dated and SPMO several actions of Accounting Office. of December 31, 1. Instruct the Accounting various employee February 21, 2022 cannot be Office to verify/check the is being conducted; a. movements in 2023 relied upon due to issuances as per attached Turnover of tasks to SPMO and (Annex 9) RSMI and RIS and ensure deficiencies and existing employees; Arsenio Gem Accounting b. Hiring of replacements; inconsistencies in that issuances Office. As of this The Accountant expressed A. the recording of inventories c. Training of employees Garcillanosa writing, her indulgence to the recommendation. issuances of properly/correctly /Acting following inventory several recorded; Supply movements took thereby Officer III (Annex 33) items. place: affecting the fair

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	AND REAL PROPERTY AND ADDRESS OF THE PARTY O			And the Control of th					
	presentation thereof in the Financial Statements.	2. Require the Accounting Office and Supply Office to reconcile their records to assure that unit cost of related expense/inventory accounts are accurate. Likewise, ensure that all forms and reports are properly and completely filled-out; and  3. Require the Accounting Office and Supply Unit to make the necessary adjusting entries on the noted deficiencies.			February 2023 February 2023	Present	Partially Implemented Partially Implemented	a. Accountant I – promoted to another office b. Accountant I – resigned c. Accountant II – resigned d. Accountant III – retired e. Supply Officer II – retired f. Supply Officer III - deceased	
AOM No. 22-042 (22) dated October 17, 2022	Procurement of diffusers amounting to \$\P\$110,277.88 was considered unnecessary expenditure as specified under the item 4.0 of COA Circular No. 2012-003 dated October 29, 2012, thus, resulted in wastage of government funds which could be utilized to support other vital programs/projects of the College.	We recommended that Management properly assess each procurement, programs or projects and prioritize which are essential to the operations of the College and strictly adhere with the provisions of COA Circular No. 2012-003 to avoid incurring unnecessary expenditures.	To stop procurement for diffusers.  To direct all heads of offices to properly assess each PPAs and procure only those that are essential to the mandate of the college.	Maria Cristina C. Azuelo, PhD /VPAF/ BAC Chairman	October 2022	Present	Fully Implemented		The procurement of diffusers was stopped already.  The management issued AM No. 105, s. 2023 to direct the BAC to properly assess each PPAs and procure only those which are essential to the operation of the college.  (Annex 4)  The recommendation is being followed already the VPAF/ BAC Chairman provided an example of transaction which was considered unnecessary and was not processed  (Annex 34)
AOM No. 22-044 (22) dated November 15, 2022	Lapses in the procurement, inspection and acceptance of goods were noted, contrary to	We recommended that Management take the following courses of action:	To improve the procurement inspection & acceptance of goods based on the provisions of RA 9184 and GAM for NGAs.	Rosalie A. Almadrones, PhD / Former BAC Chair	November 2022	June 2023	Fully Implemented		The management issued AM No. 105 s.2023 to instruct the BAC members & Secretariat to ensure that the specifications in the bidding documents reflect the

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pertinent provisions	a. During the procurement	Maria				requirement of the end user
of the Revised	process, ensure that the specifications and other	Cristina C. Azuelo, PhD				clearly.
Implementing Rules and	terms in the	/VPAF/ BAC				(Annex 4)
Regulations (R-	procurement/bidding	Chairman	}			(variex 4)
IRR) of Republic	documents reflect the	O'lall'llal'				
Act (R.A.) No.	necessary specifications required to meet the needs					
9184, Government	of the Procuring entity in	Arsenio Gem				
Procurement	clear and unambiguous	A.				
Manual, Volume II and Chapter 8,	terms;	Garcillanosa /Acting				
Section 15 of the	b. Ensure that supplies and	Supply	November	June 2023	Fully	The BAC ensures that the
Government	goods indicated in the	Officer III	2022	3	Implemented	specifics of the items are in
Accounting Manual	procurement documents are					conformity and reflective to
(GAM) for National	in conformity with the					the needs/ request of the
Government	technical specifications requested by the end users					end-user. Sample evaluation is attached.
Agencies (NGAs), Volume I, thus,	considering the relevant					is attached.
compliance with the	characteristics, functionality					(Annex 35)
required	and/or performance					,
specifications was	requirements. Any changes on the specifications or the					
not ensured and	capability of the supplier to					The management issued AM No.
cast doubt on the propriety and	deliver the goods must be					106 s. 2023 to instruct the Supply
regularity of the	conveyed to the end-users;					Officers and Inspection
transactions.	c. Properly check the item		November	June 2023	Fully	Committee to properly check the details of the procured items.
	description and		2022		Implemented	Also, Inspection and Acceptance
	corresponding unit costs as					Report (IAR) is now part of the
	indicated in the PO/contract and discrepancies or					checklist of documentary requirements of DV for counter
	and discrepancies or uncertainties should be					checking of delivered & accepted
	addressed prior to delivery				_	items.
	of items; and					(Annex 2)
	d. The Inspection					(
	Committee and Supply		November 2022	June 2023	Fully Implemented	The second and No.
	Office to ensure that all		2022		impiemented	The management issued AM No. 106 s. 2023 to instruct the Supply
	delivered goods are strictly					Officers and Inspection
	in accordance with the specifications indicated in					Committee to properly check the details of the procured items.
	the purchase order/contract.					Also, Inspection and Acceptance
	Items delivered not in					Report (IAR) is now part of the
	conformance with the					checklist of documentary requirements of DV for counter
	specifications should not be accepted.					checking of delivered & accepted
	accepted.					items.
						(Annex 2)

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AOM No. 23-001 (22) dated January 3, 2023	Some items were evidently purchased online by the supplier casting doubt on the proper conduct of post-qualification by the Bids and Awards Committee (BAC) and Technical Working Group (TWG) particularly in the determination of the availability of items offered and capability of suppliers in the fulfillment of their obligation, contrary to Section 34 of the Revised Implementing Rules and Regulations (R-IRR) of Republic Act (RA) No. 9184.	We recommended that the Management instruct the BAC members to properly assess the capability of each prospective bidder to ensure that they can comply with the terms of the contract agreement in adherence to the provision of the Revised Implementing Rules and Regulations (R-IRR) of Republic Act (R.A.) No. 9184	To improve the post- qualification procedure to properly assess the capability of the bidder prior to the award of the project.	Rosalie A. Almadrones, PhD / Former BAC Chair  Maria Cristina C. Azuelo, PhD /VPAF/ BAC Chairman	January 2023	June 2023	Fully Implemented	The Management issued AM No. 105 s.2023 to instruct the BAC Members and Secretariat to properly assess the Capability of the bidders based on provisions of RA 9184, prior to the award of the project.  (Annex 4)
AOM No. 23-002 (22) dated January 10, 2023	Inability of adhere to laws and regulations applicable to financial transactions pertaining to procurement impair the validity and propriety of transactions and achievement of governing principles of procurement.	We recommended that the Management instruct the BAC to:  a. Submit the lacking documents for the goods procured identified in Annex A to enable us to make a decision in audit; and  b. Strengthen post qualification procedures particularly in the verification of the validity and accuracy of information provided for each supporting documents consistent with the pertinent	To improve the compliance on procurement particularly on the completeness of documentary requirements to support the validity & propriety of the transactions.	Rosalie A. Almadrones, PhD / Former BAC Chair  Maria Cristina C. Azuelo, PhD /VPAF/ BAC Chairman	January 2023	June 2023	Fully Implemented Fully Implemented	An Employees were directed to provide complete set of documentary requirements for proper review/ validation of concerned process owners to substantiate the transactions.  (Annex 9)

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		provisions of COA Circular No. 2012-001, R-IRR of RA 9184 and other related issuances pertaining to procurement.						
AOM No. 23-003 (22) dated January 12, 2023	Operational timelines for procurement activities were not strictly observed by BAC in the procurement of various goods with total Approved Budget for the	We recommended that Management take the following courses of action:  a. Require the BAC to strictly observe Annex "C" of R-IRR of R.A. No. 9184 to avoid possible future audit suspensions and disallowances; and	To communicate to BAC to require them to observe the procurement timelines.	Rosalie A. Almadrones, PhD / Former BAC Chair  Maria Cristina C. Azuelo, PhD //PAF/ BAC Chairman	January 2023	June 2023	Fully Implemented	The management issued AM No. 30 s.2023 to require the BAC to observe the timelines.
	Contract (ABC) of ₱5,259,972.00 as required in Annex "C" of the Revised Implementing Rules and Regulations (R-IRR) of Republic Act (RA) No. 9184, thus, Management's adherence to principles of transparency and competitiveness in its procurement was not ensured.	b. Submit valid justification on the BAC's inability to follow operational timelines.			January 2023	January 2023	Fully Implemented	A valid justification was submitted as part of the comment.  (Annex 36)
AOM No. 22-045 (22) dated November 15, 2022	Various deficiencies were noted during ocular inspection of two infrastructure projects namely: Construction of Alumni Building at	We recommended that Management:  a. Require the contractor to rectify the noted deficiencies of the project before effecting final payment; and	To improve the implementation and inspection of infrastructure projects.	Engr. Aser N. Dino / PPD Director	November 2022	June 2023	Fully Implemented	Communication letter were sent to the concerned contractor requiring them to rectify the noted deficiencies. The contractor made revisions already.  (Annex 17)

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	Abaño Campus and Improvement of Science Laboratory Building, Main Campus, thus, may cause further technical defects and discomfort to the users of said buildings.	in the implementation of the projects to give emphasis on the quality of all on-going and upcoming projects so that comfort of the intended users can be provided.			November 2023	June 2023	Fully Implemented		AM No. 107 s.2023 was issued to direct the concerned personnel give emphasis on the quality of the projects.  (Annex 3)
AOM No. 23-004 (22) dated January 16, 2023	Delayed completion of various infrastructure projects caused by numerous suspension orders, time extensions and variation orders were indicative of the Management's inability in the proper conduct of detailed engineering during feasibility and preliminary engineering study, awarding of infrastructure projects to	We recommended that Management to take the following courses of action:  a. Properly address issues such as securing of permits, titling of land and viability of the project sites during the feasibility or preliminary engineering study prior to project implementation. These problems should be disclosed during the planning stage and extensively discussed when deliberations for the project's implementation are conducted with management officials and implementing offices to avoid unnecessary delays in the implementation of the projects;	To improve the planning and implementation of infrastructure project to meet the target time of completion.	Engr. Aser N. Dino / PPD Director	January 2023	Present	Partially Implemented	The nitty-gritty requirements and procedures in serving land titles and permits requires substantial time and budget.	Prior to the receipt of the AOM, the Management have appointed a focal person to address all the concerns regarding titling of land. Substantial improvements on the processing of the titles were made  (Annex 10)  Also, PPD assigned a personnel to address the issues on permits. Substantial efforts on securing of building permits were made.  (Annex 18)
	contractor with coinciding project duration, as well as proper monitoring and supervision of projects contrary to pertinent provisions of the Revised Implementing	b. Ensure full coordination with other government agencies, among others including the community and private utilities, to achieve effective and more synchronized planning of programs and projects; and			January 2023	Present	Fully Implemented		Coordination with various agencies are being made. Attached are sample letters for your reference.  (Annex 19)
	Rules and Regulations (R-IRR) of Republic Act (RA) No. 9184.	c. Undertake strict and adequate supervision and monitoring of the work of the contractors in accordance with plans and schedules of implementation so that			June 2023	Present	Fully Implemented		Site engineers were directed to make site inspection more often and to submit accomplishment reports

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	period of providing notice/request by the contractor, contrary to Section 11, Annex E of the Revised Implementing Rules and Regulations (R-IRR) of Republic Act (R.A.) No. 9184.	b. Strictly abide by the standards set forth in RA 9184 and its IRR particularly on the grant of variation order, suspension and contract time extensions, and ensuring proper evaluation of the condition to allow such requests.			January 2023	Present	Fully Implemented	Proper evaluation of requests for variation order, suspension, and time-extension is being done. Variation Order, Suspension Order, Time Extension, are now minimized.
AOM No. 23-008 (22) dated February 2, 2023	The propriety of the Contract of Lease entered into by the College with several concessionaries for its Income Generating Project (IGP) could not be ascertained due to the following:  a. Copies of contracts involving lease of	Submit to the Audit Team, all perfected contracts of lease of commercial spaces for	To provide the Auditors with the copy of upcoming lease contracts prospectively.	Maria Cristina C. Azuelo, PhD //PAF  Ronnie Asis, M.Econ/ Auxiliary Services & IGP Director	February 2023	February 2023	Fully Implemented	All perfected contracts were submitted as part of the comment/ response to the AOM.
	commercial spaces in the Entrance Pavilion were not submitted to the Technical Service Office (TSO) contrary to COA Circular No. 2019-005, thus, hindered the timely review of the reasonableness of the terms and rental rates of government properties leased to private entities/individuals.  b. Discrepancies noted in the	2. Ensure that the terms and conditions on the Contracts of Lease be clearly defined pursuant to Section 2.2 of DPWH guidelines under COA Circular 88-28A to ensure fairness and equitability to both parties.	To review & revise the contract for future lease agreements		February 2023	Present	Partially Implemented	Review and revision of contract is on-going. Revised contract will be used with the next lessee OR on the renewal of existing lessee.

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AOM No.	Contracts of Lease contrary to DPWH guidelines as circularized under COA Circular No. 88-282A, thus, may impede fairness and equitability to both parties.  Penalties on late	We recommended that	To impose the provisions of	Maria	February	Present	Partially	Communications were made
23-010 (22) dated February 15, 2023	payments of monthly stall rentals in the CNSC Entrance Pavilion Commercial Space were not collected due to inability to compute penalties and bill the delinquent lessees, contrary to the penalty clause embodied in the contract of lease, thus, deprived the College of additional income that could have been use in furthering the operation of its Income Generating Projects.	Management strictly impose penalties on overdue and delinquent rental payment by formality informing the lessees of the amounts of penalty and the accrued rentals through issuance of a notice requiring the default lessee(s) to settle the bill, otherwise, automatically deduct the unpaid amount from their security deposit pursuant to the terms of the Contract.	the contract of lease to all lessees of IGPs.	Cristina C. Azuelo, PhD /VPAF  Ronnie E. Asis, M.Econ/ Auxiliary Services & IGP Director	2023		Implemented	to the lessees regarding the overdue rental payments. Computation od penalties is on-going.  (Annex 37)
AOM No. 23-014 (22) dated February 27, 2023	Insurable College buildings and facilities in CY 2022 amounting to P215,984,976.07, were not insured with the Government Service Insurance System (GSIS), contrary to the pertinent provisions of Republic Act (R.A.) No. 656,	We recommended that Management require the following courses of action:  a. Direct the responsible person/s to conduct inventory of key and highrisk properties to be considered as insurable assets and prepare Property Inventory Report;	To insure all buildings and facilities of the College to GSIS	Arsenio Gem A. Garcillanosa /Acting Supply Officer III  Nida T. Pimentel/ Budget Officer III	February 2023	Present	Fully Implemented	PIF as of April 27, 2023 has been prepared.  (Annex 38)

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	thus, exposing the government assets to unnecessary risk of not being indemnified should any loss or damage occur due to fortuitous events.	b. Submit the consolidated Property Inventory Form (PIF) to the Supervising Auditor/Audit Team Leader and the GIF, GSIS not later than April 30, of each year;  c. Include in the agency annual budget the amount of premiums for the general insurance covering all insurable properties.	·		February 2023 February 2023	May 2023 Present	Fully Implemented Fully Implemented	The PIF was submitted to the Audit Team Leader, GSIS, Accountant & Budget Officer already.  (Annex 38)  Additional Budget for insurance were requested as part of the Budget Proposal for CY 2024.  (Annex 39)
AOM No. 22-043 (21) dated November 14, 2022	The MOA for secondment as State Universities and Colleges (SUC) President was not submitted to the Civil Service Commission (CSC) within the period prescribed under Section 3 (b) of CSC Resolution No. 061165 dated July 5, 2006, thus, appointment cannot be made immediately effective and may expose the Management to a possible audit disallowance of atleast P576,040.75.	We recommended that Management strictly adhere to CSC policies, guidelines and standards on secondment of personnel. A refund by the concerned employee may be warranted for the amount so received for the period that the contract for secondment was not yet effective, hence, should have not been paid by the College.	To further study the secondment of the president.	Dr. Marlo M. De la Cruz, PECE / SUC President III	November 2022	November 2022	Fully Implemented	A valid justification was submitted as part of the comment thus, a refund is not necessary.  (Annex 43)
AOM No. 23-007 (22) dated January 27, 2023	The College was not able to tag its CY 2022 budget for climate change adaptation and mitigation to ensure appropriate prioritization and	We recommended that Management ensure the tagging of budgets for climate change adaptation and mitigation in accordance with the guidelines and procedures provided in DBM-CCC	To tag the budget related to climate change properly annually to ensure that PPAs related to climate change adaptation and mitigation will be properly funded.	Ronaldo P. Dando, EnP/ Climate Change Rep. Nida T. Pimentel/	January 2023	April 2023	Fully Implemented	Tagging of budget for climate change was properly tagged and is part of the Budget Proposal for CY 2022  (Annex 42)

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	allocation of funds to support climate change-related programs and projects in the annual program of government as prescribed in the Implementing Rules and Regulations (IRR) of Republic Act (RA) No. 10121, General Provision of RA No. 11639 and Department of Budget and Management (DBM)-Climate Change Commission (CCC) Joint Memorandum Circular (JMC) No. 2015-01 dated March 24, 2015, thereby, mainstreaming climate change adaptation and mitigation strategies in its programs, activities and projects was	incorporating risk reduction, climate change adaptation and where feasible, climate change mitigation in the		Budget Officer III					
AOM No. 23-006 (22) dated January 25, 2023	Prompt submission of paid Disbursement Vouchers (DVs) and its supporting documents was not complied by the Management as it has not been submitting the required reports on time despite	We reiterated that the Management  1. Require the Accounting Office concerned to prioritize submission of monthly report of transactions to the Audit Team within the deadline set to facilitate the immediate verification and review	To improve the submission of DVs to COA for post audit	Ma. Rossiel V. Rejoso/ Accountant III	January 2023	Present	Partially Implemented	Submission of DVs to COA was affected by numerous employee movement in Accounting Office.	DVs for CY 2022 and for 1st quarter of 2023 were submitted to COA already.

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previous aud observations which is not in accord with COA Circular Not 2009-006 date. September 15 2009, thus precluding the Audit Team from conducting timel verification confuction and it of accounts to determine the validity and propriety of the disbursement transactions of the	balances; and  2. Maximize work assignment among accounting personnel and/or assign additional staff, if the present workforce is not enough, so as to meet the deadlines on reports submission and prevent work overload.			January 2023	Present	Partially Implemented	New tasks distribution to Accounting Office staff and to Bookkeepers of delivery units were implemented and discussed to them.  (Annex 27)  Hiring of additional staff is limited to the provisions of NBC No. 589 dated May 25, 2022.
College.  AOM No. 23-009 (22) dated February 9, 2023  The Biologica Assets account totaling P902,630.00 a year-end wa unreliable due to a non-submission of Request for Relia from Accountability for decease animals, b.) non recognition of the layering and free range chicken received from the Department of Agriculture and conon-maintenance and non submission of Biological Assets (Property Care (BAPC), Quarterl Report of Biological Assets (QRBA) be the caretakers an subsidiary ledger by the Accounting	Management take the following courses of action:  1. Instruct the Accountable Officer to submit request for relief from accountability in case of death or loss of large cattle and other livestock together with available supporting documents, failure to comply with this requirement shall not relieved the said officer from liability thereof;  2. Provide the Accounting Office with the necessary documents for the recognition of the layering and free-range chickens received from DA, including the conditions or agreement for its proper recording, accountability	To improve the recording and reporting of Biological Assets in the books.	Maria Cristina C. Azuelo, PhD /VPAF  Ronnie E. Asis, M.Econ/ Auxiliary Services & IGP Director  Dr. Ricardo D. Diño/ Campus Director, CANR  Ma. Rossiel V. Rejoso/ Accountant III	February 2023 February 2023	Present	Partially Implemented Partially Implemented	Request for relief from accountability was submitted by CANR Director.  Invoice Receipt for Freerange chickens & MOA were forwarded to Accounting Office.

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	Division, thus, affecting its fair presentation in the financial statements.	3. Require the Biological Asset's caretaker/incharge and Accounting personnel in-charge to prepare and maintain the BAPCs and SLs, respectively, as required by existing regulations. Likewise, prepare and submit the QRCA to the Accounting Unit and Office of the Auditor.			February 2023	Present	Partially Implemented	Reports were not regularly submitted to Accounting Office due to various employee movements in CANR IGP & Bookkeeper.	Updating of Reports for CANR Biological Assets was initiated.
B. COMPLIAN	ICE WITH GENDER AI	ND DEVELOPMENT (GAD)							
AOM No. 23-016 (22) dated March 1, 2023	Management was not fully compliant with pertinent rules and regulations on Gender and Development defeating the purpose of planning and budgeting and the realization of the GAD objectives:  a. Comments and observations of the Philippine Commission on Women (PCW) on the College's submitted GAD Plan and Budget for CY 2022 were not effected, hence, was not properly endorsed by the said agency thereby compliance with the provisions of the Magna Carta	We recommended to Management the following courses of action:  1. Direct the GAD Officials and other personnel in charge to act accordingly on the PCW suggestions and comments and immediately resubmit the revised GPB for proper endorsement by the PCW; and  2. Instruct concerned offices for the proper maintenance and submission of necessary documents to facilitate generation of reports pertaining to GAD-related expenses and other GAD-related financial transactions in order to have a reliable and complete AR.	To improve the compliance to the guidelines related to GAD.	Dr. Delma Jean V. Abad/ CEID Director	March 2023	Present	Fully Implemented Fully Implemented		The New GAD in-charge submitted the 2022 AR for pass review of CHED on November 11, 2022.  The 2023 Consolidated GAD Plan & Budget was forwarded by CHEDRO-V to PCW on March 13, 2023.  The PCW reviewed the GAD AR 2022 and sent comments for revision on May 16, 2023.  The PCW received the revised GAD AR 2022 on June 6, 2023 for second review pass/ approval.  AM No. 52 s.2023 was issued instructing them to submit GAD related data to facilitate the completion of GAD AR.
	for Women (MCW) and relevant guidelines on GAD Planning and								

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	Budgeting was not ensured.							
	b. The Annual GAD Accomplishment Report (AR) for CY 2022 of the College shows total actual GAD expenditures in the amount of ₱10,644,430.02 equivalent to 37.86 percent only of the total GAD budget of ₱28,115,000.00, thus, GAD plans, activities and projects were fully realized, to the disadvantage of the intended recipients who could have							
REMITTANO		SIS. PHILHEALTH AND PAGE	S-IBIG CONTRIBUTIONS AND	LOANS AMOR	TIZATIONS			
AOM No. 23-020 (22) dated March 24, 2023	Taxes withheld and other mandatory contributions to the BIR, GSIS, Pag-IBIG and PhilHealth were not remitted intact. Likewise, the balances of Due to BIR and Due to Pag-IBIG accounts reflected in the	We reiterated our previous recommendations for Management to:  a. Require the Accountant to conduct a detailed review on the transactions affecting the Inter-Agency Payables to ascertain the correctness of the		Ma. Rossiel V. Rejoso/ Accountant	March 2023	Present	Partially Implemented	Monthly reconciliation of premiums related to GSIS being done.
	Financial Statements as of December 31, 2022 were unreliable due	b. Trace the root causes of negative balances on Due			March 2023	Present	Partially Implemented	The newly hired Accounta III has initiated the analys for the balance of Due to B

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### inclusion/posting of immediately take appropriate actions or transactions provide the corresponding pertaining to other accounts. thereby iournal entries for the affecting the fair corrections/adjustments: presentation and thereof in the Financial c. Ensure that SLs are February Present Partially Postina maintained and updated 2023 Implemented interrupted due to various Statements. for all accounts per fund employee movements in detailed Accounting Office. completely indicated. STATUS OF IMPLEMENTATION OF PRIOR YEAR'S AUDIT RECOMMENDATIONS CY 2021 recommend To improve the recording 1. The correctness. AAR completeness and Management: and reporting of PPE. existence of the Observation reported Property, Fully 1. Create an Inventory No. 1 Pages Accounting Implemented 30-37 Plant and Committee that Office conduct a complete annual (Based on AAR Equipment physical count of PPE and 2022) accounts totaling and ₱924,495,331.18 prepare complete RPCPPE in accordance CY 2020 (excluding Construction with Section 38. Chapter AAR 10 of GAM for NGAs, Observation Progress account) No. 8 Pages as of December 31, Volume I; 2021, cannot be 51-55 relied upon due to 2. Remind the Supply Fully (a) inability to Officers and Accountant to properly accomplish the Implemented submit a complete (Based on AAR Report on the forms and observe the 2022) Physical Count of instructions indicated Property, Plant and under Appendices 69. 70, 71 and 73 of GAM for Equipment (RPCPPE); (b) NGAs, Volume II: deficiencies noted in the submitted 3. Remind the Supply and Arsenio Gem 2020 June 2023 Fully PARs are being prepared Property upon issuance and a copy Officer Implemented year-end inventory immediately prepare the Garcillanosa was attach to the DV. PAR is report: (c) existence PARs upon issuance of /Acting enforced by including it in the of checklist of documentary PPEs to end-users and Supply unreconciled requirements of DV. attach a copy to the Officer III discrepancy ₱16,959,790.17 corresponding disbursement vouchers for between inventory report and PPE payment: book balance; (d) inadequate

<sup>\*</sup>Note: Status of Implementation may either be (a) Fully Implemented, (b) Ongoing, (c) Not Implemented, (d) Partially implemented, or (e) Delayed





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ID 91080536				ricer revenue, big,	r zy o docy camarii	ies Norte 1000, 11iii	прринес
documents							
supporting legal							
ownership of land;							
and (e) inclusion in							
the inventory report	/						
of unserviceable							
properties, thereby,							
affecting the fair							
presentation of the							
asset accounts in							
the Financial							
Statements.							
Statements.							
a. The RPCPPEs of							
various PPE							
accounts under the						=	
Regular Agency							
Fund (RAF) and							
Business-Related	'						
Fund (BRF) as of	'						
December 31,	1						
2021, were not	/						
submitted contrary	,						
to Section 38,	1						
Chapter 10 of the							
GAM for NGAs,							
Volume I.							
b. Deficiencies							
were noted in the							
preparation of PPE							
records and reports							
not in conformity							
with the applicable							
rules and							
regulations under							
the GAM.							
c. Unreconciled							
variance of							
₱16,959,790.17							
between inventory			1				
report and PPE							
book balance cast			1				
doubt on the	40						
correctness thereof							
in the financial							
statements.							
Statements.							

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	d. Damaged and unserviceable properties costing at least P1,087,183.36 were included in							
	the PPE balance.							
CY 2021 AAR Observation No. 2 Pages 38-40 and CY 2020 AAR Observation No. 2 Pages 32-34	2. Accuracy and reliability of the Cash in Bank-Local Currency, Current Accounts (CIBLCCA) balance as of December 31, 2021, amounting to ₱85,912,579.49 could not be ascertained as a consequence of a noted material variance amounting to ₱10,868,374.29 between the book and bank records, non-inclusion of cash in bank balance of ₱159,801.29 and erroneous treatment of a reconciling item in the books of the College.	Management require the College Accountant to prepare and submit complete Monthly BRS in accordance with the rules and regulations.  Furthermore, effect the necessary adjustment in the books of the erroneous treatment of outstanding checks, henceforth, ensure proper treatment of reconciling items in the books in order to reflect reliable and accurate cash in bank balance in the financial statements.	To make necessary adjusting entries for various reconciling items in monthly BRS.	Accounting Office		Partially Implemented  Partially Implemented	Submission of monthly BRS was affected by numerous employee movements in Accounting Office and Bookkeeper in CANR.	Investigation of each reconciling item is on-going. JEV is being made per correction of reconciling items.  (Annex 7)
CY 2021 AAR Observation No. 3 Pages 40-41	3. Some official receipts (ORs) assigned for the collection of fees under one fund cluster were issued for collection of other funds, contrary to Section 73 of the Government Accounting and Auditing Manual	5. We recommended and Management require the concerned Cash Collecting Officer to issue official receipts in strict numerical sequence pursuant to Section 73 of GAAM, Volume I. Avoid using / issuing ORs from one Fund to another and be more cautious on the appropriate use of official receipt for a particular		Collecting Officers		Fully Implemented (Based on AAR 2022)		

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### (GAAM), Volume collection to avoid and sound internal erroneous issuance control, hence, thereof. exposing risk of misuse of government collection. CY 2021 6. We recommended that **PCFC** Fully 4. Various Implemented AAR Management instruct the expenses for Observation PCF Custodian (Based on AAR meals, pantry discontinue the practice of 2022) No. 4 Pages supplies 41-43 accommodation charging meals, snacks, were charged to the groceries/pantry supplies petty cash fund and accommodation to the (PCF) contrary to PCF for the performance Item 4.0 of COA of regular activities Circular No. 2012inherent 003 dated October programs/projects 29. 2012 and essential to the operations pertinent provisions of the Agency be given in the GAM for priority in order to avoid NGAs, Volume I, unnecessary expenditures as provided under the resultina in improper utilization above-cited provisions of of COA Circular No. 2012government funds. 003. CY 2021 5. Deficiencies in We recommended and handling Petty AAR Management agreed to Observation Cash Fund were take the following courses No. 5 Pages noted contrary to of action: 43-45 the pertinent provisions of the 7. Strictly comply with GAM for NGAs, **PCFC** Fully Section 36 of the GAM for Volume I, thereby Implemented (Based on AAR the NGAs, Volume I and COA defeating purpose for its 2022) Circular No. 2012-001 on establishment and the submission of the may be open to required documents to plausible misuse or support the liquidation of abuse of funds. cash advances; Fully Implemented Discontinue (Based on AAR charging of expenditures 2022) that are not essential to operation to

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		unnecessary expenditures; and  9. Refrain from splitting transactions pursuant to Section 35 of the GAM for NGAs, Volume I.			Fully Implemented (Based on AAR 2022)		
CY 2021 AAR Observation No. 6 Pages 45-46	6. Petty Cash Fund was not replenished upon reaching 75% of disbursements, contrary to Paragraph 4.3.1 of COA Circular No. 97-002, thus, the petty cash fund at some point in time will not be available to pay for the petty operating expenses of the agency defeating the purpose for which the fund was established.	10. We recommended that Management require the PCFC to request replenishment of the PCF upon reaching 75 percent of disbursements or as the need arises by submitting a replenishment voucher together with the required supporting documents.	PCFC		Fully Implemented (Based on AAR 2022)		
CY 2021 AAR Observation No. 7 Pages 46-48	7. The Petty Cash Fund granted to the AOs of the College exceeded the one-month requirement, contrary to Paragraph 4.3.1 of COA Circular No. 97-002 dated February 10, 1997, thus, exposing the cash to possible loss, misuse and unnecessarily typing up the agency's fund/cash which could have been used for other purpose.	Management reduce the	PCFC		Fully Implemented (Based on AAR 2022)		

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		THE TANKS IN PERSON SET IN CO.						
CY 2021	8. Petty Cash	12. We recommended and		PCFC			Fully	
AAR	Funds Records	Management agreed to		1010			Implemented	
	(PCFR) were not	instruct the PCFC to					(Based on AAR	
Observation							2022)	8
No. 8 Pages	properly filled out in	properly filled out the					2022)	
48-50	accordance with	PCFR per transaction as						
	Appendix 50 of the	indicated in the PCV so as						
	GAM for NGAs,	to reflect actual						
	Volume II, hence,	disbursements for easy						
	transactions cannot	verification in other						
	be properly verified	records for the PCFC to						
	in the related	reflect actual cash on hand						
	records and	in all her records and stop						
	reports. Also,	charging expenses that						
	discrepancies in	are not covered by the						
	the records of the	replenishment made so as						
	PCFC casted doubt	not to compromise the						
	on the actual	operation of the IGP.		1				
		operation of the IGP.						
	amount of cash on		1					
	hand defeating the							
	purpose of							
	providing							
	immediate cash							
	resource when the	1						
	need arises.							
CY 2021	9. The accountable	We recommended that	To monitor the validity and	Cashier's			Fully	
AAR	officer (AO) was	Management strictly	sufficiency of bond.	Office			Implemented	
Observation	granted cash	require the following:	**				(Based on AAR	
No. 9 Pages	advances beyond						2022)	
50-52	the maximum cash	13. For the Accountant to						
0002	accountability	regularly check the						
	allowed under fer	updated copy of fidelity						
	fidelity bond	bond coverage of the AO		Accounting				
	coverage, contrary	before processing the		Office				
	to pertinent	request for cash advance		Onico				
	provisions of COA	and ensure that the						
	Circular No. 07							
	Circular No. 97-	amounts granted are						
	002, thereby,	within the maximum cash						
	exposing the	accountability of each AO.						
	government to risks	Otherwise, cause the						
	of possible losses	application of additional						
	due to non-	bond of the AO for the			1			
	indemnification in	increase in accountability;						
	cases of	and						
	defalcation,						W100 - 200	
	shortages or	14. For the Accountable			2021	Present	Fully	A personnel was assigned to
	unrelieved losses	Officer to be cautious in					Implemented	monitor the fidelity bond.
	that might occur in	observing his maximum						Also, the AO was reminded

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	the safekeeping of such fund.	cash accountability and promptly inform the Cashier/Accounting Department should his current balance or cash advance granted exceeds the allowable amount per approved bond.						to observe her maximum accountability. Also, Accountant was instructed to check the sufficiency of the bond.
CY 2021 AAR Observation No. 11 Pages 55-61 and CY 2020 AAR Observation No. 7 Pages	10. The reliability, accuracy and existence of Inventory accounts with a total book value of ₱19,451,729.60 as of December 31, 2021 cannot be ascertained due to difference of ₱11,819,570.08 or	We recommended that Management:  15. Reconcile periodically and monitor the movement of the Inventory accounts using RSMI and RIS to ensure that the appropriate valuations are reflected in the financial reports;	To improve the recording and reporting of inventories.	Accounting Office	2021	Present	Partially Implemented	SPMO submits RSMI to Accounting Office monthly for reconciliation.
48-51	60.76 per cent of the total Inventories compared to the P7,632,159.52 balance per Report on the Physical Count of Inventories.	16. Require the Supply Officers of all the campuses to submit the RIS for supplies and materials allegedly issued immediately to end-users;		SPMO			Fully Implemented (Based on AAR 2022)	
CY 2021 AAR Observation No. 12 Pages 61-65 and CY 2020 AAR Observation No. 10	11. Discrepancy of P787,323.52 between the balance of the Due to NGAs account and the confirmed reciprocal account balances from the Source Agencies was noted, thereby affecting the fair presentation of the	We recommended that Management to require the accountant to:  17. Perform periodic reconciliation of the balances of the Due to NGAs account with the Source Agencies concerned and effect necessary adjustments, as appropriate; and	To reconcile the balances between source Agency and Implementing Agency (CNSC) in terms of Due to NGA Account.	Accounting Office	2020	Present	Partially Implemented	Liquidation of funds from various source agencies is continuous. Currently, we are complying on the recommendations/ findings of source Agency Regarding our liquidations.
Pages 59-63	affected account in the financial statements as of September 30, 2021.	Strictly adhere with the prescribed accounting entries of recording transactions pertaining to the receipts, disbursements and					Fully Implemented (Based on AAR 2022)	

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		liquidation of externally- funded projects, in conformity with those provided in Annex M of the Government Accounting Manual (GAM) for National Government Agencies, Volume I.						
CY 2021 AAR Observation No. 13 Pages 65-69	12. Several accounts of the College were not appropriately classified in the books of accounts, not in conformity with the Revised Chart of Accounts (Updated 2019) for National Government Agencies (NGAs) prescribed under COA Circular No. 2020-001 dated January 8, 2020, thus, affecting the fair presentation thereof in the Financial Statements.	19. We recommended that Management direct the Accountant to properly analyze, classify and record every transaction in the books in accordance with the Revised Chart of Accounts. Also, prepare the necessary adjusting/reclassification entries relative to the outstanding/unrecouped mobilization fee as follows:  Advances to Contractors – xxx Construction in Progress – Buildings and Other Structures - xxx		Accounting Office			Fully Implemented (Based on AAR 2022)	
CY 2021 AAR Observation No. 14 Pages 69-75	14. Poor Collection efficiency on loans and accounts receivables totaling \$\mathbb{P}\$21,350,128.81 (excluding negative balances, unidentified/unsupp orted adjustments and errors) due to inadequate monitoring and lenient actions, contrary to Section 6.1 of COA Circular No. 2016-005, thus, depriving the	We reiterated our previous recommendations that the Management:  1. On Outstanding Accounts Receivable  20. Exert extra efforts in securing the necessary documents by determining and validating the existence of the causes and conditions for noncompliance of debtors and expedite the submission of the request for the write-off of dormant receivable	To continue the collection efforts to all Receivables Accounts.	SFAU Accounting Office	2021	Present	Partially Implemented	Tracing of data and payees is on-going. Some request to write off a dormant account of deceased student were submitted but was denied.

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CY 2020 AAR Observation	College of additional income which could be used to finance its programs, projects and activities.	accounts pursuant to COA Circular No. 2016-005; and  2. On Loans Receivable  21. Intensify the collection of due and demandable accounts by issuance of demand letters to student-					Partially Implemented		Sending of demand letters is continuous.
No. 6 Pages 42-47		borrowers and to the co- makers in case of refusal or failure of student- borrowers to settle their liabilities; and  22. Coordinate with CHED and solicit possible solutions and actions to be take regarding the long outstanding undocumented and uncollected loans.					Fully Implemented (Based on AAR 2022)		
CY 2021 AAR Observation No. 15 Pages 75-80	15. Procedural lapses pertaining to the collections from canteen operations covering CY 2020 up to the 3rd Quarter of CY 2021 resulted in the unremitted collections amounting to P251,061.00, contrary to Sections 69 (1) and	We recommend that Management take the following courses of action:  23. Stop immediately the practice of making outright disbursements out of collections and remit all collections intact daily to the collecting officer in accordance with law and existing regulations;	To remit the daily cash sales on the same day of collection.	Auxiliary & IGP Services  Accounting Office  OVPAF	2021	2021	Fully Implemented (Based on AAR 2022)		
	112 of Presidential Decree (PD) No. 1445, further exposing government funds to possible loss and/or misuse.	24. Instruct the IGP Office and the PCFC to reconcile their records and account in details the sales, remittances and disbursements directly charged against collection;			2021	2021	Fully Implemented	,	Records were reviewed. JEV No. 06-2021-08-0059 was made.  (Annex 47) (Annex 15 in CY 2021 AAPSI)

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		25. Require the Former IGP Director and concerned personnel who handled the cash from sales to present proof of actual disbursements using the unremitted collections for canteen operations. If no proof of use of collections presented, require the said AOs to remit immediately to the Cashier the unremitted collections amounting to \$\mathbb{P}\$251,061.00; and  26. Direct the Accounting Office that in the recording of all transactions ensure that figures reflected in the reports submitted to their office are duly supported and properly verified from the source documents to determine the accuracy and correctness of said report.	To require the former IGP Director and concerned personnel to present proof of disbursement or remit the unremitted collections.		2021	Present	Partially Implemented  Fully Implemented (Based on AAR 2022)	AM Memo No. 046 s.2023 was issued to require the Former IGP Director and to present proof of actual disbursements using the unremitted collections for canteen operations or to remit the unremitted collections.  (Annex 49)
CY 2021 AAR Observation No. 16 Pages 80-84	16. The correctness of leave credit records of each employee and the propriety of the monetized number of days as well as the accuracy and reliability of the affected accounts in the financial statements could not be ascertained due to the following: a. Non-adherence to regulations on	Resolution No. 000034 on the granting and approval of monetization of leave credits:  27. For regular monetization, ensure that only who have accumulated 15 days of vacation leave credits shall be allowed to		HRDO Accounting Office			Fully Implemented (Based on AAR 2022)	

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#### days and at least 5 days is Monetization of Credits retained Leave after under Rule XVI of monetization; Omnibus Rules Fully Implementing Book 28. Stop the practice of V of Executive allocating deductions of Implemented Order No. 292 and the applied leave credits (Based on AAR 2022) Civil Service for monetization from the Commission (CSC) accumulated vacation Resolution leave credits and sick 000034 dated leave credits. In case the January 5, 2000. monetization falls under b. Monetization of the special monetization leave credits was vacation leave credits debited to Salaries must be exhausted first before sick leave credits Wages account instead of may be used. Other Personnel benefits account, 29. We recommend that contrary to COA the College Accountant Circular No. 2020use the proper account 001 dated January codes/ titles in recording Fully 8, 2020 resulting in the monetization of leave the overstatement credits in accordance with Implemented (Based on AAR the Revised Chart of Accounts (Updated 2019) 2022) understatement of for NGAs prescribed under accounts, COA Circular No. 2020respectively, thus, affecting the fair 001. presentation thereof in the Statement of Financial Performance. 2021 Fully CY 2021 Liquidated recommend Properly impose liquidated Accounting Present damages due to Implemented AAR Management: damages to erring Office (Based on AAR Observation late deliveries of suppliers. 2022) No. 17 various 30. Strictly enforce the goods Pages 84-88 totaling remedies available ₱735,680.72 was including the termination not fully imposed to of the contract, imposition suppliers of liquidated damages and errina leaving forfeiture of uncollected amount performance security of \$\P493,909.09, when the Supplier fails to satisfactorily deliver any or contrary

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	Government Procurement Policy Board (GPPB) Resolution Nos. 07- 2019 and 02-2020, thus, deprived the College of additional income that could be use in its operations.	considering the actual number of days delayed pursuant to the above cited regulation; and  32. Demand payment from the concerned suppliers the amount of P493, 909.09 pertaining to the uncollected amount of the liquidated damages for delayed deliveries of		Accounting Office  Accounting Office			Fully Implemented (Based on AAR 2022)  Partially Implemented		
CY 2021 AAR Observation No. 18 Pages 88-93	18. Management has been unsuccessful in the enforcement of refund for breach of contracts by those grantees who were not able to complete their scholarship, thus, recoupment of scholarship benefits, salaries, and allowances remain uncollected, inconsistent with CNSC Board Resolution No. 33 series of 2015 and Board Resolution No. 47 series of 2020.	Management take the following courses of action:  33. To cause the promulgation of a decision to be able to recoup the financial assistance, salaries, and allowances relative to the scholarship grants from those scholars with breach of contracts;  34. That the Accounting Office, in coordination with the Scholarship Committee, come up with their computations of the	To enforce the contract with faculty scholarship grantees	OVPAA  Accounting Office	2021	Present	Partially Implemented Partially Implemented	Resignation of Accountant I who was assigned to the computation	16/17 scholars have submitted affidavit of undertaking  Hiring of Accountant is ongoing

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		35. Henceforth, imme-					Not	
		diately enforce collection from defaulting scholars.					Implemented	
CY 2021	19. Representation	36. We recommended that	To require the former Dean	CANR-	2021	Present	Partially	The Payment of the Former
AAR	and Transportation	Management require the	to refund the excess RATA	Director	2021	riesen	Implemented	Dean of CANR, thru salary
Observation	Allowance (RATA)	former and current Deans	to relating the execution in	Accounting				deduction is on-going.
No. 19	totaling ₱35,000.00	of the CANR to	æ.	Office				
Pages 93-97	paid to the former	immediately refund the		547 12019190				
"	and current Deans	excess amount of RATA						
	of the College of	claimed amounting						
	Agriculture and	₱26,309.52 and						
	Natural Resources	₱8,690.48, respectively.						
	(CANR) for the							
	period September							
1	23 to December 31,		-					
	2021 was							
	excessive, contrary to Chapter 7 of the							
1	Manual of Position							
	Classification and							
	Compensation and							
	COA Circular No.							
	2012-003 dated							20
	October 29, 2021.							
CY 2021	20. Incomplete	37. We recommended that	To provide justification &	Budget	2021	January		First justification was part of
AAR	supporting	Management provide valid	documents related to CAN	Office		2023		comment. Which was
Observation	documents and	justification and/or	for CY 2021					submitted on March 25, 2022
No. 20	deficiencies noted	explanation particularly on		Accounting			Fully	(4 00)
Pages 97-	relative to the	the discrepancies noted in		Office			Implemented	(Annex 29)
102	payment of Collective	the actual charges to identified object of						Second justification was
	Negotiation	expenditures for the grant						submitted on January 24,
	Agreement (CNA)	of C.N.A.						2023, upon the request of
	incentives for	01 C.14.A.						the auditor during the
	Calendar Year (CY)							Entrance Conference on
	2021 contrary to							December, 2022.
	COA Circular No.							
	2012-001 dated							(Annex 30)
	June 14, 2021 and	3						
	Department of	38. We likewise					Fully	
	Budget and	recommend submission of					Implemented	
	Management	necessary documents as					(Based on AAR	
	(DBM) Budget			3 7 8			2022)	
	Circular No. 2021-3	Circular No. 2012-001 and DBM BC 2021-3, to enable						
	date November 17, 2021, thus, cast	us to make a decision in						
	doubt on the							
	Ladabt on the	auuit.				L		

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	validity and						
	propriety of the						
	transaction.						
CY 2021	21. Unutilized	We recommended and					
AAR	balances from	Management agreed to:					
Observation	collections of	Management agreed to.					- 1
		20 December Heading	A		Fully		
No. 21	liquidated damages	39. Record the collection	Accounting				
Pages 102-	and sale of bid	from liquidated damages	Office		Implemented		
105	documents were	as Miscellaneous Income	1		(Based on AAR		
	not recognized as	in accordance with the			2022)		
1	income in the	GAM for NGAs, Volume I;					İ
	Regular Agency				1600 0000		
	Fund (RAF) and not	40. Record the collection			Fully		
II .	remitted to the	from sale of bid			Implemented		
	Bureau of the	documents and other			(Based on AAR		
	Treasury (BTr),	related fees as well as the			2022)		
	contrary to Section	corresponding	ľ				
	65 (1) of	disbursements under					- 1
	Presidential Decree	Trust Liabilities account in					
	(P.D.) No. 1445,	the Trust Fund books:					
	provisions of the	the fracti and beene,					
	2016 Revised	41. Transfer the			Fully		1
	Implementing	excess/unutilized balance			Implemented		1
	Rules and	amounting to		1	(Based on AAR		
	Regulations (R-	₱2,227,000.00 to the			2022)		
	IRR) of Republic				2022)		
•							
	Act (R.A.) No. 9184	which shall be recognized					
	and Government	to the second se					
	Accounting Manual	and					
	(GAM) for National				- "		
	Government	42. Remit the excess			Fully		
	Agencies (NGAs),				Implemented		
	Volume I, thereby	to the Bureau of the			(Based on AAR		
	depriving the	Treasury to be accounted			2022)		
	government of the	under the special account					
	use of funds for	of the General Fund; and					
	other programs and						
1	projects.	43. Comply with the					
		above-mentioned			Fully		
		regulations on the			Implemented		
1		appropriate recognition of			(Based on AAR		
		receipts/proceeds from the			2022)		
		sale of bid documents and					
		the unutilized balance					
		thereof in the books of the					
		College and religiously					
		deposit and religiously					
L		ally	 	L		1	

<sup>\*</sup>Note: Status of Implementation may either be (a) Fully Implemented, (b) Ongoing, (c) Not Implemented, (d) Partially implemented, or (e) Delayed







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		excess/unutilized amount to the BTr.					-	
CY 2021 AAR Observation No. 22 Pages 105- 110	22. Non- conformance with Section 88 of PD No. 1445 and pertinent provisions of the R-IRR of RA No. 9184 were noted relative to the	In view of the foregoing, we recommended to Management the following:  44. Stop the practice of making full payments to projects if they are not yet	To improve the compliance with RA 9184 and other guidelines related to infrastructure projects.	Accounting Office PPD	2021	Present	Fully Implemented (Based on AAR	
	infrastructure project: Completion of Supply Office with Stockroom and Garage, Phase 2 with a total contract amount of ₱19,956,500.48, as	fully 100 percent completed to avoid the commission of advance payment for items not yet satisfactorily completed pursuant to Section 88 of PD No. 1445;					2022)	
	follows:  a. There was evidence that advance payment was made on the final payment despite some portion of the project not yet	the projects were already completed even if they				-	Not Implemented	
	satisfactorily completed in violation of Section 88 of PD No. 1445, hence, found to be irregular. b. The Agency did not impose liquidated damages despite evidence that there was delay in the	implementation of the project and determine the unperformed work as of the target date of completion of the aforementioned projects and impose the appropriate liquidated damages; and					Not Implemented	
	implementation of the project contrary to Section 8.1 of Annex E of the R- IRR of RA No. 9184. c. The Agency released the	regulations on the release of retention money pursuant to Section 6.2 of Annex E of the R-IRR of RA No. 9184 to avoid the incurrence of the same					Fully Implemented (Based on AAR 2022)	

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	retention money at							
	the same time with							
	the release of the							
	final payment							
	without the required							
	supporting							
	documents						,	"
	contrary to Section							
	6.2 of Annex E of							
	the R-IRR of RA							
	No.9184.							
CY 2021	23. Six projects	We recommended that the	To stop the issuance of	PPD	January	Present		After the receipt of the
AAR	with total contract	Management take the	certificate of completion of		2022			observation, the IPDO
Observation	cost of	following courses of	those projects which are not					Director issued a guideline to
No. 23	₱88,906,226.28	action:	satisfactorily completed.					all engineers regarding 95%
Pages 110-	were certified							inspection and punchlist.
117	complete by the	48. Ensure that punch					Fully	(Annex 22) (Annex 45 in
	Inspectorate Team	list issued indicates the					Implemented	2021 AAPSI)
	and accepted by	remaining works, work						
	the Management,	deficiencies for necessary						After that, IPDO engineers
	notwithstanding	corrections, and the				1		implemented both the 95%
	that the projects	specific duration/ time to						inspection and punchlist.
1	were not yet	fully complete the project						Attach is sample for your
Na contract of the contract of	satisfactorily	considering the approved						reference
1	completed; hence,	remaining contract time;						
	payment thereof							(Annex 21)
	may result in	49. Ensure that						
1	irregular	preliminary inspection is					Fully	Further the 95% inspection
1	expenditures and	conducted upon reaching					Implemented	was included in the checklist
	deprived the end-	95 per cent					*	for documentary
1	users of the	accomplishment and not						requirements for
	optimum use of the	when the projects are						infrastructure projects
	projects.	already 100 percent						
	,,	complete so that any						After the receipt of the
1		deficiencies can be						observation, the IPDO
		communicated to the						Director issued a guideline to
		contractor for their						all engineers regarding 95%
		compliance;						inspection and punchlist.
								(Annex 22) (Annex 45 in
		50. Direct the Inspectorate						2021 AAPSI)
		Team to ensure that all					Fully	10000000 X & 150 CO 150 K
		infrastructure projects are					Implemented	Also, site engineers were
		closely and properly						directed to submit
		monitored in accordance						accomplishment report
		with plans and schedules						weekly to improve
		of implementation so that						supervision and monitoring.
		appropriate actions are						(Annex 41)
		Lappropriate actions are	I	L				1

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				As the same of the			
		taken against defaulting					Also, AM No. 107 s.2023
		contractors and corrective					was issued to enforce the
		measures are					monitoring of projects.
		implemented on time;					monnomy or projection
		implemented on time,					
		51. Stop the practice of					
						Fully	
		issuing Certificate of				Implemented	
		Completion and Final					
	1	Inspection Report on				(Based on AAR	
		projects with noted				2022)	
		deficiencies as reported in					×
		the punch list, which are					
		not yet corrected/complied					
		by the contractor; and	ĺ				
		-1					
		52. Enforce the collection				Fully	
		of liquidated damages for				Implemented	
		projects that are not yet				(Based on AAR	
		satisfactorily completed				2022)	
		within the approved					
		contract time.					
CY 2021	24. Various lapses	We recommended that	 PPD				
AAR	and non-	Management take the	' ' ' '				
Observation	conformance with	following courses of					
No. 24	pertinent provisions	action:					
Pages 117-	of the Revised	action.					
124	Implementing	53. Ensure that				Fully	
124		documents for the				Implemented	
		acknowledgement of turn-				(Based on AAR	
						2022)	
	IRR) of Republic					2022)	
	Act (R.A.) No. 1984	properly accomplished;			ľ		
	were not noted for	54 0 ( ) ( ) ( )				Fully	The documents were already
	the project	54. Submit the following					submitted to COA on July 16,
	Installation of	supporting documents for				Implemented	2021
	Water System						2021
	Facilities with	extensions for review and					(0 45)
	Filtration and	evaluation, such as;					(Annex 45)
	Construction of	<ol> <li>Copy of the approved</li> </ol>					
	Comfort Room at	time extension;					
	CNSC Entienza						
	Campus, casting						
	doubt on the						-
	propriety of	3. Copy of the Evaluation					
	transaction and	Report by the agency					
	further deprived the	concerned establishing					
	end-users of the	the need for time					
		extension including the	1				

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## ISO 9001:2015



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#### have been derived computation showing in from the timely sufficient detail how the completion thereof. number of days of extension was determined; 4. Certification or reports establishing the existence of the grounds for the contract time extension, as follows: PAGASA Report covering the area where the Project is located if extension requested is due to adverse weather conditions b) Provincial Commander's Report, if the extension requested is due to deteriorating/worsening peace and order situation c) Certification from DOLE, DTI, DILG and / or DND, among others, whichever is applicable, for the other grounds such shortage construction materials, general labor strike or similar activities that disrupted construction operations through no fault of the contractor; and 5. Copy of approved original PERT/CPM Network Diagram reflecting the effect of the subject time extension on the original contract time and all previously issued Time extensions. 55.Justification/comment on the inconsistency in the adjusted expiration of contract;

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	•								
		56. Submit copies of the verified position paper prepared by the contractor					Fully Implemented		The position paper was submitted to COA on February 15, 2022.
	8	and the written notice of the Head of the Procuring Entity's decision on the							(Annex 46) (Annex 50 in CY 2021 AAPSI)
		termination of contract;							,
		57. Henceforth, promptly act on delays in the implementation of infrastructure projects considering the remedies provided under Annex E of the R-IRR of RA No. 9184					Fully Implemented		The management have strengthened the supervision and monitoring of infrastructure projects already.  (Annex 41)
		and Section 4 of GPPB Circular No. 03-2019.							
CY 2021 AAR	25. Inability to diligently observe	We recommended that Management take the	To improve the compliance with RA 9184 and other		2021	Present			
Observation	the provision of the	following courses of	guidelines related to						*
No. 25	Revised	action:	infrastructure projects.						
Pages 124-	Implementing	50 5 1 1 1 1 1 1					F. II.		
130	Rules and Regulations (R-	58. Provide the Audit Team supporting					Fully Implemented		
	IRR) of Republic	documents and valid					(Based on AAR		
	Act (R.A.) No. 9184	justification that will					2022)		
	and Department of	establish the technical							
	Public Works and	capability of the supplier to							
	Highways (DPWH)	deliver the above-							
	Department Order	mentioned furniture and							
	(D.O.) No. 197	fixtures, tools and office							
	series of 2016 in the preparation of	equipment;							
	the Approved	59. Provide the College		PPD	2021	2023	Fully		The PPD has provided the
	Budget for the	Accountant basis to		.,,,			Implemented		Summary of Equipment &
	Contract (ABC) of	prepare necessary journal							Furnitures to Accounting
	various	entries for reclassification						1	office.
	infrastructure	of portion of Infrastructure							(4
	projects may result								(Annex 28)
	in over-estimated	proper PPE on inventory							
	or excessive ABC. a. Various	account;							
	infrastructure	60. Stop the practice of					Fully		
	contracts totaling	including in the					Implemented		
	P91,448,137.06	procurement of					(Based on AAR		
	included items						2022)		

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amounting to which can be categorized P12,862,455.53 as goods; and which are not considered part of 61. Provide valid infrastructure justification for our review	
P12,862,455.53 as goods; and which are not considered part of 61. Provide valid	
which are not considered part of 61. Provide valid	1
considered part of 61. Provide valid	
projects, hence, and evaluation on why the	
should be deducted goods component of the	
from the contract project were considered as (Based on AAR	
cost and produced direct cost which were	
separately as used and included in the	
goods. computation of Profit, VAT,	
b. Overhead, and OCM of the ABC and	
Contingencies and the additional cost due to	
Miscellaneous OCM and profit mark-up	
were added to the not be subjected thereto,	
cost of some work in order to avoid	
items which should suspension or	
not be subjected to disallowance in audit.	
such mark-up per	
DPWH DO No.	
197, thereby,	
increasing the	
estimated cost of	
the project.	
CY 2021 26. Copies of We recommended that To improve the compliance PPD 2021 Present	
AAR Variation/Extra Management take the with RA 9184 and other	
Observation Work Order (EWO)   following courses of   guidelines related to	
No. 26 and extension of action: infrastructure projects.	
Pages 130- contract time and	
137 their supporting 62. Strictly comply with Fully	
documents for the prompt submission of   Implemented	
various copies of variation/extra (Based on AAR	
infrastructure work orders and approved 2022)	
projects were not time extensions together	
submitted to the with the necessary	
Audit Team within supporting documents	
five working days enumerated in Annexes B	
	and evaluation of
	ponent of (POW)
with provisions of are being	done by Engineer
COA Circular No. 63. Review and evaluate   Fully   Il prior th	e approval of the
2009-001 dated thoroughly the Program of POW, de	sign & estimates.
	Order and Time
	s are already
COA Circular No. I that project designs and I I I I I I Extension	
COA Circular No. that project designs and 2012-001 dated estimates are properly minimized	

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#### Annex E of the the projects are covered to Revised minimize variation orders Implementing and time extensions which Rules often results in increased and Regulations (Rcost and delayed project IRR) of Republic completion; and Act (R.A.) No. 9184, thus, 64. Submit the above-Fully enumerated supporting Implemented precluding the timely review and documents to establish the (Based on AAR evaluation thereof. validity and legality of 2022) disbursements. CY 2021 27. We recommended and PPD Retention Management agreed to AAR was not money Observation properly deducted take the following courses Accounting No. 27 from progress of action: Office Pages 137payments for 139 Fully infrastructure 65. Require the Implemented projects, contrary to Accountant to deduct the (Based on AAR Section 6.1, Annex appropriate amount of 2022) E of the 2016 retention money from Revised every progress payment Implementing up until 50 percent of the Rules value of works, as and Regulations (Rdetermined by the IRR) of Republic procuring entity, are Act (R.A.) No. completed. The amount to 9184, thereby be retained shall be based the on the total amount due to exposing College to risk of the contractor prior to any insufficiency of fund deduction. that will cover uncorrected 66. Allow the release discovered defects of the retention money third-party only upon request by the liabilities, if any. contractor for substitution of the retention money with Fully Implemented irrevocable standby letters (Based on AAR credit from a 2022) commercial bank, bank guarantees or surety bonds callable on demand and provided the project is schedule satisfactorily undertaken, otherwise. retention money shall be due for

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		release only upon final							
		acceptance of the project.				-	- n		
CY 2021	28. Warranty	67. We recommended that		PPD			Fully		
AAR	securities do not	Management require the					Implemented		
Observation	cover the required	contractors to post					(Based on AAR		
No. 28	period specified	warranty securities					2022)		
Pages 140-	under Section	covering the required							
143	62.2.3 of the	period and amount							
140	Revised	provided under Section							
		62.2.3.4 of the R-IRR of							
	Implementing								
	Rules and	R.A. 9184 otherwise,							
	Regulations (R-	structural defects and or							
	IRR) of Republic	failure within the warranty							
	Act (R.A.) No.	period not covered by the							
	9184, thus	surety bond and not							
	unnecessarily	repaired by the contractor							
	exposed the	shall be borne by persons							
	College to	liable. We likewise						*	
	insufficient financial	recommend that to ensure							
		contractor's compliance to							
	guarantee of the								
	contractor's	the requirements of the							
	performance of its	law, require the concerned		8					
	responsibilities for	office to implement a							
	structural defects	sound and effective							
	and failures which	monitoring system to							
	may arise after final	ensure that the procuring				-			
	acceptance of	entity will be reimbursed of							
	infrastructure	its expenses in restoration							
	projects.	or reconstruction work in							
	p. ojecio.	case of Structural							
		Defects/Failure occurring							
		during the applicable							
		warranty period.			0004	December			
CY 2021	29. The results of	We recommended that	To improve the result of		2021	Present			
AAR	operations of eight	Management take the	operations of IGPs.						
Observation	Income Generating	following courses of							
No. 29	Projects (IGP) of	action:						1	
Pages 143-	the College for CY								
147	2021 were poor,	68. Regularly monitor the		Auxiliary &			Fully		
	incurring total net	performances of the		IGP Services		1	Implemented		
	loss of	different IGP Projects and					(Based on AAR	1	
	₱494,065.36	determine the root cause				1	2022)		
		of low performance and		1		1			
	(excluding non-					1			
	cash expenses),	give solutions thereto;							
	thus, the objective			1			D. H. II.		
	of income	69. Consciously plan and					Partially	1	
		implement cost-saving					Implemented		

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	generation was not fully attained.	and efficiency-improving measures to improve projects performance;  70. Revisit the IGP Manual and consider the need for updating of policies and guidelines particularly on IGPs that are no longer profitable and viable with the current condition and production capability of the College.					Partially Implemented	Improvements on performance of some IGPs were noted.  Revised manual was already presented to the BOT.
CY 2021 AAR Observation No. 30 Pages 147- 153	30. Deficiencies were noted relative to the grant of CY 2020 incentives to various personnel involved in the Income Generating Projects (IGPs) of the College totaling P480,273.92, contrary to the provisions of the Production and Business Development Center (PBDC) Manual of Operations, thus, cast doubt on the propriety and regularity of the transaction.	Accountant and other personnel concerned to properly establish the net income derived from each IGP ventures considering all expenses incurred for	To revise the guidelines of the rent incentives from IGPs.	Auxiliary & IGP Services  Accounting Office  Budget Office	2021	Present	Fully Implemented (Based on AAR 2022)  Partially Implemented  Partially Implemented	Revised manual was already presented to the BOT.  Revised manual was already presented to the BOT.  The IGP Director was directed to submit the Budget for 2020-2021.
CY 2021 AAR Observation	31. Management was not able to fully implement/adopt	the College covering CYs 2020 and 2021.  75. We recommended that the Management give preferential attention on		SPMO MIS	2021	Present	Partially Implemented	

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								200	
No. 31 Pages 153- 155	the Supply and Property Management Information System (SuPMIS) in its property and inventory management, hence, the objective to improve the accuracy and efficiency of processes, reporting and control of supplies, properties and equipment was not attained.	addressing the issues and concerns of the users of the SuPMIS and conduct evaluation of the efficiency and effectiveness in its operation.		SPMO			Fully		
CY 2021 AAR Observation No. 32 Pages 155- 158	32. Management was not able to consistently notify the Auditor of the time and date of scheduled deliveries of procured items pursuant to Sections 6.06 of COA Circular No. 95-006 dated May 18, 1995, hindering the timely inspection by the Author and determination of its validity, completeness, existence and condition.	76. We recommended and Management agreed to notify the Auditor of the time and date of the scheduled deliveries of procured items, within 24 hours from such acceptance pursuant to COA Circular 95-006.					Implemented (Based on AAR 2022)		
CY 2021 AAR Observation No. 33 Pages 158- 161	33. Disallowances remained unsettled notwithstanding the issuance of Notices of Finality of Decision (NFD) and COA Orders of	We recommended that Management take the following courses of action:  77. Strictly enforce the immediate settlement of	To enforce the settlement of the disallowed expenditures.	Cashier's Office Accounting Office	2021	Present	Partially Implemented		The management enforced the settlement of the remaining balance of disallowance. It is being paid by responsible signatories/ thru salary deduction.

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Execution (COE), contrasy to the provisions of t		F " (00F)	41-						
provisions of the P234,493.09, that have already become final and Regulations on the Settlement and Regulations of P234,493.09 as of December 31, 2021.    P234,493.09 as of December 31, 2021.   P24,493.09 as of December 31, 2021.   P25,493.09 as									
2009 Rules and Regulations on the Sattlement of Accounts (RSA), resulting better to provide the complete of P34,4430 for the RSA to avoid the prosition of sanctions provided by law, resulting to be selections 7.1.1 and 7.1.2 of the RSA to avoid the prosition of sanctions provided by law, resulting to be selected or 7.2.4 of the RSA to avoid the prosition of sanctions provided by law, resulting to be selected or 7.2.4 of the RSA to avoid the provided by law, resulting to be selected or for the service, nor connected or transacting with the College, issue final demand letters to estimate the service, nor connected or transacting with the College, issue final demand letters to estimate the selection of disallowances directly from them;  7.9. Go after all persons determined to be solidarily liable under an ND attention of refunds to disallowances of collection of refunds to disallowances to COA regularly, for reconciliation of refunds to disallowances to COA regularly, for reconciliation of Pagularly, for reconciliation of Pagularly, for reconciliation of the RSA of CAA ARA Coexpellament or Suspensions Disallowances of COA regularly, for reconciliation of the RSA of CAA ARA Coexpellament or Suspensions of the RSA of CAA Accompliatment of the RSA of CAA Accompliatment of submitted for the report of the prescribed publishment of submitted for the report of the prescribed publishment of review by the condition of the programment of the processing publishment of submitted for the processing publishment of the publishment of the processing publishment of the									
Regulations on the Settlement of Accounts (RRSA), resulting unusetted balance of P244,493.0e and P244,93.0e and									
Settlement of Accounts (RRSA to avoid the imposition of sanctions provided by law; resulting in unsettled balance of P.234-430.89 as of P.234-430.									
Accounts (RRSA), resulting in unsettled balance of P234,4830,93 as of December 31, 2021.  **The provided by law, or provided b									
resulting in unsettled balance of P234,493.09 as of December 31, 2021.  78. For those persons found liable but are no longer in the service, nor connected or transacting with the Codlege, issue in cause the collection or settlement of disallowances directly from them;  79. Go after all persons determined to be solidarily liable under an ND accordance with Section 16.3 of CAO Circular No. 2009-006; and  80. Submit an updated report of refunds to disallowances to COA regularly, for reconciliation of records and issuance of Notice of Settlement or Suspensions/ Disalowances to COA regularly, for reconciliation of records and issuance of Notice of Settlement and Development Codes and Development Codes and Development and Development on submitted for referred and Development Codes and Development Codes and Development and Development on submitted for review by the prescribed guidelines and procedures for the prescribed procedures for the prescribed guidelines and procedures for the prescribed guidelines and and guidelines and guidel									
unsettid balance of P234,493.09 as of December 31, 2021.  **R. For those persons found liable but are no longer in the service, nor connected or transacting with the College, issue final demand letters to cause the collection or settlement of disallowances determined to be solidarily liable under an ND accordance with Section 16.3 of COA Circular No. 2009-006, and  **80. Submit an updated report of refunds to disallowances to COA regularly, for recornilistion of records and issuance of Notice of Settlement or Superprisonal Charges (NSSDC).  **CY 2021 AAR Development (AAD) Plan and Budget was not a Pages 161-1 (AD) Plan and Budget was not submitted for review by the report of refunds (AD) Plan and Budget was not submitted for review by the report of refunds (AD) Plan and Budget was not submitted for review by the report of refunds (AD) Plan and Budget was not submitted for review by the report of refunds (AD) Plan and Budget was not submitted for review by the report of refunds (AD) Plan and Budget was not submitted for review by the report of refunds (AD) Plan and Budget was not submitted for review by the report of refunds (AD) Plan and Budget was not submitted for review by the report of refunds (AD) Plan and Budget was not submitted for review by the procedures for the preparation, evelopment, and the procedures of the preparation, development, and the procedures of the preparation, monitoring and evaluation, including and evaluation including									
of P224,493,09 as of December 31, 78. For those persons found liable but are no longer in the service, nor connected or transacting with the College, issue final demand letters to cause the collection or settlement of disallowancos directly from them;  79. Go after all persons determined to be solidarily liable under an ND accordance with Section 13.3 of COA Circular No. 2009-000; and  80. Submit an updated report of refunds to disallowancos to COA regularly, for recordilisation of records and issuance of Notice of Settlement or Suspensional Disallowances/ Charge (MSSDC).  CY 2021 34. Gender and AAR Development (GAD) Plan and Budget was not businessed in the presentation of the condition of the									
of December 31, 2021.    The Composition of Part of Partially Implemented (Based on AAR 2022)   Partially Implemented (Based on AAR 2022)			provided by law;						
The cashier continuously updates the COA every collection of resords and issuance of Notice of Settlement or Suspensions/ Disallowances/ Charges (NSS)CO.    Copy 2021 ARR   Continuously collection of the Complement of the Settlement of the Settlement of the Complement of the Settlement of Suspensions/ Disallowances (Charges (NSS)CO.    Copy 2021 ARR   Continuous (NSS)CO.   Copy 1021 ARR   Complement of Settlement of Suspensions/ Disallowances (Charges (NSS)CO.   Copy 1021 ARR   Complement of Settlement of Suspensions/ Disallowances (Charges (NSS)CO.   Copy 1021 ARR   Complement of Settlement of Suspensions/ Disallowances (Charges (NSS)CO.   Copy 1021 ARR   Complement of Settlement of Suspensions/ Disallowances (Charges (NSS)CO.   Copy 1021 ARR   Complement of Settlement o			_						
longer in the service, nor connected or transacting with the College, issue final demand letters to cause the collection or settlement of disallowances directly from them;  79, Go after all persons determined to be solidarily liable under an ND accordance with Section 16.3 of COA Circular No. 2009-006; and  80, Submit an updated report of refunds to disallowances to COA regularly, for reconciliation of records and issuance of Notice of Settlement or Suspensions/ Disallowances/ Charges (NSSDC).  CY 2021  AAR  AAR  AAR  AAR  AAR  AAR  AAR  A									
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CY 2021 34. Gender and Development Observation Observation No. 34 Budget was not Pages 161-164 Accomplishment Report not submitted for review by the Servation of AAR Observation Observat									disallowed amount.
AAR Observation No. 34 Pages 161- 164  Accomplishment Report Report Submitted review by the  Development (GAD) Plan and Budget was not endorsed and GAD Accomplishment Report submission, implementation, monitoring and evaluation, including									
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No. 34 Budget was not endorsed and GAD Accomplishment Report not submitted for review by the Service S	2.32.34 A		Management:						
Pages 161- 164  endorsed and GAD Accomplishment Report not submitted for review by the review by the restriction and evaluation, including and evaluation and eval			04 0	GAD.				<b>—</b>	
164 Accomplishment Report not submitted for review by the Report submission, implementation, monitoring and evaluation, including and evaluation, including									(GFPS).
Report not submitted for review by the review by the review by the residual for the review by the re								Implemented	1
review by the submission, implementation, monitoring and evaluation, including	164								(Annex 44)
review by the implementation, monitoring and evaluation, including									
review by the and evaluation, including									
			and evaluation, including						
		Philippine	accounting of results of						2023.

<sup>\*</sup>Note: Status of Implementation may either be (a) Fully Implemented, (b) Ongoing, (c) Not Implemented, (d) Partially implemented, or (e) Delayed







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F. Pimentel Avenue, Brgy. 2, Daet, Camarines Norte- 4600, Philippines

Commission	on agency annual GAD plans						
Women (F	(CW) and budgets and GAD						(Annex 25)
contrary	to Accomplishment Reports as						` - '
pertinent provi							Revised 2022 AR submitted
of the F	DBM;						in June 6, 2023.
National Ecor						Fully	111 Julie 0, 2023.
							0000 045 1
and Develop	Tent   submitted to CHED					Implemented	2023 GAD plan and Budget
Authority (NE	DA)- Regional Office for review						was submitted on March 13,
Department	of and properly endorsed by						2023
Budget	and the PCW to guarantee that						
Management	the projects, activities and				1		The 2023 consolidated GAD
(DBM)	oint programs (PAPs) to be	1					Plan & Budget was
Circular No. 2	012- undertaken are part of the						submitted to CHEDRO-V on
	CW GAD priority agenda of the						October 24, 2022.
Memorandum	government.						
Circular Nos. 2						Fully	The 2023 consolidated GAD
05 and 202						Implemented	Plan & Budget was
thus, complian	00,					(Based on AAR	forwarded by CHERO-V to
	0 10					2022)	PCW on March 13, 2023.
	Jilly sometime to Consume and					2022)	FGW off Wardin 13, 2023.
agendas	alla Office of the Descidents and						
targets canno	be						
ensured and fu	ther 84. Set up sufficient GAD						Institutionalization of the use
hindered	Database and/or					Partially	of HGDG Test was initiated.
assessment o	the   disaggregated data that will					Implemented	9
actual	facilitate identification of						(Annex 26)
accomplishme	ts. existing gender gaps and						
	issues present in the						Data gathering of PPAs
	College, thus, enable them						related to GAD is on-going in
	to formulate GAD plans and						compliance to AM No. 052
	programs that are relevant,						s.2023.
	necessary, and accordingly						
	accomplish them.						
CY 2021 35. Remittance			Accounting				
AAR contribution/re			Office				
Observation ments to C			Onice				
No. 35 Pag-IBIG			Budget			Fully	
			Office			Implemented	
Pages 165- PhilHealth wer			Office				
168 reconciled with						(Based on AAR	
amounts with						2022)	
resulting	in of the GSIS, HDMF and						
unremitted/unr							·
ciled amount							
₱1,309,510.14	and effect the necessary						
	and adjustments in the books,						
₱123,936.43,	if any;						
respectively.							
	86. Remind the Budget					Fully	
	Officer those remittances			South David Commercial		Implemented	

\*Note: Status of Implementation may either be (a) Fully Implemented, (b) Ongoing, (c) Not Implemented, (d) Partially implemented, or (e) Delayed

CNSC-OP-ICO-01F6 Revision: 0







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		of the contributions to the GSIS, Pag-IBIG and PhilHealth shall take priority over and above the payment of any and all obligations, except salaries and wages of its employees; and					(Based on AAR 2022)	
		87. Give the highest priority on the immediate remittance to the concerned agencies of the unremitted balances. Henceforth, ensure that future collections are remitted promptly and intact to avoid penalties that maybe imposed by the said agencies for late remittance.	To withheld and properly to ma premiums.	remit indatory			Partially Implemented	Monthly reconciliation in GSIS account is on-going.
CY 2020 AAR Observation No.1 Pages 31-32	36. Petty Cash Fund (PCF) was not replenished upon reaching 75 per cent of disbursements and was closed at year end by submitting liquidation report.	88. We recommended that the PCFC request replenishment of the PCF upon reaching 75 per cent of disbursements by submitting a replenishment voucher		All	PCFC		Fully Implemented (Based on AAR 2022)	
CY 2020 AAR Observation No. 3 Pages 34-37	Non-compliance with the rules and regulations on cash advances resulted in control weakness over the granting, utilization and liquidation of cash advances.      Cash Advances granted to Accountable Officers of the College were being transferred to the	89. We recommended that Management require the SDOs to liquidate their cash advances as soon as the purpose for which it was granted has been served. Henceforth, strictly enforce the rules and regulations on the granting, utilization and liquidation of cash advances in accordance with COA Circular No. 97-					Fully Implemented (Based on AAR 2022)	

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	utilized by another personnel  b. Several SDOs							
	were unable to maintain Cash Disbursement Record (CDR) to							
	record the grants liquidation of Cash Advances.							
	c. Cash advances were not liquidated within the prescribed period.							
CY 2020 AAR Observation No. 4 Pages 37-40	38. Inability to collect school fees from students amounting to \$\mathbb{P}\$53.11 million deprived the College as of additional revenues and receivables outstanding or dormant for more than ten years in the amount of \$\mathbb{P}\$2.22 million remained in the books.	90. We recommended that Management intensify collection efforts by periodically sending communications through collections/ demand letters, electronics mails, etc. to those with unsettled accounts in order not to deprive the College of much needed funds to support its operations. Further, review available documents relative to the dormant accounts, and in case it could no longer be collected, request from COA for an authority to write-off the accounts with complete	To continue the collection efforts to collect the dormant receivables.	Accounting Office	2020	Present	Partially Implemented	Sending of demand letters is continues.
		documents as required under COA Circular No. 2016-005.					2 (1)	Emplished and a second of
CY 2020 AAR Observation No. 5 Pages 40-42	40. The accuracy, reliability and validity of accounts receivable account for payment of tuition and other	We reiterated our previous recommendations for Management to take the following courses of action:	To address the issues and concerns related to SIAS.	Accounting Office MIS	202	Present	Partially Implemented	Errors in the accounts of student in SIAS are being addressed by Accounting, Cashier and MIS.
	school fees could not be ascertained	91. Address issues and concerns on the lapses in						

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	due to existence of	the information and					T	
	negative balance of \$\frac{1}{2}\$1.57 million.	the information and accounting system.						
CY 2020 AAR Observation No. 6 Pages 42-47	41. Inadequate monitoring and unavailability of documents for loans granted to student under various loan programs of CHED resulted in long outstanding receivable balance.	We recommended that Management:  92. Retrieve the pertinent documents supporting the receivables from student's loans particularly the MOA/Loan agreements on various loans grants to ensure the correctness of the recorded balance in the books;	To exert efforts to retrieve documents related to CHED loan to students	SFAU Accounting Office	2020	Present	Partially Implemented	As of this writing, minimal documents were retrieved
		93. Set up an effective monitoring system to keep track of the whereabouts of the student grantees who have already graduated or are gainfully employed.					Partially Implemented	Tracking of whereabouts of students and sending of demand letters are on-going
CY 2020 AAR Observation No. 9 Pages 55-59	42. The inclusion of obligations not yet due and demandable and non-recording of its obligation to pay for the completion of project in the yearend balance of Accounts Payable totaling \$\mathbb{P}\$207.77 million, overstated and understated respectively, the Accounts Payable account at yearend	We recommended that Management take the following courses of action:  94. Stop the practice of recording procured good, services, or projects which were not yet delivered, rendered, or completed and accepted as Accounts Payable, regardless of the year when these obligations were incurred, and make the necessary adjusting entries for the inclusion to the Accounts Payable account of the obligation not yet due and demandable amounting to \$\mathbb{P}101.74 \text{ million:}	To observe the proper recognition of AP in the books prospectively.	Budget Office Accounting Office	2020	Present	Partially Implemented	Entries are adjusted every payment of the vouchers for these projects.
	a. Recognition of Accounts Payable	95. Strictly adhere to the guidelines provided in the			2020	Present	Fully Implemented	

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	for obligations not yet due and demandable amounting to ₱101.74 million.  b. Obligation to pay for completed project amounting to ₱1.36 million was not included in the Accounts Payable account balance.	the Notes to Financial				The proper recognition of AP, per GAM of NGAs is now being observed.  COA Accounting Circular letter No. 2007-002 is for Local Government Units (LGU). The said circular is not applicable for SUCs.  (Annex 40)
CY 2020 AAR Observation No. 11 Pages 63-66	43. Inconsistencies in the quarterly balances reported in the Budget and Financial Accountability Reports (BFARs) as well as the recorded balances in the registries maintained by the Budget Office.		Budget Office		Fully Implemented (Based on AAR 2022)	,
CY 2020 AAR Observation No. 12 Pages 66-68	44. The monthly take home pay of several employees of Camarines Norte State College was lower than required minimum amount of P5,000 caused by allowing payments of loan through salary deduction.	97. Require the Payroll-in- Charge to strictly observe the order of preference of deductions so that the minimum take home pay of employee is not affected.	Accounting Office		Fully Implemented (Based on AAR 2022)	
CY 2020 AAR Observation No. 15 Pages 72-74	48. The performance security posted by the contractors of various projects expired before the	We recommended that Management take the following courses of action:	PPD		Fully Implemented (Based on AAR 2022)	

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	final acceptance thereof.	98. Require the concerned Contractors to renew/extend its performance bond and furnish the Auditor a copy thereof and;						
CY 2020 AAR Observation No. 16 Pages 74-76	49. Inconsistency of the duration for the project "Completion of Supply office with stock room and Garage (Phase 2) indicated in the Program of work (POW), Invitation to Bid (ITB) and Contract Agreement. Also, Disbursement Voucher for the final payment and other related documents remained unsubmitted.	99. We recommended that the Management instruct the BAC to ensure that all data relating to the procurement of infrastructure projects are thoroughly verified and crossed-check with other documents. Also, require the Accountant and other officials concerned to submit immediately the unsubmitted disbursement voucher and supporting documents to the Audit Team for post audit.	To strengthen monitoring and supervision of infra projects and to call the attention of contractors if there is observed deficiency of manpower & equipment in the project site.	BAC	2020	Present	Fully Implemented (Based on AAR 2022)	
CY 2020 AAR Observation No. 18 Pages 83-87	50. Several infrastructure projects with total contract cost of ₱103.73 million awarded to same contractor showed overlapping contract implementation.	We recommended that Management comply with the following:  100. Require contractors to augment their manpower and equipment to be utilized in the projects awarded to them which have the same or overlapping period implementation to expedite the completion thereof; and	To prevent the charging of prior years' expenses against the current appropriation by enforcing the on-time submission of DVs.	BAC Infra	2020	Present	Partially Implemented	
CY 2020 AAR Observation No. 19 Pages 88-90	51. Prior years expenses totaling P5.18 million that were charged against the current	101. Direct the Budget Officer to enforce the compliance of the deadline of submission of valid claims by officials		Budget Office Accounting Office			Fully Implemented	The Management directed all employees, not just the budget office, to submit the vouchers within the

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	year's appropriation.	and employees before year-end to ensure that		8		prescribed period to facilitate year-end closing of books.
		transactions and events are obligated with in the period to which they relate/				(Annex 5)
		incurred to avoid the improper use of the current year's				
		appropriations for un- booked prior year's obligations pursuant to Section 119 of PD No. 1445;				
		102. Direct the Accounting Office to comply with the accrual basis of accounting by ensuring that all the due and demandable obligations of the College, duly obliged	-			The Management directed all employees, not just the accounting office, to submit the vouchers within the prescribed period to facilitate year-end closing of books.
		during the year that they are incurred by the Budget Office, are accounted for as Accounts Payable in the books; and			Fully Implemented	(Annex 5)  The Management
		103. Ensure that transactions are properly supported with complete documentation before payment of claims to avoid suspension thereof in audit.			ппретепе	implemented a consolidated checklist to be used by all employees to ensure that all claims are properly supported with complete documents
						(Annex 9)
CY 2019 AAR Observation No. 9 Pages 54-56	52. Cash Advances and Petty Cash Fund in the total amount of P0.84 million and P60,000,	We recommended that the Management comply with the following recommendations:	All PCFC Accounting Office			
04-00	respectively, were granted to CNSC Personnel without official designation as Special Disbursing Officer and/ or Petty Cash Fund Custodian.	104. Require all accountable officers to prepare, maintain and update daily their CDR and PCFR to ensure that all transaction are properly			Fully Implemented (Based on AAR 2022)	

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	Also, these personnel did not maintain Cash Disbursement Record (CDR) and/ or Petty Cash Fund Record (PCFR) to record their cash advances and utilization	recorded and accounted for; and  105. Abide by the rules and regulations on the granting, utilization and liquidation of cash advances.					Fully Implemented (Based on AAR 2022)	
CY 2019 AAR Observation No. 11 Pages 60-62	53. The request for write- off of dormant Accounts Receivable amounting to ₱1.53 million which were non- moving for more than 11 years and where collectability could no longer be ascertained were not supported with complete supporting documents.	106. We recommended that Management strictly comply with the documentary requirements enumerated under item No. 8.3 of COA Circular No. 2016- 005 dated December 19, 2016 for the request for write- off of the dormant receivable accounts submitted to Commission on Audit.	To submit request write-off of dormant Accounts Receivables.	Accounting Office	2019	2023	Partially Implemented	Another request to write-off a dormant account of deceased students was submitted but was disapproved.
CY 2019 AAR Observation No. 17 Pages 77-85	54. Monetary PRAISE incentive totaling \$\mathbb{P}3.83\$ million was grated to CNSC employees under the Program on Awards and Incentives for Service Excellence (PRAISE) not in accordance with the guidelines of the Civil Service Commission (CSC) Memorandum Circular (MC) No. 01. S. 2001	We recommended that Management comply with the following courses of action:  107. Considering that the monetary PRAISE incentive was not one of the exempted allowances under Section 12 of RA 6758 and not among the listed benefits and incentives under Joint Resolution No. 4 s. 2009, secure the requisite recommendation and approval from the DBM and the President, respectively; and	To escalate the appeal of the disallowance of PRAISE	Accounting Office Employees Association	2019	Present	Not Implemented	The appeal for the disallowance for PRAISE was submitted to COA ROV, however it was denied.  The appeal was escalated to the Commission Proper.

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CY 2019 AAR Observation	55. Annual GAD Accomplishment Report was not	We recommend that the Management direct its GAD Focal Point System	To improve the compliance with the guidelines related to GAD	CEID	2019	Present			The Management directed the GAD Focal Point System Chairperson through AM No.
No. 25 Pages 101- 103	prepared based on the PCW- endorsed GAD Plan and Budget, thus, the judicious use of GAD budget amounting to ₱17.6 million and the efficiency and effectiveness of interventions used in addressing	Chairperson to:  108. Require the Campuses/ College to align GAD Activities based on the PCW- endorsed GAD Plan and Budget;  109. Properly implement all planned GAD activities to ensure that all GAD gender issues raised	TO GAD				Fully Implemented Fully Implemented		O91 s.2023  (Annex 44)  The CEID conducted a college-wide training to facilitate the planning and budgeting and implementation of PPAs related to GAD.  (Annex 25)
	gender issues could not be validated.	during the year are properly addressed;  110. Submit HGDG test on the attributed Infrastructure Projects to the GAD Budget.			-		Fully Implemented (Based on AAR 2022)		The CEID supervises the implementation of GAD Plan and addresses each issues every meeting with GAD Coordinators and concerned office.
CY 2018 AAR Observation No. 4 Pages 31-33	56. The reported balances of Trees, Plants/Crops and Large Ruminants under Biological Asset account at Labo Campus amounting to ₱287,699 and ₱201,000, respectively, were unreliable due to non-movement of the account and non-reporting at its fair value less cost to sell at year-end.	111. We recommended that Management direct the Accountant to adhere with the provisions of PPSAS 27 and Section 6, Chapter 11 of GAM, Volume I on the appropriate accounting of Biological Assets by recording the additions, reductions, physical and price changes to come up with accurate balance of Biological Assets at yearend.	To update the ledgers of Biological Assets	Accounting Office	2018	Present	Partially Implemented	The reconciliation was interrupted because of various employee movements in SPMO, Accounting Office and CANR IGP.	
CY 2018 AAR Observation No. 7 Pages 35-37	57. The establishment of a Medical School at CNSC Labo Campus adjacent to the Labo District Hospital will	We recommended that Management:  112. Partner with the heads of Labo District Hospital, Camarines Norte Provincial Hospital, Rural	To include in the priority of research and extension divisions to generate projects for health-related issues.	OVPRE-RSD			Partially Implemented	Most of the efforts and budgets are allocated to the requirements of university-hood.	The result shall be analyzed with regard to its feasibility. The findings indicate that two conditions are necessary to facilitate CNSC allied medical courses:

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						т т			1)The need to popularize
	develop	Health Units physicians,							CNSC course offerings,
	innovations in	and other healthcare							especially the satellite
	research and	providers through strong							campuses to decongest the
	equitable access to	research and extension							main campus
	education for its	linkages needed for its clinical programs. In that							2) A list of students identified
	social	way, it will facilitate the							MAC priorities is provided in
	responsiveness and will improve the								the report with BS Nursing at
	availability of health				31				10.7% and BS Medicine at
	care services in the	Board of Trustees.							17.9, the two top preferred
	Province of								courses.
	Camarines Norte.			1					If the feasibility conditions
									are achieved, it shall
									undergo the quality process
									of approval within the
									University of Camarines
									Norte in collaboration with
									concerned government
				1					agencies for the possibility of forging partnership
									agreement and for funding
									purposes.
									purposes.
					2010		Partially		Salary deduction of payment
CY 2016	58. The CNSC was	113. We recommend that	To continuously demand	Accounting	2016	Present	Implemented		for overdue account is
AAR	not able to	management demand	and collect from employees the overdue accounts in	Office			Implemented		continuous for those
Observation	immediately collect	from active CNSC	IGP.	Auxiliary &					employees still in service.
No. 1 Pages	the receivables from the Income	employees the immediate settlement of overdue	IGP.	IGP Services					omproyees earn an earness
31-33	Generating	accounts, otherwise,		IGF Services					
	Projects (IGPs)	these shall be deducted							
	amounting to \$6.28	from their salaries or any						11	
	million.	emoluments due them.							
	Tillillori.	emoluments due them.							
CY 2015	59. The validity and	We recommended that:	To exert effort to facilitate	PPD	2015	Present	Partially		The Management appointed
AAR	propriety of land	We iscommended that.	the acquisition of land titles.				Implemented		a focal person to address all
Observation	account amounting	114. Management to exert							the concerns regarding titling
No. 4 Pages	to \$\int\$6,957,478	extra efforts to facilitate the							of land. Substantial
32-33	could not be fully	acquisition of land title to							improvements on the
	ascertained due too	document its					1	1	processing of the titles were
	inadequate	ownership/safeguard the							made.
	records/documents	real properties of the							(4)
	supporting the	college and in order to fully					1		(Annex 10)
	College's legal	ascertain the validity of its				1			
	ownership.	recorded land account.			1				

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CY 2011	60. Despite an	115. Management to	To exert efforts on the	Accounting	2011	Present	Partially	The concerned	The NFD No. 2022-311
AAR	order of dismissal	require the refund of the	refund of the disallowed	Office			Implemented	liable persons are	dated November 16, 2022
Observation	from the service	amount of ₱51,409 and	amount					not in service	was communicated to
No. 12	effective July 18,	the settlement of the						anymore.	concerned liable persons.
Pages 44-47	2011 and	outstanding cash balances							
	unliquidated cash	worth ₱28,055 stated							(Annex 6)
	advances of PhP	above or a total of							1
	28,055, an	₱79,464, otherwise hold							
	accountable officer	all officials who approved							70
	was still awarded	transactions favoring the							
	with PRAISE, PEI,	said Accountable Officer,							1
	loyalty and others	jointly and severally liable							
	worth ₱51,409 in	therefor.							
	violation of the very								
	purpose and								
	rationale of said								
	grants.								- V PA-11

Agency Head:

DR. MARLO M. DE LA CRUZ, PECE

SUC President III