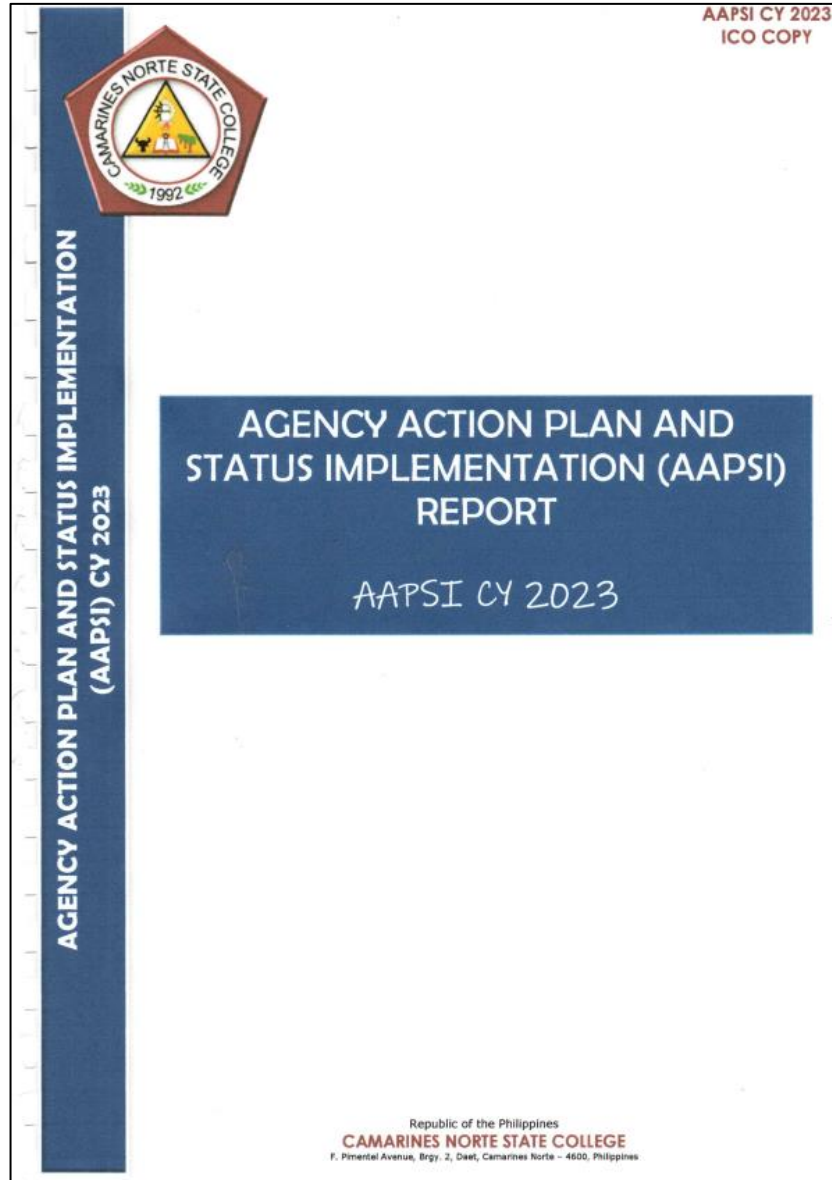




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<p>VISION CNSC as a Premier Higher Education Institution in the Bicol Region.</p> <p>MISSION The Camarines Norte State College shall provide higher and advance studies in the field of education, arts and science, economics, health, engineering, management, finance, accounting, business and public administration, fisheries, agriculture, natural resources development and management and ladderized courses. It shall also respond to research, extension and production services adherent to progressive leadership towards sustainable development.</p> <p>QUALITY AND ENVIRONMENTAL POLICY We, at the Camarines Norte State College, aiming to become a Premier Higher Education Institution in the Bicol Region, are committed with utmost care of the environment in providing excellent services in instruction, research, production and extension that are responsive to the satisfaction of our students and other stakeholders. To achieve these, we shall implement an internationally recognized integrated management system in our operations, processes and services that:</p> <ul style="list-style-type: none"> • comply with applicable statutory and regulatory requirements, the mandates of the College and relevant needs and expectations of our students and other stakeholders, and the requisites of our quality and environmental management system; • delight our students and other stakeholders by providing value-adding experiences to become well-rounded and more competitive future leaders in the midst of global issues; • protect the environment and prevent pollution by optimizing the use of electricity, paper, water, and other resources and adopt the safe and responsible methods of reduction, reuse, recycling, and proper disposal of wastes; • provide our employees support to grow and achieve their full potential in their respective fields, thereby sustaining a competent, motivated, engaging, and environmentally conscious workforce; • develop and extend innovative technologies to our stakeholders contributing to the country's sustainable development and • establish objectives aimed at improving the efficiency of our operations, processes, and services for our college's growth and development. <p>We shall make this policy an essential part of our instruction, research, extension, and production services to ensure that it continuously provides us with strategic directions in improving our overall quality and environmental performance and our integrated management system.</p> <p>CORE VALUES</p> <ul style="list-style-type: none"> • Quality and Performance • Transparent and Efficient Service • Partnership and Engagement 	 <p>Republic of the Philippines CAMARINES NORTE STATE COLLEGE F. Pimentel Ave., Brgy II, Daet, Camarines Norte – 4600, Philippines</p> <p>OFFICE OF THE PRESIDENT president@cnc.edu.ph</p> <p>Date: July 17, 2024</p> <p>JOEL S. ESTOLATAN Regional Director Commission on Audit Rawis, Legazpi City</p> <p>THRU: ADENDA B. DEVORA State Auditor IV/ Supervising Auditor Commission on Audit</p> <p>MARILYN A. DE GUZMAN State Auditor III/ Audit Team Leader Commission on Audit</p> <p>Sir:</p> <p>We respectfully submit the Agency Action Plan and Status Implementation (AAPS) Report of our College regarding the audit observations and recommendations contained in the Annual Audit Report (AAR) for CY 2023.</p> <p>We are also extending our appreciation for your continuous support as our partner agency in promoting good governance.</p> <p>Thank you very much.</p> <p>Very truly yours,</p> <p>DR. MARLO M. DE LA CRUZ, PECE <i>SUC President III</i></p> <p>By Authority of the President</p> <p><i>MARIA CRISTINA C. AZNARO - PhD</i> VP for Administration and Finance</p> 
<p>CNSC-SP-QMS-05F5 Revision: 0</p>	 <p>Quality Management System ISO 9001:2015 Certified</p>  <p>www.cnc.edu.ph</p>  <p>president@cnc.edu.ph</p>  <p>facebook.com/cncdaetmain</p> <p>Page 1 of 1</p>

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VISION
CNSC as a Premier Higher Education Institution in the Iloc Region.

MISSION
The Camarines Norte State College shall provide higher and advance studies in the field of education, arts and science, economics, health, engineering, management, finance, accounting, business and public administration, fisheries, agriculture, natural resources development and management and judicized courses. It shall also respond to research, extension and production services adherent to progressive leadership towards sustainable development.

QUALITY AND ENVIRONMENTAL POLICY
We, at the Camarines Norte State College, aiming to become a Premier Higher Education Institution in the Iloc Region, are committed with utmost care of the environment in providing excellent services in instruction, research, production and extension that are responsive to the satisfaction of our students and other stakeholders.

To achieve these, we shall implement an integrated management system in our operations, processes and services shall:

- comply with applicable statutory and regulatory requirements, the mandates of the College and relevant needs and expectations of our students and other stakeholders, and the requisites of our quality and environmental management system;
- delight our students and other stakeholders by providing value-adding experiences to become well-rounded and more competitive future leaders in the midst of global issues;
- protect the environment and prevent pollution by optimizing the use of electricity, paper, water, and other resources and adopt the safe and responsible methods of reduction, reuse, recycling, and proper disposal of wastes;
- provide our employees support to grow and achieve their full potential in their respective fields, thereby sustaining a competent, motivated, engaging, and environmentally conscious workforce;
- develop and extend innovative technologies to our stakeholders contributing to the country's sustainable development; and
- establish objectives aimed at improving the efficiency of our operations, processes, and services for our college's growth and development.

We shall make this policy an essential part of our instruction, research, extension, and production services to ensure that it continuously provides us with strategic directions in improving our overall quality and environmental performance and our integrated management system.

CORE VALUES

- Quality and Performance
- Transparent and Efficient Service
- Partnership and Engagement

Republic of the Philippines
CAMARINES NORTE STATE COLLEGE
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INTERNAL CONTROL OFFICE
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**STATUS OF IMPLEMENTATION OF COA RECOMMENDATIONS
ANNUAL AUDIT REPORT (AAR) CY 2023**

COA Recommendations	Fully Implemented	Partially Implemented	Not Implemented	Total
COUNT				
CY 2023	45	24	0	69
Prior Years	24	50	2	76
Total	69	74	2	145
PERCENTAGE				
CY 2023	65%	35%	100%	100%
Prior Years	31%	66%	3%	100%
Total	48%	51%	1%	100%

Note: Rate of implementation is based on data as of June 30, 2024.

Prepared by:

IRINE E. ANDAYA, CPA
Administrative Officer V

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CNSC-OP-ICO-01F6
Revision: 0

Page 3 of 74



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AGENCY ACTION PLAN AND STATUS OF IMPLEMENTATION

Audit Observations and Recommendations
For the Calendar Year 2023
As of June 30, 2024

Ref.	Audit Observations	Recommendations	Agency Action Plan				*Status of Implementation	Reason for Partial Delay/Non-Implementation, If Applicable	Action Taken/Action to be Taken
			Action Plan	Person/Unit Responsible	Target date of Implementation				
					From	To			
OBSERVATIONS AND RECOMMENDATIONS									
AOM No. 24-020 (23) dated April 01, 2024	1. The inability to reconcile the balances between the Financial Statement (FS) as of December 31, 2023 and the Report on the Physical Count of Property, Plant and Equipment (RPCPPE), resulted in a variance of ₱268,455,297.47, thus, cast doubt on the valuation, accuracy, and existence of the PPE accounts aggregating ₱1,222,864,775.12, excluding Construction in Progress accounts, contravening Section 111 of Presidential Decree (PD) No. 1445 and Section 42, Chapter 10 of the Government	We reiterated our recommendations that Management take the following courses of action: • Firmly require and prioritize the reconciliation of records between the Accounting and Property Units to promptly address any discrepancies and ensure alignment with the books of accounts; • Require the Accounting Unit to review and maintain updated PPELCs and religiously conduct reconciliation with the control accounts reported in the FS; and • Exclude the demolished, unserviceable and disposed properties with supporting documents, in the RPCPPE to ensure accuracy of the report.	To require the reconciliation of records between the Accounting & SPMO	Ma. Rosiel V. Rejoso/ Accountant III	April 2024	Present	Partially Implemented	Reconciliation of records was interrupted due to: 1. Study leave of one Accounting Staff. 2. Transfer of Accountant I to IAU. 3. Maternity of Accountant II.	
			To require the Accounting Office to review and maintain updated PPELC		April 2024	Present	Partially Implemented		
			To exclude/ write off the demolished/ unserviceable/ disposed properties in the RPCPPE to ensure accuracy of the report.		April 2024	Present	Partially Implemented	Exclusion/ written off of demolished building was interrupted due to resignation of the assigned Accountant.	Exclusion/ written off of disposal properties are done as part of disposal process. JEV is submitted to COA after the disposal as part of the Narrative Report.

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	Accounting Manual (GAM) for National Government Agencies (NGAs), Volume I, and adversely affected the fair presentation thereof in the FS at year-end.								
AOM No. 24-015 (23) dated March 14, 2024	2. The reliability and correctness of the balance of the Cash in Bank-Local Currency, Current Account (CIB-LCCA) amounting to ₱114,632,504.30 in the Financial Statements (FS) as of December 31, 2023 is doubtful due to the following: (a) continuing inability of Management to reconcile the discrepancies between bank and book records (b) posting of adjustments to subsidiary ledgers (SLs) was not promptly made (c) amounts disclosed in the Notes to FS do not equal with SL balances and (d) stale check was not yet cancelled and reverted back to corresponding accounts, not in accordance with the pertinent	We reiterated that Management requires the Accountant to comply with the following recommendations: <ul style="list-style-type: none"> Investigate and determine unknown reconciling items for proper classification and correction of account; Ensure that adjustments to the account are promptly posted in the SL, supported with the necessary JEV and correcting/adjusting entries made for reconciling items reflected in the BRS; Remind the personnel in charge from other campuses and departments on the timely submission of SL and monthly BRS complete with necessary attachments and schedules; Monitor checks which have become stale for cancellation and 	To investigate the details of the reconciling items To record in JEV and in SL the adjustments on the account/ BRS. To remind all personnel responsible in preparing BRS to the submission (with complete supporting documents) of BRS regularly. To monitor the stale checks.	Ma. Rossiel V. Rejoso/ Accountant III	March 2024 March 2024 March 2024 March 2024	Present Present May 2024 Present	Partially Implemented Partially Implemented Fully Implemented Fully Implemented	The investigation of each reconciling items is on-going several items were settled already. Adjustments has corresponding JEV and SL. All prepares of BRS are reminded with the guidelines. The ICO helps the monitoring of BRS. (Annex 1) Stale Check number 67273051 (P4,258.93) was returned, cancelled, and replaced. JEV No. was made (Annex 19)	

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	provisions of the Government Accounting Manual (GAM) for National Government Agencies (NGAs), Volume I.	reversion of the affected accounts.							
AOM No. 24-014 (23) dated March 12, 2024	3. Fair presentation of the Receivables account in the amount of ₱17,020,958.59 in the financial statements as of December 31, 2023 could be ascertained due to persistent existence of abnormal and dormant or long outstanding and discrepancy between the financial statement and Schedule of AR amounting to ₱5,280,761.43.	<p>We reiterated our previous recommendations for Management to take the following courses of action:</p> <ul style="list-style-type: none"> • Exert more efforts in the retrieval of necessary documents relative to the receivable accounts with negative balances and accordingly evaluate/assess those requiring immediate adjustments in the books; • Secure the necessary documents, particularly the dormant accounts, by 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 <p>Verify and reconcile accounting records to ensure the correct balances reported in the Statement of Financial Position.</p>	<p>To exert efforts in the retrieval of data/ documents related to each account with negative balance.</p> <p>To secure relevant documents to support the write off.</p> <p>To abide by this recommendation prospectively.</p>	Ma. Rossiel V. Rejoso/ Accountant III	<p>March 2024</p> <p>2024</p> <p>2024</p>	<p>Present</p> <p>Present</p> <p>Present</p>	<p>Partially Implemented</p> <p>Partially Implemented</p> <p>Partially Implemented</p>	<p>(This is similar with the recommendation in CY 2022 AAR Observation No. 12 Pages 52-56. Can they be combined and counted as one?)</p> <p>Request for write off is ongoing. One deceased debtor's parents provided authorization to process the PSA Death Certificate. Further, continuous sending of demand letters is being done.</p> <p>The Accountant signify here indulgence to this recommendation as part of the comment/ response on April 2, 2024.</p>	<p>Efforts to retrieve the data/ documents related to each account with negative balance is continuous. Numerous items were settled already.</p> <p>(Annex 18)</p>

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<p>AOM No. 24-018 (23) dated March 25, 2024</p>	<p>4. The validity and accuracy of inventory totaling ₱6,620,299.82 as December 31, 2023 could not be ascertained due to the persistent variance between the Financial Statements (FS) and Report on the Physical Count of Inventories (RPCI) as a result of non-reconciliation of records, non-maintenance of supplies ledger card (SLC) and other noted deficiencies.</p>	<p>We reiterated our previous recommendations for the Management to:</p> <ul style="list-style-type: none"> Require the Accountant and Property Officer to reconcile their respective Inventory balances to ensure that all inventories including semi-expandable properties are properly accounted for, whether they have been issued to end-users or disposed of and make necessary adjustments to reflect the correct value thereof in the Financial Statements; Require all concerned personnel to prepare and submit the RPCI for inventories under their custody and to follow the correct/proper classification of accounts in the RPCI in accordance with the Revised Chart of Accounts; Maintain updated SLCs in the Accounting Office and Stock Cards in the Property and Supply Office for all inventory items to ascertain the accuracy of the reported balance of Inventories and undertake periodic reconciliation of Accounting and Supply Unit records; and 	<p>To reconcile the inventory balances between Accounting Office and SPMO.</p> <p>To require the concerned office/ personnel to prepare and submit the RPCI.</p> <p>To maintain updated SLCs in Accounting Office and Stock Cards in the SPMO.</p>	<p>Ma. Rossiel V. Rejoso/ Accountant III</p> <p>Arsenio Gem A. Garcillanosa/ Supply Officer III</p>	<p>March 2024</p> <p>March 2024</p> <p>March 2024</p>	<p>Present</p> <p>Present</p> <p>Present</p>	<p>Partially Implemented</p> <p>Fully Implemented</p> <p>Partially Implemented</p>	<p>(This is similar with the recommendation in AOM No. 2024-020 (23) and CY 2022 AAR Observation No. 14 Pages 58-52 and CY 2022 AAR Observation No. 19 Pages 76-82. Can they be combined and counted as one?)</p>	<p>Reports of Accounting and SPMO are provided to each other to facilitate the reconciliation.</p> <p>The RPCI was prepared and submitted to COA. (Annex 20)</p> <p>The Stock Cards are available in the SPMO.</p>
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		Ensure adherence to the provisions and annexes prescribed under COA Circular No. 2022-004 dated May 31, 2022.	To adhere with the guidelines related to inventory.		2024	Present	Partially Implemented		New Capitalization Thresholds are being observed.
AOM No. 24-019 (23) dated March 26, 2024	5. The accuracy and reliability of the Due to NGAs account balance ₱90,383,800.70 as of December 31, 2023 cannot be ascertained due to inability to reconcile records with the Source Agencies thereby reflecting non-moving balances of accounts in the financial statement despite completion and liquidation of some of the programs/projects.	We recommended that Management instruct the College Account to collaborate with the Accounting departments of Source Agencies regarding fund transfers from different NGAs and perform regular reconciliation of account balances. Further, Management should review the current process flow, including staffing levels in relevant units, to accelerate the disbursement of TES funds for the benefit of student-beneficiaries and ensure prompt liquidation in accordance with CHED requirements.	To reconcile with the source Agencies. To ensure prompt liquidation of funds from other agencies.	Ma. Rossiel V. Rejoso/ Accountant III	2024 2024	Present Present	Partially Implemented Partially Implemented		Awaiting result of review to terminal reports and liquidation reports by them. Liquidation of reports is on-going.
AOM No. 23-031 (22) dated September 27, 2023	6. The payment for gasoline expenses of private vehicle was charged to the Petty Cash Fund (PCF) contrary to Section 5(a) of Executive Order (EO) No. 77 and Section 4(2) of Presidential Decree (PD) No. 1445, thus said expenses may be considered unauthorized and irregular.	We recommended that Management instruct the AO to discontinue the practice of charging gasoline expenses for private vehicles on the PCF and instead avail reimbursement of the equivalent cost of actual customary cost of transportation when personal vehicle is used for travels that are official in nature.	To enforce the guidelines related to travel expenses using private vehicles. To instruct the AO to discontinue/ prevent charging of gasoline of private vehicles on PCF.	Dr. Maria Cristina C. Azuelo/ VPAF Ma. Rossiel V. Rejoso/ Accountant III Manilyn V. Dasco/ Instructor I/ PCFC	September 2023	Present	Fully Implemented		The management issued AM No. 169 s. 2023 to instruct all employees, not only the AO, to enforce the guidelines related to travel expenses using private vehicle and to discontinue/ prevent changing the gasoline of private vehicles to government funds. (Annex 2)

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<p>AOM No. 23-029 (22) dated September 08, 2023</p>	<p>7. Cash advance for travel intended for two employees of the agency was drawn by the Disbursing Officer instead of directly granting the same to the employees concerned, inconsistent with Item No. 4.1.5 of the COA Circular No. 97-002 dated February 10, 1997. Furthermore, pertinent documents were not attached to support the grant and liquidation of the cash advance contrary to Annex A of COA Circular No. 2023-004 dated June 14, 2023, thus, affected the validity, regularity and propriety of the transaction.</p>	<p>In view thereof, we recommended to management the following:</p> <ul style="list-style-type: none"> • Instruct the Accounting Office to allow the grant of cash advance for traveling expenses to non-disbursing officers. • Submit the copy of the Certificate of Appearance for one of the two employees concerned. <p>Henceforth, enjoin adherence to Item No. 4.1.5 of COA Circular No. 97-002 and COA Circular No. 2023-004 to avoid the incurrence of the same deficiencies.</p>	<p>To allow CA for travel expenses to non-disbursing officers.</p> <p>To submit the required documents.</p> <p>To observe the said circular to avoid the same audit observation.</p>	<p>Dr. Maria Cristina C. Azuelo/ VPAF</p> <p>Ma. Rossiel V. Rejoso/ Accountant III</p> <p>Dr. Rosalie A. Almadrones / VPRE/ SDO</p>	<p>September 2023</p> <p>September 2023</p> <p>September 2023</p>	<p>October 2023</p> <p>September 2023</p> <p>Present</p>	<p>Fully Implemented</p> <p>Fully Implemented</p> <p>Fully Implemented</p>		<p>The Accountant signifies her commitment to abide by the recommendation. Granting of CA for travel expenses to non-disbursing officers are being done as usual.</p> <p>Certificate of Appearance was submitted as part of the comment/ response on October 16, 2023.</p> <p>Adherence to Item no. 4.1.5 of COA Circular No. 97-002 is being observed. As of this writing, COA Circular No. 2023-004 is suspended.</p>
<p>AOM No. 23-024 (22) dated August 28, 2023</p>	<p>8. Unutilized petty cash fund was not returned immediately by the Accountable Officer (AO) to the collecting officer, not in conformity with Item Nos. 4.3.1 and 5.7 of COA Circular No. 97-002 dated February 10, 1997, which may result in improper disposition or possible loss of funds.</p>	<p>We recommended that the Management strictly monitor the status of outstanding cash advances, specifically those which are no longer needed or has not been used for a period of more than two (2) months. Furthermore, instruct the AOs to properly observe Item Nos. 4.3.1 and 5.7 of COA Circular No. 97-002.</p>	<p>To instruct all AO to observe this guideline.</p>	<p>Dr. Maria Cristina C. Azuelo/ VPAF</p> <p>Ma. Rossiel V. Rejoso/ Accountant III</p> <p>Dr. Manuel B. Alberto/ CD-IFMS</p>	<p>August 2023</p>	<p>Present</p>	<p>Fully Implemented</p>		<p>The concerned PCFC has retired from service. The PCFC was returned to already.</p> <p>(Annex 26)</p> <p>Further, AM No. 156 s. 2023 was issued to all PCFC to be aware of this guidelines/ procedure.</p> <p>(Annex 3)</p>

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<p>AOM No. 23-033 (22) dated October 04, 2023</p>	<p>9. Deficiency in the monitoring process of collections and deposits caused an erroneous deposit made in another bank account, contrary to Item 32, Chapter II of COA Memorandum No. 2013-004 dated July 9, 2013 and Section 123 of Presidential Decree (PD) No. 1445.</p>	<p>We recommended that Management require the AO to ensure that collections are properly deposited to its bank account in order to avoid incurrence of such condition.</p> <p>Furthermore, instruct the Accounting Office to regularly monitor the compliance of the AOs with existing regulations on collections and deposits.</p>	<p>To require the AO to ensure that collections are properly deposited.</p> <p>To require the Cash & Accounting Divisions to regularly monitor the actual collections & deposits.</p>	<p>Dr. Maria Cristina C. Azuelo/ VPAF</p> <p>Ma. Rossiel V. Rejoso/ Accountant III</p> <p>Maria Victoria R. Ingatan/ Admin Asst./CDO</p>	<p>October 2023</p> <p>October 2023</p>	<p>October 2023</p> <p>October 2023</p>	<p>Fully Implemented</p> <p>Fully Implemented</p>		<p>The management issued AM No. 156, s. 2023 to require the AO to deposit the collections intact and the Cashiers and Accountants to monitor the actual collections and deposits. (Annex 3)</p> <p>The management issued AM No. 156, s. 2023 to require the AO to deposit the collections intact and the Cashiers and Accountants to monitor the actual collections and deposits. (Annex 3)</p>
<p>AOM No. 23-025 (22) dated September 01, 2023</p>	<p>10. Inadequate monitoring of the collections and deposits resulted in under and/or over deposit of collections in some instances with one case of erroneous deposit made in another bank account, contrary to Item 32, Chapter II of COA Memorandum No. 2013-004 dated July 9, 2013.</p>	<p>We recommended that Management require the Cash and Accounting Divisions to regularly monitor the compliance of the AOs with existing regulations on collections and deposits.</p> <p>Furthermore, the AO shall be required to deposit the collections intact and exercise due care in ensuring that collected amount corresponds to the amount to be deposited in order to avoid over and under deposits.</p>	<p>To require the Cash & Accounting Divisions to regularly monitor the actual collections & deposits.</p> <p>To require the AO to deposit the collections intact to avoid over and under deposits.</p>	<p>Dr. Maria Cristina C. Azuelo/ VPAF</p> <p>Ma. Rossiel V. Rejoso/ Accountant III</p> <p>Fay T. Paat/ CDO/PCFC/S DO-IFMS</p>	<p>September 2023</p> <p>September 2023</p>	<p>October 2023</p> <p>October 2023</p>	<p>Fully Implemented</p> <p>Fully Implemented</p>		<p>The management issued AM No. 156, s. 2023 to require the AO to deposit the collections intact and the Cashiers and Accountants to monitor the actual collections and deposits.</p> <p>(Annex 3)</p>
<p>AOM No. 23-028 (22) dated September 04, 2023</p> <p>AOM No. 23-032 (22) dated September 29, 2023</p>	<p>11. The initial amount set-up as PCFs of the two PCFCs of the College amounting to ₱40,000.00 and ₱50,000.00 were not supported with the approved estimate of petty expenses for one month, as provided in the Annex A of</p>	<p>We recommended that the Accountable Officers be required to submit the duly approved estimate of expenses for one-month as a requirement for the initial set-up of PCFs to assess the reasonableness of the requested amount.</p>	<p>To submit the required documents</p>	<p>Dr. Maria Cristina C. Azuelo/ VPAF</p> <p>Ma. Rossiel V. Rejoso/ Accountant III</p> <p>Arsenio Gem A. Garcillanosa/ AO IV/ PCFC</p>	<p>September 2023</p>	<p>September 2023</p>	<p>Fully Implemented</p>		<p>The estimate was submitted as part of the comment/ response on October 3, 2023 and October 16, 2023.</p>

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	COA Circular No. 2023-004 dated June 14, 2023, thereby casting doubt on the reasonableness of the amount granted			Antonio B. Dongon/ Admin Aide VI/ PCFC					
AOM No. 23-025 (22) dated September 01, 2023	12. Some Official Receipts (ORs) were interchangeably issued/utilized from one fund cluster to another which may cause confusion in the recording of income under the appropriate fund as well as tracing thereof in the reports and records, contrary to Section 73 of the Government Accounting and Auditing Manual (GAAM), Volume I and Section 123 of Presidential Decree (PD) No. 1445.	We recommended that Management require the concerned AO to issue official receipts in strict numerical sequence pursuant to the afore cited regulation and be more cautious on the use of official receipt for a particular collection to avoid erroneous issuance thereof.	To require the Cash & Accounting Divisions to regularly monitor the actual collections & deposits.	Dr. Maria Cristina C. Azuelo/ VPAF Ma. Rossiel V. Rejoso/ Accountant III Fay T. Paat/ CDO/PCFC/S DO-IFMS	September 2023	October 2023	Fully Implemented		The management issued AM No. 156, S. 2023 to require the AO to deposit the collections intact and the Cashiers and Accountants to monitor the actual collections and deposits. (Annex 3)
AOM No. 23-027 (22) dated September 04, 2023	13. Some supporting documents attached to the liquidation of cash advance were photocopies, contrary to Section 36, Chapter 2 of the Government Accounting Manual (GAM) for National Government Agencies (NGAs), Volume I, thus, affecting the sufficiency in	We recommended that Management require the Accountable Officer to submit the original copies of the abovementioned supporting documents and henceforth comply with the requirement on the submission of original copies of supporting documents in conformity with the abovementioned provision of GAM for NGAs.	To submit the required documents.	Dr. Maria Cristina C. Azuelo/ VPAF Ma. Rossiel V. Rejoso/ Accountant III Marilyn O. Ferrer/ Cashier I/PCFC/ Disbursing Officer	September 2023	September 2023	Fully Implemented		The documents were submitted as part of the comment/ response on October 3, 2023.

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	establishing the validity and regularity of claims for incurred transactions.							
AOM No. 23-030 (22) dated September 19, 2023	14. Expenses amounting to P300.00 or less purchased from/ rendered by establishment not issuing receipts/ invoice and charged to the PCF were supported with Reimbursement Expense Receipt (RER) instead of Certification of Expenses Not Requiring Receipts (CERR), inconsistent with the provisions under COA Circular No. 2021-001 dated June 24, 2021.	We recommended that Management instruct the Accounting Office to observe the proper usage of RER and CERR in accordance with the COA Circular No. 2021-001.	To instruct Accounting Office to observe the proper usage of RER & CERR.	Dr. Maria Cristina C. Azuelo/ VPAF Ma. Rossiel V. Rejoso/ Accountant III Jocelyn C. Morada/ CAS PCFC	September 2023	February 2024	Fully Implemented	The management issued AM No. 020, s. 2024 to all employees, not only to Accounting Office, to disseminate the proper usage of RER & CERR for prospective application. (Annex 14)
AOM No. 23-033 (22) dated October 04, 2023	15. Some payrolls attached to support liquidation of cash advances were not fully signed by proper signatories as prescribed in Appendix 33 of the Government Accounting Manual (GAM) for National Government Agencies (NGAs), Volume II, thereby defeating the purpose for which	We recommended that Management direct the Accounting Office to strictly strengthen their pre-audit activities to ensure that reports of forms are completely certified/approved by proper signatories.	To orient the new Accountants to strengthen their pre-audit activities to ensure that transactions and reports are completely substantiated.	Dr. Maria Cristina C. Azuelo/ VPAF Ma. Rossiel V. Rejoso/ Accountant III Maria Victoria R. Ingatan/ Admin Asst./CDO	October 2023	June 2024	Fully Implemented	The ICO conducted a reorientation to Bookkeepers and Accountants (and orientation to new ones) regarding the previous AOMs. Also, the recommendations, such this, were disseminated to them as reminder for prospective application. (Annex 15)

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	they were officially designed for a stronger internal control.								
AOM No. 24-012 (23) dated March 11, 2024	16. Inability to adhere to pertinent provisions of Republic Act (R.A.) No. 9184 and its Revised Implementing Rules and Regulations (R-IRR) impairs the validity and propriety of transactions as well as the achievement of governing principles of procurement.	<p>We recommended that Management take the following courses of action:</p> <ul style="list-style-type: none"> Require contractors requesting for advance payment for the submission of an irrevocable standby letter of credit of equivalent value from a commercial bank, a bank guarantee or a surety bond callable upon demand, issued by a surety or insurance company duly licensed by the Insurance Commission; Remind the BAC to strictly adhere to the provisions of RA 9184 on sending invitations to observers in all stages of the procurement to enhance transparency in operations and attached copies thereof in claims relative to infrastructure projects. <p>We likewise reiterate that the concerned personnel:</p> <ul style="list-style-type: none"> Ensure that preliminary inspection is conducted upon reaching 95 per cent accomplishment and not when the projects are 	<p>To require a bond for every request of advance payment of contractors.</p> <p>To require the BAC to adhere to R.A. 9184 on sending of invitations to observers in all stages of procurement.</p> <p>To ensure that 95% inspection is continuously applied in all infra projects.</p>	<p>Dr. Maria Cristina C. Azuelo/BAC Chair</p> <p>Engr. Aser N. Dino/ PPD Director</p>	<p>March 2024</p> <p>March 2024</p> <p>March 2024</p>	<p>Present</p> <p>Present</p> <p>Present</p>	<p>Fully Implemented</p> <p>Fully Implemented</p> <p>Fully Implemented</p>	<p>Included in the pre-construction meeting that a bond is necessary for every request of advance payment.</p> <p>The BAC Chairman signifies her promise to strictly adhere to the provisions of R-IRR of R.A. 9184 specifically on the invitation to observers.</p> <p>Upon receipt of the previous AOM, the management</p>	

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		<p>already 100 per cent complete so that any deficiencies can be immediately communicated to the contractor for their rectification;</p> <ul style="list-style-type: none"> Refrain from issuing Certificate of Completion and Final Inspection Report on Projects with noted deficiencies as reported in the punch list, which are not yet corrected/complied by the contractor; and Require the contractor to rectify/undertake the repair works on the noted deficiencies prior to final acceptance in accordance with Sec. 62.2.2 of the 2016 Revised Implementing Rules and Regulations of RA 9184. 	<p>To continuously refrain from issuing Certificate of Completion and Final Inspection Report on projects with noted deficiencies.</p> <p>To require the contractor to rectify undertake the repair works on the noted deficiencies prior to final acceptance.</p>		<p>March 2024</p> <p>March 2024</p>	<p>Present</p> <p>Present</p>	<p>Fully Implemented</p> <p>Fully Implemented</p>	<p>instructed the concerned office regarding this. Further, this is part of the checklist of documentary requirements related to infrastructure projects.</p> <p>Since the receipt of previous AOM, the management strictly complies on this recommendation. The certificate of completion are issued when deficiencies are corrected/ complied.</p> <p>Since the receipt of previous AOM, the management strictly complies on this recommendation.</p>
<p>AOM No. 24-017 (23) dated March 19, 2024</p>	<p>17. Procured goods totaling ₱9,110,472.00 were not covered by warranty security either in the form of retention money or special bank guarantee, contrary to Section 62 of the 2016 Revised Implementing Rules and Regulations (R-IRR) of Republic Act (RA) No. 9184, thereby, leaving the College without</p>	<p>We recommended that Management adhere to the provisions prescribed in the 2016 Revised IRR of RA 9184, requiring a warranty security on the procurement of goods. Henceforth, ensure that payments for procured goods be deducted with retention money or require a special bank guarantee to answer for any discovered manufacturing defect.</p>	<p>To require the Accounting Office to require a warranty security in the procurement of goods.</p>	<p>Dr. Maria Cristina C. Azuelo/ VPAF</p> <p>Ma. Rossiel V. Rejoso/ Accountant III</p>	<p>March 2024</p>	<p>March 2024</p>	<p>Fully Implemented</p>	<p>Upon receipt of the AOM, the Accounting Office require warranty security in the procurement of Goods.</p> <p>(Annex _____)</p>

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	financial guarantee in case of manufacturing defects or other deficiencies that manifest after acceptance.								
AOM No. 24-010 (23) dated February 28, 2024	18. Management did not completely avail of the remedies provided under the Revised Implementing Rules and Regulations (R-IRR) of Republic Act (RA) No. 9184 in terms of delays incurred by the suppliers in the delivery of goods and cancellation of orders deterring the timeliness and efficiency in the utilization of the procured items by the respective end-users of the College.	<p>We recommended that Management take the following courses of action:</p> <ul style="list-style-type: none"> • Instruct the BAC to properly assess the capability of bidders to ensure that they can comply with the terms of the contract agreement particularly on specifications and availability of items, as reiterated from prior year's recommendation; • Consider other courses of action and applicable remedies in cases of unsatisfactory performance of the suppliers pursuant to the provisions of the R-IRR of RA 9184 to compel the suppliers in the performance of their obligation in accordance with the agreement embodied in the contract; and • Properly impose liquidated damages on the delays incurred by the suppliers in the delivery of goods. 	<p>To instruct the BAC to properly assess the capability of bidders.</p> <p>To consider other courses of action/ remedies in case of unsatisfactory performance of suppliers.</p> <p>To impose liquidated damages on every days of delay.</p>	Dr. Maria Cristina C. Azuelo/ VPAF/ BAC Chair	February 2024	March 2024	Partially Implemented	Evaluation of suppliers are on-going.	<p>The management issued AM No. 036, S. 2024 to implement and enforce the evaluation of suppliers, service providers, and contractors as an additional basis for approval of award. This initiative ensures that bidders are properly assessed in terms of their capability to adhere/ perform the contract.</p> <p>(Annex 4)</p> <p>Suspension was given to suppliers who have unsatisfactory performance.</p> <p>(Annex 21)</p> <p>Liquidated damages is always imposed to all suppliers who incurred delay in delivery/ performance.</p> <p>(Annex 34)</p>
					February 2024	Present	Fully Implemented		
					February 2024	Present	Fully Implemented		

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<p>AOM No. 24-016 (23) dated March 19, 2024</p>	<p>19. Inconsistencies on the indicated date of receipt and inspection in various documents may cause confusion on the actual date of delivery, thereby, casting doubt on the accuracy of the amount of liquidated damages deducted from supplier's claim for the supply and delivery of various equipment for the Queen Pineapple Nicer Project 3 with contract cost ₱588,664.00</p>	<p>We recommended that Management provide justification as to the inconsistencies in the dates indicated in various documents supporting the claim of supplier to be able to establish the accuracy of the liquidated damages imposed and prospectively, ensure that documents are properly checked and verified to reflect actual date of receipt, inspection, acceptance and issuance of items delivered to avoid unnecessary confusion on the data provided therein.</p>	<p>To justify on the inconsistencies in dates in the document.</p>	<p>Ma. Rossiel V. Rejoso/ Accountant III</p> <p>Arsenio Gem A. Garcillanosa/ Supply Officer III</p>	<p>March 2024</p>	<p>Present</p>			<p>The justification was provided as part of the comment/ response. The Accounting Office prepares demand letters for the suppliers.</p> <p>(Annex 35)</p> <p>The Accountant and Supply Officer signify to abide by the recommendation as part of the comment/ response on April 2, 2024.</p>
<p>AOM No. 24-011 (23) dated March 01, 2024</p>	<p>20. Deficiencies noted in the prior year's audit relative to the disbursements and procedures for the procurement of goods were still evident, not in conformity with the provisions of COA Circular No. 2023-004 dated June 14, 2023, and the Revised Implementing Rules and Regulations (R-IRR) of Republic Act (RA) No. 9184, thereby, affecting the validity and propriety of the transactions.</p>	<p>We reiterated that Management instruct the BAC to:</p> <ul style="list-style-type: none"> •Submit the lacking documents and enumerated above for the goods procured to avoid possible audit suspensions and disallowances; •Strengthen post qualification procedures particularly in the verification of the validity and accuracy of information provided for each supporting documents consistent with the pertinent provisions of COA Circular No. 2023-004 dated June 14, 2023, R-IRR of RA 9184 and 	<p>To submit the required documents.</p> <p>To strengthen the post qualification procedures.</p>	<p>Dr. Maria Cristina C. Azuelo/BAC Chair</p>	<p>March 2024</p> <p>March 2024</p>	<p>March 2024</p> <p>Present</p>	<p>Fully Implemented</p> <p>Fully Implemented</p>		<p>The documents were submitted as part of the comment/ response on March 27, 2024.</p> <p>The TWG conducts post qualification (after the initial evaluation) to verify the validity and accuracy of the information of bidders.</p> <p>The management issued AM No. 030 s. 2023 to remind and require the BAC and Secretariat to observe the procurement timelines.</p>

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		<p>other related issuances pertaining to procurement; and</p> <p>Strictly observe Annex "C" of R-IRR of RA 9184 for similar transaction in the future.</p>	To strictly observe Annex C of R-IRR of RA 9184.		March 2024	Present	Fully Implemented		Communication/ Instruction to the winning bidders to return the documents as soon as they received them was attached to the NOA. Contract and NTP. Further, the BAC utilize online tracking of documents sent to winning bidders.
AOM No. 24-007 (23) dated February 08, 2024	21. Inadequate monitoring strategies for collection of receivables directly paid thru the bank relative to Income Generating Projects (IGP) of the College signify weak internal control, not in conformity with Section 123 Presidential Decree (PD) No. 1445, thereby, affecting the accuracy and reliability of records.	<p>We recommended that Management take the following courses of action:</p> <ul style="list-style-type: none"> •Instruct the IGP Office and Accounting Office to plan a coordinated effort and properly implement a strategy to enhance the effective monitoring of the receivables collected directly through College's bank account which includes the installation of adequate control measures in the recording of collection from credit sales; and •Require the Accounting Office to provide the necessary records and documents to the IGP Office for updating of their records. 	To assign a dedicated person to handle IGP transactions and reports.	Ronnie E. Asis, M.Econ/ Auxiliary and IGP Director Ma. Rossiel V. Rejoso/ Accountant III	2024	Present	Partially Implemented		<p>A Bookkeeper specifically designated for IGP transactions and reports was hired.</p> <p>Sales and Accounts Receivable Reports were done and transmitted to IGP office for reconciliation on July 15, 2024. Succeeding reports will be provided prospectively.</p>
AOM No. 24-005 (23) dated January 30, 2024	22. The accuracy and reliability of monthly income under the Business-Related Fund reflected in the financial records and report of the Accounting Office is unassured	We recommended that Management instruct the concerned offices to religiously perform their respective responsibilities in the pursuance of the accounting procedures for business related fund. The Accounting Office and Auxiliary Division should	To instruct the concerned offices/ personnel to record and report the transactions of BRF regularly.	Ronnie E. Asis, M.Econ/ Auxiliary and IGP Director Ma. Rossiel V. Rejoso/ Accountant III	January 2024	Present	Fully Implemented		The management issued AM No. 025 s. 2024 to require the process owners to process, record and report IGP transactions properly. Also, IGP Director issued memorandum order no. 25 s. 2024 to require monthly submissions of reports.

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	due to the non-conduct of periodic reconciliation of the balances appearing therein with the pertinent report submitted by the Office of the Auxiliary Services and Business Affairs, thus, variances in both records were noted.	regularly reconcile their records to ensure accurate reporting of Trial balances and sales report. Likewise, we recommended that Management instruct concerned personnel in the maintenance of complete and detailed records particularly on the recognition and payment of accounts receivable for credit sales of the IGP indicating therein the specific invoice or reference of the Statement of Account for which payments are made.	To instruct the concerned office/ personnel to maintain detailed records of accounts receivables and sales of IGP.		January 2024	Present	Fully Implemented		Sales and Accounts Receivable Reports were done and transmitted to IGP office for reconciliation on July 15, 2024. Succeeding reports will be provided prospectively.
AOM No. 24-021 (23) dated April 01, 2024	23. Disbursement Vouchers and related supporting documents totaling ₱94,836,960.08 for CYs 2022 and 2023, were not submitted to the Audit Team, thus, precluded the Audit Team from the timely determination of the validity and propriety of the covering transactions.	We reiterated our previous recommendation that Management require the Accounting Office concerned to prioritize submission of monthly report of transactions to COA and observe the deadline set forth to facilitate the immediate verification and review of accounts and balances. We likewise recommended immediate submission to the Audit Team of the transaction documents aggregating ₱94,836,960.08 as well as original copies of checks cancelled pursuant to existing COA rules and regulations.	To submit the monthly reports and transactions to COA on the set deadline. To submit the transactions (DVs) to COA as well as the original copies of cancelled checks.	Ma. Rossiel V. Rejoso/ Accountant III	April 2024 April 2024	Present Present	Partially Implemented Partially Implemented		As part of this writing, reports and transactions related to CY 2023 were submitted to COA. Also, reports and transactions for Jan – Feb 2024 was submitted to COA also. These transactions were submitted to COA. (Annex 28)

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<p>AOM No. 24-004 (23) dated January 19, 2024</p>	<p>24. Inability to secure the necessary documents and undertake procurement process impedes the implementation of the Land Use Development and Infrastructure Plan (LUDIP) Development project, contrary to the provisions of the MOA and Presidential Decree (PD) No. 1445, resulting further in unused funds amounting to P2,000,000.00 and lost opportunity for improvement and optimal utilization of resources.</p>	<p>We recommended that Management:</p> <ul style="list-style-type: none"> Strengthen internal control procedures to prevent the occurrence of wastage of funds and opportunity in terms of non-compliance with the MOA; and Ensure that the provisions of MOA on all inter-agency fund transfer are being observed in order to properly serve the purpose of the project and obtain the possible benefits therefrom. 	<p>To craft a policy related to the compliance to MOAs.</p>	<p>Ronaldo P. Dando, EnP/ Director, ISRO Ma. Rosiel V. Rejoso/ Accountant III</p>	<p>January 2024 January 2024</p>	<p>Present Present</p>	<p>Partially Implemented Partially Implemented</p>		<p>The management instructed to craft an internal policy to ensure compliance to MOAs. The management instructed the MSIO to include the compliance to MOAs in the scope of the Internal QMS Audit.</p>
<p>AOM No. 23-035 (23) dated December 21, 2023</p>	<p>25. Workshops and trainings conducted in venues that entailed higher cost were contrary to the existing government thrust of judicious and prudent use of government funds provided under Section 2 of Presidential Decree (PD) No. 1445 and Section 396 (b) of the Government Accounting and Auditing Manual (GAAM), Volume I. Deficiencies in the</p>	<p>We recommended that Management take full cognizance of their principal responsibility and accountability relative to the prudent use of scarce financial resources by refraining from conducting meetings/seminars/works hops/ conferences in expensive hotels or resorts as well as conducting out-of-town conferences unless extremely necessary and instead utilize agency facilities as venue for holding such activity.</p>	<p>To refrain from conducting official events in hotels & resorts unless extremely necessary and instead utilize agency facilities.</p>	<p>Dr. Maria Cristina C. Azuelo/ VPAF Ma. Rosiel V. Rejoso/ Accountant III</p>	<p>December 2023</p>	<p>Present</p>	<p>Fully Implemented</p>		<p>Official events are now being done in campus premises.</p>

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	recording and documentation of the related transactions were also noted.	We likewise recommended that Management provide justification on the various deficiencies noted and the immediate submission of the aforementioned lacking documents to enable us to make a decision in audit.	To provide a justification and to submit the required documents		March 2024	March 2024	Fully Implemented		The justification and the required documents were submitted as part of the comment/ response on March 6, 2024.
AOM No. 24-009 (23) dated February 19, 2024	26. Payments of honoraria and other expenses of Board of Trustees (BOT) and various committees were not in accordance with Section 2 of Presidential Decree (PD) No. 1445 and pertinent provisions of the 2022 Revised Implementing Rules and Regulations (IRR) of Republic Act (RA) No. 8292, thereby casting doubt on the propriety and legality of the transactions.	We recommended that Management ensure strict compliance with the provisions set forth in RA No. 8292 and its IRR regarding payment of honoraria to the Governing Body and Committees created by the board and take the following courses of action: <ul style="list-style-type: none"> • Submit basis for the grant of honoraria to the CHED official who acted as resource person in meetings of the board; • Refrain from granting honoraria to the Chairperson, members and resource person of BFC and BAREC without legal basis as well as charging of bank fees in depositing honorarium of BOT/Committee members which should have been paid on the personal account of said members; • Instruct the members of the BFC and BAREC to 	To submit a basis for the grant of honoraria to the CHED Official who acted as resource person in meetings of the board. To refrain from granting of honoraria to the members of BFC and BAREC. To inform the Board of Trustees of the AOM for	Ma. Rossiel V. Rejoso/ Accountant III	February 2024 February 2024 February 2024	March 2024 February 2024 March 2024	Fully Implemented Fully Implemented Fully Implemented		The legal basis for the grant of honoraria to the CHED Official was submitted as part of the comment/ response on March 7, 2024. Honoraria to members of BFC and BAREC was stopped. The AOM including the observations and recommendations were

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		<p>present official receipts to claim reimbursement of necessary expenses incurred in relation to their performance of official function duly authorized by resolution of the Board;</p> <ul style="list-style-type: none"> • Ensure that the student sector is well-represented in the Search Committee for BOT members from private sector; • Instruct the Account to verify the non-recording of Due to BIR account per attached JEV and cause the necessary adjustments if warranted; and • Direct the accountant to ensure completeness of documents relative to payment of honoraria. 	<p>prospective application.</p> <p>To inform the Board of Trustees if he AOM for prospective application.</p> <p>To make JEV, if necessary.</p> <p>To communicate to Accountant to direct them to ensure completeness of supporting documents to substantiate the claims.</p>		<p>February 2024</p> <p>February 2024</p> <p>February 2024</p>	<p>March 2024</p> <p>March 2024</p>	<p>Fully Implemented</p> <p>Fully Implemented</p> <p>Fully Implemented</p>	<p>presented to the Board of Trustees for information and prospective application.</p> <p>The AOM including the observations and recommendations were presented to the Board of Trustees for information and prospective application.</p> <p>JEV No. 05-2024-01-0002 was made by the Accountant. (Annex 5)</p> <p>Accountant signify her commitment to the recommendation in her comment/ response to the AOM.</p>
<p>AOM No. 24-008 (23) dated February 12, 2024</p>	<p>27. Some of the travels undertaken by some employees may not be considered urgent and extremely necessary in the performance of official functions, hence, can be dispensed with to minimize related expenditures and preserve the much-needed funds for other beneficial undertakings/</p>	<p>We recommended that Management take the following courses of action:</p> <ul style="list-style-type: none"> • Authority to travel should be granted only when these are urgent, extremely necessary, involves minimum expenditure and are beneficial to the agency; • Consider/review the purpose of the travel in issuing travel authority to limit the number of 	<p>To improve on granting of travel and to minimize related expenses.</p> <p>To review the purpose of travel prior to approval.</p>	<p>Dr. Maria Cristina C. Azuelo/ VPAF</p>	<p>February 2024</p> <p>February 2024</p>	<p>February 2024</p> <p>February 2024</p>	<p>Fully Implemented</p> <p>Fully Implemented</p>	<p>The management issued AM No. 026, S. 2024 to guide all Heads of Offices in requesting, receiving, approving travels and subsequently liquidating and reimbursing of expenses related to it.</p>

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	projects of the College.	<p>employees and the frequency of travel in consideration of adopting austerity measures;</p> <ul style="list-style-type: none"> • Ensure that trip tickets are properly accomplished; and • Direct the Accountant to verify the supporting documents in recording the related expenses to reflect the proper account classification. 	<p>To ensure that documents related to travels, such as trip tickets are properly accomplished.</p> <p>To direct the Accountant to verify the supporting document of travel related transactions.</p>		<p>February 2024</p> <p>February 2024</p>	<p>February 2024</p> <p>February 2024</p>	<p>Fully Implemented</p> <p>Fully Implemented</p>	<p>Trip Tickets are properly accomplished.</p> <p>AM No. 026, s. 2024 directs the Accountant to verify the supporting documents of travel related transactions.</p>
AOM No. 24-002 (23) dated January 22, 2024	28. Airfares for cancelled trips totaling P12,292.00 were not refunded, not keeping with Item 3.1.2.3 of COA Circular No. 96-004 dated April 19, 1996, thus, considered an irregular expenditure pursuant to COA Circular No. 2012-003 dated October 29, 2012.	We recommended that Management submit the required documentation to justify the cancellation of flights that were not taken.	To submit justification to COA.	Dr. Maria Cristina C. Azuelo/ VPAF Ma. Rossiel V. Rejoso/ Accountant III	February 2024	March 2024	Partially Implemented	Justification were submitted as part of the comment/ response on March 6, 2024.
AOM No. 24-003 (23) Dated January 24, 2024	29. Misclassification of various income accounts and other deficiencies noted were not in conformity with COA Circular No. 2020-001 dated January 8, 2020 and Section 15, Chapter 2 of the Government Accounting Manual	We reiterated that Management instruct the Accounting Office to use the proper account codes/titles in recording income accounts in accordance with the Revised Chart of accounts in the books of the College. Likewise, ensure accurate posting of recorded transactions and completeness of	To use the proper account titles for income accounts.	Ma. Rossiel V. Rejoso/ Accountant III	January 2024	January 2024	Fully Implemented	JEV No. 2024-01-0001, 002, 003 and 004 were made with correct account titles. (Annex 29)

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	(GAM) for National Government Agencies (NGAs), Volume I, thereby affecting the fair presentation thereof in the financial statement.	supporting documents to facilitate easy verification and to avoid unnecessary confusion.							
AOM No. 24-001 (23) dated January 12, 2024	30. Audit disallowances totaling P94,804.88 remained unsettled as of December 31, 2023 despite the issuance of Notice of Finality of Decision (NFD) and COA Order of Execution (COE) contrary to pertinent provisions of COA Circular No. 2009-006 dated September 15, 2009 and COA Resolution No. 2017-021 dated November 3, 2017, thus, depriving the College of the use of the recovered funds for other beneficial projects. Also, disallowances are continuously being paid in installments without the necessary requests as prescribed in COA Resolution No. 2017-021 dated November 3, 2017.	<p>We recommended that Management take the following courses of action:</p> <ul style="list-style-type: none"> Take the necessary action to expedite the collection of the unsettled disallowances; Instruct the Cashier to exhaust all possible remedies to collect from each of the liable persons; Cause all the liable and certifying approving officers, who took part in the disbursement of the disallowed expenditures, to assume responsibility in the final settlement of the remaining balance of the disallowances; and Ensure that before allowing settlement of disallowances through installment payment the same is authorized and approved by COA. 	<p>To expedite the collection of the unsettled disallowance.</p> <p>To collect from each of the liable persons.</p> <p>To require the liable certifying/ approving officers to assume responsibility on the remaining balance of disallowance amount.</p> <p>To apply the COA Resolution No. 2017-021 prospectively.</p>	<p>Dr. Maria Cristina C. Azuelo/ VPAF</p> <p>Amelia O. Elep AO-V/ Cashier III/CO/DO/PC FC</p>	<p>2024</p> <p>2024</p> <p>2024</p> <p>2024</p>	<p>Present</p> <p>Present</p> <p>Present</p> <p>Present</p>	<p>Partially Implemented</p> <p>Partially Implemented</p> <p>Partially Implemented</p> <p>Fully Implemented</p>	<p>(This is similar with recommendation in CY 2021 Observation No. 33 Pages 158-161. Can they be combined/ counted as one?)</p>	<p>The collection is continues. Proof of collection were forwarded to COA. (Annex 8)</p> <p>The cashier is exerting efforts to collect the recipients and the responsible signatories.</p> <p>The signatories assumed responsibilities, some paid already, some is thru salary deduction.</p> <p>The management expressed the indulgence to this recommendation prospectively as written in the comment/ response on March 4, 2024.</p>

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<p>AOM No. 24-013 (23) dated March 12, 2024</p>	<p>31. Notification to COA on the posting of tarpaulin signboards for various infrastructure projects of the College was not made within the prescribed period of 10 days after the award of infrastructure projects, contrary to Section 3.1 of COA Circular No. 2013-004 dated January 30, 2013, thereby, defeating the government's intent of promoting good governance thru transparency and accountability in the implementation of infrastructure projects.</p>	<p>We reiterated our previous recommendations in requiring the concerned office, to comply with COA rules and regulations on the posting of proper tarpaulin signboard containing complete necessary information for all infrastructure projects to be implemented and inform the Office of the Auditor within 10 days after the award of the infrastructure contract that the appropriate signboard is already posted onsite for Audit Team's validation.</p>	<p>To require the PPD to comply with the guidelines related to tarpaulin signboards.</p>	<p>Engr. Aser N. Dino/ PPD Director</p>	<p>March 2024</p>	<p>March 2024</p>	<p>Fully Implemented</p>		<p>Sample of posted tarpaulin containing updated details is attached. (Annex 7) The posting of tarpaulin as well as the information to COA are part of the checklist for infrastructure projects. Tarpaulin picture and the notification to COA is part of the checklist of documentary requirements for infrastructure projects.</p>
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STATUS OF IMPLEMENTATION OF PRIOR YEAR'S AUDIT RECOMMENDATIONS

<p>CY 2022 AAR Observation No. 1 Pages 30-35</p>	<p>1. Unreconciled variance of ₱85,786,286.15 between the total acquisition cost of Property, Plant and Equipment (PPE) accounts in the amount of ₱1,017,586,155.12 as reported in the financial statements and the costs reported in the Report on the Physical Count of Property, Plant and Equipment (RPCPPE)</p>	<p>We reiterate our recommendation that Management take the following courses of action: 1. 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</p>	<p>To reconcile the records between Accounting and SPMO.</p>	<p>Ma. Rossiel V. Rejoso/ Accountant III Arsenio Gem A. Garcillanosa /Supply Officer III</p>	<p>2022</p>	<p>Present</p>	<p>Partially Implemented</p>	<p>The reconciliation was interrupted due to; 1. Study leave of one Accounting Staff. 2. Transfer of Accountant I to IAU. 3. Maternity leave of Accountant II.</p>	<p>Accounting Office and SPMO Office provide reports to each other to facilitate the reconciliation.</p>
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	<p>aggregating ₱931,799,868.97 render the balances of both records, unreliable.</p>	<p>its control accounts and PCs;</p> <p>2. Require the Accounting Unit to review and update the PPELCs which shall be reconciled with the control accounts as reported in the FS, at all times; and</p> <p>3. Derecognize the demolished buildings and coordinate with the concerned office for the determination of other demolished buildings still existing in the books, to correct the overstatement of PPE accounts.</p>	<p>To review and update the PPELCs.</p> <p>To derecognize the demolished buildings.</p>		2022	Present	Partially Implemented	(This is similar with the recommendation in AOM No. 24-02 (23) dated April 1, 2024. Can they be combined and counted as one?)	
<p>CY 2022 AAR Observation No. 2 Pages 35-38</p>	<p>2. 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.</p>	<p>4. We recommend that the Management reduce the established PCF to an amount sufficient to cover the one-month requirement based on the historical data on the average monthly expenses charged thereto.</p>		<p>Petty Cash Fund Custodian (PCFC)</p>			<p>Fully Implemented in AAR 2023</p>		

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<p>CY 2022 AAR Observation No. 3 Pages 38-40</p>	<p>3. Issuance of official receipts (ORs) for revenues/receipts directly credited/deposited to the College's bank account is contrary to Section 40, Chapter 5 of the Government Auditing Manual (GAM) for National Government Agencies (NGAs), Volume I, thus, proper accountability of the AO could not be readily and correctly established.</p>	<p>5. We recommend that the AO discontinue issuing ORs for revenues/receipts where no cash was actually received by her/him but instead were directly deposited/credited to the agency's bank account.</p>		<p>Collecting Officer</p>			<p>Fully Implemented in AAR 2023</p>		
<p>CY 2022 AAR Observation No. 4 Pages 40-41</p>	<p>4. The AO was permitted to collect beyond the maximum cash accountability allowed under her fidelity bond coverage, contrary to pertinent provisions of COA Circular No. 97-002, thereby, exposing the government to risks of possible losses due to non-indemnification in cases of defalcation, shortages or unrelieved losses that might occur in the safekeeping of such fund.</p>	<p>6. We recommended that Management intensify collection efforts by periodically sending communications through collections/ demand letters, electronic 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 supporting documents as required under COA Circular No. 2016-005.</p>		<p>Cherryvelle I. Jardinero Alternate Collecting Officer</p>			<p>Fully Implemented in AAR 2023</p>		

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<p>CY 2022 AAR Observation No. 5 Pages 41-43</p>	<p>5. AOs were allowed to continue to handle cash advances and discharge collection functions despite expiration of her fidelity bond, contrary to Treasury Circular No. 01-2019 dated April 25, 2019, thus, their accountabilities were no longer protected from potential loss thereby placing the College at disadvantage when loss of government funds may arise due to any unforeseen events.</p>	<p>7. We recommend that the Management as well as the AOs monitor the effectivity and expiration of their respective fidelity bond and see to it that renewal thereof be made before their expiration. Henceforth, no AO shall be allowed to perform their duties and responsibilities with expired fidelity bonds.</p>		<p>Maria Victoria R. Ingatan Collecting and Disbursing Officer-CANR</p>			<p>Fully Implemented in AAR 2023</p>		
<p>CY 2022 AAR Observation No. 6 Pages 43-44</p>	<p>6. 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.</p>	<p>8. 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.</p>	<p>To require the Collecting Officer to issue official receipts in strict numerical sequence.</p>	<p>Amelita O. Angeles AO IV CDO (Retired from Service) Amelia O. Elep Cashier III</p>	<p>2022</p>	<p>October 2023</p>	<p>Fully Implemented</p>		<p>The management issued AM No. 156 s. 2023 to require all Collecting Officers to issue pre-numbered OR in strict numerical sequences.</p>

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<p>CY 2022 AAR Observation No. 7 Pages 44-45</p>	<p>7. 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 for.</p>	<p>9. 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.</p>	<p>To submit a report of accountability to COA before an AO cease or relieve from his/her function.</p>	<p>Petty Cash Fund Custodian (PCFC)</p>	<p>2022</p>	<p>Present</p>	<p>Fully Implemented</p>		<p>This is included in the checklist of PCF. Also, Dr. Alberto submitted an accountability report to COA before his retirement. (Annex 26) The report of accountability is part of the checklist for PCF.</p>
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<p>CY 2022 AAR Observation No. 8 Pages 45-46</p>	<p>8. The purpose and nature of various disbursements charged to the PCF of the two Accountable Officers were unknown and not indicated in the Petty Cash Vouchers (PCVs), contrary to Section 89 of Presidential Decree (P.D.) No. 1445 and GAM for NGAs, Volume II, thus, the propriety of the transactions cannot be ascertained.</p>	<p>10. We recommend that the 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.</p>		<p>Petty Cash Fund Custodian (PCFC)</p>			<p>Fully Implemented in AAR 2023</p>		
<p>CY 2022 AAR Observation No. 9 Pages 46-48</p>	<p>9. The AO was granted cash advances beyond the maximum cash accountability allowed under her fidelity bond coverage, contrary to pertinent provisions of COA Circular No. 97-002, thereby, exposing the government to risks of possible losses due to non-indemnification in cases of defalcation, shortages or unrelieved losses that might occur in the safekeeping of such fund.</p>	<p>We recommend that the Accountable Officer: 11. 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 12. Coordinate with the BTr for the change of position/designation of the bond applied to cover the cash accountability as Collecting and Disbursing Officer.</p>		<p>Petty Cash Fund Custodian (PCFC)</p>			<p>Fully Implemented in AAR 2023</p> <p>Fully Implemented in AAR 2023</p>		

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	reliability and correctness of the balance of the Cash in Bank account.	supported with the necessary JEV and correcting/adjusting entries are made for reconciling items reflected in the BRS.						they be combined/ counted as one?)	
CY 2022 AAR Observation No. 12 Pages 52-56	12. Abnormal balances in the Accounts Receivable (AR) accounts amounting to ₱1,887,507.02, continued existence of dormant accounts and the discrepancy noted between the amount reflected in the Schedule of AR and FS render the accuracy and reliability thereof in the financial statement doubtful.	We reiterated our previous recommendation for Management to take the following course of action:							
		17. Exert more efforts in the retrieval of necessary documents relative to the receivable accounts with negative balances and accordingly evaluate/assess those requiring immediate adjustments in the books;	To exert more efforts in retrieval of necessary documents relative to the negative balances of AR accounts.	Ma. Rossiel V. Rejoso/ Accountant III	2022	Present	Partially Implemented	(This is similar with the recommendation in AOM No. 24-014 (23). Can they be combined/ counted as one?)	Efforts to retrieved the data/ documents related to each account with negative balance is continues. Numerous items were settled already. (Annex 18)
		18. Secure the necessary documents, particularly the dormant accounts, by 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	To secure the necessary documents of dormant account receivables and to expedite the request for write-off, if necessary.		2022	Present	Partially Implemented	(This is similar with the recommendation in CY 2020 AAR Observation No. 4 Pages 37-40 and CY 2019 AAR Observation No. 11 Pages 60-62. Can they be combined/ counted as one?)	Sending of demand letters are continuous.
	19. Verify and reconcile accounting records to ensure the correct balances reported in the Statement of Financial Position.	To reconcile the accounting records to report correct balances in the FS.							Corrections of AR accounts is on-going. (Annex 18)

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<p>CY 2022 AAR Observation No. 13 Pages 56-57</p>	<p>13. Receivables-Disallowances/Charges account cannot be relied upon due to abnormal balance amounting to ₱501.82 and discrepancy with the balance per audit totaling ₱92,454.85, for disallowances with corresponding Notices of Finality of Decision (NFD) issued, contrary to Section 22, Chapter V of the 2009 Rules and Regulations on the Settlement of Accounts (RRSA) prescribed under COA Circular No. 2009-006 dated September 15, 2009, thereby affecting the fair presentation thereof on the financial statement.</p>	<p>20. We recommended that Management direct the Acting Accountant to prepare and maintain SLs for each account and to trace in the accounting records the NDs debited to the Receivables-Disallowances/Charges and make the necessary adjustments, if warranted, particularly on the abnormal balances and discrepancy noted. Likewise, ensure that all NDs that have become final and executory, on the basis of the NFDs received by Management, are accordingly recorded in the books of accounts.</p>	<p>To make JEV to update the balance of Receivable – Disallowance/ Charges account.</p>	<p>Ma. Rossiel V. Rejoso/ Accountant III</p>	<p>2022</p>	<p>Present</p>	<p>Fully Implemented</p>		<p>JEV No. 05-2024-02-0038 was made to update the account. (Annex 30)</p>
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CY 2022 AAR Observation No. 14 Pages 58-62	14. Unreconciled variance amounting to ₱11,531,873.88 of Inventories with book value of ₱13,333,416.56, as against the balance reported in the Report on the Physical Count of Inventories (RPCI) totaling ₱1,801,542.68 cannot be verified and reconciled due to incomplete submission of the RPCIs, non-maintenance of complete and updated Stock Cards (SC) and unavailability of Supplies Ledger Card (SLC), thereby, rendering the balance thereof in the financial statements unreliable.	We reiterated our previous recommendations for the Management to:							
		21. Require the Accountant and Property Officer to reconcile their respective Inventory balances and make necessary adjustments to reflect the correct value of the Inventory accounts in the Financial Statements;	To require the SPMO and Accounting Office to reconcile their records.	Ma. Rossiel V. Rejoso/ Accountant III	2022	Present	Partially Implemented		Reconciling is on-going.
		22. Require all Supply Officers to prepare and submit the RPCI for inventories under their custody and to follow the correct/proper classification of accounts in the RPCI in accordance with the Revised Chart of Accounts; and	To require the concerned office/ personnel to prepare and submit the RPCI.	Arsenio Gem A. Garcillanosa /Supply Officer III	2022	Present	Fully Implemented		The RPCI was prepared and submitted to COA. (Annex 20)
	23. Maintain updated SLCs in the Accounting Office and Stock Cards in the Property and Supply Office for all inventory items to ascertain the accuracy of the reported balance of Inventories and undertake periodic reconciliation of Accounting and Supply Unit records.	To maintain updated SLCs in Accounting Office and Stock Cards in SPMO.		2022	Present	Partially Implemented	The updating of SLCs are interrupted with employee movement in Accounting Office: one Accountant was transferred to IAU, one Accountant is on maternity leave, one Accountant is newly hired and one staff was on study leave.	The stock cards are available in the SPMO.	

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<p>CY 2022 AAR Observation No. 15 Pages 63-65</p>	<p>15. Discrepancies in the reported balance of obligations recognized in the books as Accounts Payable with the obligations in the Aging of Unpaid Obligations (Financial Accountability Report (FAR) No. 3) and inconsistencies in the balances on reports submitted by the Accounting Office were not in accordance with the provisions of the Government Accounting Manual (GAM) for National Government Agencies (NGAs), Volume I, thereby affecting the accuracy and reliability of the account balance in the financial statement as of December 31, 2022 totaling ₱25,800,020.91.</p>	<p>We recommended and Management agreed to instruct the Accounting Office:</p> <p>24. Submit a copy of the supporting documents that were used as basis for the recorded Accounts Payable amounting to ₱10,809,815.37 and ₱7,181,382.16 listed under Not Yet Due and Demandable Obligations in the FAR, for verification on the correctness and accuracy of the account balance; and</p> <p>25. Trace and reconcile documents to determine the inconsistencies of the balances in accounting records.</p>	<p>To submit the supporting documents.</p> <p>To trace and reconcile the AP and NYDD</p>	<p>Ma. Rossiel V. Rejoso/ Accountant III</p> <p>Nida T. Pimentel/ Budget Officer III</p>	<p>2022</p>	<p>Present</p>	<p>Partially Implemented</p>	<p>Tracing and Reconciliation was interrupted due to various employee movements in Accounting Office: 1. One staff was on study leave. 2. One accountant was transferred to IAU. 3. Maternity leave of Accountant II.</p>	<p>DVs for CY 2022 were submitted to COA.</p> <p>Tracing is on-going.</p> <p>Reconciliation is on-going.</p>
					<p>2022</p>	<p>Present</p>	<p>Partially Implemented</p>		

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<p>CY 2022 AAR Observation No. 16 Pages 66-68</p>	<p>16. 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.</p>	<p>26. We recommended that Management require the College Accountant to maintain separate subsidiary records for each account of Inter-Agency Transferred Funds.</p> <p>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.</p>	<p>To maintain separate subsidiary records for Inter-Agency Transferred Funds.</p> <p>To submit LIB and other documents forming part of the MOA.</p>	<p>Ma. Rossiel V. Rejoso/ Accountant III</p>	<p>2022</p> <p>2022</p>	<p>Present</p> <p>2022</p>	<p>Partially Implemented</p> <p>Fully Implemented</p>		<p>A staff was assigned to Trust Receipts Funds to process and maintain records of all its transaction.</p> <p>The documents were submitted as part of the comment/ response on April 14, 2023.</p>
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<p>CY 2022 AAR Observation No. 17 Pages 68-71</p>	<p>17. Other Payables account with GL Balance of ₱5,035,590.79 as of December 31, 2022 could not be relied upon due to the absence of necessary supporting documents and inclusion of amounts not properly classified thereto, thereby affecting the accuracy of the recorded balance in the financial statement.</p>	<p>27. 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 balances of the affected in the financial statements.</p>	<p>To analyze the Other Payables account.</p>	<p>Ma. Rossiel V. Rejoso/ Accountant III</p>	<p>2022</p>	<p>Present</p>	<p>Partially Implemented</p>	<p>Tracing and Reconciliation was interrupted due to various employee movements in Accounting Office: 1. One staff was on study leave. 2. One accountant was transferred to IAU. 3. Maternity leave of Accountant II.</p>	<p>Tracing is on-going.</p>
<p>CY 2022 AAR Observation No. 18 Pages 71-75</p>	<p>18. Inaccurate posting and/ or misclassification of various income accounts was not in conformity with COA Circular No. 2020-001 dated January 8, 2020 and Section 15, Chapter 2 of the Government Accounting Manual (GAM) for National Government Agencies (NGAs), Volume I, thus, affecting the fair presentation thereof in the Financial Statements.</p>	<p>28. We recommended and Management agreed to instruct the Accounting Office to use the proper account codes/titles in recording income accounts in accordance with the Revised Chart of Accounts provided in COA Circular No. 2020-001. Likewise, ensure accurate posting of recorded transactions to avoid over and understatement of income accounts in the books of the College.</p>	<p>To use the proper account titles for income accounts.</p>	<p>Ma. Rossiel V. Rejoso/ Accountant III</p>	<p>2022</p>	<p>Present</p>	<p>Fully Implemented</p>		<p>JEV Nos. 2024-01-0001, 0002, 0003 and 004 were made with correct account titles. (Annex 29)</p>

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<p>CY 2022 AAR Observation No. 19 Pages 76-82</p>	<p>19. Various expenses accounts totaling ₱56,715,360.45 as of December 31, 2022 cannot be relied upon due to deficiencies and inconsistencies in the recording of issuances of several inventory items, thereby affecting the fair presentation thereof in the Financial Statements.</p>	<p>We recommended that the Management:</p> <p>29. Instruct the Accounting Office to verify/check the issuances as per attached RSMI and RIS and ensure that issuances of inventories are properly/correctly recorded;</p> <p>30. 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</p> <p>31. Require the Accounting Office and Supply Unit to make the necessary adjusting entries on the noted deficiencies.</p>	<p>To require Accounting Office and SPMO to reconcile their records.</p> <p>To make necessary adjusting entries.</p>	<p>Ma. Rosiel V. Rejoso/ Accountant III</p> <p>Arsenio Gem A. Garcillanosa /Supply Officer III</p>			<p>Fully Implemented in AAR 2023</p> <p>Partially Implemented</p> <p>Partially Implemented</p>	<p>This is similar with the recommendation in AOM No. 2024-020 (23) and CY 2022 AAR Observation No. 1 Pages 30-35 and CY 2022 AAR Observation No. 14 Pages 58-62 and AOM No. 24-018 (23)</p>	<p>Accounting Office and SPMO provide reports to each other to facilitate the reconciliation.</p> <p>Adjustments/ corrections of records are being done.</p>
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<p>CY 2022 AAR Observation No. 20 Pages 82-83</p>	<p>20. Procurement of diffusers amounting to ₱110,277.88 was considered unnecessary as 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.</p>	<p>32. 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.</p>		<p>Maria Cristina C. Azuelo, PhD /VPAF/ BAC Chairman</p>		<p>Fully Implemented on AAR 2023</p>		
<p>CY 2022 AAR Observation No. 21 Pages 83-88</p>	<p>21. Lapses in the procurement, inspection and acceptance of goods were noted, contrary to pertinent provisions of the Revised Implementing Rules and Regulations (R-IRR) of Republic Act (R.A.) No. 9184, Government Procurement Manual, Volume II and Chapter 8, Section 15 of the Government Accounting Manual (GAM) for National Government Agencies (NGAs), Volume I, thus, compliance with the required</p>	<p>We recommended that Management take the following courses of action: 33. During the procurement process, ensure that the specifications and other terms in the procurement/bidding documents reflect the necessary specifications required to meet the needs of the Procuring entity in clear and unambiguous terms; 34. Ensure that supplies and goods indicated in the procurement documents are in conformity with the technical specifications requested by the end users considering the relevant characteristics, functionality and/or performance requirements. Any changes</p>		<p>Maria Cristina C. Azuelo, PhD /VPAF/ BAC Chairman Arsenio Gem A. Garcillanosa /Supply Officer III</p>		<p>Fully Implemented on AAR 2023 Fully Implemented on AAR 2023</p>		

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	<p>specifications was not ensured and cast doubt on the propriety and regularity of the transactions.</p>	<p>on the specifications or the capability of the supplier to deliver the goods must be conveyed to the end-users;</p> <p>35. Properly check the item description and corresponding unit costs as indicated in the PO/contract and discrepancies or uncertainties should be addressed prior to delivery of items; and</p> <p>36. The Inspection Committee and Supply Office to ensure that all delivered goods are strictly in accordance with the specifications indicated in the purchase order/contract. Items delivered not in conformance with the specifications should not be accepted.</p>					<p>Fully Implemented on AAR 2023</p> <p>Fully Implemented on AAR 2023</p>	
<p>CY 2022 AAR Observation No. 22 Pages 88-90</p>	<p>22. 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</p>	<p>37. 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</p>	<p>To instruct the properly access the capability of each prospective bidders. BAC</p>	<p>Rosalie A. Almadrone, PhD / Former BAC Chair</p> <p>Maria Cristina C. Azuelo, PhD /VPAF/ BAC Chairman</p>	<p>January 2023</p>	<p>Present</p>	<p>Fully Implemented</p>	<p>The management issued AM No. 036 S. 2024 to implement and enforce the evaluation of suppliers as additional basis for assessment of capability of bidders to comply with contracts.</p>

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	Regulations (R-IRR) of Republic Act (RA) No. 9184.								
CY 2022 AAR Observation No. 23 Pages 90-97	23. 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: 38. Submit the lacking documents for the goods procured identified in Annex A to enable us to make a decision in audit; and 39. Strengthen post qualification procedures particularly in the verification of the validity and accuracy of information provided for each supporting documents consistent with the pertinent provisions of COA Circular No. 2012-001, R-IRR of RA 9184 and other related issuances pertaining to procurement.	To strengthen the post qualification procedures of the bidders.	Rosalie A. Almadrones, PhD / Former BAC Chair Maria Cristina C. Azuelo, PhD /VPAF/ BAC Chairman BAC Members & Secretariat	January 2023	Present	Fully Implemented in AAR 2023 Fully Implemented	(This is similar with the recommendation in AOM No. 24-011 (23) dated March 1, 2024. Can they be combined and counted as one?)	The BAC strengthen the evaluation and post qualification procedures to improve the assessment of the bidders. The TWG conducts post-qualification (after the initial evaluation to verify the validity and accuracy of the information of bidders.

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<p>CY 2022 AAR Observation No. 24 Pages 97-98</p>	<p>24. Operational timelines for procurement activities were not strictly observed by BAC in the procurement of various goods with total Approved Budget for the 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.</p>	<p>We recommended that Management take the following courses of action:</p> <p>40. 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</p> <p>41. Submit valid justification on the BAC's inability to follow operational timelines.</p>	<p>To require the BAC to strictly observed the timeliness in Annex C of R-IRR of R.A. No. 9184</p>	<p>Rosalie A. Almadrone, PhD / Former BAC Chair</p> <p>Maria Cristina C. Azuelo, PhD /VPAF/ BAC Chairman</p>	<p>January 2023</p>	<p>Present</p>	<p>Fully Implemented</p> <p>Fully Implemented in AAR 2023</p>	<p>The Management issued AM Memo No: 30, S. 2023 to remind and require BAC members & secretariat to observe the procurement timelines.</p> <p>(Annex 16)</p> <p>Communication/ Instruction to winning bidders to return the documents as soon as they received them was attached to the NOA, Contract and NTP.</p> <p>Further, the BAC utilize online tracking of documents sent to winning bidders.</p>
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<p>CY 2022 AAR Observation No. 25 Pages 98- 103</p>	<p>25. Various deficiencies were noted during ocular inspection of two infrastructure projects namely: Construction of Alumni Building at Abaño Campus and Improvement of Science Laboratory Building, Main Campus, thus, may cause further technical defects and discomfort to the users of said buildings.</p>	<p>We recommended that Management:</p> <p>42. Require the contractor to rectify the noted deficiencies of the project before effecting final payment; and</p> <p>43. Direct those concerned 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.</p>		<p>Engr. Aser N. Dino / PPD Director</p>			<p>Fully Implemented in AAR 2023</p> <p>Fully Implemented in AAR 2023</p>	
<p>CY 2022 AAR Observation No. 26 Pages 103- 113</p> <p>CY 2021 AAR Observation No. 26 Pages 130- 137</p>	<p>26. 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 contractor with coinciding project duration, as well as proper monitoring</p>	<p>We recommended that Management to take the following courses of action:</p> <p>44. 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;</p> <p>45. Ensure full coordination with other government agencies, among others including the community and</p>	<p>To address the issues of permits and land titling.</p>	<p>Engr. Aser N. Dino / PPD Director</p>	<p>2021</p>	<p>Present</p>	<p>Partially Implemented</p> <p>Fully Implemented in AAR 2023</p>	<p>The process of land titling and securing of permits are on-going. Substantial improvements to the processing of the titles of land and permits were made.</p> <p>(Annex 9)</p> <p>(See the management action in CY 2015 AAR Observation No. 4)</p>

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	<p>and supervision of projects contrary to pertinent provisions of the Revised Implementing Rules and Regulations (R-IRR) of Republic Act (RA) No. 9184.</p>	<p>private utilities, to achieve effective and more synchronized planning of programs and projects; and</p> <p>46. Undertake strict and adequate supervision and monitoring of the work of the contractors in accordance with plans and schedules of implementation so that appropriate actions are taken against defaulting contractors and corrective measures are implemented on time. Imposition of liquidated damages on completed projects with delay shall be made to defaulting contractors, if any.</p> <p>We likewise reiterate our previous recommendation that Management:</p> <p>47. Thoroughly review and evaluate the Program of Work to ensure that project designs and estimates are properly prepared and that all phases of the projects are covered to minimize variation orders and time extensions which are often results in the increase of project cost and delayed completion; and</p> <p>48. Remind the BAC and its TWG to practice caution in the examination of the contractor's manpower and equipment on all the projects to be awarded and not on individual project only, in case the contractor is the lowest bidder in several projects which have the same or coinciding period of implementation.</p>	<p>To undertake strict and adequate supervision and monitoring of the work of the contractors. To impose liquidated damages on every delay of contractors.</p> <p>To thoroughly review and evaluate the POW to minimized Variation Orders (VO) and Time Extensions (TE).</p>		<p>2021</p> <p>2021</p>	<p>Present</p> <p>Present</p>	<p>Fully Implemented</p> <p>Fully Implemented</p> <p>Fully Implemented in AAR 2023</p>		<p>Site engineers were directed to make site inspection more often and to submit accomplishment reports weekly to improve the supervision and monitoring.</p> <p>(Annex 22)</p> <p>Further, liquidated damages is being imposed to contractors for every delay in the project.</p> <p>VO, TE, were minimized already. The Engineer II is assigned to thoroughly review and evaluate the POW to ensure that designs and estimates are properly and comprehensively prepared.</p>
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<p>CY 2022 AAR Observation No. 27 Pages 113- 117</p>	<p>27. Contract time extensions were granted in the implementation of various infrastructure projects of the College despite the lapse of the 30-calendar days 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.</p>	<p>We recommend that Management take the following courses of action: 49. Refrain from granting contract time extensions for requests or notices made beyond the 30-calendar day period; and 50. 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.</p>	<p>To abide by the R.A. 9184 particularly on the evaluation of grant of VO, SO, CTE.</p>	<p>Engr. Aser N. Dino / PPD Director</p>	<p>January 2023</p>	<p>Present</p>	<p>Fully Implemented in AAR 2023 Fully Implemented</p>		<p>b. Evaluation prior to the approval of VO, SO, TE are being done based on R.A. 9184. Further, VO, SO, TE are minimized substantially.</p>
<p>CY 2022 AAR Observation No. 28 Pages 117- 122</p>	<p>28. 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 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</p>	<p>We recommended that Management: 51. Submit to the Audit Team, all perfected contracts of lease of commercial spaces for review by the COA TSO, STSS, as to the reasonableness of the terms and rental rates pursuant to COA Circular No. 2019-005 dated August 7, 2019; and 52. 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.</p>	<p>To review and/ or revise the compliance of the existing contract of lease.</p>	<p>Maria Cristina C. Azuelo, PhD /VPAF Ronnie E. Asis, M.Econ/ Auxiliary Services & IGP Director</p>	<p>2022</p>	<p>Present</p>	<p>Fully Implemented in AAR 2023</p>		

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	<p>the reasonableness of the terms and rental rates of government properties leased to private entities/individuals.</p> <p>b. Discrepancies noted in the Contracts of Lease contrary to DPWH guidelines as circularized under COA Circular No. 88-282A, thus, may impede fairness and equitability to both parties.</p>							
<p>CY 2022 AAR Observation No. 29 Pages 122-124</p>	<p>29. Penalties on late 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.</p>	<p>53. We recommended that 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.</p>	<p>To impose the penalties on overdue & delinquent rental payment by formally informing them of the penalties.</p>	<p>Maria Cristina C. Azuelo, PhD /VPAF</p> <p>Ronnie E. Asis, M.Econ/ Auxiliary Services & IGP Director</p>	<p>February 2023</p>	<p>Present</p>	<p>Partially Implemented</p>	<p>All the lessees were informed of the penalties on overdue & delinquent rental fees. Some lessees paid the penalties.</p> <p>(Annex 10)</p>

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<p>CY 2022 AAR Observation No. 30 Pages 124-126</p>	<p>30. Insurable College buildings and facilities in CY 2022 amounting to ₱215,984,976.07, were not insured with the Government Service Insurance System (GSIS), contrary to the pertinent provisions of Republic Act (R.A.) No. 656, thus, exposing the government assets to unnecessary risk of not being indemnified should any loss or damage occur due to fortuitous events.</p>	<p>We recommended that Management require the following courses of action:</p> <p>54. Direct the responsible person/s to conduct inventory of key and high-risk properties to be considered as insurable assets and prepare Property Inventory Report;</p> <p>55. 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;</p> <p>56. Include in the agency annual budget the amount of premiums for the general insurance covering all insurable properties.</p>		<p>Arsenio Gem A. Garcillanosa /Supply Officer III</p> <p>Nida T. Pimentel/ Budget Officer III</p>			<p>Fully Implemented in AAR 2023</p> <p>Fully Implemented in AAR 2023</p> <p>Fully Implemented in AAR 2023</p>		
<p>CY 2022 AAR Observation No. 31 Pages 126-130</p>	<p>31. 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</p>	<p>57. 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.</p>	<p>To further study the secondment of the College President.</p>	<p>Dr. Marlo M. De la Cruz, PECE / SUC President III</p>	<p>2022</p>	<p>Present</p>	<p>Not Implemented</p>	<p>Awaiting the decision of the Office of the Ombudsman.</p>	<p>The matter is still at the Office of the Ombudsman.</p> <p>A valid justification was submitted as part of the comment/ response on December 20, 2022.</p>

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	Management to a possible audit disallowance of at least ₱576,040.75.								
CY 2022 AAR Observation No. 32 Pages 130-133	32. The College was not able to tag its CY 2022 budget for climate change adaptation and mitigation to ensure appropriate prioritization and 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 not ensured.	58. 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 JMC No. 2015-01 dated March 24, 2015 by incorporating risk reduction, climate change adaptation and where feasible, climate change mitigation in the implementation of its projects, programs and activities.		Ronaldo P. Dando, EnP/ Climate Change Rep. Nida T. Pimentel/ Budget Officer III			Fully Implemented in AAR 2023		

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<p>CY 2022 AAR Observation No. 33 Pages 133- 137</p>	<p>33. 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 previous audit observations which is not in accord with COA Circular No. 2009-006 dated September 15, 2009, thus, precluding the Audit Team from conducting timely verification of reports and post-audit of accounts to determine the validity and propriety of the disbursement transactions of the College.</p>	<p>We reiterated that the Management</p> <p>59. 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 of accounts and balances; and</p> <p>60. 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.</p>	<p>To require the Accounting office to prioritize submission of monthly reports of transactions to COA promptly.</p> <p>To maximize the work assignment of personnel in Accounting Office to meet the overlapping deadlines.</p>	<p>Ma. Rosiel V. Rejoso/ Accountant III</p>	<p>January 2023</p> <p>January 2023</p>	<p>Present</p> <p>Present</p>	<p>Partially Implemented</p> <p>Partially Implemented</p>	<p>Implementation of NBC No. 589 dated May 25, 2022 (Phase 1) is ongoing.</p>	<p>As of June 2024, reports and transactions related to Cy 2023 were submitted to COA. Also, report and transactions for Jan – Feb 2024 was submitted to COA also.</p> <p>(Annex 28)</p>
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<p>CY 2022 AAR Observation No. 34 Pages 137-142</p>	<p>34. The Biological Assets account totaling ₱902,630.00 at year-end was unreliable due to a.) non-submission of Request for Relief from Accountability for deceased animals, b.) non-recognition of the layering and free-range chickens received from the Department of Agriculture and c.) non-maintenance and non-submission of Biological Assets Property Card (BAPC), Quarterly Report of Biological Assets (QRBA) by the caretakers and subsidiary ledgers by the Accounting Division, thus, affecting its fair presentation in the financial statements.</p>	<p>We recommended that Management take the following courses of action:</p> <p>61. 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;</p> <p>62. 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 and disposition; and</p> <p>63. Require the Biological Asset's caretaker/in-charge 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.</p>	<p>To require the concerned office/ personnel to prepared and maintain the BAPCs and SLs.</p>	<p>Maria Cristina C. Azuelo, PhD /VPAF</p> <p>Ronnie E. Asis, M.Econ/ Auxiliary Services & IGP Director</p> <p>Dr. Arden Peejay L. Ezaki/ Campus Director, CANR</p> <p>Ma. Rossiel V. Rejoso/ Accountant III</p>	<p>2022</p>	<p>Present</p>	<p>Fully Implemented in AAR 2023</p> <p>Fully Implemented in AAR 2023</p> <p>Partially Implemented</p>	<p>(This is similar with the recommendation in CY 2018 AAR Observation No. 4 Pages 31-33. Can they be combined/ counted as one?)</p>	<p>The Director of Business Affairs Division issued Memorandum No. 27, s. 2024 to require all concerned to submit reports.</p> <p>(Annex 23)</p> <p>CANR submitted a report of inventory of Biological Assets as of December 31, 2023.</p> <p>(Annex 11)</p>
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<p>CY 2022 AAR Observation No. 35 Pages 142- 145</p>	<p>35. Management was not fully compliant with pertinent rules and regulations on Gender and Development the purpose of planning and budgeting and the realization of the GAD objectives:</p> <p>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 affected, hence, was not properly endorsed by the said agency thereby compliance with the provisions of the Magna Carta for Women (MCW) and relevant guidelines on GAD Planning and Budgeting was not ensured.</p> <p>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</p>	<p>We recommended to Management the following courses of action:</p> <p>64. 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</p> <p>65. 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.</p>		<p>Dr. Delma Jean V. Abad/ CEID Director</p>		<p>Fully Implemented in AAR 2023</p> <p>Fully Implemented in AAR 2023</p>		
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	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 benefited therefrom, contrary to the objectives as provided under Item 6.1 of PCW-NEDA-DBM JMC No. 2012-01.								
CY 2022 AAR Observation No. 36 Pages 145- 150	36. 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 Financial Statements as of December 31, 2022 were unreliable due to erroneous inclusion/posting of transactions pertaining to other accounts, thereby affecting the fair presentation thereof in the Financial Statements.	We reiterated our previous recommendations for Management to:							
		<p>66. Require the Accountant to conduct a detailed review on the transactions affecting the Inter-Agency Payables to ascertain the correctness of the balances;</p> <p>67. Trace the root causes of negative balances on Due to BIR account and immediately take appropriate actions or provide the corresponding journal entries for the corrections/adjustments; and</p> <p>68. Ensure that SLs are maintained and updated for all accounts per fund and detailed are completely indicated.</p>	To conduct review on the transactions of Inter-Agency Payables.	Ma. Rossiel V. Rejoso/ Accountant III	2022	Present	Partially Implemented	Reconciliation of GSIS Account is on-going.	
			To maintain and update the SLs of all accounts.			2022	Present	Fully Implemented in AAR 2023 Partially Implemented	SLs are available in Accounting Office. Updating of SLs is on-going.

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<p>CY 2021 AAR Observation No. 1 Pages 30-37</p> <p>and</p> <p>CY 2020 AAR Observation No. 8 Pages 51-55</p>	<p>37. The correctness, completeness and existence of the reported Property, Plant and Equipment accounts totaling ₱924,495,331.18 (excluding Construction in Progress account) as of December 31, 2021, cannot be relied upon due to (a) inability to submit a complete Report on the Physical Count of Property, Plant and Equipment (RPCPPE); (b) deficiencies noted in the submitted year-end inventory report; (c) existence of unreconciled discrepancy of ₱16,959,790.17 between inventory report and PPE book balance; (d) inadequate 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.</p>	<p>We recommend that Management:</p> <p>69. Remind the Supply and Property Officer to immediately prepare the PARs upon issuance of PPEs to end-users and attach a copy to the corresponding disbursement vouchers for payment;</p>		<p>Accounting Office</p> <p>Arsenio Gem A. Garcillanosa /Supply Officer III</p>		<p>Fully Implemented in AAR 2023</p>		
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	<p>a. The RPCPPEs of various PPE accounts under the Regular Agency Fund (RAF) and Business-Related Fund (BRF) as of December 31, 2021, were not submitted contrary to Section 38, Chapter 10 of the GAM for NGAs, Volume I.</p> <p>b. Deficiencies were noted in the preparation of PPE records and reports not in conformity with the applicable rules and regulations under the GAM.</p> <p>c. Unreconciled variance of ₱16,959,790.17 between inventory report and PPE book balance cast doubt on the correctness thereof in the financial statements.</p> <p>d. Damaged and unserviceable properties costing at least ₱1,087,183.36 were included in the PPE balance.</p>								
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<p>CY 2021 AAR Observation No. 2 Pages 38-40</p> <p>and</p> <p>CY 2020 AAR Observation No. 2 Pages 32-34</p>	<p>38. 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.</p>	<p>70. We recommended that Management require the College Accountant to prepare and submit complete Monthly BRS in accordance with the rules and regulations.</p> <p>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.</p>	<p>To require the Accountants to prepare submit BRS.</p> <p>To make adjusting entries for every reconciling items.</p>	<p>Accounting Office</p>	<p>2021</p> <p>2021</p>	<p>Present</p> <p>Present</p>	<p>Partially Implemented</p> <p>Partially Implemented</p>	<p>(This is similar with the recommendation in CY 2022 AAR Observation No. 11 Pages 48-52. Can they be combined and counted as one?)</p>	<p>Accountants and Bookkeepers are required to submit.</p> <p>(Annex 1)</p> <p>BRS are submitted to COA after preparation.</p> <p>Some reconciling items is settled, with corresponding JEV.</p>
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<p>CY 2021 AAR Observation No. 11 Pages 55-61</p> <p>and</p> <p>CY 2020 AAR Observation No. 7 Pages 48-51</p>	<p>39. 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 60.76 per cent of the total Inventories compared to the ₱7,632,159.52 balance per Report on the Physical Count of Inventories.</p>	<p>We recommended that Management:</p> <p>71. 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;</p>	<p>To monitor the movement of inventory using RSMI and RIS.</p>	<p>Accounting Office</p>	<p>2021</p>	<p>Present</p>	<p>Fully Implemented</p>		<p>JEV is prepared for every issuance of inventory. This is attached to the DV.</p> <p>(Annex 31)</p>
<p>CY 2021 AAR Observation No. 12 Pages 61-65</p> <p>and</p> <p>CY 2020 AAR Observation No. 10 Pages 59-63</p>	<p>40. Discrepancy of ₱787,323.52 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 affected account in the financial statements as of September 30, 2021.</p>	<p>72. We recommended that Management to require the accountant to perform periodic reconciliation of the balances of the Due to NGAs account with the Source Agencies concerned and effect necessary adjustments, as appropriate.</p>	<p>To perform periodic reconciliation of balances with the Source Agencies.</p>	<p>Accounting Office</p>	<p>2020</p>	<p>Present</p>	<p>Partially Implemented</p>		<p>Regular submission of liquidation reports, terminal reports by each officer-in-charge is being done to facilitate the reconciliation.</p>
<p>CY 2021 AAR Observation No. 14 Pages 69-75</p>	<p>41. Poor Collection efficiency on loans and accounts receivables totaling ₱21,350,128.81 (excluding negative balances, unidentified/unsupported adjustments</p>	<p>We reiterated our previous recommendations that the Management:</p> <p>1. On Outstanding Accounts Receivable</p> <p>73. Exert extra efforts in securing the necessary</p>	<p>To secure relevant documents to support the write off.</p>	<p>SFAU Accounting Office</p>	<p>2021</p>	<p>Present</p>	<p>Partially Implemented</p>		<p>Request for write off is ongoing. One deceased debtor's Parents provided authorization to process the PSA Death Certificate. Further, continuous sending of demand letters is being done.</p>

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<p>CY 2020 AAR Observation No. 6 Pages 42-47</p>	<p>and errors) due to inadequate monitoring and lenient actions, contrary to Section 6.1 of COA Circular No. 2016-005, thus, depriving the College of additional income which could be used to finance its programs, projects and activities.</p>	<p>documents by determining and validating the existence of the causes and conditions for non-compliance of debtors and expedite the submission of the request for the write-off of dormant receivable accounts pursuant to COA Circular No. 2016-005; and</p> <p>2. On Loans Receivable</p> <p>74. Intensify the collection of due and demandable accounts by issuance of demand letters to student-borrowers and to the co-makers in case of refusal or failure of student-borrowers to settle their liabilities; and</p>	<p>To collect the due and demandable accounts by issuance of demand letters.</p>		<p>2020</p>	<p>Present</p>	<p>Partially Implemented</p>		<p>Sending of demand letters is continuous.</p>
<p>CY 2021 AAR Observation No. 15 Pages 75-80</p>	<p>42. 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 ₱251,061.00, contrary to Sections 69 (1) and 112 of Presidential Decree (PD) No. 1445, further exposing government funds to possible loss and/or misuse.</p>	<p>We recommend that Management take the following courses of action:</p> <p>75. Instruct the IGP Office and the PCFC to reconcile their records and account in details the sales, remittances and disbursements directly charged against collection;</p> <p>76. 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</p>	<p>To reconcile the records in 2020 up to the 3rd Quarter of CY 2021.</p> <p>To communicate to the former IGP Director to require him to abide by the recommendation.</p>	<p>Auxiliary & IGP Services</p> <p>Accounting Office</p> <p>OVPAP</p>	<p>2021</p> <p>2021</p>	<p>Present</p> <p>Present</p>	<p>Fully Implemented</p> <p>Partially Implemented</p>		<p>The sales, expenses and remittances were reconciled JEV No. 06-2021-08-0059 was made to update the record.</p> <p>AM No. 046, s. 2023 was issued to require the Former IGP Director to abide by the recommendation.</p>

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		use of collections presented, require the said AOs to remit immediately to the Cashier the unremitted collections amounting to ₱251,061.00; and							
CY 2021 AAR Observation No. 17 Pages 84-88	43. Liquidated damages due to late deliveries of various goods totaling ₱735,680.72 was not fully imposed to erring suppliers leaving an uncollected amount of ₱493,909.09, contrary to 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.	77. We recommend that Management demand payment from the concerned suppliers the amount of ₱493, 909.09 pertaining to the uncollected amount of the liquidated damages for delayed deliveries of various of goods.	To demand payment form concerned suppliers.	Accounting Office	2021	Present	Partially Implemented		Management sent demand letters to the suppliers and portion of the amount was deducted from suppliers outstanding claim. (Annex 35)
CY 2021 AAR Observation No. 18 Pages 88-93	44. 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	We recommended that the Management take the following courses of action: 78. 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; 79. That the Accounting Office, in coordination with	To finalize the decision regarding the faculty scholars. To come up with the necessary computations.	OVPAA Accounting Office	2021 2021	Present Present	Partially Implemented Partially Implemented		A final dialogue with the scholars was held on March 12, 2024.

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	CNSC Board Resolution No. 33 series of 2015 and Board Resolution No. 47 series of 2020.	the Scholarship Committee, come up with their computations of the violation and recognize the receivable in the books of the College; and 80.Henceforth, immediately enforce collection from defaulting scholars.	To enforce the collection from defaulting scholars.		2021	Present	Partially Implemented		Few of the Scholars is paying thru salary deduction.
CY 2021 AAR Observation No. 19 Pages 93-97	45. Representation and Transportation Allowance (RATA) totaling ₱35,000.00 paid to the former and current Deans of the College of Agriculture and Natural Resources (CANR) for the period September 23 to December 31, 2021 was excessive, contrary to Chapter 7 of the Manual of Position Classification and Compensation and COA Circular No. 2012-003 dated October 29, 2021.	81. We recommended that Management require the former and current Deans of the CANR to immediately refund the excess amount of RATA claimed amounting ₱26,309.52 and ₱8,690.48, respectively.	To require the refund of excess RATA.	CANR-Director Accounting Office	2021	2024	Fully Implemented		Summary of payment of Dr. Diño thru salary deduction is attached. Dr. Ezaki refunded thru O.R. No: 6570718 (Annex 17)
CY 2021 AAR Observation No. 20 Pages 97-102	46. Incomplete supporting documents and deficiencies noted relative to the payment of Collective Negotiation Agreement (CNA) incentives for Calendar Year (CY) 2021 contrary to COA Circular No. 2012-001 dated June 14, 2021 and	82. We recommended that Management provide valid justification and/or explanation particularly on the discrepancies noted in the actual charges to identified object of expenditures for the grant of C.N.A.		Budget Office Accounting Office			Fully Implemented in AAR 2023		

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	Department of Budget and Management (DBM) Budget Circular No. 2021-3 date November 17, 2021, thus, cast doubt on the validity and propriety of the transaction.								
CY 2021 AAR Observation No. 22 Pages 105-110	47. 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 infrastructure project: Completion of Supply Office with Stockroom and Garage, Phase 2 with a total contract amount of ₱19,956,500.48, as follows: a. There was evidence that advance payment was made on the final payment despite some portion of the project not yet 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	In view of the foregoing, we recommended to Management the following: 83. Investigate on the issue as to 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	To discuss this AOM to BOT.	Accounting Office Physical Plant Division	2021	Present	Partially Implemented		The matter was already elevated to the BOT.

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	<p>delay in the implementation of the project contrary to Section 8.1 of Annex E of the R-IRR of RA No. 9184.</p> <p>c. The Agency released the 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.</p>								
<p>CY 2021 AAR Observation No. 23 Pages 110- 117</p>	<p>48. Six projects with total contract cost of ₱88,906,226.28 were certified complete by the Inspectorate Team and accepted by the Management, notwithstanding that the projects were not yet satisfactorily completed; hence, payment thereof may result in irregular expenditures and deprived the end-users of the optimum use of the projects.</p>	<p>We recommended that the Management take the following courses of action:</p> <p>84. Ensure that punch list issued indicates the remaining works, work deficiencies for necessary corrections, and the specific duration/ time to fully complete the project considering the approved remaining contract time;</p> <p>85. Ensure that preliminary inspection is conducted upon reaching 95 per cent accomplishment and not when the projects are already 100 percent complete so that any deficiencies can be communicated to the contractor for their compliance;</p>		<p>Physical Plant Division</p>			<p>Fully Implemented in AAR 2023</p> <p>Fully Implemented in AAR 2023</p>		

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		86. Direct the Inspectorate Team to ensure that all infrastructure projects are closely and properly monitored in accordance with plans and schedules of implementation so that appropriate actions are taken against defaulting contractors and corrective measures are implemented on time.					Fully Implemented in AAR 2023	
CY 2021 AAR Observation No. 24 Pages 117-124	49. Various lapses and non-conformance with pertinent provisions of the Revised Implementing Rules and Regulations (R-IRR) of Republic Act (R.A.) No. 1984 were not noted for the project Installation of Water System Facilities with Filtration and Construction of Comfort Room at CNSC Entienza Campus, casting doubt on the propriety of transaction and further deprived the end-users of the benefits that could have been derived from the timely completion thereof.	We recommended that Management take the following courses of action: 87. Submit the following supporting documents for the grant of time extensions for review and evaluation, such as; 1. Copy of the approved time extension; 2. Copy of the contractor's request for time extension; 3. Copy of the Evaluation Report by the agency concerned establishing the need for time extension including the computation showing in sufficient detail how the number of days of extension was determined; 4. Certification or reports establishing the existence of the grounds for the contract time extension, as follows: a) PAGASA Report covering the area where the Project is located if	To comply with these documents prospectively.	Physical Plant Division	2021	Present	Partially Implemented	The documents were not available in the PPD office. However, today, complete documents were required and provided. Further VO, SO, and TE, were forwarded to COA with the supporting documents.

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		<p>extension requested is due to adverse weather conditions</p> <p>b) Provincial Commander's Report, if the extension requested is due to deteriorating/worsening peace and order situation</p> <p>c) Certification from DOLE, DTI, DILG and / or DND, among others, whichever is applicable, for the other grounds such as shortage of construction materials, general labor strike or similar activities that disrupted construction operations through no fault of the contractor; and</p> <p>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.</p> <p>88. Justification/comment on the inconsistency in the adjusted expiration of contract;</p> <p>89. Submit copies of the verified position paper prepared by the contractor and the written notice of the Head of the Procuring Entity's decision on the termination of contract; and</p> <p>90. Henceforth, promptly act on delays in the implementation of infrastructure projects</p>					<p>Fully Implemented in AAR 2023</p> <p>Fully Implemented</p>	<p>Liquidated damages were imposed for every delay in the project. (Annex 34)</p>
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		considering the remedies provided under Annex E of the R-IRR of RA No. 9184 and Section 4 of GPPB Circular No. 03-2019.							
CY 2021 AAR Observation No. 25 Pages 124- 130	50. Inability to diligently observe the provision of the Revised Implementing Rules and Regulations (R-IRR) of Republic Act (R.A.) No. 9184 and Department of Public Works and Highways (DPWH) Department Order (D.O.) No. 197 series of 2016 in the preparation of the Approved Budget for the Contract (ABC) of various infrastructure projects may result in over-estimated or excessive ABC. a. Various infrastructure contracts totaling P91,448,137.06 included items amounting to ₱12,862,455.53 which are not considered part of infrastructure projects, hence, should be deducted from the contract cost and produced separately as goods. b. Overhead, Contingencies and	91. We recommended that Management provide the College Accountant basis to prepare necessary journal entries for reclassification of portion of Infrastructure and Building account to its proper PPE on inventory account.		Physical Plant Division			Fully Implemented in AAR 2023		

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	Miscellaneous (OCM) and Profit were added to the cost of some work items which should not be subjected to such mark-up per DPWH DO No. 197, thereby, increasing the estimated cost of the project.								
CY 2021 AAR Observation No. 29 Pages 143-147	51. The results of operations of eight Income Generating Projects (IGP) of the College for CY 2021 were poor, incurring total net loss of ₱494,065.36 (excluding non-cash expenses), thus, the objective of income generation was not fully attained.	We recommended that Management take the following courses of action: 92. Consciously plan and implement cost-saving and efficiency-improving measures to improve projects performance; 93. 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.	To revise the IGP Manual.	Auxiliary & IGP Services	2021	2024	Fully Implemented in AAR 2023 Fully Implemented		IGP Manual was approved. A copy was forwarded to COA already.
CY 2021 AAR Observation No. 30 Pages 147-153	52. 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 ₱480,273.92, contrary to the provisions of the	We recommended that Management: 94. Establish the use of the 10 percent College share taking into consideration the purpose and objectives of the program; 95. Provide the criteria used by the management board in the determination	To include this in the revised manual. To indicate this in the revised Manual.	Auxiliary & IGP Services Accounting Office Budget Office	2021 2021	2024 2024	Fully Implemented Fully Implemented		IGP Manual was approved. A copy was forwarded to COA already.

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	Production and Business Development Center (PBDC) Manual of Operations, thus, cast doubt on the propriety and regularity of the transaction.	of the amount received by each personnel; and 96. Submit the BOT approved budget for the Business-Related Fund of the College covering CYs 2020 and 2021.	To submit the approved budget.		2021	Present	Not Implemented		The IGP Director was directed to submit the approved budget.
CY 2021 AAR Observation No. 31 Pages 153-155	53. Management was not able to fully implement/adopt 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.	97. We recommended that the Management give preferential attention on addressing the issues and concerns of the users of the SuPMIS and conduct evaluation of the efficiency and effectiveness in its operation.	To address the issues and concerns of the users of SUPMIS.	SPMO ITSO	2021	Present	Partially Implemented		ITSO and SPMO have communicated the issues and concerns to each other. Improvements are on-going.
CY 2021 AAR Observation No. 33 Pages 158-161	54. Disallowances remained unsettled notwithstanding the issuance of Notices of Finality of Decision (NFD) and COA Orders of Execution (COE), contrary to the provisions of the 2009 Rules and Regulations on the Settlement of	We recommended that Management take the following courses of action: 98. Strictly enforce the immediate settlement of the remaining disallowances totaling ₱234,493.09, that have already become final and executory pursuant to Sections 7.1.1 and 7.1.2 of	To enforce the settlement of the disallowed amount.	Cashier's Office Accounting Office OVPAF	2021	Present	Partially Implemented	(This is similar with the recommendation in AOM No. 24-001 (23). Can they be combined/ counted as one?)	Settlement of disallowance by the recipient and signatories is on-going. (Annex 8)

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	assessment of the actual GAD accomplishments.	programs that are relevant, necessary, and accordingly accomplish them.							
CY 2021 AAR Observation No. 35 Pages 165-168	56. Remittances of contribution/repayments to GSIS, Pag-IBIG and PhilHealth were not reconciled with the amounts withheld resulting in unremitted/unreconciled amounts of ₱1,309,510.14, ₱37,602.00 and ₱123,936.43, respectively.	103. We recommended that Management 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 remit the withheld premiums to the agencies or to refund to the employees, whichever is appropriate.	Accounting Office Budget Office	2021	Present	Partially Implemented		Reconciliation of GSIS account is on-going.
CY 2020 AAR Observation No. 4 Pages 37-40	57. Inability to collect school fees from students amounting to ₱53.11 million deprived the College as of additional revenues and receivables outstanding or dormant for more than ten years in the amount of ₱2.22 million remained in the books.	104. 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 supporting documents as required under COA Circular No. 2016-005.	To send demand letters to the Former Students.	Accounting Office			Partially Implemented	(This is similar with the recommendation in CY 2019 AAR Observation No. 11 pages 60-62 and CY 2022 ARR Observation No. 12 pages 52-56. Can they be combined/ counted as one?)	Sending of demand letter is continuous.
CY 2020 AAR Observation	58. The accuracy, reliability and validity of accounts receivable account	We reiterated our previous recommendations for Management to take the		Accounting Office ITSO					

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No. 5 Pages 40-42	for payment of tuition and other school fees could not be ascertained due to existence of negative balance of ₱1.57 million.	following courses of action: 105. Address issues and concerns on the lapses in the information and accounting system.	The office will develop a new system that will enhance the features of current SIAS.		2020	Present	Partially Implemented		Design stage of new system is on-going.
CY 2020 AAR Observation No. 6 Pages 42-47	59. 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: 106. 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; 107. Set up an effective monitoring system to keep track of the whereabouts of the student grantees who have already graduated or are gainfully employed.	To retrieve the pertinent document related to the student's loans. To track the whereabouts of the student grantees.	SFAU Accounting Office	2020	Present	Partially Implemented		Few documents was retrieved.
CY 2020 AAR Observation No. 9 Pages 55-59	60. The inclusion of obligations not yet due and demandable and non-recording of its obligation to pay for the completion of project in the year-end balance of Accounts Payable totaling ₱207.77 million, overstated and understated respectively, the Accounts Payable account at year-end	We recommended that Management take the following courses of action: 108. 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	To stop the practice of recording procured goods/ projects which were not yet delivered/ rendered as Accounts Payable.	Budget Office Accounting Office	2020	Present	Fully Implemented		The practice of recording procured goods/ projects which were not yet delivered/ rendered as Accounts Payable was stopped.

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	<p>a. Recognition of Accounts Payable for obligations not yet due and demandable amounting to ₱101.74 million.</p> <p>b. Obligation to pay for completed project amounting to ₱1.36 million was not included in the Accounts Payable account balance.</p>	<p>demandable amounting to ₱101.74 million;</p> <p>109. Strictly adhere to the guidelines provided in the GAM for NGAs in the recognition of accounts payable and COA Accounting Circular Letter No. 2007-002 on the preparation of the List of Not Yet Due and demandable Obligations and disclosure thereof in the Notes to Financial Statements.</p>	<p>To follow the guidelines on NYD and Demand Obligations.</p>		<p>2020</p>	<p>Present</p>	<p>Partially Implemented</p>	<p>The new Accountant signifies here indulgence to this recommendation prospectively.</p>
<p>CY 2020 AAR Observation No. 18 Pages 83-87</p>	<p>61. Several infrastructure projects with total contract cost of ₱103.73 million awarded to same contractor showed overlapping contract implementation.</p>	<p>We recommended that Management comply with the following:</p> <p>110. 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.</p>	<p>To require the contractors to catch up with the completion of the project, in case of delay/ negative slippage.</p>	<p>BAC Infra Physical Plant Division</p>	<p>2020</p>	<p>Present</p>	<p>Fully Implemented</p>	<p>The management issued Office Memorandum No. 08, s. 2022 regarding the negative slippage for Infrastructure Projects. The PPD requires the contractors for immediate action to catch up with the completion of the project.</p> <p>(Annex 36)</p>
<p>CY 2020 AAR Observation No. 19 Pages 88-90</p>	<p>62. Prior years expenses totaling ₱5.18 million that were charged against the current year's appropriation.</p>	<p>We recommended that Management comply with the following:</p> <p>111. Direct the Budget Officer to enforce the compliance of the deadline of submission of valid claims by officials and employees before year-end to ensure that transactions and events are obligated with in the period to which they relate/ incurred to avoid the improper use of the</p>		<p>Budget Office Accounting Office</p>			<p>Fully Implemented in AAR 2023</p>	

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		<p>current year's appropriations for un-booked prior year's obligations pursuant to Section 119 of PD No. 1445;</p> <p>112. 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 during the year that they are incurred by the Budget Office, are accounted for as Accounts Payable in the books; and</p> <p>113. Ensure that transactions are properly supported with complete documentation before payment of claims to avoid suspension thereof in audit.</p>					<p>Fully Implemented in AAR 2023</p> <p>Fully Implemented in AAR 2023</p>	
<p>CY 2019 AAR Observation No. 11 Pages 60-62</p>	<p>63. 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.</p>	<p>114. 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.</p>	<p>To secure relevant documents to support the write off.</p>	<p>Accounting Office</p>	<p>2019</p>	<p>Present</p>	<p>(This is similar with the recommendation in CY 2020 AAR Observation No. 4 Pages 37-48 and CY 2022 AAR Observation No. 12 Pages 52-56 and AOM No. 24-14 (23). Can they be combined/ counted as one?)</p>	<p>Request for write off is on-going. One deceased debtor's Parents provided authorization to process the PSA Death Certificate. Further, continuous sending of demand letters is being done.</p>

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<p>CY 2019 AAR Observation No. 17 Pages 77-85</p>	<p>64. Monetary PRAISE incentive totaling ₱3.83 million was granted 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</p>	<p>We recommended that Management comply with the following courses of action: 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.</p>	<p>To escalate the appeal of the disallowance of PRAISE.</p>	<p>Accounting Office Employees Association</p>	<p>2019</p>	<p>Present</p>	<p>Partially Implemented</p>		<p>The appeal for the disallowance for PRAISE was submitted to COA ROV, however it was denied. The appeal was escalated to the Commission Proper.</p>
<p>CY 2019 AAR Observation No. 25 Pages 101-103</p>	<p>65. Annual GAD Accomplishment Report was not 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 gender issues could not be validated.</p>	<p>We recommend that the Management direct its GAD Focal Point System Chairperson to: 115. Require the Campuses/ College to align GAD Activities based on the PCW- endorsed GAD Plan and Budget; 116. Properly implement all planned GAD activities to ensure that all GAD gender issues raised during the year are properly addressed.</p>	<p>To implement all planned GAD activities</p>	<p>CEID</p>	<p>2019</p>	<p>Present</p>	<p>Fully Implemented in AAR 2023 Partially Implemented</p>		<p>Implementation of GAD plan for CY 2024 is on-going.</p>
<p>CY 2018 AAR Observation No. 4 Pages 31-33</p>	<p>66. The reported balances of Trees, Plants/Crops and Large Ruminants under Biological Asset account at Labo Campus amounting to ₱287,699 and</p>	<p>117. 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</p>	<p>To adhere with the guidelines on proper recording of Biological Assets.</p>	<p>Accounting Office</p>	<p>2016</p>	<p>Present</p>	<p>Partially Implemented</p>	<p>The Plantilla for the supply officer of CANR became available and just filled up recently. (This is similar with the recommendation</p>	<p>Partial inventory of Biological Assets was submitted as of December 2023. (Annex 11)</p>

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	<p>₱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.</p>	<p>recording the additions, reductions, physical and price changes to come up with accurate balance of Biological Assets at year-end.</p>						<p>in CY 2022 AAR Observation No. 34 Pages 137-142. Can they be combined/ counted as one?)</p>	
<p>CY 2016 AAR Observation No. 1 Pages 31-33</p>	<p>67. The CNSC was not able to immediately collect the receivables from the Income Generating Projects (IGPs) amounting to ₱6.28 million.</p>	<p>118. We recommend that management demand from active CNSC employees the immediate settlement of overdue accounts, otherwise, these shall be deducted from their salaries or any emoluments due them.</p>	<p>To demand from active employees the settlement of overdue accounts.</p>	<p>Accounting Office Auxiliary & IGP Services</p>	<p>2016</p>	<p>Present</p>	<p>Partially Implemented</p>		<p>Employees are paying through salary deduction.</p>
<p>CY 2015 AAR Observation No. 4 Pages 32-33</p>	<p>68. The validity and propriety of land account amounting to ₱6,957,478 could not be fully ascertained due to inadequate records/documents supporting the College's legal ownership.</p>	<p>We recommended that: 119. Management to exert extra efforts to facilitate the acquisition of land title to document its ownership/safeguard the real properties of the college and in order to fully ascertain the validity of its recorded land account.</p>	<p>To exert extra effort to facilitate the land titling processes.</p>	<p>Physical Plant Division</p>	<p>2015</p>	<p>Present</p>	<p>Partially Implemented</p>		<p>Last April 3, 2024, the College President, VPAF, PPD Director and the Focal Person had Meeting with Mayor Ariel Non of Jose Panganiban and Camarines Norte Governor Dong Padilla. It was agreed on that meeting that CNSC will retain more than 5 hectares originally donated to CNSAR and LGU J. Panganiban will donate additional 2 hectares to CNSC.</p> <p>On May 15, 2024, CNSC submitted an Inquiry Letter to the Department of Justice, RE: DepEd vs. CNSC, OP Case No. 08-K-447 (Arbitration Cas No. 04-001), essentially to follow up on the decision of the DOJ regarding this case.</p> <p>Last June 25, 2024, the Chief of Survey and Mapping Division of DENR Regional Office V Josie A. Columna</p>

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									and her staff has Conference with CNSC President, VPAF and PPD Staff together with the Focal Person. The DENR through a Memorandum of Agreement will undertake the necessary Survey of CNSC untitled lots and will facilitate the titling. During the conference, the procedures were discussed prior to costing of the survey, investigations that would have to be undertaken to identify the properties and the leg work that would have to be done before the execution of the MOA and eventual conduct of the survey.
CY 2011 AAR Observation No. 12 Pages 44-47	69. Despite an order of dismissal from the service effective July 18, 2011 and unliquidated cash advances of PhP 28,055, an accountable officer was still awarded with PRAISE, PEI, loyalty and others worth PhP51,409 in violation of the very purpose and rationale of said grants.	120. Management to require the refund of the amount of PhP51,409 and the settlement of the outstanding cash balances worth PhP28,055 stated above or a total of PhP79,464, otherwise hold all officials who approved transactions favoring the said Accountable Officer, jointly and severally liable therefor.	To communicate with the concerned individuals to inform them of the decision and instructions on how to settle the disallowed amount.	Accounting Office	2023	2024	Partially Implemented	The recipient and the signatories are not connected to CNSC anymore.	Letters were sent to the recipients and signatories to inform them of the recommendation. As of this writing, no response from them.

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								and her staff has Conference with CNSC President, VPAF and PPD Staff together with the Focal Person. The DENR through a Memorandum of Agreement will undertake the necessary Survey of CNSC untitled lots and will facilitate the titling. During the conference, the procedures were discussed prior to costing of the survey, investigations that would have to be undertaken to identify the properties and the leg work that would have to be done before the execution of the MOA and eventual conduct of the survey.	
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Agency Head:

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

By Authority of the President

MCA
MARIA CRISTINA C. AZUELO PHD
VP for Administration and Finance

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