

NORTHERN ILOILO POLYTECHNIC STATE COLLEGE
Estancia, Iloilo

AGENCY ACTION PLAN and
Status of Implementation
Audit Observations and Recommendations
For the Calendar Year 2016
As of August 22, 2017

Reference No.	Audit Observations	Audit Recommendations	Action Plan	Person/ Dept. Responsible	From	To	Status of Implementation	Reason for Partial/ Delay/ Non-Implementation, if applicable	Action taken/ Action to be Taken
AAR Finding No. 1	1. Non-preparation of the CY 2016 Report on the Physical Count of Property, Plant and Equipment for properties of Main, Batad, Concepcion, Sara and Lemery Campuses amounting to P 440,616,787.05 as of December 31, 2016, the	We recommended and Management agreed to the following: a. For the Inventory Committee to conduct inventory and prepare the Report on the Physical Count of Property, Plant and Equipment of Main, Batad, Concepcion,	To take appropriate action per audit recommendations.	Supply Officer	June 2017	December 2017	Partially Implemented	1. The supply officer of the Main Campus has just finished the CY 2015 report of physical count of the PPE. The CY 2016 Report on Physical	Ajuy 1. Accountant and Supply Officer will reconcile the property record on or before September 30,

Reference No.	Audit Observations	Audit Recommendations	Action Plan	Person/ Dept. Responsible	From	To	Status of Implementation	Reason for Partial/ Delay/ Non-Implementation, if applicable	Action taken/ Action to be Taken
	unreconciled balances between the Accounting and Property records of Property Plant and Equipment (PPE) account of the Barotac Viejo and Ajuy Campuses totaling P15,838,939.46, and noted deficiencies in the control mechanisms, rendered doubtful the existence, accuracy and completeness of Property Plant and Equipment (PPE).	Lemery and Sara Campuses as of December 31, 2016; b. Supply Officers and Accountants to update the Property and the PPE Ledger Cards and reconcile them to ensure reliability of the year-end PPE account balances, pursuant to pertinent sections of Government Accounting Manual (GAM), Volume 1; c. The Disposal Committee						Count of PPE is still ongoing.	2017. Batad 1. The supply officer will submit the lacking physical inventory count report on or before October 31, 2017. Barotac Viejo 1. Upda

Reference No.	Audit Observations	Audit Recommendations	Action Plan	Person/ Dept. Responsible	From	To	Status of Implementation	Reason for Partial/ Delay/ Non-Implementation, if applicable	Action taken/ Action to be Taken
		<p>together with the Supply Officer prepare an Inventory and Inspection Report of Unserviceable Property, request disposal of the unserviceable properties to this Office so that the Agency could maximize whatever value they may realize from its sale or disposition and ensure fair presentation of the asset account in the Agency's books;</p> <p>d. Require the Supply Officer to tag all equipment</p>							<p>ted records and reconciled already.</p> <p>Estancia Main</p> <p>2. The supply officer will submit the lacking physical inventory count report on or before October</p>

Reference No.	Audit Observations	Audit Recommendations	Action Plan	Person/ Dept. Responsible	From	To	Status of Implementation	Reason for Partial/ Delay/ Non-Implementation, if applicable	Action taken/ Action to be Taken
		owned by NIPSC with property sticker and write the necessary data such as the location, article, serial number, property number, date acquired, acquisition cost, fund source, issued to and classification of equipment. The property sticker used must be durable so that it would stay long and the adhesive of the sticker must be of good quality so that it will not peel off easily. All newly acquired equipment must also be tagged and							31, 2017. 3. The management will form disposal committee. Lemery 1. The report was submitted in April 12, 2017. Sara

Reference No.	Audit Observations	Audit Recommendations	Action Plan	Person/ Dept. Responsible	From	To	Status of Implementation	Reason for Partial/ Delay/ Non-Implementation, if applicable	Action taken/ Action to be Taken
		<p>assigned with property number before issuance to the end user;</p> <p>e. For the Supply Unit to determine the actual users of the equipment and semi-expendable properties and issue Property Acknowledgement Receipt (PAR) and Inventory Custodian Slip (ICS), respectively, to identify the persons accountable;</p> <p>f. For the Accountants to make the necessary</p>							1. The Report on the Physical Count of Property, Plant and Equipment has been submitted by the supply officer.

Reference No.	Audit Observations	Audit Recommendations	Action Plan	Person/ Dept. Responsible	From	To	Status of Implementation	Reason for Partial/ Delay/ Non-Implementation, if applicable	Action taken/ Action to be Taken
		<p>adjustments to reflect in the books the existing properties of the respective Campuses;</p> <p>g. Submit justification for the non-imposition of liquidated damage for the delayed delivery, and impose the liquidated damages, when warranted; and</p> <p>h. For the Management to take action on the unutilized/ idle equipment.</p>							
AAR Finding No. 2	2. Accounts receivables amounting to	We recommended and Management agreed to:	To take appropriate actions per	SUC President, Scholarship	February 2017	December	Partially implemented	The said receivables are under	The management

Reference No.	Audit Observations	Audit Recommendations	Action Plan	Person/ Dept. Responsible	From	To	Status of Implementation	Reason for Partial/ Delay/ Non-Implementation, if applicable	Action taken/ Action to be Taken
	P80,568,538.50 pertaining to scholarship grants not covered with Memorandum of Agreement (MOA) contrary to Section 5 Chapter 7 of GAM Volume 1, remained long outstanding and uncollected, may result to bad debts and financial loss of the College, eventually. A portion of the account pertains to scholarship grants sourced from PDAF, already declared	<p>a. Always execute legally binding contractual agreement with the benefactors especially concerning scholarship grants;</p> <p>b. Make representations with the benefactor and ascertain the status of the receivables from the scholarship grants;</p> <p>c. Device measures to exhaust all possible means to collect the outstanding receivables; and</p> <p>d. Assess the</p>	audit recommendations.	Coordinator and Accountant				litigation.	will make appropriate actions once there will be court decision already.

Reference No.	Audit Observations	Audit Recommendations	Action Plan	Person/ Dept. Responsible	From	To	Status of Implementation	Reason for Partial/ Delay/ Non-Implementation, if applicable	Action taken/ Action to be Taken
	as unconstitutional, but was not provided with Allowance for Impairment contrary to Section 10 Chapter 7 of GAM Volume I, thereby, affecting the fair presentation of the account in the financial statements.	probability of collection of the receivables and provide for allowance for impairment, when appropriate.							
AAR Finding No. 3	3. Other Receivables amounting to P2,017,414.04 were not acted upon, remained long outstanding, undocumented	We recommended and Management agreed to: a. Exhaust all the necessary measures to validate the undocumented	To comply with the recommendations	Accountant	February 2017	December 2017	Not implemented	As stated in the notes to financial statements, these receivables are not supported by	1. We will trace back if these receivables had been

Reference No.	Audit Observations	Audit Recommendations	Action Plan	Person/ Dept. Responsible	From	To	Status of Implementation	Reason for Partial/ Delay/ Non-Implementation, if applicable	Action taken/ Action to be Taken
	and dormant in the books, contrary to COA Circular No. 2016-005, thus, inclusion of the account with doubtful existence may result to overstatement of the assets.	<p>receivables;</p> <p>b. When appropriate, request the pertinent receivables for write off following the guidelines set forth in COA Circular No. 2016-005;</p> <p>c. Maintain documentation and subsidiary ledgers for all the receivables of the Agency; and</p> <p>d. Strictly adhere to the provisions of COA Circular No. 2016-005, moving forward.</p>						subsidiary ledgers prior to the assumption s of new accountants .	outstanding for 10 years or more and we will request for write-off when necessary and documents required are available.

Reference No.	Audit Observations	Audit Recommendations	Action Plan	Person/ Dept. Responsible	From	To	Status of Implementation	Reason for Partial/ Delay/ Non-Implementation, if applicable	Action taken/ Action to be Taken
AAR Finding No. 4	4. Other Payables of Barotac Viejo Campus in the amount of P178,450.03 which has been outstanding for more than two years and against which no actual claim, administrative or judicial, has been filed or which is not covered by perfected contracts on record was not reverted to the Accumulated Surplus/Deficit contrary to Section 98 of P.D. 1445, thus, validity,	We recommended and Management agreed that: a. The Accountant exhaust all the necessary measures to identify the components of the Other Payables Account; b. When appropriate, the Accountant revert to the accumulated surplus/deficit the Other Payables balance of P178,450.03 which has been outstanding for more than two years to ensure fair presentation of this	To revert the long outstanding payables to Accumulated Surplus/Deficit	Accountant	February	March 2017	Fully implemented	N/A	Adjustment has been done. The other payables was reverted back to Accumulated Surplus/Deficit.

Reference No.	Audit Observations	Audit Recommendations	Action Plan	Person/ Dept. Responsible	From	To	Status of Implementation	Reason for Partial/ Delay/ Non-Implementation, if applicable	Action taken/ Action to be Taken
	legality, and existence of the balance presented in the year-end Financial Statements remained doubtful.	account in the financial statements; and c. The Accountant to always maintain subsidiary ledgers to support general ledger accounts.							
AAR Finding No. 5	5. Thirteen breeding stocks are not recorded in the books of accounts contrary to Section 6 Chapter 11 of the GAM for NGAs, Volume I, thus completeness, accuracy and valuation of the reported assets in the financial	We recommended and Management agreed that the Campus Administrator direct the Accountant to adhere with the provisions of the GAM on the appropriate accounting by: a. recording the additions, reductions, gains	The accounting office will coordinate with the income resource generation department as to the status of biological assets that the college has control and make necessary recording	Accountant and IGP Director	March 2017	September 2017	Partially Implemented	The compliance is still ongoing.	Remind the in-charge of the project as well as the accounting office of the deadline of submission.

Reference No.	Audit Observations	Audit Recommendations	Action Plan	Person/ Dept. Responsible	From	To	Status of Implementation	Reason for Partial/ Delay/ Non-Implementation, if applicable	Action taken/ Action to be Taken
	statements could not be determined.	and losses through sale, physical and price change; b. accurately reporting the carrying values and proper classification thereof at the year-end financial statements; and c. regularly submitting reports related hereto.	and reports pertaining thereto.						
AAR Finding No. 6	6. Property, Plant and Equipment of NIPSC System in the total amount of P470,378,374.75 are at risk in case of fire and natural calamities due	We recommended and Management agreed that the Supply Officer coordinate with the Accountant on the determination of the insurable assets of the Agency and apply for property	We will determine the insurable assets and the availability of funds for payment of property	Supply Officer and Accountant	August 2017	December 2017	Not yet implemented	The requirements of the GSIS for insurable property are not yet complete. Furthermore, the	We will submit immediately all the required documents once

Reference No.	Audit Observations	Audit Recommendations	Action Plan	Person/ Dept. Responsible	From	To	Status of Implementation	Reason for Partial/ Delay/ Non-Implementation, if applicable	Action taken/ Action to be Taken
	to lack of insurance coverage in violation of Sec. 5 of Republic Act No. 656 as amended by PD No. 245 and Memorandum Circular No. 634 of the Office of the President, dated May 10, 1973.	insurance with GSIS, subject to availability of funds. The inventory report as required by COA Circular No. 92-390 will likewise be submitted every 31st of October of the ensuing year.	insurance.					budget for insurance cannot cover up the assets of external campuses.	complete.
AAR Finding No. 7	7. Delayed liquidation of cash advances amounting to P10,699,826.49 and unliquidated cash advances amounting to P686,355.15	We recommended and Management agreed to the following: a. The accountable officers be informed of their	To take appropriate action per audit recommendations	Accountant and Cashier	February 2017	April 2017	Fully implemented	N/A	1. demand letters had been sent. 2. Cash advances had been

Reference No.	Audit Observations	Audit Recommendations	Action Plan	Person/ Dept. Responsible	From	To	Status of Implementation	Reason for Partial/ Delay/ Non-Implementation, if applicable	Action taken/ Action to be Taken
	<p>notwithstanding that the purposes for which they were granted had already been served, are contrary to Section 89 of PD 1445 and Section 1.2 of COA Circular No. 2012-001 dated June 14, 2012, result to possible misuse of public funds, substantial amount of cash advances overdue for liquidation, and understatement of expenses.</p>	<p>accountability for cash advances granted under their name and of their obligation to strictly settle/liquidate the cash advances within the prescribed period pursuant to Section 89 of P.D. No. 1445, Section 1.2 of COA Circular No. 2012-001 and COA Circular No. 97-002;</p> <p>b. The Accountants send demand letters, notices or reminders to the officers/employees with overdue cash</p>							<p>liquidated and submitted to the Office of the Auditor</p> <p>3. Implement measures to ensure that in 2017 cash advances would be liquidated and submitted to the</p>

Reference No.	Audit Observations	Audit Recommendations	Action Plan	Person/ Dept. Responsible	From	To	Status of Implementation	Reason for Partial/ Delay/ Non-Implementation, if applicable	Action taken/ Action to be Taken
		<p>advances for the immediate submission of liquidation reports supported by necessary documentary requirements; and</p> <p>c. For non-compliance with the demand letters, notices or reminders issued to officers/employees concerned, withhold their salaries or implement a more appropriate sanction, when warranted.</p>							<p>office of the Auditor on time.</p> <p>4. Conduct re-orientation with the college employees with regard to the guidelines on liquidation of cash advances and</p>

Reference No.	Audit Observations	Audit Recommendations	Action Plan	Person/ Dept. Responsible	From	To	Status of Implementation	Reason for Partial/ Delay/ Non-Implementation, if applicable	Action taken/ Action to be Taken
									the consequences in case of failure to liquidate within the prescribed period.
AAR Finding No. 8	8. Disallowances amounting to P622,420.00 remained unsettled as of December 31, 2016 despite the issuance of Notices of Finality of Decision (NFD)	We recommended and Management agreed that: a. Justifications and explanations for non-compliance to NFDs and COEs issued will be submitted;	To take appropriate actions.	Accountant, Cashier and Payees	February 2017	December 2017	Partially implemented	Ability to pay of the payees	The management sent already a request to COA for payment on

Reference No.	Audit Observations	Audit Recommendations	Action Plan	Person/ Dept. Responsible	From	To	Status of Implementation	Reason for Partial/ Delay/ Non-Implementation, if applicable	Action taken/ Action to be Taken
	<p>and COA Orders of Execution (COE), contrary to the provisions of the 2009 Rules and Regulations on the Settlement of Accounts (RRSA) and Section 37 of PD 1445, which resulted to undue accumulation of the balance to P622,420.00 as of December 31, 2016.</p>	<p>b. Immediate settlement of the disallowances pursuant to the pertinent provisions of the 2009 RRSA and PD 1445 will be enforced;</p> <p>c. Sending notice/letter of demand to persons liable to settle their disallowances especially to those who are no longer employees of the College will be initiated; and</p> <p>d. An updated report of refunds to disallowances will be submitted to this Office for</p>							installment basis.

Reference No.	Audit Observations	Audit Recommendations	Action Plan	Person/ Dept. Responsible	From	To	Status of Implementation	Reason for Partial/ Delay/ Non-Implementation, if applicable	Action taken/ Action to be Taken
		reconciliation of records and issuance of Notice of Settlement of Suspensions/Disallowances/Charges (NSSDC).							
AAR Finding No. 9	9. Representation and Transportation Allowances were granted to the Campus Administrators of Batad and Lemery despite the absence of the conditions to support the claims contrary to Section 4.4 of National Budget	We recommended and Management agreed to: a. Strictly comply with pertinent laws, rules and regulations in the disbursement of RATA. Allowances shall be granted only in compliance with legal basis or statutory authority; b. Stop the payment of RATA unless the 1,000	Stop the issuance of RATA and require the administrators to refund the RATA granted to them unless otherwise the guidelines on issuance of RATA are met.	Administration and Accounting Office	August 2017	December 2017	Partially implemented	Notice of Disallowance is not yet received to make the demand for refund enforceable.	1. Had already stopped the payment 2. Letter is to be issued to the Campus administrator on the recom

Reference No.	Audit Observations	Audit Recommendations	Action Plan	Person/ Dept. Responsible	From	To	Status of Implementation	Reason for Partial/ Delay/ Non-Implementation, if applicable	Action taken/ Action to be Taken
	Circular No. 404 dated March 29, 1989 resulting to an irregular expense on RATA in the amount of P57,500.00.	enrollees requirement is met; and c. The Campus Administrators of Batad and Lemery refund the irregular RATA granted in the total amount of P57,500.00.							mandation to refund the amount received
AAR Finding No. 10	10. Expenses for consultancy services amounting to P180,000.00 were devoid of some documentary requirements specified in 9.1.2 of COA Circular No. 2012-001, thus, the propriety and validity of	We recommended and Management agreed to: a. Submit the required supporting documents to substantiate the disbursements; and b. Strictly adhere to the provisions of COA Circular No. 2012-001.	To take necessary actions as per audit recommendations.	Human Resource Management Office and Accountant	February 2017	December 2017	Fully Implemented	N/A	The required documents had been submitted already and subsequent disbursements are in

Reference No.	Audit Observations	Audit Recommendations	Action Plan	Person/ Dept. Responsible	From	To	Status of Implementation	Reason for Partial/ Delay/ Non-Implementation, if applicable	Action taken/ Action to be Taken
	the expenses cannot be ascertained.								accordance with COA Circular 2012-001.
AAR Finding No. 11	11. The College engaged and paid the services of a legal consultant amounting to P40,000.00 for CY 2016 without the written concurrence by the Commission on Audit on the contract renewed, contrary to the provisions of COA Circular No. 95-011	We recommended and Management agreed to: a. Submit justification of the above noted deficiency; b. Submit the written concurrence of COA for all succeeding contracts of services of the Legal Counsel; and c. Strictly comply with the	To inform the legal officer of the additional documents required.	Human Resource Management Officer and Accountant	March 2017	December 2017	Partially implemented	The legal officer did not submit the documents yet	1. The legal officer was informed. 2. Pending to the submission of the required documents, the management stop the

Reference No.	Audit Observations	Audit Recommendations	Action Plan	Person/ Dept. Responsible	From	To	Status of Implementation	Reason for Partial/ Delay/ Non-Implementation, if applicable	Action taken/ Action to be Taken
	dated December 4, 1995.	provisions of COA Circular No. 95-011.							payment of legal services.
AAR Finding No. 12	12. Deficiencies in the implementation of Student Financial Assistance Program (StuFAPs) pose risks that program funds may not have been effectively managed and the goals of the program may not have been achieved contrary to CHED CMO No. 13, series	We recommended and Management agreed to: a. Submit justification/explanation for each of the above noted deficiency. b. Strengthen the review and monitoring mechanism in the implementation of StuFAP; c. Release the unreleased financial benefits transferred by CHEDRO to the	To act on various recommendations.	Scholarship Coordinator and Accountant	February 2017	April 2017	Fully Implemented	N/A	1. justification letter had been submitted to COA through a reply letter to the AOM. 2. Funds had been liquidated. 3. CHED

Reference No.	Audit Observations	Audit Recommendations	Action Plan	Person/ Dept. Responsible	From	To	Status of Implementation	Reason for Partial/ Delay/ Non-Implementation, if applicable	Action taken/ Action to be Taken
	of 2014.	<p>scholars/grantees/borrowers;</p> <p>d. Liquidate immediately all the funds transferred by CHED especially the unspent funds; and</p> <p>e. Strictly adhere to the provisions of CHED CMO No. 13, series of 2014, in succeeding scholarship grants</p>							CMO No. 13, series of 2014 will be strictly followed in the succeeding transaction.
AAR Finding No. 13	13. Delayed submission of Purchase Orders and failure to notify this office of the time and date of the schedule deliveries	<p>We recommended and Management agreed that:</p> <p>a. The Supply Unit devise a system that will eliminate delays in securing the</p>	The management will adhere to the recommendations.	Supply Officer	June 2017	December 2017	Partially implemented	Unavailability of the signatories on the supporting documents at all	1. Strictly adhered to Sec. 3.1.1 of COA Cir.

Reference No.	Audit Observations	Audit Recommendations	Action Plan	Person/ Dept. Responsible	From	To	Status of Implementation	Reason for Partial/ Delay/ Non-Implementation, if applicable	Action taken/ Action to be Taken
	contrary to Section 3.1.1 of COA Circular No. 2009-001 dated February 12, 2009 and Sections A.1 and A.2 of COA Circular No. 96-010 dated August 15, 1996, impedes the prompt review and evaluation of contracts and timely inspection of deliveries.	<p>required signatures in the POs;</p> <p>b. The Supply Unit strictly comply with Section 3.1.1 of COA Circular No. 2009-001 dated February 12, 2009 which is to submit contract/purchase order within five (5) days from the perfection of the said contract/purchase order;</p> <p>c. The Supply Officer notify the Office of the Auditor of the time and date of deliveries within twenty four (24)</p>						times.	<p>No. 2009-001 and other recommendations.</p> <p>2. The supply officer double check the documents to ensure the comp</p>

Reference No.	Audit Observations	Audit Recommendations	Action Plan	Person/ Dept. Responsible	From	To	Status of Implementation	Reason for Partial/ Delay/ Non-Implementation, if applicable	Action taken/ Action to be Taken
		hours from such acceptance; and d. The Supply and Procurement Office ensure complete data in the contracts such as the date of delivery and date the supplier signed the POs.							leten ess of data in the contr act.
AAR Finding No. 14	14. Deficiencies in the contracts for Yolanda Rehabilitation Projects costing P92,310,307.39 contrary to the Revised Implementing Rules and Regulations (IRR) of RA 9184, were not identified	We recommended and Management agreed to: a. Make corrective actions on the deficiencies of the contracts, when relevant and necessary; b. Ensure that the BAC, BAC Secretariat and	To comply with the recommendations and submit lacking documents.	BAC Chairperson, BAC Members and Supply Officer	February 2017	June 2017	Fully implemented	N/A	1. The documents were already submitted to the COA Office. 2. The BAC membe

Reference No.	Audit Observations	Audit Recommendations	Action Plan	Person/ Dept. Responsible	From	To	Status of Implementation	Reason for Partial/ Delay/ Non-Implementation, if applicable	Action taken/ Action to be Taken
	because of the absence of Management's review mechanism and delayed submission of the contracts and the related supporting documents to COA, the latter is not in accordance with COA Circular No. 2009-001, resulting to inaccuracies and defects in the contracts.	TWG members, including other relevant procurement personnel are sent to attend procurement training or capacity development program. Within six (6) months upon designation, the BAC, its Secretariat and TWG members will have satisfactorily completed such training or program conducted, authorized or accredited by the GPPB through its Technical Support Office. (Section 16 of the 2016 Revised IRR of RA 9184);							rs had attended training on R.A. 9184 and its IRR.

Reference No.	Audit Observations	Audit Recommendations	Action Plan	Person/ Dept. Responsible	From	To	Status of Implementation	Reason for Partial/ Delay/ Non-Implementation, if applicable	Action taken/ Action to be Taken
		<p>c. Establish a review mechanism for all the procurement documents and contracts;</p> <p>d. Submit all the lacking documents enumerated in Annex 32; and</p> <p>e. Enhance monitoring mechanism in enforcing strict compliance to COA Circular No. 2009-001 on prompt submission of contracts and the related supporting documents to the Office of the</p>							

Reference No.	Audit Observations	Audit Recommendations	Action Plan	Person/ Dept. Responsible	From	To	Status of Implementation	Reason for Partial/ Delay/ Non-Implementation, if applicable	Action taken/ Action to be Taken
		Auditor.							
AAR Finding No. 15	15. Undocumented variation orders for projects costing P28,292,896.00 and unclear scope of work in the contract, resulted in the difficulty in ascertaining the reasonableness of the noted variances between the scope of work in the contract and the constructed project contrary to Annex E 1.1 of the Revised IRR of RA 9184. Also, five projects costing	We recommended and Management agreed to the following: a. Require the TWG to submit justifications and explanations on each deficiency noted; b. Ensure that the BAC, BAC Secretariat and TWG members, including other relevant procurement personnel are sent to attend procurement training or capacity development program;	The TWG and BAC chairman and members	TWG and BAC chairman and members	February 2017	June 2017	Fully implemented	N/A	The TWG and BAC already submitted the lacking documents to the Office of the Auditor .

Reference No.	Audit Observations	Audit Recommendations	Action Plan	Person/ Dept. Responsible	From	To	Status of Implementation	Reason for Partial/ Delay/ Non-Implementation, if applicable	Action taken/ Action to be Taken
	<p>P16,117,880.31 were unutilized or partially utilized because the structures are either incomplete or are not useful as of the moment, resulted to non-achievement of the purpose of the project and possible wastage of government money.</p>	<p>c. Enhance the review process on planning for projects based on the needs of the Agency, funds authorized for use and funds available;</p> <p>d. Establish a review and monitoring mechanism on the procurement process up to the project implementation and utilization;</p> <p>e. Provide alternative courses of action to facilitate the utilization of the idle structures to</p>							

Reference No.	Audit Observations	Audit Recommendations	Action Plan	Person/ Dept. Responsible	From	To	Status of Implementation	Reason for Partial/ Delay/ Non-Implementation, if applicable	Action taken/ Action to be Taken
		benefit the end users and achieve the purpose of the project; and f. Enforce strict compliance to the provisions of RA 9184 and its Revised Implementing Rules and Regulations.							
AAR Finding No. 16	16. Liquidated damages were not imposed from the billings of the contractors despite the delay in the completion of various projects costing P29,270,532.91 contrary to	We recommended and Management agreed to the following: a. Submit justification for the noted deficiencies and for non compliance with the provisions of the Revised IRR of RA 9184 ;	To comply to all the recommendations.	TWG members	January 2017	December 2017	Fully implemented	N/A	1. Justification had been made during the exit conference.

Reference No.	Audit Observations	Audit Recommendations	Action Plan	Person/ Dept. Responsible	From	To	Status of Implementation	Reason for Partial/ Delay/ Non-Implementation, if applicable	Action taken/ Action to be Taken
	Section 8.1 of the Revised IRR of RA 9184 to the disadvantage of the Agency, and the delays deprived the end users of the immediate use and benefits of the structures.	<p>b. Submit suspension orders or any document to warrant the non-imposition of the liquidated damages to the concerned contractors, otherwise, the Accountant shall compute and impose the liquidated damages based on the cited provisions; and</p> <p>c. Strictly follow the provisions of RA 9184 and its Revised IRR.</p>							
AAR Finding No. 17	17. Delayed/non-submission of monthly financial reports	We recommended and Management agreed to:	To take appropriate actions per recommend	Accountant	February 2017	December 2017	Fully implemented	N/A	1. All overdue reports were

Reference No.	Audit Observations	Audit Recommendations	Action Plan	Person/ Dept. Responsible	From	To	Status of Implementation	Reason for Partial/ Delay/ Non-Implementation, if applicable	Action taken/ Action to be Taken
	within the reglementary period contrary to Section 7.2.1(a) of COA Circular No. 2009-006 dated September 15, 2009 precluded the auditors in conducting prompt review thereof and resulted in the difficulty of ascertaining the legality and validity of the transactions.	<p>a. Submit immediately all the overdue reports;</p> <p>b. Device a system to prioritize responsibilities for efficient time management especially in meeting deadlines; and</p> <p>c. Enforce strict compliance to Section 7.2.1 (a) of COA Circular No. 2009-006 on prompt submission of financial reports, moving forward.</p>	ations.						submitted. 2. This 2017 the management strictly observed the timeline of submission of reports.
AAR Finding No. 18	18. The guidelines for the preparation of the Annual GAD Plan and	We recommended and Management agreed to: a. Submit	To take appropriate actions per audit recommend	GAD Focal Person	January 2017	December 2017	Partially implemented	No attribution yet for 2017.	1. 2016 GAD Accomplishment

Reference No.	Audit Observations	Audit Recommendations	Action Plan	Person/ Dept. Responsible	From	To	Status of Implementation	Reason for Partial/ Delay/ Non-Implementation, if applicable	Action taken/ Action to be Taken
	Budget (GPB) as prescribed in the PCW-NEDA-DBM Joint Circular No. 2012-01 were not strictly observed because of the lapses in GAD Planning and Budgeting, gender mainstreaming and monitoring processes, thus, gender responsiveness of the Agency's Programs Projects and Activities (PPAs) cannot be ascertained.	<p>immediately the 2016 GAD Accomplishment Report;</p> <p>b. Formulate a multi-year catch up plan and work effectively on increasing the budget for GAD to meet the minimum requirement set by Congress;</p> <p>c. Strictly comply with submission of the GPB within the deadline set by the PCW for the latter to conduct a thorough review and make endorsement to ensure that the</p>	ations.						<p>Report has been submitted to COA Office.</p> <p>2. 2018 GAD plan and budget was submitted in February 7, 2017 to COA Office.</p>

Reference No.	Audit Observations	Audit Recommendations	Action Plan	Person/ Dept. Responsible	From	To	Status of Implementation	Reason for Partial/ Delay/ Non-Implementation, if applicable	Action taken/ Action to be Taken
		<p>PPAs are gender-responsive and expenses are chargeable to the GPB;</p> <p>d. Strengthen the GAD Focal Point System by re-orientation of the executive committee and the TWG of their duties and responsibilities. Students may be well represented or have a representative in the TWG. Likewise, external campuses may have an established and functioning focal point system or be represented in the Main Campus'</p>							

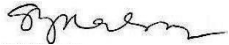
Reference No.	Audit Observations	Audit Recommendations	Action Plan	Person/ Dept. Responsible	From	To	Status of Implementation	Reason for Partial/ Delay/ Non-Implementation, if applicable	Action taken/ Action to be Taken
		<p>Focal Point System;</p> <p>e. Conduct gender analysis and gender audit. Gender audit is done by examination of the Agency's extent of the gender responsiveness of its policies, programs and projects, the level of gender awareness and competence of its personnel and the presence or absence of enabling mechanisms that support gender mainstreaming. The Harmonized Gender and Development</p>							

Reference No.	Audit Observations	Audit Recommendations	Action Plan	Person/ Dept. Responsible	From	To	Status of Implementation	Reason for Partial/ Delay/ Non-Implementation, if applicable	Action taken/ Action to be Taken
		<p>Guidelines (HGDG) is a suggested tool in performing gender analysis (Section 3.4 PCW-NEDA-DBM Joint Circular No. 2012-01);</p> <p>f. Develop a database of GAD information to include gender statistics and sex-disaggregated data as inputs or bases for planning, budgeting, programming, and policy formulation; and</p> <p>g. Monitor closely the implementation of programmed</p>							

Reference No.	Audit Observations	Audit Recommendations	Action Plan	Person/ Dept. Responsible	From	To	Status of Implementation	Reason for Partial/ Delay/ Non-Implementation, if applicable	Action taken/ Action to be Taken
		activities and facilitate preparation and submission of GAD Accomplishment Report, moving forward.							
AAR Finding No. 19	19. Liquidation of funds transferred to private institutions lacked sufficient documentation, thus, validity and propriety of reported expenditures could not be ascertained.	We recommended and Management agreed to the following: a. Submit legal basis for the transfer of funds; and b. Make a written request to PASUC and PASUC VI for submission of the liquidation reports of the fund transferred to them to ensure that these	To take necessary actions per audit recommendations	Accountant	August 2017	September 2017	Partially implemented	Only verbal and no written communication letter yet to the PASUC and PASUC VI	We will send demand letter for submission of liquidation reports.

Reference No.	Audit Observations	Audit Recommendations	Action Plan	Person/ Dept. Responsible	From	To	Status of Implementation	Reason for Partial/ Delay/ Non-Implementation, if applicable	Action taken/ Action to be Taken
		have been expended within the bounds of law and within the purpose intended, if they cannot submit the liquidation reports, require justifications.							

Agency sign-off:



MA. THERESA G. PALMARES, Ed. D.
SUC President II

Date: August 22, 2017