## AGENCY ACTION PLAN and STATUS of IMPLEMENTATION Audit Observations and Recommendations For the Calendar Year 2016 As of \_\_\_\_\_\_

				Agency Action P	lan			Description	
					Target Impl		Status of	Reason for Partial/Delay/Non-	Action Taken/
					Da	ate	Implementation	implementation, if	Action to be Taken
Def	Audit Observations	Audit Recommendations	Action Plan	Person/Dept. Responsible	Enner	т		applicable	
Ref.	The validity and existence of	We recommended that:	Action Plan	Responsible	From	То			
	the Property, Plant and	a. both the Accountant and the							
	Equipment (PPE) with total	Supply Officer maintain the							
	carrying value of	prescribed property records							
	₱199,227,145.22 as of year-	and ensure proper							
	end, could not be fully	reconciliation as regularly as							
	ascertained due to a)	required;							
	unreconciled difference of	b. the Supply Officer report the							
	P27,416,918.71 in the	results of the annual physical							
	balances of the accounts	inventory on the prescribed							
	between General Ledger and	Report on the Physical Count							
	property records; b) non-	of Property, Plant and							
	conduct of appraisal of those	Equipment (RPCPPE)							
	in the PPE to determine their	(Appendix 73 of GAM, Volume							
	revalued amount; and c)	III) and submit the same to the							
	inclusion in the PPE accounts	respective offices concerned;							
	of tangible items below the	and c. the Accountant (i) reclassify							
	capitalization threshold of	tangible items below the							
	P15,000.00 amounting to	capitalization threshold of							
	P1,735,471.25 contrary to the	₱15,000.00 as semi-							
	provisions of the Government	expendable property; and (ii)							
	Accounting Manual (GAM),	submit to DBM and COA the							
	Vol. I.	list of all items reclassified							
		pursuant to DBM Circular							
		Letter No. 2016-7 dated July							
		20, 2016.							
		We also recommended that							
		the University President cause the							
		conduct of appraisal of all its							
		property, plant and equipment as							
		required under Philippine							
		Accounting Standards (PAS 16)							
		and COA Resolution No. 89-17							
<u> </u>		dated March 17, 1989.			ļ				
	Inventory accounts with an	We recommended that the							
	aggregate amount of	University President:							
	P41,545,955.24 as of	a. instruct the Inventory							
	December 31, 2016 were	Committee to prepare the Report of Physical Count of							
	doubtful as to actual existence	Inventory (RPCI) in the							
	due to a) unreconciled	prescribed form and submit							
	difference of P40,978,049.42	the same to the Audit Team							
	between accounting and	within the prescribed period;							
I	property records; and b) non-	within the prescribed period,			1	I I		I	I I

# AGENCY ACTION PLAN and STATUS of IMPLEMENTATION Audit Observations and Recommendations For the Calendar Year 2016

#### As of \_\_\_\_\_

Left         Audit Recommendations         Target Implementation         Status of implementation         Action Taken' implementation           availability of complete records the accounts. These were all in volation of Section 102 of Presidential Decree No. 1445 and the Government Accounting the recording, and         Audit Recommendations         From         To         To         Action Taken' implementation         Action Taken' implementation           0         Presidential Decree No. 1445 and the Government Accounting Menual, Volume I.         Accountant to () maintain Supple Ladger Cards: (i) record regularly the related expension to BSM, and (i) error of an encounting of the inventories based on the RSM; and (ii) error offs are recording, and supple constant relation in previous years' audit reports, and the Government Accounting Menual, Volume I.         C         Ferming the inventories based on the RSM; and (ii) error offs are recording and issuence of the inventories based on the RSM; and (ii) error offs are recording and records.         Ver eccommended that the document of the prevent to adder the prevent previous error offs.         Ver eccommended that the document of the prevent on delayed astrong of the inventories based on the RSM; and (ii) error offs.         Ver eccommended that the document of the prevent and other Inventories based on the tasken reports, adder the reports, adder the reports, adder the reports, adder the reports, adder the reports, adder the reports in the of refers sub- second based on the prevent and other Inventories based on the tasken reports in the resource of the adder adder the reports and based reports in the resource of the adder adder the reports and based reports in the recond therore the adder the recond ther adder adder the report t					Agency Action F	Plan			
Itelf       Audit Observations maintability of complete records the accounting Office for the accounting Derve No. 1442 and the Government Accounting Manual, Volume1       Audit Recommendations Despite for the accounting regularly submitted to the Accounting Manual, Volume1       Audit Recommendations Despite for the accounting regularly submitted to the Accounting Manual, Volume1       Audit Recommendations Despite constant reliability (in which shall be promptly and regularly submitted to the Accountant for recording, and Accounting Manual, Volume1       Audit Recommendations Despite constant reliability (in which shall be promptly and regularly submitted to the accounting Manual, Volume1       Audit Recommendations Despite constant reliability (in which the property)       Audit Recommendations (in model accounting records are reconciled at any given in which the property         Despite constant reliability has continuously financial documents contrary to Sections 100 and 122 of Presidential Decremon the submission of the system in accounting and dwf financial documents contrary to Sections 100 and 122 of Presidential Decremon to accounting the travel and dwf thrancial documents on design abutinistion of accounting the travel accounting the travel					Person/Dent			Partial/Delay/Non- implementation, if	
weilbilly of complete records at the Accounting Office for peage the Styll and other peage	Ref	Audit Observations	Audit Recommendations	Action Plan		From	То	applicable	
Bank Reconciliation       e. remind the Accountant to (i)         maintain Supples Ledger       Cards; (i) record regularly the related expense account upon issuance of the inventories based on the RSM; and (iii) ensure that accounting records are reconciled at any given time with the property records.         Despite constant relaration in previous years' audit reports, are reconciled at any given time with the property records.       Inversity has continuously a.         Initiate a meeting with all accountable officers and diverse the previous years' audit reports, discurged submission of accountable officers and the presented and find ways to additional personnel to accounting of the sequered and find ways to additional personnel to accounting unit and ensure a well-defined work assignments, duites and a sugments, duites and and and sugs to additional personnel to accounting unit and ensure a well-defined work assignments, duites and and and sugs to accounting unit and ensure a well-defined work assignments, duites and and and sugs to accounting unit and ensure a well-defined work assignments, duites and resource and the the present many work assignments, duites and accounting unit and ensure a well-defined work assignments, duites and accounting unit and taskx/reports in time to retain additional personnel to accounting work assignments, duites and resource well-defined work assignments and effect the reconciling there accurately uprefied and addition the enconciling items so         Bank Reconciliation       We recommended that the brokes for the reconciling items so         No. 32:125A dated March 4, task reports       Statements for CY 2016 were not made addition the execution to essere time the econciliation of the accountable of the econciliation the presconiliation of the mode and additingeness on t		availability of complete records at the Accounting Office for the accounts. These were all in violation of Section 102 of Presidential Decree No. 1445 and the Government	<ul> <li>b. require the Supply Officer to prepare the RSMI and other prescribed forms in GAM, Vol.</li> <li>II, which shall be promptly and regularly submitted to the</li> </ul>						
previous years' audit reports, the University has continuously failed to submit within the prescribed period the required financial reports, diskorsement vocuchers, payrolls, receipts and other financial documents contrary to Sections 100 and 122 of Presidential Decree No. 1445 and Section 7.2.1(a) of CACA Circular No. 2009-006 dated September 15, 2009 thus, precluding the Auditor from performing timely review and evaluation of the Agencys related transactions.       b. consider the hiring of additional personnel to augment the present manpower in the accounting unit and ensure a well-defined work assignments, duties and responsibilities so as to accomplish the task/reports in time for their submission within the prescribed period.         Bank Reconciliation Statements for CY 2016 wer not timely submitted No. 92-125A dated March 4, 1992, thus, Cash-in-Bank balances could not be       We recommended that the University President remind the necessary adjustments in the		Accounting Manual, Volume I.	maintain Supplies Ledger Cards; (ii) record regularly the related expense account upon issuance of the inventories based on the RSMI; and (iii) ensure that accounting records are reconciled at any given time with the property						
failed to submit within the prescribed period the required financial reports, disbursement vouchers, payrolls, receipts and other financial documents and reports; and the personnel to additional personnel to accounts and reports; and the tasks/reports in time for their submission of the tasks/reports in time for their submission within the prescribed period.         Bank Reconciliation       We recommended that the tasks/reports in time for their submission of the morthy Bank Reconciliation         Statements for CY 2016 were not timely submitted in contravention to COA Circular No. 2004 circular to ensure timely persarito and submission of the macro addition balances could not be books for the reconciling times so       We recommended that the contravention to CoA circular bits and submission of the morthy Bank Reconciliation			We recommended that the						
prescribed period the required financial reports, disbursement vouchers, payrolls, receipts and other financial documents contrary to Section 70.2.1(a) of 1425 of Presidential Decree No.       accountable officers concerned and find ways to address the perennial problem on delayed submission of accounts and reports; and         122 of Presidential Decree No.       b. consider the hiring of additional personnel to augment the present manpower in the accounting unit and ensure a well-defined work assignments, duties and responsibilities so as to accomplish the task/reports in time for their submission within the prescribed period.         Bank Reconciliation Statements for CY 2016 were not timely submitted in contravention to COA Circular No. 92-125A dated March 4, 1992, thus, cash-in-Bank balances could not be       We recommended that the accuration the statements and effect the nothy Bank Reconciliation Statements and effect the necessary adjustments in the accurately verified and       We reconnenide that statements and effect the nothy Bank Reconciliation									
financial reports, disbursement, vouchers, payrolls, receipts and other financial documents, documents for Cry 2016 were not timely submitted in consciour to COA Circular No. 2009-006       concerned and find ways to address the perennial problem on delayed submission of accounts and reports; and         122 of Presidential Decree No. 1445 and Section 7.2.1(a) of COA Circular No. 2009-006       dadditional personnel to augment the present manpower in the accounting unit and ensure a well-defined work assignments, duties and resorts as to accomplish the tasks/reports in time for their submission within the prescribed period.         Bank Reconciliation       We recommended that the Accountant to ensure timely preparation and submission of the monthy Bank Reconciliation         No. 22-125A dated March 4, 1992, thus, Cash-in-Bank balances could not be accurately verified and books for the reconciling items so       We reconsignition the person time in the proscribed period.		failed to submit within the							
vouchers, payrolls, receipts and other financial documents contrary to Sections 100 and 122 of Presidential Decree No. 1445 and Section 7.2.1(a) of COA Circular No. 2009-006 dated September 15, 2009 thus, precluding the Auditor from performing timely review and evaluation of the Agency's related transactions.       b. consider the hiring of additional personnel to augment the present manpower in the accounting unit and ensure a well-defined work assignments, duties and responsibilities so as to accomplish the tasks/reports in time for their submission within the prescribed period.         Bank Reconciliation Statements for CY 2016 were not timely submitted in contravention to COA Circular No. 92-125A dated March 4, 1992, thus, Cash-in-Bank balances could not be accurately verified and books for the reconciling terms so       We recommended that the university President remind the Accountant to ensure timely preparation of the monthy Bank Reconciliation		prescribed period the required							
and other financial documents contrary to Sections 100 and 122 of Presidential Decree No.       on delayed submission of accounts and reports; and         122 of Presidential Decree No.       b. consider the hiring of additional personnel to augment the present manpower in the accounting unit and ensure a well-defined work assignments, duties and responsibilities so as to accomplish the tasks/reports in time for their submission within the prescribed period.         Bank Reconciliation Statements for CY 2016 were not timely submitted in No. 92-125A dated March 4, 1992, thus, Cash-in-Bank balances could not be accurately verified and       We recommended that the necessary adjustments in the books for the reconciliantion		financial reports, disbursement	concerned and find ways to						
contrary to Sections 100 and 122 of Presidential Decree No. 1445 and Section 7.2.1(a) of COA Circular No. 2009-006 dated September 15, 2009 thus, precluding the Auditor from performing timely review and evaluation of the Agency's related transactions.       accounts and reports; and additional personnel to augment the present manpower in the accounting unit and ensure a well-defined work assignments, duties and responsibilities so as to accomplish the tasks/reports in time for their submission within the prescribed period.         Bank Reconciliation Statements for CY 2016 were not timely submitted in No. 92-125A dated March 4, 1992, thus, Cash-in-Bank balances could not be accurately verified and       We recommended that the books for the reconciliation Statements and fepc tthe notessary adjustments in the books for the reconciling items so		vouchers, payrolls, receipts	address the perennial problem						
122 of Presidential Decree No.       b. consider the hiting of additional personnel to additional personnel to adgreen the present manpower in the accounting unit and ensure a well-defined work assignments, duties and responsibilities so as to accomplish the tasks/reports in time for their submission within the prescribed period.         Bank Reconciliation       We recommended that the University President remind the Account to ensure timely submitted in not timely submitted in No. 92-125A dated March 4, 1992, thus, Cash-in-Bank balances could not be accurately verified and books for the reconciling items so       We reconciliation		and other financial documents	on delayed submission of						
122 of Presidential Decree No.       b. consider the hiring of additional personnel to additional personnel to additional personnel to additional personnel to augment the present manpower in the accounting unit and ensure a well-defined work assignments, duties and responsibilities so as to accomplish the tasks/reports in time for their submission within the prescribed period.         Bank Reconciliation       We recommended that the University President remind the Accountant to ensure timely submitted in contravention to COA Circular No. 92-125A dated March 4, 1992, thus, Cash-in-Bank balances could not be accurately verified and       We reconciliation Statements in the books for the reconciling items so			accounts and reports; and						
COA Circular No. 2009-006 dated September 15, 2009 thus, precluding the Auditor from performing timely review and evaluation of the Agency's related transactions.augment the present manpower in the accounting unit and ensure a well-defined work assignments, duties and responsibilities so as to accomplish the tasks/reports in time for their submission within the prescribed period.Bank Reconciliation Statements for CY 2016 were not timely submitted in contravention to COA Circular No. 92-125A dated March 4, 1992, thus, Cash-in-Bank balances could not be accurately verified andWe recomments duties and responsibilities so as to accomplish the tasks/reports in time for their submission of the monthly Bank Reconciliation			b. consider the hiring of						
dated September 15, 2009 thus, precluding the Auditor from performing timely review and evaluation of the Agency's related transactions.manpower in the accounting unit and ensure a well-defined work assignments, duties and responsibilities so as to a cocomplish the tasks/reports in time for their submission within the prescribed period.Bank Reconciliation Statements for CY 2016 were not timely submitted in contravention to COA Circular No. 92-125A dated March 4, 1992, thus, Cash-in-Bank balances could not be accurately verified andWe recommended that the University President remind the Accountant to ensure timely preparation and submission of the monthly Bank Reconciliation Statements and effect the necessary adjustments in the books for the reconciling items so		1445 and Section 7.2.1(a) of	additional personnel to						
thus, precluding the Auditor from performing timely review and evaluation of the Agency's related transactions.       unit and ensure a well-defined work assignments, duties and responsibilities so as to accomplish the tasks/reports in time for their submission within the prescribed period.         Bank Reconciliation Statements for CY 2016 were not timely submitted in contravention to COA Circular No. 92-125A dated March 4, 1992, thus, Cash-in-Bank balances could not be accurately verified and       We recommended that the University President remind the Accountant to ensure timely preparation and submission of the monthly Bank Reconciliation Statements in the books for the reconciling items so		COA Circular No. 2009-006	augment the present						
thus, precluding the Auditor from performing timely review and evaluation of the Agency's related transactions.       unit and ensure a well-defined work assignments, duties and responsibilities so as to accomplish the tasks/reports in time for their submission within the prescribed period.         Bank Reconciliation Statements for CY 2016 wer not timely submitted in contravention to COA Circular No. 92-125A dated March 4, 1992, thus, Cash-in-Bank balances could not be accurately verified and       We recommended that the monthly Bank Reconciliation Statements in the books for the reconciling items so									
and evaluation of the Agency's related transactions.       responsibilities so as to accomplish the tasks/reports in time for their submission within the prescribed period.         Bank Reconciliation Statements for CY 2016 were not timely submitted in contravention to COA Circular No. 92-125A dated March 4, 1992, thus, Cash-in-Bank balances could not be accurately verified and       We recommended that the necessary adjustments in the books for the reconciling items so		thus, precluding the Auditor	unit and ensure a well-defined						
action and submitted in contractions.       accomplish the tasks/reports in time for their submission within the prescribed period.         Bank Reconciliation       We recommended that the University President remind the Accountant to ensure timely preparation and submission of the monthly Bank Reconciliation         No. 92-125A dated March 4, 1992, thus, Cash-in-Bank balances could not be accurately verified and       Statements in the books for the reconciling items so			<b>0</b>						
related transactions.       accomplish the tasks/reports in time for their submission within the prescribed period.         Bank Reconciliation Statements for CY 2016 were not timely submitted in contravention to COA Circular No. 92-125A dated March 4, 1992, thus, Cash-in-Bank balances could not be accurately verified and       We recommended that the University President remind the Accountant to ensure timely preparation and submission of the monthly Bank Reconciliation		and evaluation of the Agency's							
Bank Reconciliation       We recommended that the         Statements for CY 2016 were       We recommended that the         No. 92-125A dated March 4,       Octorular         1992, thus, Cash-in-Bank       Statements and effect the         balances could not be       necessary adjustments in the         accurately verified and       books for the reconciling items so			accomplish the tasks/reports						
Bank Reconciliation       We recommended that the University President remind the Accountant to ensure timely preparation and submission of the No. 92-125A dated March 4, 1992, thus, Cash-in-Bank       We recommended that the University President remind the Accountant to ensure timely preparation and submission of the monthly Bank Reconciliation         1992, thus, Cash-in-Bank       Statements and effect the necessary adjustments in the books for the reconciling items so									
Statements for CY 2016 were not timely submitted in contravention to COA Circular preparation and submission of the monthly Bank ReconciliationImage: Contravention to COA Circular preparation and submission of the monthly Bank Reconciliation1992, thus, Cash-in-Bank balances could not be accurately verified andStatements and effect the necessary adjustments in the books for the reconciling items soImage: Contravention to COA Circular preparation and submission of the monthly Bank Reconciliation			within the prescribed period.						
Statements for CY 2016 were not timely submitted in contravention to COA Circular preparation and submission of the monthly Bank ReconciliationImage: Contravention to COA Circular preparation and submission of the monthly Bank Reconciliation1992, thus, Cash-in-Bank balances could not be accurately verified andStatements and effect the necessary adjustments in the books for the reconciling items soImage: Contravention to COA Circular preparation and submission of the monthly Bank Reconciliation		Donk Decenciliation	We recommended that the						
not timely submitted in contravention to COA Circular No. 92-125A dated March 4, 1992, thus, Cash-in-BankAccountant to ensure timely preparation and submission of the monthly Bank Reconciliation1992, thus, Cash-in-Bank balances could not be accurately verified andStatements and effect the necessary adjustments in the books for the reconciling items so									
contravention to COA Circular No. 92-125A dated March 4, 1992, thus, Cash-in-Bankpreparation and submission of the monthly Bank Reconciliation1992, thus, Cash-in-Bank balances could not be accurately verified andStatements and effect the necessary adjustments in the books for the reconciling items so			2						
No. 92-125A dated March 4, 1992, thus, Cash-in-Bankmonthly Bank Reconciliation1992, thus, Cash-in-BankStatements and effect the necessary adjustments in the books for the reconciling items so		,	,						
1992, thus, Cash-in-Bank       Statements and effect the necessary adjustments in the books for the reconciling items so									
balances could not be accurately verified and     necessary adjustments in the books for the reconciling items so			,						
accurately verified and books for the reconciling items so									
Las remained las to arrive at the correct cash		ascertained.	as to arrive at the correct cash						

## AGENCY ACTION PLAN and STATUS of IMPLEMENTATION Audit Observations and Recommendations For the Calendar Year 2016

## As of \_\_\_\_\_

Label of the second part of					Agency Action F	Plan			
Ref         Audit Qeservations         Audit Recommendations behance.         Action Plan         Responsible         From         To         Opposition           Collections tetaling indeposition to the strength opposition to augment the existing workforce in the Account of Department.         Action Plan         Responsible         From         To         Image: Collections tetaling indeposition to augment the existing workforce in the Account of Department.         Image: Collections tetaling indeposition to augment the the University President:         Image: Collections tetaling indeposition to augment the University as Collecting Officer of Situyan Campuses and adequate bunded in Dem - OCF John Circular Campuses and have him properly and adequate bunded in DBM - OCF John Circular 145 to as to reflect the accurate cash teterine tetaling indeposition are not tited, the property established.         Image: Collection as prescribed in DBM - OCF John Circular 145 to as to reflect the accurate cash teterine the accurate cash adequate bunder the accurate cash adequate bunder the collections as prescribed in DBM - OCF John Circular 145 to as to reflect the accurate cash adequate bunder the property established.         Image: Collection as prescribed in Circular area of the agency-ownel lands and cause the immediat after to the agency-ownel lands and cause the immediat after of the agency-ownel lands and cause the immediat after of the agency-ownel lands and cause the immediat after of the agency owner lands and cause the immediat after of the agency-ownel lands and cause the immediat after of the agency owner lands and cause the immediat after of the agency owner lands and cause the immediat after of the agency owner lands and cause the immediat after of the agency ownereship over the propertice; and the cash bit the cause					Porson/Dopt	• •		Partial/Delay/Non- implementation, if	Action Taken/ Action to be Taken
Collections totaling         For the meantime, we also recommended that the University President consider the hing of additional presentee to sugment the existing workforce in the Accounting Designation the existing workforce in the Accounting Designation that the University President: <ul></ul>	Ref.	Audit Observations	Audit Recommendations	Action Plan		From	То	applicable	
Collections totaling         recommended that the University President coalider the hing of additional personnel to augment the existing workforce in the Accounting Department.         we therefore recommended that the University President:           Collections totaling         We therefore recommended that the University President:         .           Violation of Section 80 of Presidential Decree No. 1445, thereby exposing government, funds to id loss on missppropriation.         The parcels of land with recorded in DBM - DOF Joint Circular 1-81 so as to reflect the accurate cash balances in the financial statements.         .           The parcels of land with recorded value under the Land of were simplify thereof could not balances in the financial statements.         .         .           The parcels of land with recorded value under the Land of the second property established.         .         .         .           The parcels of land with recorded value under the Land of the adm and rights to ownership thereof could not be property established.         .         .         .           .         .         .         .         .         .         .           .         .         .         .         .         .         .           .         .         .         .         .         .         .           .         .         .         .         .         .         .           .         . <td></td> <td></td> <td>balance.</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>			balance.						
Collections totaling         President consider the hing of additional personnel to augment the existing workforce in the Accounting Degarment.           Collections totaling         We therefore recommended           #777.78.37.1 remained         We therefore recommended           #777.843.71 remained         We therefore recommended           Indeposited as of year-end in with the theresity President:									
Collections totaling     PT77,843,71 remained undeposited as 0 year-end violation of Section 60 of Presidential Decree No.1445, thereby exposing government, funds to risk of loss or misappropriation.     We thereby resident: a.     Image: Collection State officially designate the Disbursing Officer of the University as Collecting Officer of Situy and Campuses and have him properly and adequately bonded in accordance with law, and adequately bonded in score of 1914/87.9547.81     Image: Collecting Officer of Situy as collecting Officer of Plasmas as or prescribed in DBM – DOF updit Circular 1-81 to as to reflect the accurate cash balances in the financial statements.       The parcels of land with recorded value under the Land overseting hover the property established.     Me recorremended that the hoverseting over the property established.       Image: Site of the Account and the super-covered lands and cause the immediate tilling of all the lots to establish absolute ownership over the properties; and       Image: Site officer of Pfeices; and regulated Property, Plant and Equipment Ledger Cards (PFELCs) and property cards, respective, and reconcile them as regulating as required so that adjustments shall be									
Collections totaling         the existing operatment.           Collections totaling         We therefore recommended           #777, 843.71 remained         We therefore recommended           Indeposited as of year-end in violation of Section 69 of Se									
Collections totaling         Received or ecommended that the University President:           a.         a.         officially designate the Distortion 0.1445, that the University President:           Interest exposing government functs on 54 officially designate the Distortions of a section 0.9 officially designate the Distortion 0.1445, thereby exposing government functs on its of loss or misappropriation.         a.           Interest exposing government functs on 1445, thereby exposing government functs on 1445, thereby exposing government for the University as Collecting Officer of the Distortions as prescribed in DBM – DOG according with law; and         b.           Interest exponences of the distortion of									
P777,943.71 remained undposited as of year-met funds to risk of loss or misappropriation.       at the University President: a. officially designate the Disburged Collecting Officer of the University as Collecting Officer of have him properly and adequately bonded in accordance with law, and b. ensure to implement measures for timely recording and deposit of collections as prescribed in DBM – DOF Joint Circular 1-81 so as to reflect the accurate cash balances in the financial statements.         The parcels of land with recorded value under the Land property established.       We recommended that the University president: accurate and are not titled, President survey of uper-ord are not titled, President about to wnership thereof could not property established.         Image: the image of the store state properties; and the store state bind and upperty cards, respectively, and reconcile them as regulared and upperty cards, respectively, and reconcile them as regulared cards in the stale shall be									
undeposited as of year-end in violation of Section 69       a.       a.         Presidential Decree No. 1446, threety exposing government runds to risk of less or misappropriation.       a.       a.         The parcels of land with recorded value under the Land of year-end are not titled, thus orwership thereof could for the fill and and rights to orwership thereof could will be stabilished.       b.       e.         The parcels of land with recorded value under the Land orgenerations.       Westcommended that the balances in the financial stabilished.       westcommended that the cascing and deposit of collections as prescribed in DBM - DOF -Joint Circular 1-81 so as to reflect the accurate to balances in the financial stabilished.       westcommended that the cascing and deposit of collections as prescribed and with westcommended that the balances in the financial stabilished.         Integrate the rest of the accurate transition of year-end are not titled, thus ormership thereof could be the immediate and all the lots to estabilish absoluce ownership cover the propertity estabilished.       Integrate titling of all the lots to estabilish absoluce ownership cover the propertity conditions and cause the immediate could cause of the agenyon-toronal all the lots to estabilish absoluce ownership cover the propertity. and property condis, respectively, and recorded them as regularly as required so that adjustments shall be       Integrate the adjustment shall be									
violation of Section 60 of Presidential Decremo.         officially designate the University as Collecting Officer of the University as Collecting Officer of a Subyan Campuses and have him property and adequately bonded in accordance with law; and           b. ensure to implement measures for timely recording and deposit of collections as prescribed in DBC Joint Circular 1-81 so as to reflect the accurate cash balances in the financial statements.           The parcels of land with recorded value under the Land account of P14,879,594.78 as of year-nd are not titled, brief property established.         We recommended that the to the securate cash balances in the financial statements.           University as could be been been been been been been been			-						
Presidential Decree No. 1446, thereby exposing government funds to isk of loss or misappropriation.       Disbursing Officer of the disbursing officer of the unversity as Collecting Officer of Sibuyan Campuses and have him properly and adequately bonded in accordance with law, and         Image: the image of the term measures for timely recording and deposit of collections as prescribed in DBM – DOF Joint Circular 148 is as to reflect the accurate cash balances in the financial statements.       Image of timely recording and deposit of collections as prescribed in DBM – DOF Joint Circular 148 is as to reflect the accurate cash balances in the financial statements.         The parcels of land with recorded value under the Land account of P14,073,594.78 as of year-nd are not titled, thus ownership thereof could not be properly established.       University President: a require an independent survey of all hed not here accurate and the supprover the properties; and         Image of the to be the account and the Supply Officer to maintain and update Property, Plant and Equipment Ledger Cards (PPELCs) and property cards, respectively, and reconcile them as regularly as required so that adjustments shall be									
Interesty exposing government funds to risk of loss or misappropriation.       University as Collecting Officer of Sibuyan Campuses and have him property and adequately bonded in accouncies with law; and         Image: Description of the second construction measures for timely recording and deposit of collections as presented in DBM – DOF Joint Circular 1-81 so as to reflect the accurate cash balances in the financial statements.         The parcels of land with recorded value under the Land account of P14,870;5847.78 as. a require an independent survey of valier and timelendent survey of valier and timelendent survey of valier and timelendent survey of all and and rights to determine the actual area of the agency-owned lands and cause the immediate titling of all the lots to establish absolute ownership over the properties; and couse the Accountant and the Supply Officer to maintain and update Property, Plant and Equipment Lodger Cands, (PPELCS) and property cards, respectively, and reconcile them as regularly as required so that adjustment shall be									
funds to risk of less or misappropriation.       of Sibuyan Campuses and have him properly and adequately bonded in accordance with law; and         b. ensure to implement measures for timely recording and deposit of collections as prescribed in DBM – DOF Joint Circular 1-81 so as to reflect the accurate cash balances in the financial statements.       Image: Collection as prescribed in DBM – DOF Joint Circular 1-81 so as to reflect the accurate cash balances in the financial statements.         The parcels of land with recorded value under the Land University President:       a. require an independent survey of all and and fights to determine the actual area of the agency-owner than agency-owner the properties; and         property established.       b. direct both the Accountant and the Supply Officer to maintain and Update Property. Plant and Equipment Ledger Cards (PPELOS) and property cards, respectively, and reconcile them as regularly as required as so that adjustments shall be									
misappropriation.       have him properly and acquately bonded in accordance with law; and          b. ensure to implement measures for timely recording and deposit of collections as prescribed in DBM – DOF Joint Circular 1-81 so as to reflect the accurate cash balances in the financial statements.          The parcels of land with recorder and the financial accord of P14,879,5478 as of year-end are not titled, thus of all land and land rights to of the agency-owned lands and cases the immediate titling of all the lots to establish absolute ownership over the property established.          b. direct both the Accountant and the Supply Officer to maintain and update Property, Plant and Public Y, and recording there of could be the specified in the Supply Officer to maintain and update Property, and recorded to the sequence y, and recorded to the sequence y, and recorded the sequence y, and recorded the sequence y, and recorded the sequence y and update Property. Plant and Equipment Ledger Cards, (PPELCS) and property, Plant and Equipment Ledger Cards, respectively, and recorded to so that adjustments shall be									
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The parcels of land with recorded value under the Land account of P14,879,594.78 as of year-end are not titled, thus ownership thereof could not be properly established.       We recommended that the University President:         a. require an independent survey of all land and land rights to determine the actual area of the agency-owned lands and cause the immediate titling of all the lots to establish absolute ownership over the properties; and       Immediate difference         b. direct both the Accountant and the Supply Officer to maintain and update Property, Plant and Equipment Ledger Cards (PPELCs) and property cards, respectively, and reconcile the man esingularly as required so that adjustments shall be       Immediate agency-ouncel									
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account of P14,879,594.78 as of year-end are not titled, thus ownership thereof could not be properly established.       a. require an independent survey of all land and land rights to determine the actual area of the agency-owned lands and cause the immediate titling of all the lots to establish absolute ownership over the properties; and       b. direct both the Accountant and the Supply Officer to maintain and update Property, Plant and Equipment Ledger Cards (PPELCs) and property cards, respectively, and reconcile the ma s regularly as required so that adjustments shall be       b.									
of year-end are not titled, thus ownership thereof could not be properly established.       of all land and land rights to determine the actual area of the agency-owned lands and cause the immediate titling of all the lots to establish absolute ownership over the properties; and         b. direct both the Accountant and the Supply Officer to maintain and update Property, Plant and Equipment Ledger Cards, (PPELCS) and property cards, respectively, and reconcile them as regularly as required so that adjustments shall be			-						
ownership thereof could not be properly established.       determine the actual area of the agency-owned lands and cause the immediate titling of all the lots to establish absolute ownership over the properties; and       b. direct both the Accountant and the Supply Officer to maintain and update Property, Plant and Equipment Ledger Cards, respectively, and reconcile themas regularly as required so that adjustments shall be       b.       direct property cards, respectively, as required so that adjustments shall be									
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and update Property, Plant and Equipment Ledger Cards (PPELCs) and property cards, respectively, and reconcile them as regularly as required so that adjustments shall be			b. direct both the Accountant and						
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# AGENCY ACTION PLAN and STATUS of IMPLEMENTATION Audit Observations and Recommendations For the Calendar Year 2016

#### As of \_\_\_\_\_

				Agency Action P	lan				
					0	ementation ate	Status of Implementation	Reason for Partial/Delay/Non- implementation, if	Action Taken/ Action to be Taken
Ref.	Audit Observations	Audit Recommendations	Action Plan	Person/Dept. Responsible	From	То		applicable	
	Outstanding cash advances	We reiterated that the							
	for all funds accumulated to as	<b>o</b> . <b>o</b>							
	much as ₱7,494,318.41 as of	Accountant, (a) take extra							
	December 31, 2016, of which	effort to demand the immediate							
		liquidation of all outstanding cash							
	outstanding for over five years	advances from the concerned							
		officials and employees pursuant							
	strictly enforce the guidelines provided under Section 89 of	to COA Circular Nos. 97-002 and 2012-004 dated February 10,							
	Presidential Decree No. 1445	1997 and November 28, 2012,							
	and COA Circular No. 97-002	respectively, (b) henceforth,							
	dated February 10, 1997 in the				1				
	granting and liquidation of	advances which are no longer							
	cash advances within the	needed or has not been used for a							
	prescribed period.	period of two months; and (c)							
		impose sanctions prescribed in							
		the Circulars for non-compliance							
		thereof							
		We further recommended that							
		the University President require							
		the Accountant to:							
		<ul> <li>ensure the timely liquidation of cash advances and that no</li> </ul>							
		additional cash advance is							
		granted to officials and							
		employees unless the							
		previous cash advance given							
		to them is first settled and fully							
		liquidated: and							
		b. exert extra effort to evaluate							
		the dormant accounts							
		amounting to ₱725,611.09							
		and initiate the proper							
		disposition of the account.							
	Balances of various cash,	We recommended that the							
	receivables, inventory and	University President instruct the							
	liability accounts as of December 31, 2016 showed	Accountant to analyze the accounts with negative/abnormal							
	abnormal balances totaling	balances and ensure appropriate			1				
	₱476,881.86, thus, rendered	adjusting/correcting entries are							
	the reliability of the accounts	made and corrective measures							
	doubtful.	are implemented to avoid the							
		recurrence of the same deficiency							
		in the future.							
	Non-moving accounts with a	We recommended that the							

# AGENCY ACTION PLAN and STATUS of IMPLEMENTATION Audit Observations and Recommendations For the Calendar Year 2016

As	of				

				Agency Action P	an			Reason for	
					Target Impl		Status of	Partial/Delay/Non-	Action Taken/
				Person/Dept.	Da	ale	Implementation	implementation, if	Action to be Taken
Ref	. Audit Observations	Audit Recommendations	Action Plan	Responsible	From	То		applicable	
	cumulative amount of	University Accountant (a) exert							
	P1,320,208.69 remained in the	efforts to locate pertinent							
	books of accounts for several	documents relative to these							
	years now and their validity	receivables and payables to							
	could not be ascertained due	establish their validity and							
	to lack of supporting	existence; (b) send demand							
	documents and records thus,	letters to persons concerned for							
		the full settlement of the accounts							
	of these accounts. Also, this is a clear case of infidelity in	with the University; (c) trace back previous records of long							
	the handling of public records.	outstanding obligations to							
	the handling of public records.	determine which among the							
		payables are to be retained or							
		reverted; (d) pay those found valid							
		in order to clear the books of							
		these payable accounts; and (e)							
		with the approval of the Board of							
		Regents, revert/reclassify to the							
		Accumulated Surplus account							
		recorded obligations without valid							
		documentation and/or which have							
		been outstanding for two years or							
		more and against which no actual							
	The University is not compliant	We recommended that the							
	in the repayment of its loan	University President allocate							
	obligations with the CHED	funds for the settlement of its loan							
	amounting to P1,000,000.00	obligations of P1 million with the							
	under the CHED Higher	CHED.							
	Education Development Fund								
	(HEDF) which remained								
	overdue for a period of 11								
	years due to losses incurred								
	by the University in the funded								
	Income Generating Project.								
	<u> </u>								

# AGENCY ACTION PLAN and STATUS of IMPLEMENTATION Audit Observations and Recommendations For the Calendar Year 2016

As	of					

				Agency Action P	lan			Description	
				Person/Dept.	Target Imp Da	ementation ate	Status of Implementation	Reason for Partial/Delay/Non- implementation, if	Action Taken/ Action to be Taken
Ref.	Audit Observations	Audit Recommendations	Action Plan	Responsible	From	То		applicable	
	The University failed to fulfill its	We recommended that the							
	role as co-implementer of Joint	University President (a) ensure							
	Memorandum Circular (JMC)	compliance with all the							
	No. 2014-1 in view of the non-	requirements of the JMC on							
	posting of the quarterly	ESGP-PA, in particular the							
		posting of the guarterly reports on							
	reports in the official website of								
	the agency, thus may affect	accomplishments of the program,							
	the transparency of the	including the list of student-							
		grantees in the official website of							
		the SUC; and (b) instruct the							
	or the general public.	Project Management Office to							
		request the IT Department to post							
		the said reports of the program for							
		transparency purposes							
	Copies of perfected	We therefore reiterated our							
	contracts/Purchase Orders	recommendation that the							
	(POs) and their supporting	University President together with							
	documents were not submitted	the BAC and its Secretariat,							
		initiate control measures to ensure							
	provided under COA Circular	strict adherence to pertinent COA							
	2009-001 dated February 12,	rules and regulations in the							
	2009 thus, prevented the	submission of POs/contracts and							
	timely review and rendition of	supporting documents to facilitate							
	relevant audit results.	timely review and evaluation and							
		immediate communication of							
		defects and deficiencies noted							
		therein. if anv.							
	Payments for the purchases of	We recommended that the							
	goods, equipment and	University President, through the							
	services totaling ₱197,429.00	Accountant, (a) require the							
	lacked sufficient	concerned staff to submit							
	documentation contrary to	complete supporting documents							
	pertinent provisions of	for payments made to various							
	Republic Act No. 9184 and its	suppliers totaling P197,429.00;							
	Revised Implementing Rules	and (b) henceforth, ensure							
	and Regulations (RIRR),	complete documentation on all							
	Section 4(6) of Presidential	procurement transactions							
	Decree (PD) No. 1445 and	pursuant to the provisions of PD							
	COA Circular No. 2012-001	No. 1445 and COA Circular No.							
	dated June 15, 2012 thus, the	2012-001 dated June 14, 2012 to							
	validity and propriety of	ascertain the validity and propriety							
	reported disbursements could	of disbursements.							
	not be ascertained.								
	Monetization of leave credits	We recommended that the							

## AGENCY ACTION PLAN and STATUS of IMPLEMENTATION Audit Observations and Recommendations For the Calendar Year 2016 As of \_\_\_\_\_\_

				Agency Action P	lan				
					Target Impl	lementation ate	Status of Implementation	Reason for Partial/Delay/Non- implementation, if	Action Taken/ Action to be Taken
Ref	. Audit Observations	Audit Recommendations	Action Plan	Person/Dept. Responsible	From	То		applicable	
	totaling P2,866,859.93 by 100 officials and employees of the University for CY 2016 was not in accordance with the requirements set forth under Sections 22 and 23 of Rule XVI of the Omnibus Rules Implementing Book V of Executive Order (EO) 292, otherwise known as the	<ul> <li>b. Accountant to ensure that payrolls in payment thereof are duly supported with proper documentation pursuant to COA Circular No. 2012-001 dated June 14, 2012.</li> </ul>							
	within the required five percent of the total appropriations of P225,715,000.00. However, only P4,083,690.72 or 40% of the GAD planned activities were undertaken in contravention to Section 2.4 of DBM, NEDA and PCW Joint Circular No. 2004-1 dated April 5, 2004. Also, the approved GAD Plan and Budget, with	We reiterated prior year's recommendation that the University President instruct the GAD Focal Person to: a. prepare GAD Plans and Budget and GAD Accomplishment Report earlier and submit it to the Commission on Audit not later than the dates prescribed by COA Circular No. 2014-001 for timely analysis and evaluation; and b. coordinate with the heads of responsible units/offices on the execution of GAD programs, projects and activities based on the approved plans and budget.							

Agency sign-off:

Name and Position of Agency Officer

Date

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