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Office of the Chief Admin Officer - Finance

September 29, 2023

**The Resident Auditor**  
This University



Sir:

We are pleased to submit the herein attached Agency Action Plan and Status of Implementation for the Calendar Year 2022.

Thank you very much for your utmost consideration.

Very truly yours,

**ROMMEL S. TORRES**  
CAO - Finance

**CATANDUANES STATE UNIVERSITY**  
Virac, Catanduanes

**AGENCY ACTION PLAN and  
STATUS of IMPLEMENTATION  
Audit Observations and Recommendations  
For Calendar Year 2022**

Ref. (AOM No.)	Audit Observations	Audit Recommendations	Agency Action Plan			Status of Implementat ion	Reasons for Partial/ Delay/ Non- Implementati on, if Applicable	Action taken/ Action to be taken	
			Action Plan	Persons/Dept. Responsible	Target Implementation Date				
					From				To
2022-017 (2022)	Payments to creditors were still made thru Modified Disbursement System (MDS) checks on various transaction totaling P147,024,283.25 instead of the required Expanded Modified Direct Payment Scheme (ExMDPS) contrary to Section 1, Par. 5 and Section 5.9 of DBM Circular Letter No.2013-16 dated December 23, 2013, thereby affecting the agency's efficiency in the payment of due and demandable accounts payables.	We recommend that the management direct Accounting and Cashier's Office to strictly adhere to the guidelines stipulated in DBM Circular Letter No. 2013-16 and 2013-16A and 2016-16B, by adopting the ExMDPS and the use LDDAP-ADA in the payment of accounts payable due to creditors/ payees instead of using checks.	Meet with cashiering and accounting personnel and discuss the possibility of discontinuing the use of checks in the payment of obligations  Encourage or advise suppliers/contractors to open a savings or checking account with LBP.	Cashiering Accounting	Immediate ly		Fully Implemented	Had a meeting with the Head Cashier and Accountant  Instructed the cashiering office to discontinue or if not possible, to limit the use of MDS check and instead use EMDPS  Encouraged suppliers to open an account with LBP	
2023-001 (2022)	Infrastructure projects of the agency were not completed on time and could not be utilized up to this time due to lapses which the agency failed to consider during their implementation, thus, indicative of inefficiency in its performance relative to	1.Initiate the appropriate measures to rectify the deficiencies so that the projects are finally utilized by the students and other stakeholders of the University and prevent the continuous non-utilization of the government funds and property.	Conduct frequent detailed and thorough assessment of all projects and identify deficiencies during the construction of infrastructure projects  Develop an action plan to rectify the deficiencies  Institutionalize Quality Assurance and	PDISS-TPC PMC PMO	Immediate ly		On-going	Develop system of quality assurance and determine all major documents and tests that will be utilized during the construction phase Facilitate the timely processing of	

	<p>infrastructure implementation. Moreover, the failure of management to complete the projects on time and inability to put them into good use has put the government properties to become idle and unutilized assets and deprived the intended beneficiaries of their immediate use and economic benefits</p>	<p>2. Henceforth, management direct the Planning, Development and Information System Services (PDISS) to adhere strictly with the Manual of Procedures for the Procurement of Infrastructure Projects and the IRR of R.A. No. 9184 regarding conduct of detailed engineering activities prior to bidding. Detailed engineering should be carried out conscientiously to ensure that issues are properly addressed prior to project implementation. The program of work should be thoroughly reviewed and evaluated to ensure that project designs and estimates are properly prepared and that all phases of the projects covered will be utilized upon completion</p> <p>3. Project Monitoring Committee (PMC) to strictly comply with Section 8.4 of Annex E of the 2016 Revised IRR of RA 9184. Warn/terminate or rescind the contracts for infrastructure projects with negative slippage, to fast track the implementation of the project.</p>	<p>strengthen Quality Control for all future infrastructure projects of the university</p> <p>PMC, in coordination with PMO, to strictly implement the provisions of the Revised IRR of RA 9184</p> <p>Monitor and regularly evaluate ongoing projects. Recommend actions to be taken when projects are incurring negative slippage or delays</p>					<p>building permit, fire inspection certificate, occupancy permit, etc.</p> <p>Issued letters to contractors who incurred negative slippage and delays with warning either to terminate or rescind contracts</p> <p>Drafted Proposed Procedure for the issuance of certificate of completion and certificate of final acceptance for infra projects</p>
2023-002 (2022)	<p>Nine completed infrastructure projects of the University totaling to P96,331,815.17 for CYs 2020 and 2021 were not covered with warranty security for structural defects and failures as specified in the conditions of the contract, contrary to Section 62.2.3.3 of the</p>	<p>We recommend that the University President require the Project Monitoring Committee to conduct ocular inspection of the completed projects before the release of the total retention money and accordingly issue the Certificate of Final Acceptance, if warranted. Likewise, require the contractor to post the mandatory warranty</p>	<p>Issue notice to contractors to submit and post the mandatory warranty security to cover structural defects and failures</p> <p>Require the PMC to strictly implement the requirement of warranty for the procurement of infrastructure projects from the commencement of project construction to final acceptance, from project completion to final acceptance, and from project acceptance up to period prescribed in</p>	PMC PMO	Immediately		On-going	<p>Notice issued to contractors to post the mandatory warranty security for structural defects and failures</p> <p>Will ensure the strict implementation of bonding</p>

	Revised Implementing Rules and Regulation of RA No. 9184. Likewise, the release of retention money was not supported with the Certificate of Final Acceptance which shall be issued a year after final completion.	security for structural defects and failures in accordance with Section 62.2.3.3 of the Revised IRR of RA 9184 before issuance of the Certificate of Final Acceptance	Section 62.2.3.2 of RA 9184  Direct the PMC to issue Site Instructions and Notices regularly to contractors whenever issues and concerns occur during the course of the project – for ongoing and future projects						requirement prior to, during, and after the course of a project
2023-003 (2022)	Various Infrastructure projects completed in CY 2022 with total contract cost of ₱331,840,294.43 which have been granted time extensions as indicated in the Statement of Time Elapsed, were not properly supported with contract time extension, suspension orders and resumption orders, contrary to Section 4 (6) of Presidential Decree No. 1445 and as prescribed by Annex E of COA Circular no. 2009-001 and Annex "E" of the Revised IRR of RA No. 9184, thus, casting doubt on the validity and regularity of the transactions.	We recommend that Management cause the immediate submission of duly approved contract time extensions, suspension orders and resumption orders issued relative to the above mentioned projects, together with the contractors request for time extension and Project Monitoring Committee's investigation reports used as bases in approving the variation orders and time extensions, to enable the Audit Team to make a decision in audit.  We also recommend that the Accountant ensure completeness of the supporting documents before processing claims and approval thereof by the Head of the Procuring Entity to avoid suspension of the transactions in audit	Inquire from COA as to what other documents should be attached to claims for infrastructure projects. Accountant claims supporting documents are complete as per COA Circular 2012-001.  Direct the PMC to submit the documents requested by the Auditor such as contract time extension, suspension and resumption orders to substantiate the approval of time extensions.  Require the proper turnover of documents whenever a new set of committee members is designated as PMC to ensure the smooth transition and continuity of work in the office	Accounting PMO	Immediately		Fully implemented		Required documents already submitted to COA
2023-004 (2022)	Procurement of various goods/ supplies totaling ₱20,430,789.41 were made through alternative methods of procurement due to non-consolidation of purchase requests which precluded the conduct of Competitive Public Bidding, contrary to Sections 10 and 54.1 of RA	We recommend that Management properly plan and schedule all procurement activities by consolidating the Purchase Requests in a given period of time and subject to a competitive public bidding to maximize efficiency and to avoid splitting of contracts.  The University is reminded to comply with Section 10, Rule	For BAC to properly plan and schedule procurement activities to ensure that all procurements should be done through competitive bidding except for highly exceptional cases as provided under RA 9184  Constantly issue reminders to end-users to submit PRs on time for BAC to consolidate  Conduct in-house seminar and reorientation to make every unit of the university aware	BAC Supply Accounting	Immediately				Conducted reorientation to personnel of university involved in the procurement process particularly the heads of the units  Conducted workshop on the preparation of WFP

	9184, thus the most advantageous price for the University may not have been obtained.	IV of RA 9184 which mandates that all government procurement shall be done through competitive bidding. Alternative methods of procurement can be availed of only in high exceptional cases and such exception should be resorted in a lawful manner. Should any official act otherwise, said personnel/official will be guilty of splitting of contract as provided under Section 54.1 of its IRR of RA 9184.	of the important features of RA 9184						and PPMP  Issued reminders to all units on timely submission of
2023-006 (2022)	Government funds amounting to P31,207,630.77 were disbursed on the implementation and acquisition of various machineries and equipment which were not fully utilized, thereby, defeating the purpose for which the resources were disbursed.	<ol style="list-style-type: none"> <li>1. Require the Planning Department to conduct evaluation on the projects to be procured. Properly plan all procurement to ensure that only those essentially needed and feasible are acquired. Consider the design and detailed engineering investigation in order to come out with feasible projects so that the purpose and benefits for which a project is procured could be attained;</li> <li>2. Take the necessary remedial measures to prevent the equipment/ machineries from further deterioration and damage; and</li> <li>3. Explore all possibilities on how to make use of these equipment/ machineries to benefit the intended parties</li> </ol>	<p>Determine the cause/possible reasons why equipment/projects procured are not functioning and utilized as intended, thus depriving the users of the benefits as intended.</p> <p>Coordinate with FICELCO to hasten the interconnection of electrical grid</p>	Planning Supply	Immediately		On-going		<p>Had a meeting with FICELCO manager regarding the fast tracking of interconnectivity of electric grid from the distribution lines to CAF and CAS buildings.</p> <p>Had a meeting with the deans of CIT and CEA regarding the non-utilization of procured equipment intended for students' use.</p>
2023-007 (2022)	Provisions in the CatSU Code specifically in the Corporate Business Operations were not complied, that resulted in	We recommend that Management comply with the requirements of the CatSU Code and Section 48, Volume III of GAAM. For existing projects, Prepare Work and	Request from SUC President the creation of committee to review all consignment transactions in the university. The committee will also be tasked to policies and procedure manual for consignment	CBO Accounting	Immediately		On-going		Office order issued creating a committee that will review the consignment

	poor monitoring, incomplete recording and inefficient program implementation of Income Generating Projects (IGP), compromised the success and direction of the projects.	Financial Plan and Operating Manual for each IGP and consider its mission, vision, goals and thrusts, appropriate organization structure and defined individual responsibilities and accountabilities and the implementing guidelines and policies. Strengthen the internal control system on reporting and monitoring of IGP transactions through the preparation of reports as embodied in the Code.	transactions.  CBO Director to conduct a thorough review of pertinent records and files of existing IGPs of the university.  Direct the CBO and Accounting to meet and discuss issues and concerns pertaining to the implementation of independent and full accounting of CBO operations using Home and Branch accounting setup, if possible.						transactions of CBO  Conducted committee meeting and initial recommendations already forwarded to the SUC president.
2023-008 (2022)	Weakness in Internal control on the management of Corporate Business Operations (CBO) was noted due to incomplete maintenance of General and Subsidiary ledgers and no separate financial statements for each of the Income Generating Projects were prepared, contrary to the pertinent provisions of PD No. 1445, COA Circular No. 2000- 002 dated April 4, 2000 and CHED Memorandum Order No. 20, series of 2011, hence, the correctness and reliability of the reported income amounting to P176,407.83 for the year ended December 31, 2022 cannot be ascertained	<ol style="list-style-type: none"> <li>1. Instruct the Accountant to maintain a separate set of books of accounts for each IGP and prepare every year-end the detailed schedule of Allotment and Obligations incurred (Annex B) and Breakdown of Income (Annex C) for each IGP as supporting schedules to Preliminary Trial Balance;</li> <li>2. Require the concerned project managers of each IGP to prepare quarterly financial statements and supporting schedules for submission to COA and other concerned offices</li> <li>3. Require the CBO Office/Project Manager to conduct monthly reconciliation of data on income and expenses with the Accounting Office pursuant to Section 4.e, Chapter 1, Title Eight of the CatSU Code; and</li> <li>4. Instruct the Internal Audit Office to facilitate the adequate monitoring of income and expenses,</li> </ol>	<p>Request for hiring of an Interim Accountant to assist in the design/setup of accounting system for the various IGPs using spreadsheet. Interim Accountant will also be responsible for maintenance of books and preparation of basic FS.</p> <p>Create a committee to review the existing CBO Manual and come up with recommendations.</p> <p>Request the accounting services to update and reconcile various accounts relative to IGP to determine the correct balances which shall be the basis in the preparation of the complete set of FS.</p>	CBO Accounting	Immediately		On-going		<p>Designated one faculty member from CBA to act as Interim Accountant</p> <p>Committee to review CBO Manual was created.</p> <p>Initial meetings conducted. Need for further meetings to determine the works that are still needed to be done</p>

		determine the results of operations and ensure that the policies and guidelines on using the funds are strictly followed							
2023-009 (2022)	Deliveries of procured supplies, goods and equipment during the year totaling P35,629,196.99 were not made known to the Audit Team within 24 hours from acceptance, contrary to Sections 6.06 and 6.09 of COA Circular No.95-006 dated May 18, 1995 and Section 6.9 of COA Circular No. 2009-002 dated May 18, 2009, thus precluded the team from validating the deliveries and conducting other related audit procedures to prove the propriety and completeness of the transactions.	We recommend that the management require the Supply Services Office who is in charge of accepting deliveries of procured items to notify the Audit Team on the scheduled acceptance of all deliveries and submit copies of pertinent inspection reports within the prescribed period to facilitate timely conduct of inspection and other related audit procedures.	Instruct the Supply Office to unfailingly notify COA whenever there is a schedule acceptance of deliveries and to submit copies of IAR within the prescribed period	Supply	Immediately		Fully implemented		Notice of Inspection religiously sent to COA prior to acceptance of deliveries and submitted IAR to COA within the prescribed period
2023-010 (2022)	The University was not strictly adhering to the prescribed guidelines for information and Publicity on Programs/ Projects/ Activities (PPA) in the implementation of the 13 infrastructure projects totaling P385,449,917.65 contrary to the pertinent provisions of COA Circular No. 2013-004 dated January 30, 2013, thus defeating the purpose of transparency and accountability and also deprived the people of the right information on matters of public concern at the least possible cost or most economically effective means	We recommend that Management require the Head of the Project Monitoring Committee to strictly comply with the pertinent provisions of COA Circular No. 2013- 004 dated January 30, 2013 on the submission of the list of all on-going government PPAs Catanduanes State University AOM No. 2023-010 (2022) Page 4 of 4 and compliance relative to the Information and Publicity on PPA of the University, particularly on the posting of signboards specified in Annex A, including its reporting and monitoring  We also recommend that Management require the concerned	Remind the PMC to fully adhere to the provisions of COA Circular 2013-004 particularly on the notification to the public for infra projects including the giving of notice to the SA.	PMC Supply	Immediately		Fully implemented		To be fully mindful of the provision of COA Circular 2013-004 pertaining to notification to the public for infra projects

		departments/offices/units to ensure strict compliance on the notification to the SA or ATL on the posting of signboards for infrastructure and non-infrastructure PPAs provided in Section 3.1 of the above mentioned circular.							
2023-011 (2022)	Honoraria paid to University officials and employees totaling ₱1,824,000.00 for special projects were charged against Special Trust Fund, contrary to Section 61(c) of the General Provisions of the General Appropriations Act (GAA) and Article III of CHED Memorandum Order No. 20 s.2011, thus constitutes an irregular expenditures as defined in COA Circular No. 85-55A and defeats the purpose for which the STF was created	We recommend that the management enforce the refund of ₱1,824,000.00 paid as honoraria out of the tuition fee for lack of legal basis. Honoraria that fall under this category be charged against the amount appropriated for the purpose in the General Appropriations Act  Further, strict compliance is required to the provisions under CHED Memorandum Order No. 20s.2011 on the utilization of Special Trust Fund.	Reply to AOM already forwarded to COA.	Accounting budget	Immediately		Not implemented	Awaiting reply from COA.	to wait for COA rejoinder
2023-012 (2022)	Accumulated unexpended balances of fund transfers from various national government agencies in the total amount of ₱4,372,700.36 as of December 31, 2022 recorded under Due to NGAs account were not properly evaluated and remained unliquidated/unreturned to the Source Agencies, contrary to COA Circular No. 94-013 dated Dec. 13, 2014, thus, depriving the national government agencies of funds that could have been used for other beneficial undertakings.	We recommend that Management direct the Accountant to liquidate the funds received and immediately return the unused balances of the completed projects to their source agencies as required under COA Circular No. 94-013 dated December 13, 1994.	Require the project leaders of various special projects to submit the terminal report, which is a requirement for the liquidation of funds and immediately refund to funding agencies the unused balances.  Request from the Bureau of the Treasury Certification of Fund Deposit for unused balances which were previously deposited to them		Immediately		On-going		Obtained the Certificate of Deposit from BoTr  Unused balances already refunded to source agencies  Further reconciliation of records needed for other special projects
2023-014	Thirteen (13) employees who have not rendered actual	I. Require the employee-scholars concerned to	Prepare a letter to DBM seeking clarifications on the guidelines on payment	Accounting HRM	Immediately		Fully implemented		Clarificatory letter sent to DBM RO V.



(2022)	<p>performance of services from July 1, 2021 to May 15, 2022 were granted mid-year bonus in the total amount of ₱473,304.00, without proof of successful completion of course program and fulfillment of stipulations in the scholarship contract, contrary to Item 4.3 of DBM Budget Circular No. 2019-4 dated July 5, 2019. Likewise, payrolls for the payment of mid-year bonus of all Panganiban Campus employees and twelve (12) Virac Campus employees were not supported with copies of the IPCRs/OPCRs for the preceding rating period or the applicable appraisal period, contrary to Item 5.1.1 and 5.1.3 of DBM Circular No. 2017-2 dated May 8, 2017, thus validity and propriety of the claims cannot be ascertained</p>	<p>immediately submit documents as proof of successful completion of the scholarship program course and that the conditions in the scholarship contract have been complied/fulfilled, otherwise immediately refund the amount of mid-year bonus received;</p> <ol style="list-style-type: none"> <li>2. Require the HRMS of Panganiban and Virac Campus to attach IPCRs for the preceding rating period or the applicable appraisal period, or a copy of the List of Employees with corresponding performance rating to ascertain validity and propriety of claims;</li> <li>3. Strictly adhere to the guidelines on the grant of mid-year bonus as set forth in DBM Budget Circular 2019-4 and 2017-2, to avoid irregular payment of employee benefits; and</li> <li>4. Ensure that complete supporting documents are attached to the disbursement vouchers prior to payment.</li> </ol>	<p>of Mid-year bonus to employees who are on scholarship.</p> <p>Request from the HR of both main and Panganiban campus to submit the IPCRs for the preceding rating period or List of Employees with performance rating of employees entitled to receive Mid-year bonus.</p>						Submitted the required IPCRs of employees who are entitled to receive PEI
2023-016 (2022)	<p>Taxes withheld for income payments made to self-employed professionals hired under a Contract of Service (COS) arrangement were incorrectly computed resulting in tax deficiency of ₱66,413.37, contrary to Item (B)(9) of Revenue Memorandum Circular (RMC) No. 51-2018. Further, there was a net under remittance of taxes</p>	<p>Require the Accounting Services through the assistance of the Human Resource Management Services to collect from the concerned COS personnel the amount of tax deficiency of ₱66,413.37 and immediately remit the same to the BIR, together with the under-remitted tax withheld amounting to ₱68,579.59;</p> <p>Direct the Accounting Services</p>	<p>Send letter to COS informing of their tax deficiencies and requiring them to submit a notarized sworn declaration affidavit for FY 2022 or a copy of a annual ITR stamped received by the BIR</p>	Accounting	Immediately		On-going		Letters sent to COS

	withheld from COS in the amount of P68,579.59.	to ensure correct computation of withholding taxes and the full remittance thereof to the BIR, to avoid liabilities and penalties for non-compliance of BIR rules and regulations.						
2023-017 (2022)	Our audit of Disbursement Vouchers and their supporting documents for CY 2022 revealed that various Virac Campus employees (See Annex A) tagged by Human Resource Management Services (HRMS) as "on scholarship" in List of Employees Who Submitted Individual Performance Commitment and Review (IPCR) or Office Performance and Commitment Review (OPCR) received Performance Enhancement Incentive (PEI). This is in violation to the guideline set forth in Item 4.1.2 of DBM Circular No. 2017-4 dated December 4, 2017	<ol style="list-style-type: none"> <li>1. Require the Office of the President, Officer-In-Charge/Panganiban Campus, Office of the Chief Administrative Officer, HRMS of Panganiban and Virac Campus and Accounting Services to recover the undue payments of Productivity Enhancement Incentive made to the employee-scholars</li> <li>2. Require the HRMS of Panganiban and Virac Campus to attach IPCRs for the preceding rating period, or the applicable appraisal period or a copy of the List of Employees with corresponding performance rating</li> <li>3. Institute a policy that will avoid payment of PEI to employees on scholarship program with less than four (4) months of at least a satisfactory service as of November of the current year; and</li> <li>4. Strictly adhere to the provisions of aforementioned Circulars.</li> </ol>	<p>Prepare a letter to DBM seeking clarifications on the guidelines on payment of PEI to employees who are on scholarship.</p> <p>Request from the HR of both main and Panganiban campus to submit the IPCRs for the preceding rating period or List of Employees with performance rating of employees entitled to receive PEI.</p> <p>Send a letter to employees who were inadvertently given PEI and request to refund amount received</p>	HRM Accounting			Fully implemented	<p>Clarificatory letter sent to DBM RO V.</p> <p>Submitted the required IPCRs of employees who are entitled to receive PEI</p> <p>Demand letter sent to employees.</p> <p>Started deducting from salaries of employees who unjustly received the PEI</p>
2023-018 (2022)	The University was unable to comply with the requirement in the implementation of the CHED funded project "Development of the Catanduanes State University (Main and	<ol style="list-style-type: none"> <li>1. Comply strictly with pertinent provision of the MOA entered into by them with CHED</li> <li>2. Refrain from granting unauthorized disbursement that resulted to irregular</li> </ol>	<p>Write an appeal to COA regarding disbursements from the Smart Campus Project, which the university deemed as necessary and within the provisions of the MOA.</p> <p>Instruct the accountant to account for the</p>	Accounting ITS Budget	Immediately			<p>Letter sent to COA justifying the disbursement made from the fund</p> <p>Variance identified and reconciled</p>

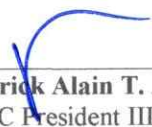
	Panganiban Campus) into a Smart Campus" amounting to ₱24,997,665.00 as of the date stipulated in the contract, contrary to the pertinent provisions of the MOA entered into between CHED and CatSU, thus, the objectives for which the project was formulated and the optimum benefits that could have been derived by the intended beneficiaries may not be maximized.	<p>expenditures.</p> <p>3. Request the Accountant to evaluate and effect the reconciliation of the variance to present the correct balance of the account.</p>	variance of the fund					
2023-019 (2022)	Past due loans to students in the amount of ₱216,128.57 under the STUFAP Loan Program remain uncollected due to the failure of management to exhaust all means to collect the same, including the institution of legal remedies as contained in the Loan Agreements, thus, attainment of program objectives pursuant to CHED Memorandum No. 04 s. 2004 is doubtful and deprived other students from availing the program	<p>We recommend that management strictly observe the guidelines set in CHED Memorandum Order No. 04, series of 2004 and strictly enforce provisions contained in the contract agreement by and between the University and the student-borrowers and co-borrowers in order to collect the overdue accounts to sustain the continuity and successful undertaking of the program</p> <p>We also recommend that Management exert more efforts in collecting the receivables by sending demand letters to defaulting recipients and strictly enforce the applicable provisions of the CHED Circular and MOA, and in case of defiance, impose Catanduanes State University AOM No. 2023-019 (2022) Page 5 of 6 appropriate sanctions for the recipient's continued disregard of the rules and regulations on the settlement of the borrowed funds.</p>	<p>Resend demand letters to STUFAP Loan recipient, including those from Panganiban Campus who have not yet settled their loans.</p> <p>Seek the help of the Alumni and Placement Office as regards the present whereabouts of loan beneficiaries who can no longer be located and prepare and send demand letters.</p>	Accounting Alumni Officer OSSDS	Immediately		On-going	Had an initial talk with the Campus Director and Accountant of Panganiban Campus and the Alumni and Placement Officer of CatSU as to help they can give on locating the addresses of students with outstanding obligation to CatSU so a demand letter can be sent.
2023-	Expenditures incurred for	1. Submit the lacking	Require the organizers to attach/submit	Accounting	immediate		Fully	Schedule/Program

020 (2022)	hotel accommodation and meals/snacks served to visitors and those consumed during regular meetings and conferences totaling ₱1,603,991.71 were deemed non-essential/unnecessary, excessive and extravagant, and incurrence of which could be dispensed with pursuant to COA Circular No. 2012-003 dated October 29, 2012, thus may result to wastage of government funds.	<p>documents such as the program of activities/ agenda, minutes of meetings, attendance sheets and justification on the necessity of procuring such meals, stated on observation nos. 5 &amp; 6;</p> <ol style="list-style-type: none"> <li>2. Refund the amount ₱229,964.71 for double payment and unnecessary, excessive and extravagant expenditures stated on observation nos. 2,3 &amp;4;</li> <li>3. Require Officials with Representation Allowance to provide meals and snacks during meetings and activities that are incidental to and in connection with the actual performance of their functions;</li> <li>4. Ensure that claims for snacks and meals for official activities/events are duly supported with program of activity/ agenda, guest lists, attendance sheet, minutes of meeting;</li> <li>5. Strictly observe prudence on the use of government funds for meals by ensuring that these are utilized only for expenses that are necessary and within the allowable limits; and</li> <li>6. Observe economy measures in the use of government funds.</li> </ol>	<p>schedule or program of activities for events such as orientation, meeting, seminar, workshop and the like.</p> <p>Remind officials with RATA, to charge to their representation allowance snacks served during meetings and activities that are part of their regular functions.</p> <p>Comply with the provisions of EO 77 particularly DTE of visitors from other government agencies to preclude double payment. Require guests to submit certification from their accountant that they will not or did not claim lodging and meal allowance from their mother agency in case they will claim DTE from CatSU.</p> <p>Require all concerned unit heads to submit the lacking documents such as attendance sheet, justification on the necessity of procuring meals, minutes of meeting and schedule of activity that will support the payments made to suppliers.</p>	Concerned Units BAC	ly		Implemented		<p>of Activities is required for all future activities that require procurement of meals and supplies</p> <p>Initially disallowed payment for meals and snacks served during meetings of officers with RATA unless properly justified.</p> <p>Requested visitors from other government agencies to submit certification from accountant that they did not claim DTE from their mother agency; otherwise require to refund the DTE provided to them by CatSU</p>
2023-021 (2022)	The GAD Plan and Budget (GPB) for CY 2022 of CatSU was not duly endorsed by the Philippine Commission on Women (PCW) and the GAD Accomplishment Report	1. We recommend that the GAD Focal Person to take action on the PCW's recommendations/corrections and make the necessary revisions before implementation of the	Revise PAP based on the recommendations of PCW and ensure that implemented projects are in accordance with PCW-NEDA-DBM JC No. 2012-01	GAD	Immediately		On-going		<p>Revisions made according to PCW comments and suggestions</p> <p>To make certain that all future programs</p>

	(AR) was not supported with the required documents, contrary to the provisions of PCW-NEDA-DBM JC No. 2012-001, thus casting doubt whether the implemented GAD activities conform to the GAD agenda.	<p>PAPs. Ensure that PCW-endorsed PAPs are implemented in accordance with the PCW-NEDA DBM JC No. 2012-01</p> <ol style="list-style-type: none"> <li>We also recommend that the identified PAPs on the GPB and AR be subjected to gender analysis using the HGDG tool</li> <li>We further recommend that the Agency comply with the requirements mandated under Sections 9.1 and 10.4 of PCW/NEDA/DBM Joint Circular No. 2012-01 on the implementation of GPB and proper documentation of GAD AR</li> </ol>	Require the GAD to always use the Harmonized Gender and Development Guidelines tool to ensure that all the programs and undertaken by the university are gender responsive						and activities of the university have been subjected to gender analysis using HGDG
2023-022 (2022)	The reliability, accuracy and existence of the Inventory accounts carried in the books at ₱1,982,427.04 cannot be relied upon due to unreconciled discrepancy of ₱389,940.57 between the Report on the Physical Count of Inventories (RPCI) and balances in the Financial Statements as of December 31, 2022 due to non-maintenance of Supplies Ledger Cards and Stock Cards by the Accounting Unit and Supply Unit, respectively, and non-reconciliation of the Accounting and Supply and Property records.	<ol style="list-style-type: none"> <li>The Accounting Office and Inventory Committee to exert more effort in identifying and reconciling the discrepancies in the Inventory, and thereafter make the necessary corrections/adjustments both in the books and RPCI, if warranted;</li> <li>The Accounting and Supply/Property Units to conduct regular reconciliation of Inventory Accounts to ascertain the accuracy and existence of the reported balance of Inventories;</li> <li>The concerned personnel of the CBO to return the merchandise inventory items to the Supply Services since these items can no longer be sold or utilized, and henceforth, the Supply Services shall</li> </ol>	<p>Supply, Accounting and Inventory Committee to regularly conduct a physical count of all PPE to ascertain their existence and reconcile the records of supply and accounting for proper valuation and reporting.</p> <p>Determine the reason/s for discrepancy and prepare adjustments.</p> <p>Instruct the CBO Director to turnover to the Supply office merchandise inventory that are no longer saleable which have been in their position for a number of years.</p> <p>For the Disposal Committee to conduct disposal process of the returned inventory</p> <p>Drop the books items that were disposed</p>	Supply Accounting CBO	June 2023	Dec 2023	On going		PE uniforms that are no longer saleable were returned to the Supply Office for proper disposal

		recommend for the proper disposal of the said items.							
2023-023 (2022)	The valuation, accuracy and existence of Property, Plant and Equipment (PPE) account amounting to ₱805,939,436.98 as of December 31, 2022 could not be ascertained due to unreconciled variance between the General Ledger (GL) and the Report on the Physical Count of Property, Plant and Equipment (RPCPPE) by ₱95,126,738.85, contrary to certain provisions of Presidential Decree (PD) No. 1445 and Section 42, Chapter 10 of the Government Accounting Manual (GAM) for National Government Agencies (NGAs), Volume 1, thus, affecting the fair presentation of the PPE accounts in the financial statements at year-end.	<ol style="list-style-type: none"> <li>1. Effect the necessary adjustments on the affected PPE accounts on the identified differences</li> <li>2. Ensure that all discrepancies are immediately investigated, cleared, and reconciled with the books of accounts;</li> <li>3. Prepare and submit a schedule summarizing the reconciliations made including adjusting/correcting entries. Reconciling items must be duly identified in the year they occurred; and</li> <li>4. Periodically reconcile their records to ensure that accurate value of PPE accounts is reflected in the financial statements.</li> </ol>	Supply, Accounting and Inventory Committee to regularly conduct a physical count of all PPE to ascertain their existence and reconcile the records of supply and accounting for proper valuation and reporting.  Determine the reason/s for discrepancy and prepare adjustments.	Supply Accounting	June 2023	Dec 2023	On-going		<p>Schedule a semestral physical count of the agency's PPE</p> <p>Regularly conduct reconciliation of records between accounting and supply</p>

Agency sign-off:

  
Dr. Patrick Alain T. Azanza  
 SUC President III

9/29/23  
 Date

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