

AGENCY ACTION PLAN AND STATUS OF IMPLEMENTATION
Audit Observations and Recommendations
For the Calendar Year 2022
As of December 31, 2023

Ref.	Audit Observations	Audit Recommendations	Agency Action Plan			Status of Implementation	Reasons for Non-implementation, if applicable	Action Taken/to be taken	
			Action Plan	Person/	Target Implementation				
					From				To
CAAR 2022 p 58	1) There are no material misstatements in the financial statements of the Philippine Normal University (PNU) System as of December 31, 2022. Accounting errors and improper accounting treatment of transactions found in audit, that are considered departures from the International Public Sector Accounting Standards (IPSAS) totaling P66,442,217.80, as summarized in the Annex A, have been adjusted in the financial statements of the PNU.								
CAAR 2022 p 58	2) Accounting deficiencies, specifically unreconciled and unsubstantiated balances resulting from inadequacy of records/schedules/documents affecting various accounts to the extent of P71,396,927.19, were noted in audit. Based on the possible/potential effects of these accounting deficiencies, the reported balances of affected accounts could not be entirely relied upon.	Investments: We reiterated our prior year's recommendation and Management agreed to provide the Certified True Copies of Stock Certificates and/or documents evidencing ownership, authenticity, nature of the investments, and other relevant data to support the investments recorded in its books for further evaluation and audit actions.	The PNU Management will adhere with the recommendation of the Commission on Audit (COA)				Fully Implemented	Please see ANNEX A	
		Receivables: We recommended and Management agreed to direct the AU to examine the details of the unreconciled balances under the Due from NGAs account and prepare the necessary adjusting journal entries.	The PNU Management will adhere with the recommendation of the Commission on Audit (COA)				Not Implemented	No adjustment was done as of October 5, 2023. Demand letters were sent to the following: TUP, PHILSCA, and EARIST last March 1, 2023.	
		Dormant Receivables: We recommended and Management agreed to require the AU to: a. make a detailed assessment of the possible collectability/settlement of the receivable accounts, intensify efforts to locate and communicate with the debtors and take appropriate action/s to collect all receivables that are due for collection; and	The PNU Management will adhere with the recommendation of the Commission on Audit (COA)				Not Implemented	Authority to write off the dormant accounts will be prioritized this year to cleanse the books of accounts of the university	

b. establish the non-collectability of accounts under Accounts Receivable, Loans Receivables-Others and Other Receivables, and request for authority to write-off dormant accounts from COA.	The PNU Management will adhere with the recommendation of the Commission on Audit (COA)				Not Implemented		As per inquiry with AU, they will request for authority to write off for dormant receivables
Inventories: We recommended and Management agreed to require the AU and SPU to: a. reconcile and make necessary adjustments in their respective records to ensure reliability of the affected accounts; and	The PNU Management adheres with the recommendation of the Commission on Audit (COA)	AU and SPU			Fully Implemented		
b. ensure full compliance with the provisions in COA Circular No. 2022-004 including the maintenance of proper forms, registry, and reports.	The PNU Management will adhere with the recommendation of the Commission on Audit (COA)	AU and SPU			Not Implemented		
Property, Plant and Equipment (PPE): We recommended and Management agreed to: a. comply with COA Circular No. 2022-004 regarding the reclassification of PPE below P50,000.00 to semi-expendable property; and	The PNU Management will adhere with the recommendation of the Commission on Audit (COA)	AU and SPU of Manila, North Luzon			Not Implemented (Manila) Fully Implemented (PNU Mindanao) (PNU North Luzon)		The SPU of PNU Manila is currently reclassifying PPE items below P50,000.00 to semi-expendable property. PNU- North Luzon already made an adjusting entry (JEV-2023-03-000120) for the adjustment of PPE below 50,000.00
b. exert efforts in reconciling the balances of PPE accounts per books and per Property records.	The PNU Management will adhere with the recommendation of the Commission on Audit (COA)	and Mindanao			Not Implemented		Still on-going reconciliation of PPE balance
Other deficiencies in Property Management - PNU Manila: We recommended and PNU Manila Management agreed to comply with the rules, regulations and guidelines on property management as outlined in the GAM for NGAs - Volumes I and II.	The PNU Management will adhere with the recommendation of the Commission on Audit (COA)	SPU			Not Implemented		Management commented that the lack of manpower is a challenge. Once the Revised Organization and Staffing Standards for SUCs – Phase I goes into full implementation, the SPU will have additional plantilla positions/personnel who can focus on the compliance and maintenance of the required reports and records.
Liabilities: We recommended and Management agreed to direct the AUs concerned to: a. verify the recorded amounts and revert to Accumulated Surplus the payables which remained outstanding for two years or more; and	The PNU Management will adhere with the recommendation of the Commission on Audit (COA)	PNU-Manila, PNU-Mindanao and PNU-South Luzon			Not Implemented (PNU Manila) Not Implemented (PNU Mindanao) Fully Implemented (PNUSL)		PNU-Manila for verification and reconciliation of the accounts PNU Mindanao The AU is still in the process of verifying the payable accounts.

		b. facilitate the immediate reconciliation of prior years' transactions and those with existing negative balances and effect the necessary adjustments in the books.	The PNU Management will adhere with the recommendation of the Commission on Audit (COA)	PNU Mindanao and PNU-South Luzon				Not Implemented (PNUSL) Not Implemented (PNU Mindanao)		*Cannot retrieve subsidiary ledgers/records PNU Mindanao The AU is still in the process of verifying the accounts with existing balances. Lack of manpower is a contributing factor to this process.
CAAR 2022 p 72	3) Of the total allotments received in CY 2022 amounting to P852,837,498.75, the amount of P836,886,890.09 or 98.13 percent thereof was obligated by PNU, leaving an unobligated balance of P15,950,608.66 as at year-end which is largely attributed to unutilized allotments for Maintenance and Other Operating Expenses (MOOE) for current appropriations, particularly those pertaining to locally funded projects. The disbursement rate based on the obligations was at 90.07 percent or P753,771,362.02 which is mainly due to undisbursed funds for Capital Outlays (CO) amounting to P31,349,372.04 covering the obligated amount for PNU	We recommended and Management agreed to: a. ensure timely submission of requirements to DBM for the release of funds related to the locally funded projects; and	The PNU Management adheres with the recommendation of the Commission on Audit (COA)					Fully Implemented		
		b. evaluate and address the issues/concerns that had caused the delays in the procurement process to ensure timeliness in project implementation in the ensuing years.						Fully Implemented		
		We recommended and Management agreed to maximize the use of cash allocations, particularly those pertaining to locally funded projects, through timely submission of required documents by the program/project proponents to the DBM to ensure timely release of fund to the University.						Fully Implemented		
CAAR 2022 p 75	4) Deficiencies and non-compliance with relevant laws, rules, and regulations are noted in the operations of Auxiliary Services of the PNU Manila such as: (a) lack of Manual of Operations on Income Generating Projects (IGPs) and Financial Reports; (b) lack of legal basis on the use of a 150 square meter lot and the construction of a building thereon by the PNU Alumni Association for its own benefits; and (c) non-allocation of Common Expenses per	We recommended and Management agreed to: a. prepare and issue Manual of Operations for all IGPs under Auxiliary Services and prepare Financial Reports for each business segment to monitor the profitability of each unit and explore the possibility to utilize the e-NGAS for efficient report preparation;	The PNU Management will adhere with the recommendation of the Commission on Audit (COA)	AUXs / PBDO				Not Implemented		This should be for the year 2024 due to the new OS

	of Common Expenses per Business Segment.	b. revisit the agreement between PNU Manila and PNU Alumni Association, evaluate whether this arrangement complies with the laws, rules, and regulations, and ensure compliance with the fundamental principles of government transactions and operations of government agencies; and	The PNU Management will adhere with the recommendation of the Commission on Audit (COA)	AUXs / PBDO				Not Implemented		The MOA between PNU Manila and PNUAA has been submitted to the Office of the Vice President for Finance and Administration for review by the faculty legal assistant.
		c. consider developing a scheme that can reasonably allocate the common expenses among IGPs for purposes of determining the profitability of each business segment.	The PNU Management will adhere with the recommendation of the Commission on Audit (COA)	AUXs / PBDO				Not Implemented		The PNU Management has created a Task Force to discuss and develop a scheme for the allocation of common expenses among IGPs.
CAAR 2022 p 78	5) Deficiencies and non-compliance with relevant laws, rules, and regulations are noted in the audit of the LiSQuP program and the payments of honoraria related thereto such as: a) the basis of computation of the honoraria paid to its personnel relative to LiSQuP program is not in accordance with DBM Circular No. 2007-028 dated October 1, 2007; and b) overpayments of P108,510.23 covering the honoraria of certain employees for special projects which exceeded 25 percent of their	We recommended and Management agreed to: a. consider evaluating the University's compliance with DBM Circular No. 2007-02 dated October 1, 2007 particularly on the payments of honoraria related to special projects; and	The PNU Management will adhere with the recommendation of the Commission on Audit (COA)	OVPA/ LiSQuP				Not Implemented	The Audit Team maintains its stand that the payment of honoraria related to LiSQuP program must be in accordance with the DBM Circular No. 2007-02	
		b. consider submitting to the DBM a request for exemption from the 25% threshold, otherwise, the payments made may be disallowed in audit for being irregular and excessive.	The PNU Management will adhere with the recommendation of the Commission on Audit (COA)	OVPA/ LiSQuP				Not Implemented		The Management is preparing to submit to DBM a request for an exemption to the threshold set; and moving forward, PNU will use the DBM rule on honorarium to cover all succeeding LiSQuP activities

CAAR 2022 p 80	6) Delay in the implementation of the SMART Campus Project funded by the Commission on Higher Education (CHED) in CY 2021 which is largely attributed to late procurement activities, late release of fund by the CHED, and the late delivery of the procured item by one supplier had impeded the timely attainment of the program's objectives of enhancing the networking system of the University that would strengthen the management and communications of ICT infrastructure and applications between its main campus and other campuses. Moreover, the failure to secure approval for PNU's Internet Service Provider (ISP) from the Department of Information and Communication Technology (DICT) for SMART Campus Project CY 2022 had caused its	We recommended and Management agreed to expedite the activities to be undertaken related to the SMART Campus Program funded under GAA FY 2022 to ensure the implementation of the program without further delays.	The PNU Management adheres with the recommendation of the Commission on Audit (COA)	MISO			Fully implemented		
CAAR 2022 p 81	7.) The PNU Mindanao did not strictly adhere to the rules and regulations related to the TES of the CHED such as: a) delayed release of funds to student-grantees; b) inadequate submission of supporting documents for the liquidation of funds; and c) non-maintenance of separate bank account, and books of accounts for Trust Receipts, thereby affecting the efficient implementation of the TES.	a. ensure immediate release of TES funds to student-grantees;	The PNU Management will adhere with the recommendation of the Commission on Audit (COA)				Fully implemented		
		b. submit the required supporting documents in the liquidation of TES funds such as the fund utilization reports, clear photocopies of school identification card of student-grantees with specimen signature duly certified, and certificate of registration, duly verified by the Accountant/responsible officials, and instruct the OIC-Accountant to ensure the completeness of the supporting documents; and					Fully implemented		
		c. maintain a separate bank account with the LBP and record Trust Receipts Deposited with AGDB under Fund Cluster 07 to properly manage the receipt and distribution of the TES financial assistance transferred by CHED.					Fully implemented		
CAAR 2022 p 82	8) The Cash in Bank-Local Currency, Current Account of P19,625,032.00 includes cash balances that could be considered dormant or idle funds, unauthorized accounts, or unnecessary special and	We recommended and Management agreed to return the unutilized and idle funds to the National Treasury.	The PNU Management will adhere with the recommendation of the Commission on Audit (COA)	PNU-Mla PNU-SL PNU-NL			Fully implemented (PNU-Manila) Not yet Implemented (PNUSL)		JEV-2023-05-001183 or Check No.1062656 PNUSL - Ongoing consolidation of proper documents


	trust funds in the absence of policy on implementation or contracts from donors, amounting to at least P16,195,825.38, hence subject to reversion to the National Treasury pursuant to DOF-DBM-COA Joint Circular No. 4-2012. Furthermore, the dormant foreign currency deposits totaling P8,758,101.79 may require the reversion of balances to the National Treasury due to the absence of necessary guidelines in the utilization thereof.	We recommended further and PNU Manila Management agreed to: a. provide policy/program for the implementation and utilization of the SASDF;	The PNU Management adheres with the recommendation of the Commission on Audit (COA)	OSASS				Not Implemented	No Policy/Program for the implementation and utilization of the SASDF provided to COA	
		b. submit the contracts between the University and the donors of the funds consisting of the Alumni Donations account;	The PNU Management will adhere with the recommendation of the Commission on Audit (COA)	PNU-Manila				Not Implemented		Despite diligent efforts, the contracts between the University and the donors of the Alumni Funds can no longer be traced or found. As an alternative, the fund balance, excluding the initial deposit, will be proposed for utilization in order to implement
		c. utilize the remaining balance of the DBP RISE account to fund the needs of other qualified scholars to serve the purpose of the project; and	Fund balance will be used in the next batch of scholars	PNU-Manila				Not Implemented	Fund balance will be used in the next batch of scholars	
		d. evaluate the legal bases of the foreign currency bank accounts if their continuing existence is still necessary to be included in the proposal for utilization in order to implement additional programs and projects of the University.	The PNU Management will adhere with the recommendation of the Commission on Audit (COA)	PNU-Manila				Not Implemented		The balances of the foreign currency bank accounts of the University, excluding the bank account of the AsTEN, will be included in the proposal for utilization in order to implement additional programs and projects of the University.
CAAR 2022 p 85	9.)Inadequate control system in the granting and utilization of cash advances in PNU North Luzon resulted in the accumulation of outstanding cash advances amounting to P265,519.20 caused by: a) granting of additional cash advances despite non-liquidation of the previously granted cash advance; and b) transferring of cash advance from one accountable officer to another contrary to Section 89 of PD No. 1445 and COA Circular No. 97-002.	We recommended and Management agreed to: a. stop the practice of granting additional cash advance unless the previous cash advance has been liquidated;	The PNU Management will adhere with the recommendation of the Commission on Audit (COA)	PNU- North Luzon				Fully Implemented		
		b. require the Accountable Officer (AO) to immediately submit the liquidation reports of the cash advance granted in CY 2022 that remained unliquidated as of year-end; and		PNU- North Luzon				Fully Implemented		
		c. designate additional Special Disbursing Officer to act as an accountable officer for specific programs or projects.		PNU- North Luzon				Fully Implemented		
		We recommended and Management agreed to stop the practice of transferring the accountability of an AO to another.		PNU- North Luzon				Fully Implemented		

CAAR 2022 p 87	10) The PNU Manila and PNU North Luzon did not fully comply with the relevant provisions of RA No. 9184 and its RIRR, and COA Circular No. 2009-001 in conducting the procurement process for infrastructure, goods and services, which prevented the implementation of a systematic and effective review process, thereby casting doubt on the regularity and transparency of the said procurement.	We recommended and PNU Manila and PNU North Luzon Management agreed that: a. PNU Manila to comply with the timelines and periods of action prescribed under RA 9184 and its RIRR and COA Circular No. 2009- 001.	The PNU Management will adhere with the recommendation of the Commission on Audit (COA)	PNU- Manila					
		b. PNU North Luzon to post on the PhilGEPS websites the NoA and NTP and to submit the documentary evidences on said postings; and		PNU- North Luzon			Fully Implemented		
		c. PNU North Luzon to stop the practice of paying through reimbursements and strictly adhere to the mode of procurement as required under RA No. 9184 and its RIRR.		PNU- North Luzon			Fully Implemented		
CAAR 2022 p 89	11) The non-posting and updating of information and reports on the website of the PNU Manila as required in the General Provisions (GP) of RA No. 11639 or the GAA for FY 2022 limits transparency in governance and deprived the public/stakeholders of the right to access government information.	We recommended and Management agreed to post and update the information required under the Transparency Seal.	The PNU Management will adhere with the recommendation of the Commission on Audit (COA)	VPFA			Fully Implemented		
CAAR 2022 p 92	12) The PNU Manila had allocated at P7,367,150.00 only or 1.04 percent of its budget for the implementation of GAD-related programs and activities contrary to Section 34 of the FY 2022 General Appropriations Act's (GAA) general provisions.	We recommended that Management: a. set an attainable level of GPB and ensure that GPBs are fully implemented within the set timeline to achieve the objectives and maximize the utilization of the GAD funds; and		UCGD			Fully Implemented		The PNU had prepared a revised GPB CY 2023 subject for review of PCW

	Further, of the 15 activities in GAD plan, only 9 of the 14 organizational-focused activities were implemented with budget utilization rate ranging from 1 to 89 percent. Moreover, other lapses were observed such as the failure to submit the supporting documents and proof of submission for review of Accomplishment Report to the CHED and Philippine Commission of Women (PCW), contrary to DBM - National Economic and Development Authority (NEDA) - PCW Joint Circular No. 2012-001 and PCW Memorandum Circular (MC) No. 2022-07 dated	b. submit to the Office of the Auditor the proof of submission for review of AR to the CHED and PCW and a copy of the final GAD AR with PCW's remarks and observations.	The PNU Management will adhere with the recommendation of the Commission on Audit (COA)	UCGD			Fully Implemented		Per University Center for Gender and Development (UCGD), AR 2022 was submitted to PCW and will provide copy to COA
CAAR 2022 p 96	13) The PNU has complied with Section 35 of the General Provisions of RA No. 11639 or the GAA for FY 2022 in the implementation of programs, projects and plans related to senior citizens and differently-abled persons.	We commended the Management's continued efforts to adhere to the requirements of the law by consistently implementing programs and projects that address the concerns of SCs and DAPs.	The PNU Management will adhere with the recommendation of the Commission on Audit (COA)	AU			Fully Implemented		
CAAR 2022 p 97	14) The PNU has substantially complied with the required withholding and remittance of dues/contributions to the BIR, GSIS, PhilHealth, and Pag-IBIG in accordance with Executive Order No. 651, and RA Nos. 8291, 9679, and 7875.	We commended the Management's continued compliance with the requirements of the law by consistently withholding and remitting the amounts due to the BIR, the GSIS, the PhilHealth and the Pag-IBIG.	The PNU Management will adhere with the recommendation of the Commission on Audit (COA)	AU			Fully Implemented		
CAAR 2022 p 97	15.) The PNU did not fully comply with the relevant provisions of RA No. 656 and COA Circular No. 2018-002 which resulted in overpayment of the insurance premiums due to GSIS as well as denying the government adequate and reliable protection against any damage to or loss of its properties or assets and	We recommended and Management agreed to direct the SPU to: a. prepare and submit the consolidated PIF in accordance with the pertinent provisions of COA Circular No. 2018-002, and Annex A thereof, to this Office and the GIF, not later than April 30 of each year;	The PNU Management will adhere with the recommendation of the Commission on Audit (COA)	SPU			Fully Implemented		
		b. cause the appraisal of the insurable properties and other assets of the PNU to serve as an accurate basis of determining the insurable amount, and to avoid over/understatement of insurable assets; and		SPU			Not Implemented		The Agency is yet to initiate the outsourcing of appraisers by next year

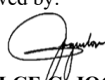
	interests due to fire, earthquake, storm or other fortuitous events/casualty.	c. ensure centralized payment of insurance premiums of all assets/property.		SPU			Fully Implemented		The PNU will start to implement centralized payment of insurance premiums by April 30 next year before renewal date of insurance coverage of each campuses
CAAR 2022 p 98	16) Suspensions of P1,709,336.00, disallowances of P20,130,903.63, and charges of 2,526,106.97, totaling P24,366,346.60, remained unsettled as of December 31, 2022, contrary to COA Circular No. 2009-006.	We recommended that Management immediately cause the settlement of the disallowances and charges with issued COA Order of Execution as presented in Table 34.	The PNU Management will adhere with the recommendation of the Commission on Audit (COA)	PNU- Manila North Luzon Mindanao			Not Implemented (PNU Mindanao) Not Implemented (PNU North Luzon)		PNU Mindanao The disallowances of the separated and retired employees are still for collection and for follow up. Those who are still in the institution already settled their due accounts. PNU North Luzon- The management has ongoing collection and follow up on their respective disallowances.

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STATUS of IMPLEMENTATION
of PRIOR YEARS' AUDIT REC OMMENDATIONS
As of December 31, 2023.

The report shows that only 69 out of 109 recommendations were fully implemented to date.

Observations and Recommendations	Ref	Management's Actions	Status of Implementation	Reasons for Non-implementation
CY 2021				
<i>Non-maintenance of Subsidiary Ledgers (SLs) and other reports</i> <u>PNU South Luzon:</u> 1) Through the Accounting Unit (AU) and Supply and Property Unit (SPU), reconcile the respective balances on all inventory accounts;	Par. Nos. 2.8 to 2.15	The AU and SPU reconciled their records on all Inventory accounts.	Fully Implemented	
2) Through the AU, regularly maintain Supply Ledger Cards (SLCs) to strengthen controls whether supplies procured by the University are being properly accounted for and to ensure check and balance with the recorded amount in SPU at any given time;		The management also instructed the Accountant to maintain regularly the SLC of inventory accounts.	Fully Implemented	
<u>PNU North Luzon:</u> 3) Require the AU to maintain SLCs of inventory accounts; and 4) Require the SPU to prepare the Inventory Custodian Slip (ICS) and Report of Supplies and Materials Issued (RSMI) supported with duly accomplished Requisition Issue Slip (RIS).		The Accountant was instructed to maintain SLCs. The SPU Officer was instructed to observe the preparation of ICS and RSMI supported with accomplished RIS.	Fully Implemented Fully Implemented	
<i>Non-reconciliation of Property, Plant and Equipment (PPE) account</i> 5) We recommended that PNU Manila and PNU South Luzon to continue and ensure completion of the reconciliation of the AU and SPU records to present fairly the Financial Statements (FSs) of the agencies.	Par. Nos. 2.16 to 2.20	South Luzon: Records were reconciled Manila: Several PPE accounts have been reconciled, and as to the remaining PPE accounts, the discrepancies have been already identified.	Fully Implemented	
<i>Long outstanding balance of Cash Collecting Officers account for more than 10 years - P298,749.14</i> 6) We recommended PNU Manila to strictly demand for the immediate settlement of the account.	Par. Nos. 3 to 3.9	The Management demanded the Accountable Officer (AO) to immediately settle the accountability.	Fully Implemented	

<p><i>Unutilized balance of Development Bank of the Philippines-Resources for Inclusive and Sustainable Education (DBP-RISE)</i></p> <p>7) We recommended PNU Manila to select a substitute scholar and disburse the remaining balance of P72,290.00 relative to DBP- RISE account.</p>	<p>Par. Nos. 4 to 4.11</p>	<p>Scholar will be selected by DBP RISE.</p>	<p>Fully Implemented</p>	
<p><i>Lack of policy for the utilization of Student Assistance, Scholarship and Development Fund (SASDF)</i></p> <p>8) We recommended PNU Manila instruct the Accountant to revert the P13,614,454.97 SASDF to the National Treasury if no policy/program will be provided for its implementation and utilization.</p>	<p>Par. Nos. 5 to 5.15</p>	<p>The University President issued PNU Special Order No. 256, Series 2022 dated June 14, 2022 creating a task force responsible in creating the policy for the implementation and utilization of SASDF.</p>	<p>Fully Implemented</p>	
<p><i>Absence of contracts or Memorandum of Agreement (MOA) with donors/ transferees of Department of Science and Technology - National Consortium in Graduate Science and Mathematics Education (DOST- NCGSME) and Alumni Donations.</i></p> <p>9) We recommended PNU Manila to instruct the PNU concerned Offices to provide the contracts for the DOST- NCGSME account and the contracts with the donors of the Alumni Donations account, and in future similar cases, ensure that a contract or MOA is executed between the PNU and the donors.</p>	<p>Par. Nos. 6 to 6.2</p>	<p>Copy of the MOA for DOST-NCGSME was forwarded to the COA Audit Team. The Office of the Student Affairs and Student Services (OSASS) to provide the required contracts with donors of Alumni Donations.</p>	<p>Fully Implemented</p>	
<p><i>Lapses on the grant and liquidation of cash advances (CAs)</i></p> <p>10) We recommended PNU Manila to strictly require the AOs with unliquidated CAs totaling P1,963,372.98 to immediately settle their balances;</p>	<p>Par. Nos. 7 to 7.18</p>	<p>The AU sent email reminders to all AOs.</p>	<p>Fully Implemented</p>	
<p>11) Administer penalty/ sanctions accordingly to suspend those AOs who failed to fully comply with the provisions as stated in the issued DL by the AT in consonance with CSC MC No. 23, s. 2019;</p>		<p>The Management will administer the withholding of salaries starting January 2023 for employees with unliquidated CAs.</p>	<p>Fully Implemented</p>	
<p>12) Comply with the submission of the prescribed documentary requirements stated in COA Circular No. 2012-001 dated November 28, 2012 to support the grant of CA; and</p>		<p>Supporting documents are prescribed to be attached for the grant of CA.</p>	<p>Fully Implemented</p>	

13) See to it that the grant of CAs shall only be provided to AOs that are fully bonded.		Copy of approved bond application or payment (for ongoing application) shall be required in the granting of CAs.	Fully Implemented	
<i>Property Officer was not duly bonded</i> 14) We recommended PNU Manila to submit the application for bond of the Property Officer with the Bureau of Treasury (BTr).	Par. Nos. 8 to 8.6	Processed the application of the Property Officer's bond.	Fully Implemented	
<i>Deficiencies in Trust Liabilities</i> 15) We recommended PNU Manila to revert to the BTr the unutilized funds from the sale of bid documents from the General Appropriations Act (GAA)	Par. 9 to 9.14	The amount will be reverted to BTr once the bid documents has been classified properly as to funding source.	Not Implemented	Complete information were not provided. Pending the submission of the documents
16) Submit contracts, financial reports and current status of the 20 special projects with an aggregate balance of P7,205,187.52			Not Implemented	
17) Provide information on the nature of the four internal programs of the University of P307,337.66			Not Implemented	
18) Issue Office Order and instruct the OSASS to provide the AT with the contracts/MOA?MOU of the 295 providers/benefactors of scholarship amounting to P13,614,454.97			Not Implemented	
19) Provide legal basis for the use of funds sourced from unutilized prior years' general appropriations received from PNU Campuses totaling P16,494,958.12 to fund its various Infrastructure Projects; and		Submitted to the COA Audit Team	Fully Implemented	
20) Immediately revert to the BTr the remaining P774,906.36 unutilized prior years' general appropriations of PNU Campuses.		Remitted already to the BTr as per JEV- 2022-06-001317.	Fully Implemented	
<i>Termination of Teacher Education Heritage Campus Laboratories project amounting to P159,088,423.10 and delayed implementation of PNU Convention and Training Center (PNUCTC) project - P226,102,786.72</i>	Par. Nos. 10 to 10.28	The Department of Public Works and Highways (DPWH)		

21) We recommended PNU Manila to explain the incurrence of undue delay in the implementation of PNUCTC Project and discrepancies noted between the project description stated in the contract and the actual scope of work;	Highways (DPWH) already provided an executive summary listing the work suspension order with explanation on the undue delay.	Fully Implemented	
22) Explain the basis for the discontinuance of the construction project for Teacher Education Heritage Campus Laboratories;	The DPWH provided the contract termination and related documents explaining the basis for the termination of the project. The project was continued through rebidding and was awarded to another contractor.	Fully Implemented	
23) Require the Facilities Management sustainability Services (FMSS) Unit to exercise diligent monitoring coordination among officials/personnel involved in the project and supervision on its implementation to immediately address issues and lapses thereof on the part of the Implementing Agency (DPWH), to ensure the timely delivery of PNU's physical targets;	The monitoring team periodically conducts online meeting and onsite inspection.	Fully Implemented	
24) Direct the Project Monitoring Team to conduct thorough inspection and validation of the actual accomplishment of the PNUCTC project as of December 31, 2021 and prepare status reports showing the accurate actual work accomplished of the projects implemented by the DPWH. Any noted defects should be coordinated in writing to the Management of DPWH for appropriate action;	The university requests for monthly status report narrating the actual accomplishment of the contractor for the project.	Fully Implemented	
25) Immediately submit the required documents duly certified to facilitate the legal and auditorial review of the contracts and the attendant technical review of the project to avoid issuance of Notice of Suspensio	PNU forwarded the pertinent documents requested and received from DPWH, which were forwarded to the COA.	Fully Implemented	
26) Thru the DPWH, impose necessary and appropriate sanction on the contractor for the delay, if warranted; and	The university is awaiting the report from DPWH on the necessary and appropriate action towards the contractor if any.	Fully Implemented	
27) Thru the DPWH, require the contractor to prepare and post the signage/billboard of the infrastructure project as provided in COA Circular No. 2013-004 dated January 30, 2013.	This was already responded to by contractor.	Fully Implemented	

<p><i>Deficiencies in the implementation of various repair projects</i></p> <p>28) We recommended PNU Manila to explain why the scaffolding was not included as an item in the General Requirements as per Agency-approved POWs; and the basis of scaffolding cost in the total amount of P427,500.00;</p>	<p>Par. Nos. 11 to 11.14</p>	<p>The Management submitted an explanation on the inclusion of scaffolding as part of the General Requirement.</p>	<p>Fully Implemented</p>	
		<p>Concerns regarding discrepancies was addressed and implemented.</p>	<p>Fully Implemented</p>	
		<p>The FMSS expressed to comply with the recommendation.</p>	<p>Fully Implemented</p>	
<p><i>Lapses in the submission of contracts and supporting documents</i></p>	<p>Par. Nos. 12 to 12.14</p>			
<p>31) We recommended Management to require the Bids and Awards Committee (BAC) Secretariat of PNU Manila to submit the lacking supporting documents duly certified by the University as enumerated in the abovementioned projects which formed part of a contract. Henceforth, strictly comply with the submission of certified copies of government contracts including the pertinent documents thereof pursuant to Sections 3.1.1 and 3.1.2 of COA Circular No. 2009-001 dated February 12, 2009;</p>		<p>The Management adhered to the recommendation. The BAC of PNU North Luzon submitted the documents. The BAC Secretariat was required to comply with the timely submission of perfected contracts.</p>	<p>Fully Implemented</p>	
<p>32) Instruct the BAC of PNU North Luzon to submit the Auditor's copy of the eligibility requirements of the contractor/supplier and NTP for the Procurement of KMO IT Supplies and Construction of Campus Drainage System Projects; and</p>			<p>Fully Implemented</p>	
<p>33) Require the BAC and its Secretariat of PNU Mindanao to strictly comply with the submission of copies of perfected contracts and the corresponding supporting documents to the Office of the Auditor within five working days after execution, in compliance with COA Circular No. 2009-001</p>			<p>Not Implemented</p>	<p>Contracts and its supporting documents are still submitted beyond the five (5) days prescribed period.</p>

<p><i>Non-compliance with the Revised Implementing Rules and Regulations (IRR) of Republic Act (RA) No. 9184 or the Government Procurement Reform Act</i> <u>PNU Manila:</u> 34) We recommended PNU Manila to adhere to the timelines in the awarding of contracts and in the issuance of Notice of Award (NOA) and Notice to Proceed (NTP) as prescribed in Section 37 of the Revised IRR of RA No. 9184;</p> <p>35) Impose liquidated damages (LD) from contractors who were not able to complete the projects within the expected completion;</p> <p>36) Require the contractor to submit the substitute Performance Bond or extension of the Original Bond for the related repair projects;</p> <p><u>PNU North Luzon:</u> 37) require the BAC to observe strictly the posting of the invitation for or request for submission of price quotations/proposals, NOA, and contract/purchase order (PO) in the PhilGEPS website and in the website of the Procuring Entity.</p> <p><u>PNU Mindanao:</u> 38) strictly require the winning bidder to submit the required documents pursuant to Section 37.2 of the IRR of RA No. 9184, within the 10 calendar days period after receipt by the winning bidder of the NOA, before the approval and signing of the contract; and</p> <p>39) Require the winning bidder to indicate the date of receipt in the NOA and in the NTP and to oblige the BAC Secretariat of the required postings in the PhilGEPS.</p>	Par. Nos. 13 to 13.24	The FMSS adheres to the audit recommendations.	Fully Implemented	
		The University will continue to impose LD in accordance with the IRR of RA 9184, if applicable.	Fully Implemented	
		This is noted and will be considered in future projects.	Fully Implemented	
		The management instructed the BAC to strictly observe the posting of invitations or request for quotations.	Fully Implemented	
		The Management requires the winning bidder to submit the required documents before contract signing pursuant to Section 37.2 of the IRR of RA No. 9184.	Fully Implemented	
		The Management requires the winning bidder to indicate the date of receipt in the NOA and in the NTP.	Fully Implemented	

<p><i>Lacking supporting documents on various transactions – P4,877,549.24 PNU North Luzon:</i></p> <p>40) We recommended PNU North Luzon to instruct the Accountant to submit the lacking documentary requirements, in accordance with the provisions of Section 4 (6) of PD No. 1445, DBM Circular No. 2004-5A dated October 7, 2005 and COA Circular No. 2012-001 dated June 14, 2012 for the payment of honorarium to avoid suspension and disallowance in audit;</p>	Par. Nos. 14 to 14.28	Submitted the required documents. The Management agreed to the recommendation.	Fully Implemented	
41) Instruct the Accountant that henceforth, to ensure that the payment of fuel consumption is supported with properly accomplished and duly approved Drivers' TripTicket/s, otherwise, the same shall not be processed and approved for payment;		The Management agreed to the recommendation.	Fully Implemented	
42) Direct the designated Property Officer that henceforth, to see to it that the use of government motor vehicles is controlled through properly accomplished and duly approved Driver's Trip Tickets which should be serially numbered, a summary of which shall be made at the end of the month in a Monthly Report of Official Travels for audit purposes, pursuant to the provisions of COA Circular No. 77-61 dated September 26, 1977. <i>PNU Mindanao</i>		The Management adhered to the recommendation.	Fully Implemented	
43) <i>PNU Mindanao ensure that disbursement vouchers (DVs) are supported with the required documents before payment is made and to promptly submit the DVs pursuant to Sections 4 (6) and 4 (7), respectively, both of PD No. 1445 and its related issuances; and</i>		The Management agreed to comply with the recommendation.	Not Implemented	The certification as to sole negotiating agent for CNA was not submitted.
44) Explain why the E-PRAISE Incentives was partly sourced from Personnel Services (PS).		The Management explained that it was based on the sub-Allotment Release Order (ARO) from PNU Manila.	Not Implemented	Ongoing coordination and for referral with PNU Manila Team.

<i>Lacking policies for Return Service, Opt-out and Student Voluntary Contribution Mechanism required by RA No. 10931 or the Universal Access to Quality Tertiary Education Act</i> 45) We recommended PNU Manila to submit BOR and CHED-approved Return Service System; and	Par. Nos. 15 to 15.14	A task force was signed for finalizing the details on the Return Service System of PNU.	Fully Implemented	
46) Submit the action plan on the implementation of the Return Service System, Opt-Out Mechanism, and Voluntary Payment Mechanism.		The task force has made communications with CHED UniFAST on the development of the Return Service. Students have been informed of the opt-out and voluntary payment mechanism and several students had submitted forms for voluntary payment.	Fully Implemented	
<i>Function of the Internal Audit Unit (IAU)</i> 47) We recommended PNU Manila revisit, re-align and re-define the functions and responsibilities of the IAU, in conformity with Philippine Government Internal Audit Manual (PGIAM) and other pertinent rules and regulations.	Par. Nos. 16 to 16.13	Revised organizational structure (OS) is ongoing approval.	Fully Implemented	
48) Upon establishment of the functions and responsibilities of the IAU, assign sufficient number of personnel therein with relative skills and experience to ensure the Agency's compliance with related laws and policies, the proper monitoring of internal controls as well as the conduct of continual management improvement; and		Three (3) additional plantilla items for IAU in the Revised Organizational Structure and Staffing Standards (ROSS) will be requested to the Department of Budget and Management (DBM).	Fully Implemented	
49) Amend the organizational structure of the PNU wherein the IAU is under the direct supervision of the Governing Board or AuditCom, in compliance with the Revised PGIAM.		The Technical Working Group (TWG) completed the draft OS for consultation with stakeholders and submission to BOR.	Fully Implemented	
<i>Unremitted taxes</i> 50) We recommended PNU South Luzon require the Accounting Staff to exert more effort to retrieve from files the required alpha listings of taxpayers to facilitate the remittance of the prior years' taxes withheld by the PNU South Luzon to the Bureau of Internal Revenue (BIR);	Par. Nos. 20.1 to 20.7	Alpha listings of taxpayers and taxes withheld in CY 2014 and below were retrieved.	Fully Implemented	

51) Coordinate with the PNU Manila to confirm the cut-off period or effectivity of their separation from the Centralized Payroll System and compare the record of remittances made; and		Coordinated with PNU Main and confirmed alpha list of taxpayers and accurate amount of unremitted taxes for remittance of PNU South Luzon.	Fully Implemented	
52) Remit immediately to the BIR the balance of unremitted tax withheld of ₱2,147,213.04 as soon as the required documents are retrieved.		The taxes of P2,038,003.32 were remitted during CY 2022 while the remaining balance of P109,209.72 was remitted on CY 2023.	Fully Implemented	The withheld taxes were duly remitted to the BIR.
2020				
Unresolved variances and huge discrepancies between Accounting records and the supporting schedules/documents and unsubstantiated balances in various accounts were noted which affected the reliability of the consolidated financial statements.	Par. Nos. 2 to 2.3	Actions for the noted deficiencies are discussed below in detail.		
<i>Unreconciled and unsettled balance of Receivables</i> 53) We recommended PNU Manila look for the details of the unreconciled balances of P6,795,204.71 and prepare the necessary adjustment; and	Par. Nos. 2.25 to 2.40	AU is currently reviewing and analyzing the account.	Not Implemented	The reconciliation of Receivables is still ongoing.
54) Take actions to settle the P1,027,893.02 collectible from active PNU employees.			Not Implemented	The funds due from employees of PNU remained uncollected as of year-end.
<i>Unrecouped Advances to Contractors due to lacking documentation and details– P557,350.66</i> 55) We recommended PNU Manila review and analyze the Advances to Contractors account's outstanding balance to determine its validity and propriety and to reflect in the books the correct and accurate balance as at yearend;	Par. Nos. 2.45 to 2.50	AU is currently reviewing and analyzing the account.	Not Implemented	The reconciliation of Advances to Contractors is still ongoing.
56) Reconcile and submit details relative to the outstanding unrecovered advances, reflecting the: nature of the project; contractor; date of payment of the 15 percent mobilization fee; and the check number covering the related payments, among others;			Not Implemented	The reconciliation of Advances to Contractors is still ongoing.
57) Determine and hold liable the officers/employees responsible for the non-recoupment; and			Not Implemented	Awaiting the recoupment from liable officers/employees.

58) For confirmed unrecouped Advances to Contractors, initiate its immediate refund or deduct the unrecouped amount for any claims due to the contractors.			Not Implemented	Awaiting the recoupment from liable officers/employees.
<i>Unreconciled PPE records</i> <u>PNU Visayas:</u> 59) We recommended PNU Visayas thru its Accountant and the Supply and/or Property Officer, exert efforts for the immediate reconciliation of their respective records in order to present fairly the financial position of the Agency and comply as soon as possible with the one-time cleansing of PPE account balances provided for under COA Circular No. 2020-006 dated January 31, 2020;	Par. Nos. 2.52 to 2.62		Not Implemented	The PPE account of PNU Visayas is still not reconciled.
60) thru its Supply and/or Property Officer, prepare and maintain Property Cards (PC) for all the PPE accounts and consistently update the same; and			Not Implemented	PCs are not yet prepared and maintained.
61) thru the Inventory Committee, timely accomplish the Report on the Physical Count of PPE (RPCPPE) as at yearend and submit the original copy of the report to the Auditor concerned, thru the AU, not later than January 31 of the following year.			Not Implemented	The Management was able to submit the RPCPPE but it was made beyond the prescribed deadline.
<i>Due to NGAs- Funds from inactive research projects were not remitted to the BTr and unreconciled balance</i> 62) We recommended PNU Manila to revert to the National Treasury (NT) the unrefunded, dormant, and unnecessary trust fund of P16,417,578.42 and provide Official Receipts (ORs) of the reversion and JEV to the identified Source Agencies for information and appropriate action, copy furnished the AT; and	Par. Nos. 2.81 to 2.92	Analysis and reconciliation of accounts is ongoing.	Not Implemented	The funds were not yet remitted due to ongoing reconciliation.
63) Reconcile the balances of all accounts under Due to NGAs giving priority to those with negative balances.			Not Implemented	Some accounts are still for reconciliation.

<p><i>No MDS bank account provided for PNU Regional Campuses</i> <u>PNU Manila:</u> 64) We recommended PNU- Manila initiate action to ensure the opening of MDS Account by the campuses for the direct downloading of funds for their operational requirements thru Notice of Transfer of Cash Allocation instead of thru funding checks deposited in the LCCA account;</p>	<p>Par. Nos. 5 to 5.16</p>	<p>The Management averred that opening an MDS account for the campuses will require additional reports that the campus might not be able to comply due to lack of manpower.</p>	<p>Not Implemented</p>	<p>The PNU still only has one MDS account.</p>
<p>65) PNU Manila to revert to the BTr the P5,269,143.27 funds transferred by PNU- Mindanao to its special trust fund (STF) account, with certified true copy of the documents evidencing deposit made furnished that Campus and the AT; and</p>		<p>Remitted the reverted cash allocations thru the BTr.</p>	<p>Not Implemented</p>	<p>No remittance to BTr, for the stated amount, was recorded in the SL and Disbursement Reports.</p>
<p>PNU Mindanao: 66) PNU Mindanao, thru its Accountant, remit to the BTr, not to PNU Manila, the unexpended fund balance, in compliance with Section 10, General Provisions (GP) of the GAA for Fiscal Year (FY) 2020 (RA No. 11465).</p>			<p>Fully Implemented</p>	
<p><i>Non-conduct of physical count of Inventory</i> 67) PNU Mindanao thru the Inventory Committee, prioritize the conduct of physical count of all inventories, the result thereof to be documented by a well-prepared Report on the Physical Count of Inventories (RPCI).</p>	<p>Par. Nos. 8 to 8.6</p>	<p>Submitted RPCI as of December 31, 2021 last January 24, 2022.</p>	<p>Fully Implemented</p>	
<p><i>Erroneous classification Due to National Government Agencies account</i> 68) We recommended PNU Mindanao discuss with the Chief Accountant of PNU Manila on the proper classification of Funds and Fund Cluster where they belong specifically those received from other agencies as TR.</p>	<p>Par. Nos. 9 to 9.8</p>	<p>Conferred with the University Accountant.</p>	<p>Fully Implemented</p>	
<p><i>Deficiencies in the payment of CNA and Honoraria</i> <u>PNU – Mindanao:</u> 69) We recommended PNU Mindanao to require the concerned staff to coordinate with PNU Manila and submit the complete documents supporting the claimed CNA Incentive pursuant to Department of Budget Management (DBM) Budget Circular No. 2020-5 dated November 4, 2020.</p>	<p>Par. Nos. 10 to 10.63</p>	<p>Submitted the required documents to COA.</p>	<p>Fully Implemented</p>	

<p>PNU – Visayas:</p> <p>70) We recommended that PNU Visayas Management strictly adhere to Section 7.13.1 of Chapter 7 of the Manual on Position Classification and Compensation of DBM in the computation of honoraria for teaching overload paid to faculty members of the University. Further, payments in excess of the allowable rate will be disallowed in audit.</p>		<p>Management adheres to the recommendation.</p>	<p>Not Implemented</p>	<p>For further verification of compliance with the prescribed rates.</p>
<p><i>Lapses in the utilization of STF</i></p> <p>71) We recommended that PNU Manila observe set timelines in the implementation and completion of plans/programs and activities to ensure effective delivery of services, as required under Section 24 of the CMO No. 20, series of 2011;</p>	<p>Par. Nos. 11 to 11.12</p>	<p>Recalibration of PAPs was made for the prioritization of projects to achieve the mission/vision of the University.</p>	<p>Not Implemented</p>	<p>For further verification upon submission by the Management of accomplishment reports.</p>
<p>72) Prioritize the needs and safety of the students by allocating resources to the rehabilitation of school buildings and other facilities to enhance effective delivery of services; and</p>			<p>Not Implemented</p>	<p>Some buildings still require to be rehabilitated due to roof leaks during rainfall.</p>
<p>73) Maximize utilization of the STF to ensure accomplishment of the University's major functions not only on instruction but also on research and extension services.</p>			<p>Not Implemented</p>	<p>The STF is still not fully utilized as planned.</p>
<p><i>Low utilization of CHED-funded SALIKHA and Institutional Development and Innovation Grants (IDIG) research projects due to delayed implementation</i></p> <p>74) We recommended that the PNU Mindanao Management, thru the Project Leaders of both research projects, request for an extension of the implementation of the programs, otherwise, refund to the Source Agencies the unexpended balances.</p>	<p>Par. Nos. 12 to 12.8</p>	<p>The Management returned the unutilized funds.</p>	<p>Fully Implemented</p>	
<p><i>Procedural lapses and lacking documents in procurement of goods and infrastructure projects</i></p> <p><u>PNU Manila:</u></p> <p>75) We recommended PNU Manila to submit justification to the AT on the non-release of deposits to the suppliers/ contractors despite the completion of deliveries of goods and infrastructure projects with issued Certificate of Acceptance/ Completion and the lapse of the warranty period;</p>	<p>Par. Nos. 13 to 13.4</p>	<p>Guaranty security deposits shall be released to the suppliers.</p>	<p>Not Implemented</p>	<p>The outstanding guarantee deposits are still not refunded.</p>

76) Coordinate with the concerned contractors for the release of retention money;		Coordination with contractors shall be made by Management to facilitate the release of retention monies.	Not Implemented	The refund of retention monies to contractors with completed projects have not yet been made
PNU Visayas:				
77) We recommended PNU Visayas thru the responsible officer, immediately submit the lacking documents and in proper order;		Documents were already submitted.	Fully Implemented	
78) Submit the aforementioned lacking documents, completely and in proper order, otherwise, the payment will be suspended in audit; and			Fully Implemented	
79) See to it that the pictures submitted for future infrastructure projects capture the works made “before, during and after construction of items of work” especially the embedded items.			Fully Implemented	
2019				
<i>Non-reconciliation of Accounts Receivable</i> 80) We recommended that PNU Mindanao conduct monitoring and periodic analysis of AR balances to warrant collection of inactive accounts and require the Accountant to reconcile the AR balances.	Par. Nos. 4.22 (c) to 4.28	The Accountant reconciled Accounts Receivable account.	Fully Implemented	
<i>Non-provision of Allowance for Impairment for Accounts Receivable</i> 81) We recommended that PNU Mindanao Management to provide Allowance for Impairment of Accounts Receivable, thru the Accountant, pursuant to Section 10, Chapter 7, of the GAM for NGAs, Volume I.	Par. Nos. 4.29 (d) to 4.32	Allowance for Impairment were provided.	Fully Implemented	
<i>Land - Absence of Title and non-recording of donated and exchanged lots</i> 82) We recommended that the Director of PNU Visayas make urgent representation with the City of Cadiz to pursue the titling of the donated and exchanged lots in the name of the University to avert any legal controversy in the future on the latter’s right over the property, and secure data to establish the value of the donated / exchanged properties.	Par. Nos. 6.23 to 6.31	PNU Visayas is coordinating with the concerned entities and still processing the Deed of Donation/s (DoD), Deed of Exchange/s and Appraisal Report/s. Communications are regularly sent to PNU Manila for various concerns pertaining to titling and appraisal.	Not Implemented	Titling and valuation of the properties are still pending.

83) Create an appraisal committee for the valuation of the 2,992 sq. m. lots with titles in the name of PNU; and		Appraisal committee not created.	Fully Implemented	
84) Book up, thru the Accountant, the 2,992 sq. m. lots and the donations based on the Appraisal Report, Deeds of Donations / Exchange, and other relevant data from the donor.		Not yet done by Management.	Not Implemented	The amount to be booked upon is dependent on the results of the appraisal.
<i>Unreconciled and unaccounted balance of Due to GSIS</i> 85) We recommended that PNU Manila Management submit to COA AT-PNU office via email at coa@pnu.edu.ph the Excel files of the detailed remittances to GSIS.	Par. Nos. 7 to 7.9	Submission of the detailed remittances is still pending.	Not Implemented	The reconciliation is still in process.
<i>Lacking supporting details/ information of Revenue account</i> 86) We recommended that the PNU Manila Management submit the breakdown/details of the reported income by fund/cluster (Fund 101, Fund 184 and Fund 164) and the actual sources of reported donations and grants (in cash/kind), identities of the donors (name, address, etc.), dates of receipt, and other information on the recorded revenues.	Par. Nos. 9 to 9.14	Submission of reports is still pending.	Fully Implemented	
<i>Non-observance of fiscal guidelines and reportorial requirement of Cash in Bank – Local Currency, Current Account</i> 87) We recommended PNU Manila close the unauthorized and dormant current accounts and cause the immediate remittance to the NT of the remaining balances of the bank accounts;	Par. Nos. 10 to 10.27	Management commented that they adhered to the recommendation.	Not Implemented	The University still maintain the unauthorized and dormant current bank accounts. Funds are still not deposited with the NT.
88) adhere to the GAA provisions by depositing with the NT the receipts from cash donations/ grants to be recorded as a Special Account in the GF and the TRs;		Management commented that they adhered to the recommendation.	Not Implemented	Funds are still not deposited with the NT.

89) comply with the reporting requirements provided under Section 5 of the GAA for 2019, on the submission of quarterly reports of all donations received, whether in cash or in kind, and expenditures and disbursements thereon, within 30 days after the end of every quarter, through the i) Unified Reporting System (URS) or any other electronic means for reports not covered by the URS and ii) Agency's website.		Management commented that they adhered to the recommendation.	Not Implemented	Required reporting is still not done by Management. The Audit Team continuously monitors compliance with the recommendation.
90) Send written notice when said reports have been submitted or posted on its website to the DBM, House of Representatives, Senate of the Philippines, House Committee on Appropriations, Senate Committee on Finance, Commission on Audit (COA), and other offices where the submission of reports is required under existing laws rules and regulations, the date of notice to said agencies shall be considered the date of compliance with this requirement.		Management commented that they adhered to the recommendation.	Not Implemented	Recommendation not yet done by the Management.
<i>Non-submission of supporting documents for AusAID foreign grants</i> 91) We recommended PNU – Manila to submit evaluation Reports on the three MOUs; 92) Submit approval of the Office of the President thru the Secretary of the Department of Foreign Affairs (DFA) of the AusAID Grant; 93) Submit MOUs/MOAs and/or contracts involving the implementation of the Research Program with other agencies and/or organizations; and	Par. Nos. 13 to 13.8	PNU Manila submitted the required documents.	Fully Implemented	
92) Submit approval of the Office of the President thru the Secretary of the Department of Foreign Affairs (DFA) of the AusAID Grant;			Fully Implemented	
93) Submit MOUs/MOAs and/or contracts involving the implementation of the Research Program with other agencies and/or organizations; and			Fully Implemented	
94) Submit total AUSAID Funds as released for the implementation of the Research Center for Teacher Quality (RCTQ) Research Programs since 2012 up to the present, i.e., the Fund Utilization per Program/Project/ Activity and the Name of Bank/Account.			Fully Implemented	

<p><i>Unexpended funds from GAA were not reverted to the BTr</i></p> <p>95) We recommended PNU – Visayas to account for the transferred cash allocations to the current account as of December 31, 2019 and revert to the NT not to the PNU Manila, in compliance with Section 28 Chapter 5, Book VI of EO 292; and</p>	<p>Par. Nos. 14 to 14.14</p>	<p>Recommendation was communicated to PNU-Manila and still awaiting official response.</p>	<p>Not Implemented</p>	<p>For further verification upon submission by Management of the supporting documents of the remittance made with NT.</p>
<p>96) Provide legal basis for the transfer of P2,940,520.83 funds to STF Account of PNU Manila Campus on December 28, 2018.</p>			<p>Fully Implemented</p>	
<p><i>Implementation of 25 workload hours resulted in payment of excessive Honoraria</i></p> <p>97) We recommended PNU – Mindanao to consult with the PNU President and obtain copy of the BOR legal basis for approving the Resolutions adopting the 25 hours per week as the regular workload instead of the 40 hours per week as prescribed by the CSC and Section 5, Rule XVII, Omnibus Rules Implementing Book V of EO No. 292.</p>	<p>Par. Nos. 16 to 16.23</p>	<p>Consulted the concerns with the PNU President.</p>	<p>Fully Implemented</p>	
<p><i>Non-submission of Duly Signed Board Resolution</i></p> <p>98) We recommended PNU Manila that the transactions merely covered by “Excerpts” be ratified by the members of the BOR in a proper meeting conducted; and a Board Resolution be drawn duly signed by the ratifying members of the BOR. Henceforth, every exercise of corporate power by the Board shall be covered with Board Resolution duly signed and properly kept and filed by the Office of the University and Board Secretary.</p>	<p>Par. Nos. 21 to 21.9</p>	<p>Signed Board Resolutions were submitted.</p>	<p>Fully Implemented</p>	
<p><i>Unliquidated CAs – P5,759,333.18</i></p> <p>99) We recommended PNU Visayas to submit immediately the lacking documents of the responsible person to avoid suspension in audit.</p>	<p>Par. Nos. 23 to 23.28</p>	<p>The lacking documents of the responsible person are yet to be submitted.</p>	<p>Not Implemented</p>	<p>Only P73,028.50 of the outstanding amount was supported with liquidation report.</p>
<p><i>Deficiencies in the issuance of Order of Payment</i></p>	<p>Par. Nos. 25 to 25.1</p>			

100) We recommended PNU Manila transfer to the Accounting Office the issuance of the Order of Payment in compliance with the GAM for NGAs and see to it that the Order of Payment issued are properly reviewed/evaluated and checked as to accuracy, reliability and validity not only in the computation but the correctness of the assessments as well, for an efficient and effective control in the collection process of the University; and	25 to 25.10	This was prospectively treated by the Finance Division Order of Payment is now maintained by the AU.	Fully Implemented	
101)Require the submission of the Order of Payments issued in prior years duly accounted/ supported with the required Summary Report.		Prior years' Order of payment was submitted by the Cashier's and Disbursement Unit.	Fully Implemented	
<i>Biometrics and daily time records (DTR) were not accomplished by Faculty Members of PNU Manila</i> 102)We recommended PNU Manila to adhere to the provisions under CSC MC No. 19 in the monitoring of absences, attendance and undertime of PNU Teaching and Non-Teaching Staff; and	Par. Nos. 26 to 26.15	Consultation with the stakeholders is on-going.	Not Implemented	Upon validation, Faculty personnel are still not using the biometric scanner to record attendance.
103)Use the biometric scanner in monitoring the required eight working hours a day for five working days a week or a total of forty 40 a week under the direct supervision of the immediate Supervisor/Dean's Office instead of relying on the Security Officers records.		Consultation with the stakeholders is on-going.	Not Implemented	Upon validation, it was revealed that Faculty personnel are still not using the biometric scanner to record attendance.
2018				
<i>Lapses in the grant and liquidation of CAs</i> 104)We recommended PNU North Luzon and Mindanao strictly comply with existing rules and regulations on the granting, utilization and liquidation of CAs;	Par. Nos. 7 to 7.26	Management agreed to strictly comply with the rules and regulations.	Fully Implemented	
105)Properly recognize and record expenditures incurred for the year in their appropriate account; and		Management will recognize and record expenditures incurred for the year in their appropriate accounts.	Fully Implemented	
106)Take appropriate action and exhaust all remedies and/or demand for settlement of the outstanding CAs overdue for liquidation.		Management sent demand letters.	Fully Implemented	

<i>Land - Transfer Certificate of Title (TCT) and lacking documentary evidence of ownership</i> 107) We recommended the PNU Manila Management secure ownership of the property by obtaining the TCT that is registered in the name of the PNU.	Par. Nos. 9 to 9.7	The Management created a Committee to secure the required TCT.	Not Implemented	Securing ownership is still in process.
<i>Non-adherence to the prescribed rates for the payment of Honoraria – Overload Teaching</i>	Par. Nos. 12 to 12.10			
108) We recommended that PNU Visayas Management strictly adhere to Section 7.13.1 of Chapter 7 of the Manual on Position Classification and Compensation of the DBM in the computation of honoraria for teaching overload paid to faculty members of the University. Likewise, require the concerned faculty members to refund the excess honoraria received. Otherwise, any excess payment made shall be disallowed in audit.		Inquiry from PNU Manila shall be made to verify the basis of the Agency's computation of honoraria for teaching overload of faculty members.	Not Implemented	The Management is still using different rates with that provided under the DBM Circular.
<i>Non-adherence to proper procurement procedures</i> 109) We recommended that PNU Visayas Management strictly adhere to the provisions of RA No. 9184, in the purchase of goods and to stop the practice of incurring expenses on reimbursement basis and through CAs except those expressly allowed by law. Otherwise, corresponding liquidation of CAs or reimbursement of expenses without adhering to the procurement law will be suspended or disallowed in audit, if warranted.	Par. 16 to 16.9	Management did not strictly adhere to the provisions of RA No. 9184.	Not Implemented	The Management still continues their practice of incurring expenses on reimbursement basis.

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