



**AGENCY ACTION PLAN and STATUS of IMPLEMENTATION
PHILIPPINE NORMAL UNIVERSITY - MAIN/MANILA
Audit Observations and Recommendations
For the Calendar Year 2025
As of December 31, 2025**

Ref.	Audit Observations	No.	Audit Recommendations	Agree with the recommendations? (YES/NO)	Agency Action Plan			Status of Implementation	Reason for Partial/Delay/Non-Implementation, if applicable	Action Taken/ Action to be Taken	
					Action Plan	Person/Dept Responsible	Target Implementation Date				
							From				To
ML 2024 Par. 18 pp.10-15	<i>Financial - CASH</i> Deficiencies in the CiB-LCCA and CiB-FCSA accounts with year-end book balances of P341,604,000.51 and P9,522,770.69, respectively were observed, such as: a) dormant SASDF account of P5,244,616.64; b) absence of contract between PNU and source agency/donor for the Alumni Donations amounting to P133,216.43; c) unutilized fund in relation to DBP RISE of P190,762.08, and; d) dormant foreign currency deposits of P9,057,547.14. Furthermore, the Audit Team noted a discrepancy totaling P81,445.65 between the SLs for the CiB – LCCA account and the BRS, thereby affecting the reliability and fair presentation of the financial statements.	1	We recommended and Management agreed to either utilize the SASDF for its intended purpose for CY 2025 or revert the funds to the National Treasury.	YES					Fully Implemented	as per approved BOR Resolution No. U-3927. s. 2025	
		2	Henceforth, we reiterated our recommendation and Management agreed to retain copies of the MOA with alumni donors for CY 2025 to ensure that purposes and intention of donations are properly documented.	YES					Fully Implemented		
		3	We reiterated our recommendation and Management agreed to utilize the remaining balance of the DBP Rise account to support the needs of other qualified scholars, ensuring that the funds serve the intended purpose of the project.	YES					Fully Implemented	New qualified recipients of the DBP RISE scholarship have already been selected. The Memorandum of Agreement between PNU and the Development Bank of the Philippines served as the basis for the screening of recipients.	
		4	We reiterated our recommendation and Management agreed to evaluate the necessity of maintaining the foreign currency bank accounts. If warranted by circumstances, revert the account balances to the BTr.	YES					Fully implemented	as per approved BOR Resolution No. U-3927. s. 2025 Foreign Accounts were already closed and accounts balances thereof are partly recognized as common fund in Special Trust Fund while balances identified under perpetual scholarship accounts is deposited into an interest bearing account under Land Bank of the Philippines	

		5	We recommended that Management: a) make an adjusting entry amounting P81,145.65 to correct the CIB-LCCA account balance in the books; and b) revise the BRS for STF bank account for December 2024 to reflect the correction of P300.00 in the adjusted bank balance.	YES				Fully Implemented		Revised Bank Reconciliation Statement already submitted to COA. LCCA Account already adjusted - JEV-2025-01-000147
ML 2024 Par. 47 pp.15-18	ReceivablesThe year-end balance of PNUM's Receivables Account totaling P149,966,310.70 is unreliable due to the absence of periodic reconciliation of the Due from National Government Agencies (NGAs) account resulting in an unreconciled variance of P94,323,225.38. Moreover, Management did not implement the prescribed one-time cleansing of dormant accounts under COA Circular No. 2023-008 dated August 17, 2023, which could have facilitated the write-off of dormant receivables totaling P13,105,957.15, thereby affecting the fair presentation of financial statements.	6	We recommended that Management examine the details of the unreconciled balances and, if warranted, prepare the appropriate adjusting journal entries to correct the account balance. Further, we recommended that PNU Management coordinate with the concerned NGAs to address identified errors and facilitate the necessary adjustments in their records.	YES	reconcile Due to NGAs balances with CHED and DPWH			Fully Implemented		Account Balances are correctly booked. DPWH booked balance is based on their submitted liquidation reports. Already coordinated with CHED as regards the Free HE Billings. . During the House of Representatives and Senate Budget Deliberation, it was approved that Free Higher Education Deficiencies from 2022-2024 will be paid by the government, hence the previous supposed action to request the write off of Due from NGAs particularly from CHED is no longer applicable.
		7	We recommended that the Management exert diligent efforts to locate and communicate with the debtors and take appropriate action/s to collect the outstanding receivables. In case of failure, request, through the ATL and/or SA, for COA's approval to write off or derecognize from the books these dormant receivables.	YES				Not Implemented	on going	Already coordinated with SASO and ARO for the updating of the contact information for the sending of the demand letters. Sent letter to SASO on December 19, 2025
ML 2024 Par. 70 pp.18-22	Inventories The accuracy of the reported year-end balance of Inventory accounts amounting to P384,901.45 is unreliable due to: (a) discrepancy of P79,177.69 between the balances reflected in the books and the Report on the Physical Count of Inventories (RPCI); (b) non-compliance with the pertinent provisions of COA Circular No. 2022-004 concerning the preparation and maintenance of required records, forms, and reports; and (c) the improper maintenance of stock cards, which, contrary to prescribed regulations, were maintained by an office other than the Supply and Property Unit. Audit.	8	a) require the AU and SPU to reconcile the balances of inventory accounts as reflected in their respective records to ensure the fair and accurate presentation of the financial statements;	YES				Fully Implemented		Adjusting Entries already made - JEV # 2025-01-000475
		9	b) require the SPU to maintain the stock cards for the Construction Materials Inventory items; and	YES				Not Implemented		Require FMSO to maintain the stock cards as the construction materials are directly issued to their office
		10	c) henceforth, ensure full compliance with the provisions of COA Circular No. 2022-004 on the maintenance of proper forms, registry, and reports.	YES					Not Implemented	

<p>ML 2024 Par. 87-88 pp.22-28</p>	<p>PROPERTY, PLANT AND EQUIPMENT</p>									
	<p>87. The reported year-end balances of various Property, Plant, and Equipment (PPE) accounts of the PNUM, totaling P613,708,734.35, are unreliable due to: a) improper procedures in conducting physical count of PPE items; and b) failure to comply with the one-time cleansing of PPE accounts as required under COA Circular No. 2020-006 dated January 31. Moreover, delays ranging from 4 to 782 days in completing various infrastructure projects, with contract amount totaling P187,805,454.77, were observed, contrary to timelines specified in the contracts, thereby hindering the attainment of the projects' intended purpose.</p>	11	<p>a) require the SPU to adhere to the proper procedures for conducting the physical count of PPE and direct the Inventory Committee to ensure the regular performance of physical counts;</p>	YES					Fully Implemented	<p>The Supply and Property Unit (SPU) has initiated the approval process for the Physical Inventory Plan (PIP) for FY 2025 and is set to commence the physical count this June 2025. The SPU, Accounting Unit, and Inventory Committee will proceed with the required processes in accordance with the one-time cleansing of PPE account balances, as prescribed by COA Circular No. 2020-006 dated January 31, 2020.</p>
		12	<p>b) comply with the required steps for implementing the one-time cleansing of PPE account balances provided for under COA Circular No. 2020-006 dated January 31, 2020;</p>	YES					Fully Implemented	
13		<p>c) consider granting contract extensions only for circumstances that are highly justifiable and unforeseeable to ensure the timely completion of infrastructure projects; and</p>	YES					Fully Implemented	<p>The new contracts for repairs and renovations in infrastructure projects for 2025 now include regular holidays in the target completion timeline to prevent contractors from requesting additional extensions. If they do request extensions, it must be due to unfavorable weather conditions supported by PAGASA, unavailability of materials and equipment with manufacturer justification, noise produced by construction affecting university events, seminars, conferences, classes, and meetings, unforeseen site conditions, client-initiated changes, non-acquisition of permits, and sudden declarations and suspensions of work by the government.</p>	

		14	d) coordinate with DPWH regarding the status of the construction of the Teacher Education Heritage Campus Laboratories	YES					Fully Implemented		PNU requested an update on the status of the project for the construction for the Teacher Education Heritage Campus Laboratories. However, the DPWH NCR wrote to PNU to request the removal of the wooden post and guy wire supporting MERALCO's power pole, as they obstruct the excavation being carried out by the contractor. MERALCO was able to remove the wooden post, but the guy wire has not been removed yet due to the associated costs of its removal. MERALCO provided a cost estimate for removing the guy wire, but this cost was communicated by PNU to DPWH NCR for them to shoulder the expense.
ML 2024 Par. 105 pp.28-31	COMPLIANCE AUDIT Regular Agency Fund Utilization Of the total allotments received by PNUM in CY 2024 amounting to P678,331,718.46, the amount of P645,334,308.18 or 95.14 percent thereof was obligated by PNUM, leaving an unobligated balance of P32,997,410.28 as at year-end of which P23,619,045.24 was reverted to the account of the BTr. The unobligated amount is largely attributed to salaries and other emoluments for unfilled positions. On the other hand, the disbursement rate based on obligations was 98.12 percent or P633,177,521.9. The remaining undisbursed funds of P12,156,786.24 are primarily due to MOOE funds related to procurement transactions where delivery and inspection of procured items were only completed in CY 2025.	15	a) evaluate and address the issues/concerns that had caused the delays in the hiring process; and	YES					Fully Implemented		Expedite hiring process
		16	b) henceforth, ensure full utilization of allotments in the ensuing year to prevent the reversion of funds.	YES					Fully Implemented		
ML 2024 Par. 121 pp.31-32	Unutilized/Reverted Cash Advance-P6,089.34 The PNUM utilized P874,002,260.66 or 99.31% percent of the total cash allocations received while P6,089,190.34 or .69 percent had lapsed.	17	We commended the PNUM for maximizing the utilization of its NCAs and encourage the University to sustain its prudent and efficient use of limited government resources.	YES					Fully Implemented		

ML 2024 Par. 126 pp.32-36	<i>Special Trust Fund Utilization</i> Of the total approved budget for Special Trust Fund (STF) in CY 2024 amounting to P180,992,412.91, the amount of P102,823,140.84 or 56.81 percent thereof was utilized by PNUM, leaving an unutilized budget of P78,169,272.07 or 43.19 percent which is largely attributed to the unused allocation for office repairs and renovations, improvements to existing facilities, and excess budgeted revenue under fiduciary funds.	18	a) formulate a more realistic budget that will effectively address the needs of the University through judicious planning and programming, regular monitoring and assessment of ongoing projects, and ensuring compliance with proper procurement process and timelines; and	YES					Fully Implemented			
		19	b. maximize the utilization of the STF to ensure the accomplishment of the University's trifocal functions of instructions, research, and extension services	YES					Not Implemented	The allocation for office repairs and renovations and improvements to existing facilities were already utilized/obligated.	The unexpended balances under fiduciary funds are reprogrammed for implementation.	
ML 2024 Par. 142 pp.37-41	Income Generating Projects (IGPs) "1. Deficiencies and non-compliance with applicable laws, rules, and regulations were noted in the operations of the Income Generating Projects (IGPs) managed by the Auxiliary Services of PNUM, including: (a) absence of a Manual of Operations and Financial Reports for the IGPs; (b) failure to allocate common expenses across business segments; (c) 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; (d) lack of written contract between PNU and its lessees for CY 2024; (e) unauthorized suspension of monthly rental collection; and (f) unverified prepaid rent of P249,549.00 subject to amortization during the lease term."	20	a) fast-track the preparation and issuance of the Manual of Operations for all IGPs under Auxiliary Services;	YES					Not Implemented	still on-going	Expedite preparation of Manual of Operations for IGPs under Auxiliary Services	
		21	b) 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;	YES					Implemented			Financial Reports for each business segment have been submitted to COA.
		22	c) develop a scheme that can reasonably allocate the common expenses among IGPs for purposes of determining the profitability of each business segment; and	YES						Not Implemented		The installation of submeters in the San Marcelino stalls has been temporarily placed on hold due to the fire that occurred in December 2025. Installation is targeted once the stalls are reopened
		23	d) review the agreement between PNUM and PNU Alumni Association, evaluate whether this arrangement is not violative of relevant laws, rules, and regulations, and ensure compliance with the fundamental principles of government transactions and operations of government agencies.	YES						Not Implemented		

		24	e) require the mandatory execution of contract agreements with all lessees or concessionaires to ensure definite terms and conditions and to provide legal protection for both parties;	YES				Fully Implemented	
		25	f) provide approval and authorization for the rental fee waiver; and	YES				Not Implemented	the approval and authorization for the rental fee waiver will be incorporated into the Manual of Operations for Auxiliary Services.
		26	g) request assistance from the Internal Audit Office and Accounting Unit to verify the propriety and reasonableness of the alleged construction of cost of P249,549.00 applied as prepaid rent to be amortized against the lessees' rental payments.	YES				Fully Implemented	
ML 2024 Par. 161 pp.41-44	<i>Faculty Scholarship Grant</i> Out of the 157 faculty scholars of the PNU from CYs 2011 to 2022, a total of 76 grantees who received allowances, inclusive of tuition fees and other benefits totaling P74,879,431.39, were not able to finish their academic programs within the period stipulated in the Scholarship Program Contract due to medical issues and concerns and various personal challenges, thereby defeating the purpose of the grants and may result in wastage of public funds	27	a) ensure that faculty scholars who still intend to complete their programs fulfill their commitments without incurring additional costs to the University; and	YES				Not Implemented	To issue addendum contract to those faculty scholars who intend to complete their commitments
		28	b) require refunds from defaulting faculty scholars who are no longer able to complete their programs.	YES				Implemented	<u>The university has already approved the new scheme of refund based on the academic milestones of the scholars thru BOR Resolution No. U-3931, s. 2025.</u> <u>The management already sent demand letters to the concerned individuals last September 15, 2025</u>
ML 2024 Par. 179 pp.44-48	<i>Meals during Internal and Regular Meetings</i> PNUM incurred expenses of P1,012,325.00 on meals served during internal and regular meetings conducted by various offices within the University, which were commonly provided through food authority requests facilitated by the PNUM Cafeteria under its Auxiliary Services. Given that these meetings are part of the University's regular activities, and the meals can be dispensed with without loss to PNUM, these expenses are deemed personal in nature, thus, may fall within the purview of unnecessary expenditures as defined under COA Circular No. 2012-003 dated October 29, 2012.	29	a) formulate internal guidelines on meal expenses, including the specific requirements and instances when offices can request meals, in order to regulate the frequency of requests for meals and the costs incurred on food served during internal and regular meetings,; and	YES				Fully Implemented	<u>The approved revised guidelines for Food Authority with PNU BOR Resolution U-3882 S. 2024 was already submitted to the Audit Team</u>
		30	b) ensure that funds are expended in accordance with law and regulations and avoid unnecessary expenses as defined under Section 5 of COA Circular 2012-003 dated October 29, 2012.	YES				Fully Implemented	

ML 2024 Par. 195 pp.48-52	<i>Transparency Seal</i> The Official Transparency Seal Website of the PNUM lacks vital information due to non-posting and non-updating of essential reports as mandated in Section 103 of the GPs of the GAA for FY 2024 or RA No. 11975, thereby limiting the transparency in public governance and depriving the public/stakeholders of the right to access government information.	31	a) submit the pertinent reports to the Management Information System Office (MISO) for posting the required information and updating of reports on the Transparency Seal on the PNUM's official website; and	YES					Fully Implemented		All required reports were successfully submitted and Seal on PNU Manila's website.
			b) provide an explanation on the non-conformance with the transparency seal requirements.	YES					Fully Implemented		
ML 2024 Par. 205 pp.52-60	<i>Delay in the Submission of Financial and Budgetary Reports</i> The required submission of financial and budget accountability reports to the Office of the Auditor within the prescribed periods was not fully adhered to by the PNUM, contrary to Sections 7.1.1 and 7.2.1 of COA Circular No. 2009-006 and various sections of the GAM for National NGAs - Volume I, thus, precluding the Audit Team from conducting the timely audit and evaluation of the recorded transactions in CY 2024.	32	We recommended that the Management, through the Heads of the Accounting Unit and the Budget Unit, strictly comply with the submission of the financial and budget accountability reports including its supporting documents, and immediately submit the same to the Commission pursuant to Section 7.2 of the RRSA prescribed under COA Circular No. 2009-006 dated September 15, 2009 and the pertinent provisions in the GAM for NGAs, Volume I.	YES					Fully Implemented		The PNUM remains fully committed to addressing these concerns and improving its financial reporting process. It will continue its efforts to comply with all regulatory requirements.
ML 2024 Par. 217 pp.60-61	<i>Delays in the submission of Contracts and Purchase Orders</i> The non-compliance of PNUM on submission of government contracts, purchase orders and their supporting documents to the Office of the Auditor within the prescribed period outlined in Sections 3.1.1 and Section 3.2.1 of COA Circular 2009-01 dated February 12, 2009 and Appendix 61 of GAM for NGAs, Vol. II prevented the Audit Team from conducting a timely review and evaluation of Management's adherence to procurement procedures for CY 2024.	33	We recommended and Management agreed to submit copies of POs/Contracts and supporting documents forming part thereof to the Audit Team within five working days from the issuance or execution in compliance with COA Circular No. 2009-01 dated February 12, 2009.	YES					Fully Implemented		The delays are mainly due to some suppliers dating their "conforme" on the day they receive the contract, not when they return the signed copy. This causes issues for PNUM in meeting the five-day submission deadline, as the countdown starts from the conforme date—even if the contract is returned days later.
ML 2024 Par. 223 pp.62-65	OTHER AUDIT ISSUES <i>Gender and Development (GAD)</i> PNUM implemented various GAD activities, however, it utilized only P18,251,479.35 or 2.01 percent of the total allocated budget, thereby resulting in the partial attainment of its GAD objectives for CY 2024. Furthermore, PNUM failed to submit the consolidated PCW-endorsed/approved GAD Plan and	34	We commended PNUM's efforts to comply with Section 35 of GPs of GAA FY 2024 through the implementation of various GAD activities. a) henceforth, ensure the optimal utilization of the allocated GAD budget to effectively achieve its objectives; and	YES					Fully Implemented		

	Budget (GPB) for CY2024 and GPB and AR for PNUM Campus, contrary to COA Circular No. 2014-001 dated March 18, 2014 and DBM-NEDA-PCW Joint Circular No. 2012-01.		b) henceforth, strictly adhere to the provisions of DBM-NEDA-PCW Joint Circular No. 2012-01 and COA Circular No. 2014-001 dated March 18, 2014 concerning the proper preparation and submission of GPB and GAD AR.	YES					Not Implemented	Submitted report was not endorsed by PCW because the university did attain the 5% of the total allocated budget of FY 2024 and lacking	Implementation of HGDG effective 2026 to facilitate attainment of the utilization and attribution of the 5% GAD Budget
ML 2024 Par. 241 pp.65-68	<i>Senior Citizens and Persons with Disability (PWD)</i> PNUM had adhered to Section 36 of the GPs of RA No. 11975, or the GAA for FY 2024, through the implementation of programs, projects, and activities for Senior Citizens (SCs) and Persons with Disabilities (PWDs). However, the PNUM did not submit for review the required Agency Plan of Action and Agency Implementation Report for CY 2024 to the National Commission of Senior Citizens (NCSC) and the National Council on Disability Affairs (NCDA), contrary to DBM-DSWD-NCSC-NCDA Joint Memorandum Circular (JMC) No. 1, Series of 2023.	28	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 PWDs.	YES					Fully Implemented		LINK
			However, we recommended that henceforth, Management submit Agency Plan of Action and Agency Implementation Report to NCSC and NCDA in accordance with DBM-DSWD-NCSC-NCDA JMC No. 1 Series of 2023.	YES					Implemented		
ML 2024 Par. 258 pp.68-69	<i>Compliance with Tax Laws</i> The management of PNUM has complied with BIR Revenue Regulation (RR) No. 2-98, as amended by RR No. 11-2018, on the withholding of taxes from its personnel and suppliers/contractors and remittance of the same to the Bureau of Internal Revenue (BIR) for CY 2024.	22	We commended the management of PNUM for its compliance with BIR RR No. 2-98, as amended by RR No. 11-2018. Relatedly, we enjoin Management's continued compliance with said regulations in the ensuing years to avoid penalties and surcharges that may arise due to delay of remittance.	YES					Fully Implemented		
ML 2024 Par. 262 pp.68-9-72	<i>Compliance with R.A. No. 8291 or Government Service Insurance System (GSIS) Act of 1997 and its IRR</i> PNUM has complied with the withholding and remittance of mandatory contributions for both employee and employer shares and loan repayments to the GSIS, pursuant to RA No. 8291 or the GSIS Act of 1997 and its IRR. However, the year-end balance per books of Due to GSIS account amounting to P1,635,230.57 is unreliable due to unreconciled/unaccounted amounts in prior years that affected the beginning balance of the account.	23	We commended the Management for its compliance with RA No. 8291 and its IRR in the withholding and remittance of premium contributions/loan repayments to GSIS for CY 2024.	YES					Fully Implemented		
		24	However, we recommended that the Management exert more efforts to analyze, account for, and reconcile outstanding balance with GSIS, and effect the necessary adjustment to reflect the correct amount in the financial statements.	YES					Not Implemented	On-going reconciliation	Coordination meeting/ Agency Reconciliation meeting with GSIS already made last October 14, 2025 and agreed to remit the reconciled arrears. Partially remitted prior year arrears last December 2025

ML 2024 Par. 271 pp.72-74	<p><i>Compliance with National Health Insurance Act of 2013</i> PNUM has substantially complied with PhilHealth Circular No. 001, s. 2014, dated January 9, 2014, as well as the relevant provisions of RA No. 7875, as amended by RA No. 9241 and RA No. 10606, otherwise known as the National Health Insurance Act of 2013, on the proper deduction and remittance of premium contributions to Philippine Health Insurance Corporation (PHIC). However, the year-end balance of the Due to PhilHealth account amounting to P106,490.93 is unreliable due to unreconciled/unaccounted amounts in prior years that affected the account's beginning balance.</p>	25	We commended the Management for its compliance with PhilHealth Circular No. 001, s. 2014, dated January 9, 2014, and the relevant provisions of RA No. 7875, as amended by RA No. 9241 and RA No. 10606, otherwise known as the National Health Insurance Act of 2013, in the ensuing years.	YES					Fully Implemented	
		26	However, we recommended that the Management direct the immediate reconciliation of prior years' premium contributions balances in PNUM and remit any outstanding dues to the Corporation, if any, to ensure the reliability of the year-end balance of Due to PhilHealth account.	YES					Not Implemented	The AU is still analyzing and reconciling prior years' balances
ML 2024 Par. 280 pp.74-75	<p><i>Compliance with Home Development Mutual Fund (HDMF)</i> The PNUM has substantially adhered to relevant provisions of RA No. 9679 or the HDMF Law and its IRR on proper deductions and remittances of mandatory contributions/loan repayments to Pag-IBIG. However, the year-end balance per books of Due to Pag-IBIG account amounting to P940,182.62 is unreliable due to unreconciled/unaccounted amounts in prior years that affected the beginning balance of the account.</p>	27	We commended the Management for its compliance with RA No. 9679 or the HDMF Law and its IRR. Relatedly, we enjoin Management's continued compliance with said regulations on proper deduction and remittance of premium contributions/loan repayments to Pag-IBIG in the ensuing years.	YES					Fully Implemented	
		28	However, we recommended that Management expedite the reconciliation of the prior years' balances and immediately remit any outstanding amounts due to the Fund, if any, to ensure the reliability of the year-end balance of the Due to Pag-IBIG account.	YES					Not Implemented	The AU is still analyzing and reconciling prior years' balances
PRIOR YEARS										
CY 2023										

CAAR 2023 Par-4 pp 84-86	The payment of honorarium for the Linking Standards and Quality Practice (LiSQuP) program was not fully in accordance with DBM Circular No.2007-020 dated October 1, 2007. Moreover, payments of honoraria to employees for special projects exceeded 25 percent of their annual basic salaries, amounting to P8,283,322.46.	1	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	YES					Fully Implemented	In 2024, the LiSQuP Team, in coordination with the Finance Team, adhered to the recommendation of the Internal Audit Office on the payments of honoraria related to special projects. All payments have been accounted for under the 25% of the annual salaries of all engaged personnel in the project.	
		2	consider submitting to the DBM a request for exemption from the 25 percent threshold, otherwise, the payments made may be disallowed in audit for being irregular and excessive	YES					Fully Implemented	A letter was forwarded to the secretary of DEPED seeking assistance for the exemption of the said project for approval of DBM	
CAAR 2023 Par-14 pp 109- 113	The PNU Manila did not fully comply with the updated rules and regulations governing Contract of Service (COS) and Job Order (JO) workers in the government, such as: a) payment of wages are higher/lower than the daily wage/salary of comparable positions in government; and b) positions titles in the contract which are not comparable against the occupation titles in the Revised Organization and Staffing Standards (ROSS) and Index of Occupational Services (IOS), Occupational Groups, Classes of Salary Grades, contrary to Section 11.5 of COA-DBM Joint Circular No. 2, s. 2020. Moreover, other deficiencies were also noted in the engagement of the service of COS workers such as: (a) payment of salary to COS personnel on regular and special holidays; (b) reported Accomplishments of two COS personnel were exactly replicated from their agreed functions/duties in the contracts; and (c) Daily Time Record (DTR) of one COS personnel has manual entries.	3	strictly adhere to Sections 11.5 of COA-DBM Joint Circular No. 2, s. 2020	YES					Fully Implemented		
		4	cease from the current practice of compensating COS personnel on regular and special holidays unless the COS personnel voluntarily opted to render services on those days as property authorized by the appropriate	YES					Fully Implemented		
		5	require the concerned COS personnel to: a) refrain from replicating function.duties indicated in the contracts and to report their actual accomplishments with sufficient details; and	YES						Fully Implemented	
		6	refrain from reporting daily time in and out in the DTR manually.	YES						Fully Implemented	
	Payments totaling P7,779,850.54 were made by PNU Manila to 4V Investigations and Security Agency for the services rendered covering January to July CY 2023 despite failure of the said contractor to remit monthly contributions to the SSS, Philhealth, and	7	require the contractor to submit proof of remittances of monthly contributions to SSS, Philhealth, and Pag-IBIG; and	YES					Fully Implemented	The contract with 4V Security Agency ended on July 31, 2023. Following the termination, PNU consistently followed up on the agency's unpaid mandatory benefits for the security guards through email communications until August 30,	

CAAR 2023 Par-3 pp 113- 114	contributions to the SSS, rmincattn, and Pag-IBIG, contrary to Section 6.1.4 of COA-DBM Joint Circular No. 2, s. 2020 and SEction 9.1.3.2 of COA Circular NO. 2012-001, as amended by COA Circular No. 2023-004	8	henceforth, strictly adhere to Section 6.1.4 of COA-DBM Joint Circular No. 2, s. 2020.	YES				Fully Implemented	<p>2024. Despite some initial indications to settle the obligations, the agency failed to fulfill its commitments seriously.</p> <p>Moreover, after the agency stopped responding to emails, ASMO sent another follow-up letter via LBC. However, 4V Security Agency did not respond to this communication either. Due to their failure to fulfill the contract obligations, the agency's performance evaluation was negatively affected, which led to its disqualification from participating in any future bidding opportunities at PNU.</p> <p>Moving forward, PNU will closely monitor the compliance of its new security service provider, particularly regarding the payment of mandatory benefits and other contractual obligations, to ensure that similar issues are avoided in the future.</p>
CY 2022									
CAAR CY2022, Par. No. 2.4-2.10	Lack of Stock Certificate	9	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	YES				Fully Implemented	The SPU found the MERALCO Stocks Certificates in their files
Par. No. 2.19-2.26	Dormant Receivables	10	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	YES				Fully Implemented	Residential/Company addresses of the debtors will be requested from the concerned offices for the preparation and distribution of demand letters. Moreover, authority to write-off the dormant accounts will be prioritized in order to cleanse the books of accounts of the University
		11	establish the non-collectability of accounts under Accounts Receivables, Loans Receivables-Other Receivables, and request for authority to writeoff dormant accounts from COA.	YES				Not Implemented	Already coordinated with SASO and ARO for the updating of the contact information for the sending of the demand letters. Sent letter to SASO on December 19, 2025

Par. No. 2.41-2.51	Reporting Difference between the Books and the Report on Physical Count of PPE (RPCPPE)	12	exert efforts in reconciling the balances of PPE accounts per books and per Property records.	YES					Fully Implemented	The Accounting Unit (AU) and Supply and Property Unit (SPU), are in the process of reconciling the PPOE accounts. Several PPE accounts have been reconciled and as to the remaining PPE accounts, the discrepancies have been already identified.
Par. No. 2.52-2.55	Other deficiencies in Property Management	13	comply with the rules, regulations and guidelines on property management as outlined in the GAM for NGAs - Volumes I and II.	YES					Fully Implemented	PNU Manila is committed to ensuring compliance with the rules and regulations on Property Management outlined in the GAM for NGAs. Considering the lack of manpower, however, such compliance becomes 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.
Par. No. 2.56-2.58	Doubtful liabilities that remained outstanding for more than two year	14	verify the records and revert to Accumulated Surplus the payables which remained outstanding for two years or more; and	YES					Fully Implemented	
Par. No. 6-6.5	Delay in the implementation of the SMART Campus Project funded by the Commission on Higher Education (CHED) in CY 2021	15	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.	YES					Fully Implemented	The certificates of Completion in June 2022 for Lot 1 and Lot 2 were submitted
	Deficiencies in Cash Balances	16	return the unutilized and the funds to the National Treasury	YES					Fully Implemented	On March 7, 2023, the Human Resource Management and Development Services (HRMDS) sent the second email reminder to the concerned faculty members regarding their submission of pertinent documents (Report on Loads, Daily Time Records, or Proportional Vacation Pay Clearance) for the processing of their unpaid salaries. If they still fail to submit the said documents, the balance of the payroll fund account, exclusive of the initial deposit, will be reverted to the National Treasury on or before April 15, 2023.

Par. No. 10-9.10	Compliance with R.A. No. 9184 and its Revised Implementing Rules and Regulations (RIRR)	17	comply with the timelines and periods of action prescribe under R.A. 9184 and its RIRR and COA Circular No. 2009-001.	YES	The PNU Management will ensure that the procurement timeline shall be strictly followed in future procurement undertakings.	BAC, PMU			Fully Implemented	N/A	The Management was able to provide justification t COA as a response to AOM #2023-17 (2022)
CY 2021											
Par. Nos. 9 to 9.14	Deficiencies in Trust Liabilities	18	revert to the BTr the unutilized funds from the sale of bid documents from the projects sourced from the General Appropriations Act (GAA);	YES				Fully Implemented			The amount will be reverted to BTr once the bid documents has been classified properly as to funding source.
		19	submit contracts, financial reports, and current status of the 20 special projects with an aggregated balance of ₱7,205,187.52;	YES				Fully Implemented			Submitted to COA office
		20	provide information on the nature of the four internal programs of the University of ₱307,337.66;	YES				Fully Implemented			Submitted to COA office
		21	issue Officer Order and instruct the OSASS to provide the AT with the contracts/MOA/MOU of the 295 providers/benefactors of Scholarship amounting ₱13,614,454.97	YES				Fully Implemented			Submitted to COA office
	Termination of Teacher Education Heritage Campus Laboratories project amounting to ₱159,088,423.10 and delayed implementation of PNU Convention and Training (PNUCTC) project ₱226,102,786.72	22	thru the DPWH, impose necessary and appropriate sanction on the contractor for the delays, if warranted	YES				Fully Implemented			PNU received the pertinent documents requested from DPWH and was forwarded to the Commision on Audit
Par. Nos. 14 to 14.28	Function of the Internal Audit Unit (IAU)	23	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;	YES				Fully Implemented			There are three approved (3) additional plantilla item for IAU in the ROSS. The selection is ongoing
		24	upon establishment of 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 well as the conduct of continual management improvement; and	YES				Fully Implemented			

		25	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.	YES					Fully Implemented	
CY 2020										
Par. Nos. 2.25 to 2.40	Unreconciled and unsettled balance of Receivables	26	look for the details of the unreconciled balances P6,795,204.71 and prepare the necessary adjustment; and	YES					Not Implemented	AU is currently reviewing and analyzing the account.
		27	take actions to settle the P1,027,893.02 collectible from active PNU employees.	YES					Not Implemented	The Management will comply to the recommendation.
Par. Nos. 2.81 to 2.92	Due to NGAs- Funds from inactive research projects were not remitted to the BTR and unreconciled balance.	28	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	YES					Not Implemented	Reversion to the National Treasury is not applicable as Due to NGAs, balances are on-going projects.
		29	reconcile the balances of all accounts under Due to NGAs giving priority to those with negative balances.	YES					Not Implemented	Other accounts for liquidation to the funding agency until 4th Quarter of 2026
Par. Nos. 13 to 13.4	Procedural lapses and lacking documents in procurement of goods and infrastructure projects.	30	submit justification 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; and	YES					Not Implemented	Guaranty security deposits shall be released to the suppliers.
		31	coordinate with the concerned contractors for the release of retention money.	YES					Implemented	Already coordinated with contractors and suppliers . Management to facilitate the release of retention monies.
CY 2019										
Par. Nos. 96 to 96.14	Biometric and daily time Records (DTR) were not accomplished by Faculty Members of PNU Manila.	32	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	YES					Fully Implemented	

		33	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.	YES					Fully Implemented	Consultation with the stakeholders was conducted
CY 2018										
Par. Nos. 9 to 9.7	Land - Transfer Certificate of Title (TCT) and lacking documentary evidence of ownership.	34	secure ownership of the property by obtaining the CT that is registered in the name of the PNU.	YES					Not Implemented	The specification is prepared ready for procurement for consultancy services

Prepared by:

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Verified by:

ATTY LEMUEL E. CHAVEZ
Head, Office of the Internal Audit Unit
Chair, Task Force on COA Issuances/Actions

Approved by:

BERT JAZMIN TUGA, Ph.D.
President



AGENCY ACTION PLAN AND STATUS OF IMPLEMENTATION (AAPSI)
Consolidated Annual Audit Report
PHILIPPINE NORMAL UNIVERSITY SYSTEM
Audit Observations and Recommendations for the Calendar Year 2024 and Below (CYs 2018 to 2023)
As of December 31, 2025

AGENCY ACTION PLAN AND STATUS OF IMPLEMENTATION (AAPSI)											
Ref.	Audit Observations	No.	Audit Recommendations	Agree with Recommendation? (Yes/No)	Action Plan	Person/ Dept. Responsible	Target Implementation Date		Status of Implementation	Reason for Non-implementation, if applicable	Action Taken/ Action to be Taken
							From	To			
CY 2024											
CAAR 2024 Par-1 P67	<i>Accounting Errors and Omissions</i> 1. There are no material misstatements in the financial statements (FSs) of PNU System as of December 31, 2024. Accounting errors and improper accounting treatment of transactions found in audit that are considered departures from the International Public Sector Accounting Standards (IPSAS) totaling P146,644,126.35, as summarized in Annex A, have been adjusted in the books of accounts of the PNU System as at year-end.			YES					Implemented		
CAAR 2024 Par-2 pp 67-74	<i>Accounting Deficiencies</i> 2. Various accounting deficiencies, such as unreconciled and unaccounted balances resulting from the absence or inadequacy of records/schedules/documents,			YES							

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	affected the reliability of the balances of several accounts as at December 31, 2024.										
	APA	1	We recommended and Management agreed to examine the details of the unreconciled balances and, if warranted, prepare the appropriate adjusting journal entries to correct the account balance.	YES		Acctg Office-PNU Manila			Implemented	<p>The balances recorded in the books of the Accounting unit are correctly booked.</p> <p>During the House of Representatives and Senate Budget Deliberation, it was approved that Free Higher Education Deficiencies from 2022-2024 will be paid by the government, hence the previous supposed action to request the write off of Due from NGAs particularly from CHED is no longer applicable</p>	<p>Submitted the document requested by PASUC on October 6, 2025 for requesting that the FHE Deficiency be Charged Against the CHED Higher Education Development Fund (HEDF)</p>

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		2	Further, we recommended and Management agreed to coordinate with the concerned NGAs to address identified discrepancies and facilitate the necessary adjustments in their records.	YES	PNU Management will adhere to the recommendation of the Commission on Audit (COA)	Acctg Office PNU Manila			Implemented	During the House of Representatives and Senate Budget Deliberation, it was approved that Free Higher Education Deficiencies from 2022-2024 will be paid by the government, hence the previous supposed action to request the write off of Due from NGAs particularly from CHED is no longer applicable	Already coordinated with CHED as regards the Free HE Billings. Awaiting update from CHED for the collection of Free HE
	<i>INVENTORIES</i> b) Absence of SLC in PNU Visayas	3	We recommended and the Management agreed to require the Accountant of PNU Visayas to immediately prepare the SLC for all inventories and use the weighted average method in computing the unit cost and adopt the perpetual inventory system in	YES	PNU-Visayas Management will adhere to the	Acctg Office-PNU Visayas			Not Implemented		(PARTIALLY IMPLEMENTED) Accountant has already started setting up SLC beginning balances

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			the purchase, requisition, and issuance of inventories.		recommendation of the Commission on Audit (COA)						
	c) Failure to conduct physical count of inventory items in PNU Visayas	4	We recommended and the Management agreed to constitute an Inventory Committee in PNU Visayas for the purpose of conducting the semi-annual physical count and submission of the RPCI.	YES		Acctg Office-PNU Visayas			Implemented		Submitted Campus Memo-008 for the Memo Constituting the Inventory Committee
	<i>PROPERTY, PLANT AND EQUIPMENT (PPE)</i>										
	d) Reporting Difference between the balances per Books and the RPCPPE in PNU South Luzon – P3,912,349.74	5	We recommended and PNU Manila, PNU South Luzon, and PNU Visayas agreed to require the SPU to complete the conduct of the physical count of PPE and reconcile the reported balances of PPE accounts in the books and in the RCPPE.	YES	PNU Management will adhere to the recommendation of the	SPU- SL			Not Implemented	Semi-expendable items amounting to 20,100.00 are the remaining discrepancies. It was found out that such items are already issued to end users but cannot be derecognized to ENGAS as it has no subsidiary ledger.	The Accounting and SPU of PNUSL will request for assistance from PNU Manila on how to address the problem with ENGAS.
	e) Improper procedures in			YES					Implemented		* Reconciled the

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	conducting physical count of PPE items in PNU Manila				Commission on Audit (COA)	SPU- Manila				The conduct of physical count of PPE is on-going	reported balances of PPE accounts in the books and in the RCPPE. * To finish the physical count of PPE until February 2026.
	f) Failure to conduct physical count of PPE items in PNU Visayas			YES		SPU- Visayas			Not Implemented		Partially Implemented (Property Custodian and Inventory Committee already conducted Physical Count).
	<i>INTER-AGENCY PAYABLES</i> Unaccounted prior years' balances in PNU Manila- P2,681,904.12	6	We reiterated our prior years' audit recommendation and the Management agreed, through the Accounting Unit and Human Resource Management and Development Office,	YES	PNU Management will adhere to the recommendation of the Commission	Acctg. Office HRMDO			Not Implemented	On-going reconciliation	Coordination meeting/ Agency Reconciliation meeting with GSIS already made last October 14, 2025 and agreed to remit the reconciled arrears.

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			to expedite the reconciliation of prior year's balances and effect necessary refund/remittances to ensure the reliability of the year-end balance of the Due to GSIS, Due to Pag-IBIG, and Due to PhilHealth accounts		on on Audit (COA)						Partially remitted prior year arrears last December 2025
CAAR 2024 Par-3 pp74-78	<p><i>Budget Utilization</i></p> <p>3. Of the total allotments received by PNU in CY 2024 amounting to P961,962,474.70, the amount of P923,272,604.12 or 95.98 percent thereof was obligated by PNU, leaving an unobligated balance of P38,689,870.58 or 4.02 percent, which is largely attributed to salaries and other emoluments for unfilled positions, thus, failed to attain the purpose for which these funds were allocated.</p>										

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	a) <i>Unobligated allotment - P38,689,870.58</i>	7	We recommended and Management agreed to: Evaluate and address the issues/concerns that had caused the delays in the hiring process; and	YES	PNU Management will adhere to the recommendation of the Commission on Audit (COA)				Implemented		
		8	Henceforth, ensure full utilization of allotments in the ensuing year to prevent the reversion of funds.	YES					Implemented		
	b) <i>Unutilized/Reverted Cash Allocation – P10,233,547.90</i>	9	We recommended and Management agreed to continue maximizing the utilization of NCAs received.	YES					Implemented		
CAAR 2024 Par-4 pp78-81	<i>Utilization of Special Trust Fund</i> Of the total approved budget for Special Trust Fund (STF) in CY 2024 amounting to P180,992,412.91, the amount of P102,823,140.84 or 56.81 percent thereof was utilized by PNU Manila, leaving an	10	We recommended and Management agreed to: Formulate a more realistic budget that will effectively address the needs of the University through	YES	PNU Management will adhere to the recommendation of the Commission on				Implemented		

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	<p>unutilized budget of P78,169,272.07 or 43.19 percent which is largely attributed to the unused allocation for office repairs and renovations, improvements to existing facilities, and excess budgeted revenue under fiduciary funds thus, deprived PNU employees, students, and other stakeholders of the supposed benefits from the allocated funds.</p>		<p>judicious planning and programming, regular monitoring and assessment of ongoing projects, and ensuring compliance with proper procurement process and timelines; and</p>	YES	Audit (COA)				Implemented		
		11	<p>Address procurement issues encountered to maximize the utilization of the STF to ensure the accomplishment of the University's trifocal functions of instructions, research, and extension services.</p>	YES	<p>PNU Management will adhere to the recommendation of the Commission on Audit (COA)</p>				Implemented		

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CAAR 2024 Par-5 pp81-85	<p><i>Faculty Scholarship Program</i></p> <p>5. Out of the 157 faculty scholars of the PNU from CYs 2011 to 2022, a total of 76 grantees who received allowances, inclusive of tuition fees and other benefits totaling P74,879,431.39, were not able to finish their academic programs within the period stipulated in the Scholarship Program Contract due to medical issues and concerns and various personal challenges, thereby defeating the purpose of the grants and may result in wastage of public funds.</p>	12	<p>We recommended and Management agreed to:</p> <p>Ensure that faculty scholars who still intend to complete their programs fulfill their commitments without incurring additional costs to the University; and</p>	YES	<p>PNU Management will adhere to the recommendation of the Commission on Audit (COA)</p>	HRMDO			Implemented	<p>The university has already approved the new scheme of refund based on the academic milestones of the scholars thru BOR Resolution No. U-3931, s. 2025.</p> <p>The management already sent demand letters to the concerned individuals last September 15, 2025</p>	

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		13	Require refunds from defaulting faculty scholars who are no longer able to complete their programs.	YES	PNU Management will adhere to the recommendation of the Commission on Audit (COA)	HRMDO Acctg Office			Not Implemented		The management already sent demand letters to the concerned individuals on September 15, 2025
CAAR 2024 Par-6 pp85-91	<i>Income Generating Projects (IGPs)</i> 6. Deficiencies and non-compliance with applicable laws, rules, and regulations were noted in the operations of the Income Generating Projects (IGPs) managed by the Auxiliary Services of PNU Manila, thereby compromising the University's operational efficiency, contrary to RA No. 8292 and relevant higher education policies.		We reiterated our prior year audit recommendations and Management agreed to:			ASBDO					

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	a) <i>Lack of Manual of Operations on IGPs and Financial Reports</i>	14	Fast-tracks the preparation and issuance of the Manual of Operations for all IGPs under Auxiliary Services; and	YES	The finalized MO will be submitted by December 2025.	ASBDO			Not Implemented	On-going preparation of Manual	Expedite the preparation of the Manual of Operations (MO) for all Income-Generating Projects (IGPs) under Auxiliary Services. Target presentation to the Board of Regents for approval on 4th Quarter of 2026
		15	Prepare Financial Reports for each business segment to monitor the financial performance of each unit and explore the possibility to utilize the e-NGAS for efficient report preparation.	YES	PNU Management will adhere to the recommendation of the Commission on Audit (COA)	ACCTG			Implemented		Financial Reports for each business segment have been submitted to COA.
	b) Common Expenses are not properly allocated per Business Segment	16	We reiterated our prior year audit recommendation and Management agreed to develop a scheme that can reasonably allocate the common	YES	The ASBDO will request the FMSO to	ASBDO			Not Implemented		The installation of submeters in the San Marcelino stalls has been temporarily placed on hold due to the fire that occurred in

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			expenses among IGPs for purposes of determining the profitability of each business segment		consider installing submeters for water and electricity consumption in IGPs to ensure accurate utility monitoring						December 2025. Installation is targeted once the stalls are reopened
	c) Use of PNU Lot without Rental Payment from Private Entity	17	We reiterated our prior year audit recommendations that the Management review the agreement between PNU Manila and PNU Alumni Association, evaluate whether this arrangement is not violative of relevant laws, rules, and regulations, and ensure compliance with the fundamental principles of government transactions and	YES	Refer this matter to the PNU Legal Affairs Unit (LAO)	ASBDO			Not Implemented		Will conduct a comprehensive review of the MOA and related agreements to ensure full alignment with applicable laws and regulations. A formal compliance report will be submitted to COA, demonstrating the legitimacy of the agreement and its adherence to government

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			operations of government agencies.								policies. If necessary, PNU will seek a reaffirmation of the agreement from the Board of Regents. These actions underscore PNU's commitment to upholding transparency, accountability, and legal compliance in all its operations.
		18	Further, we recommended that Management consider the imposition of rental fees at prevailing rates reckoned from the date of MOA signing.	YES		ASBDO			Not Implemented		
	d) No written contract between PNU and its lessees on the monthly rent for CY 2024	19	We recommended and Management agreed to require the mandatory execution of contract agreements with all lessees or concessionaires to ensure definite terms and conditions and to provide legal protection for both parties.	YES	PNU Management will adhere to the recommendation of the Commission on Audit (COA)	ASBDO			Implemented		To submit a copy of approved contracts to the Commission on Audit.
	e) Non-payment of Monthly Rental – P90,000.00	20	We recommended that Management collect the rental	YES	PNU Management						The approval and authorization for the rental fee

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			payment amounting to P90,000.00 unless a duly approved waiver is presented.		It will adhere to the recommendation of the Commission on Audit (COA)	ASBDO			Not Implemented		waiver will be incorporated into the Manual of Operations for Auxiliary Services. Will issue billing to lessee. (Target date Jan-Dec)
		21	Further, we recommended and Management agreed that henceforth, the approval and authorization for the rental fee waiver will be incorporated into the Manual of Operations for Auxiliary Services	YES	PNU Management will adhere to the recommendation of the Commission on Audit (COA)	ASBDO			Not Implemented		The approval and authorization for the rental fee waiver will be incorporated into the Manual of Operations for Auxiliary Services.
CAAR 2024 Par-7 pp91-97	Unauthorized Grant of Monetary Rewards under the E-PRAISE – P2,722,972.46 The payment of cash incentives to PNU employees totaling P2,722,972.46 under the E-PRAISE is not in accord with Section 54 of RA No. 11975 otherwise known as the GAA of FY 2024, Senate and HOR JR No. 4, s. 2009 and Section 5 of	22	We recommended and Management agreed to: Require the recipients to refund the E-PRAISE Incentives; and	YES	Refer to the Legal Affairs Office for appropriate action	FMO			Not Implemented		The PNU Management has issued reply to the findings of the Commission on Audit

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	PD No. 1597, thus, considered irregular expenditures as defined under COA Circular No. 2012-003 dated October 29, 2012.										To submit an appeal on the Notice of Disallowance
		23	Ensure that future grant of monetary incentives conform with the criteria, guidelines and authorization, funding and other requirements provided under the GAA, Senate and HOR JR No. 04, s. 2009 and PD No. 1597.	YES	PNU Management will adhere to the recommendation of the Commission on Audit (COA)	FMO			Implemented		The Management will ensure that prospective grant of monetary incentives shall conform with the guidelines and authorization, funding and other requirements
CAAR 2024 Par-8 pp97-98	Delay in the Implementation of Infrastructure Projects 8. Delays ranging from four to 782 days in completing various infrastructure projects, with contract amount totaling P187,805,454.77 were observed, contrary to timelines specified in the contracts, thereby hindering the attainment of the projects' intended purpose.	24	We recommended and Management agreed to: Consider granting contract extensions only for circumstances that are highly justifiable and unforeseeable to ensure the timely completion of infrastructure	YES	PNU Management will adhere to the recommendation of	FMSO			Implemented		

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			projects; and		the Commission on Audit (COA)						
		25	Ensure that future grant of monetary incentives conform with the criteria, guidelines and authorization, funding and other requirements provided under the GAA, Senate and HOR JR No. 04, s. 2009 and PD No. 1597.	YES		FMSO			Implemented		
CAAR 2024 Par-9 pp98 102	<p><i>Implementation of the Free Higher Education (FHE) Program, particularly on the Exceptions to FHE</i></p> <p>9. Out of 100 fourth-year students sampled from various undergraduate programs at PNU Manila who are beneficiaries of the FHE program under RA No. 10931 or the UAQTEA, 96 students have been confirmed to meet the eligibility criteria, as they do not fall under the exceptions specified in Section 6 of the law and Section 6, Rule II of its IRR.</p> <p>On the other hand, four students</p>	26	We enjoined Management to continue its compliance with Section 6 of RA No. 10931 and Section 6, Rule II of its IRR, on the implementation of the FHE program, specifically the Exceptions to Free Tertiary Education.	YES	PNU Management will adhere to the recommendation of the Commission on Audit (COA)			Implemented			

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							From	To			
	have been identified as exceptions for AY 2023-2024. Three of these students were unable to complete their undergraduate degree within one year after the prescribed period for their program but were granted extended residency by the University due to disruptions caused by the COVID-19 pandemic. The remaining is subject to dismissal due to accumulated failing grades and non-compliance with the University's residency policy.										
CAAR 2024 Par-10 pp102-105	<p><i>Deficiencies in the Granting and Liquidation of Cash Advances</i></p> <p>10. Deficiencies in the granting and liquidation of cash advances in three PNU campuses were noted such as: a) unliquidated cash advances totaling P982,047.33 at year-end; b) granting of additional cash advances despite non-liquidation of previous cash advance; and c) unsupported cash advances of P437,867.66 contrary to Section 89 of PD No. 1445 and COA Circular No. 97-002, thereby casting doubts on the legality, validity and propriety</p>	27	<p>We recommended and the Management agreed to:</p> <p>PNU North Luzon and Visayas</p> <p>Require the concerned officials and employees with outstanding unliquidated cash advances to immediately submit the Liquidation Reports together with the supporting documents to the accountant who will submit the same to the Office of the Auditor.</p>	YES		PNU- NL PNU-Vis			VISAYAS Implemented NORTH LUZON- Implemented	Liquidation reports have been submitted by concerned officials and employees.	

AGENCY ACTION PLAN AND STATUS OF IMPLEMENTATION (AAPSI)											
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	of the transactions		or for the accountant to issue demand letters, if warranted by circumstances;								
		28	Require the accountant to stop the granting of additional cash advance to officers and employees with unliquidated cash advances	YES					VISAYAS-Implemented NORTH LUZON-Implemented		Officers and employees with unliquidated financial advances were not given any more cash advances
		29	PNU South Luzon Continue exerting efforts documents/records of the undocumented/unliquidated balances in prior years and	YES		PNU- SL			Implemented		The PNU SL EDP and Director for Finance sent a demand letter to the concerned person/s and are still waiting for their responses to the letter.
		30	Inquire with the Legal Department of PNU-Main, or the	YES						Implemented	

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			department concerned in relation to the unsettled advances, to retrieve data relevant thereto								Finance Unit Heads had a meeting with the VP for Finance and Head of the Accounting of PNU Manila, and sought advice on this matter. The PNUSL will send a demand letter to the concerned person/s.
CAAR 2024 Par-11 pp105-108	<p><i>Non-reversion of Dormant Cash Balances</i></p> <p>11. PNU Manila's dormant/unutilized funds totaling P14,626,142.29, due to absence of specific purpose and guidelines on its utilization, remained unreverted to the National Treasury, contrary to COA Circular No. 2015-001 dated January 29, 2015, thereby depriving the government of additional funds for priority projects.</p>	31	<p>We reiterated our prior year audit recommendations and PNU Manila agreed to:</p> <p>Provide policy/program for the implementation and utilization of the SASDF;</p>	YES					Implemented		
		32	<p>Ensure that donations from PNU Alumni are supported with copies of MOA clearly specifying the purpose and intention of the funds;</p>	YES					Implemented		

AGENCY ACTION PLAN AND STATUS OF IMPLEMENTATION (AAPSI)											
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			department concerned in relation to the unsettled advances, to retrieve data relevant thereto								Finance Unit Heads had a meeting with the VP for Finance and Head of the Accounting of PNU Manila, and sought advice on this matter. The PNUSL will send a demand letter to the concerned person/s.
CAAR 2024 Par-11 pp105-108	<p><i>Non-reversion of Dormant Cash Balances</i></p> <p>11. PNU Manila's dormant/unutilized funds totaling P14,626,142.29, due to absence of specific purpose and guidelines on its utilization, remained unreverted to the National Treasury, contrary to COA Circular No. 2015-001 dated January 29, 2015, thereby depriving the government of additional funds for priority projects.</p>	31	<p>We reiterated our prior year audit recommendations and PNU Manila agreed to:</p> <p>Provide policy/program for the implementation and utilization of the SASDF;</p>	YES					Implemented		
		32	<p>Ensure that donations from PNU Alumni are supported with copies of MOA clearly specifying the purpose and intention of the funds;</p>	YES					Implemented		

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		33	Utilize the remaining balance of the DBP RISE account to fund the needs of other qualified scholars to serve the purpose of the project;	YES					Implemented		
		34	Evaluate the necessity of maintaining the foreign currency bank accounts; and	YES					Implemented		
		35	Require the accountant to prepare the appropriate JEVs to record the reversion of the balances to the Bureau of the Treasury, if warranted.	YES					Implemented		Not applicable since the remaining balance will be utilized.

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CAAR 2024 Par-12 pp108-111	<p><i>Non-reversion to the National Treasury of the Unexpended Portion of the Cash Allocations received by PNU Visayas</i></p> <p>12. The unexpended portion of the cash allocations received by PNU Visayas from PNU Manila from CYs 2017 to 2024 amounting to P27,760,048.13, deposited/credited in a LCCA of the University covering their current operating requirements authorized under the GAA are not being reverted to the National Treasury, inconsistent with Section 28, Chapter 4, Book VI of EO 292, resulting to accumulation of cash balances and risk misappropriation of the said funds</p>	36	<p>We recommended and the Management agreed that:</p> <p>The Budget Officer and the Accountant immediately investigate the discrepancy and reconcile the unexpended balances for fiscal years 2023 and 2024 and remit the cash balances to the National Treasury in strict compliance with Section 28, Chapter 5, Book VI of EO 292;</p>	YES		Budget Office Acctg. Office			Implemented		Amount already reverted to BTr last May 16, 2025
		37	<p>The Budget Officer and the Accountant ascertain the unexpended balances that have not been remitted to the National Treasury for fiscal years 2017 to 2022; and</p>	YES		Budget Office Acctg. Office			Implemented		
		38	<p>The PNU Visayas Campus Executive</p>	YES		Budget Office Acctg. Office			Implemented		

AGENCY ACTION PLAN AND STATUS OF IMPLEMENTATION (AAPSI)											
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			Director propose to the PNU System's top management the adoption of MDS for PNU Visayas, to optimize cash management and strengthen transparency and accountability.								
CAAR 2024 Par-13 pp112-113	<i>Non-implementation of One-time Cleansing of Dormant Accounts</i> 13. The failure of PNU Manila to implement the one-time cleansing of dormant accounts prescribed under COA Circular No. 2023-008 dated August 17, 2023, resulted to non-disposition of dormant receivables totaling P10,769,518.29 and defeated the objective of the said Circular to fast track the cleansing of dormant accounts in government agencies.	39	We recommended that the Management exert diligent efforts to locate and communicate with the debtors and take appropriate action/s to collect the outstanding receivables. In case of failure, request, through the ATL and/or SA, for COA's approval to write off or derecognize from the books these dormant receivables.	YES		Acctg. Office			Not Implemented		Already coordinated with SASO and ARO for the updating of the contact information for the sending of the demand letters. Sent letter to SASO on December 19, 2025
CAAR 2024 Par-14 pp113-114	<i>Non-compliance with the Use and Maintenance of the Prescribed Forms in COA Circular No. 2022-004 dated May 31, 2022</i>	40	We recommended and the Management agreed to ensure full compliance by PNU Manila with the provisions in COA	YES		SPU			Not Implemented		On-going updating and encoding of semi-expendable items in the registry, other prescribed forms were already

AGENCY ACTION PLAN AND STATUS OF IMPLEMENTATION (AAPSI)											
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	14. PNU Manila failed to maintain the forms, registry, and reports prescribed under Section 4.7 of COA Circular No. 2022-004 dated May 31, 2022, thus, had compromised the effectiveness of internal controls over semi-expendable properties, potentially leading to lapses in accountability, tracking, and asset management.		Circular No. 2022-004 on the maintenance of proper forms, registry, and reports.								maintained
CAAR 2024 Par-15 pp115	<i>Non-compliance with COA Circular No. 2020-006 on the cleansing of PPE accounts</i> 15. PNU Manila did not implement the one-time cleansing of PPE accounts prescribed under COA Circular No. 2020-006 dated January 31, 2020 due to limited manpower, thus, the establishment of PPE balances that are verifiable as to existence, condition, and accountability was not achieved.	41	We recommended and the PNU Manila agreed to comply with the one-time cleansing of PPE account balances provided for under COA Circular No. 2020-006.	YES		SPU			Implemented	On-going	On-going one time cleansing process until December 2026
CAAR 2024 Par-16 pp116-119	<i>Compliance with Pertinent Provisions of RA No. 9184 and its RIRR and Other Issuances on Government Procurement</i> Various procedural lapses as well as inadequacy of details in					PNU-Manila PNU-Visayas					

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	supporting documents were noted in the review of contracts in PNU Manila and PNU Visayas, contrary to the provisions of RA No. 9184 or the Government Procurement Reform Act and its Revised Implementing Rules and Regulations (RIRR) and other relevant COA Circulars, thus, defeated the purpose of the law on transparency, competitiveness and accountability.										
	a) Delay in the Submission of Contracts and Purchase Orders ranging from one to 273 days	42	We recommended and Management agreed to compel the suppliers to return duly received copies of POs/contracts and submit the same, along with required supporting documents, to the Audit Team within five working days from the issuance or execution in compliance with COA Circular No. 2009-01 dated February 12, 2009.	YES		PNU Manila BAC PMU			Implemented		

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	b) Incomplete item specification/description of the goods procured in PNU Visayas	43	The BAC and the Procurement Officer ensure that in the preparation of the Biddings Documents, the necessary technical specifications are reflected in a clear and unambiguous manner pursuant to Rule VI, Section 17.2 of the 2016 RIRR of RA 9184;	YES		PNU Visayas BAC PMU			Implemented		
		44	The BAC and the Procurement Officer require the prospective suppliers to state in the RFQs/Bids the brand, model, make, year of manufacturing, the complete technical specifications and other necessary details of the items offered to ensure fair competition among suppliers during evaluation; and	YES		BAC PMU			Implemented		

Ref.

Audit Observations

AGENCY ACTION PLAN AND STATUS OF IMPLEMENTATION (AAPSI)											
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		45	The Procurement Officer ensure that all the basic information required under COA Circular No. 96-010 dated August 15, 1996 are indicated in the POs/contracts to guarantee that the items delivered by the suppliers meet the desired specifications.	YES		BAC PMU			Implemented		
CAAR 2024 Par-17 pp119- 122	<i>Gender and Development (GAD)</i> The PNU implemented various GAD activities, however, it utilized only P18,251,479.35 or 1.90 percent of the total allocated budget, thereby resulting in the partial attainment of its GAD objectives for CY 2024. Furthermore, PNU Manila failed to submit the consolidated PCW-endorsed/approved GAD Plan and Budget (GPB) for CY2024 to the Audit Team, contrary to COA Circular No. 2014-001 dated March 18, 2014 and DBM-NEDA-PCW Joint Circular No. 2012-01	46	We commended PNU's efforts to comply with Section 35 of GP of GAA FY 2024 through the implementation of various GAD activities; and	YES	The office shall ensure to submit an endorsed/approved GAD Plan and Budget (GPB) attaining 5% of the total allocated budget.	GEDIO			Not Implemented	Submitted report was not endorsed by PCW because the university did not attain the 5% of the total allocated budget of FY 2024 and lacking supporting documents	Implementation of HGDG effective 2026 to facilitate attainment of the utilization and attribution of the 5% GAD Budget
	a) Underutilization and	47	However, we	YES	Ensure the	GEDIO			Implemented		

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	non-implementation of various programs		recommended and Management agreed that henceforth, ensure the optimal utilization of the allocated GAD budget to effectively achieve its objectives.		implementation of the Harmonized Gender and Development Guidelines (HGDG) to reflect the attainment of the GAD Objectives.						
	b) Failure to submit the PCW-endorsed/approved GPB for entire PNU System to the Audit Team	48	We recommended and Management agreed that henceforth, strictly adhere to the provisions of DBM-NEDA-PCW Joint Circular No. 2012-01 and COA Circular No. 2014-001 dated March 18, 2014 concerning the proper preparation and submission of GPB and GAD AR.	YES	The office shall comply with the provisions of DBM-NEDA-PCW and COA and shall submit the GPB and GAD AR properly.	GEDIO			Not Implemented	Submitted report was not endorsed by PCW because the university did not attain the 5% of the total allocated budget of FY 2024 and lacking supporting documents	Implementation of HGDG effective 2026 to facilitate attainment of the utilization and attribution of the 5% GAD Budget
CAAR 2024 Par-18 pp112-	Senior Citizens (SCs) and Persons with Disabilities (PWDs)	49	We commended the Management's continued efforts to adhere to the	YES		HRMDO			Implemented		

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125	The PNU has adhered to Section 36 of the GP of RA No. 11975, or the GAA for FY 2024, through the implementation of programs, projects, and activities for Senior Citizens (SCs) and Persons with Disabilities (PWDs). However, the PNU did not submit for review the required Agency Plan of Action and Agency Implementation Report for CY 2024 to the National Commission of Senior Citizens (NCSC) and the National Council on Disability Affairs (NCDA), contrary to DBM-DSWD-NCSC-NCDA Joint Memorandum Circular (JMC) No. 1, Series of 2023.		requirements of the law by consistently implementing programs and projects that address the concerns of SCs and PWDs.								
		50	However, we recommended that henceforth, Management submit Agency Plan of Action and Agency Implementation Report to NCSC and NCDA in accordance with DBM-DSWD-NCSC-NCDA JMC No. 1 Series of 2023.	YES		HRMDO			Implemented		
CAAR 2024 Par-19 pp126-127	<i>Remittances to Bureau of Internal Revenue (BIR), Government Service Insurance System (GSIS), PhilHealth and Pag-IBIG Funds</i> 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 EO No. 651,	51	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.	YES		Acctg Office			Implemented		

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	and RA Nos. 8291, 9679, and 7875.										
CAAR 2024 Par-20 pp128-131	<p><i>Compliance with RA No. 656 – Property Insurance Law</i></p> <p>The PNU has substantially complied with the pertinent provisions of RA No. 656 and COA Circular 2018-002 dated July 16, 2018. However, the Audit Team noted the following deficiencies: a) errors in the GSIS Billing on additional insured properties for PNU North Luzon resulting in overpayment of premiums; and b) non-insurance of other insurable assets, thereby denying the government adequate and reliable protection against any damage to or loss of its properties or assets.</p>	52	We recommended and Management agreed to: Direct the SPU and Accounting Unit to thoroughly review the GSIS billing statement before processing the payments to prevent overpayments of premium; and	YES	SPU Acctg Office				Implemented		
		53	Ensure that all insurable assets are covered by sufficient insurance coverage to provide the government adequate and reliable protection against any damage to or loss of its properties or assets and interests due to fire, earthquake, storm or other fortuitous events/casualty.	YES	SPU Acctg Office				Implemented		

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CAAR 2024 Par-21 pp131-132	<i>Status of Audit Suspensions, Disallowances, and Charges</i> Audit Suspensions, Disallowances, and Charges totaling P46,642,516.29 remained unsettled as of December 31, 2024, contrary to pertinent provisions of Chapter III of the 2009 Rules and Regulations on the Settlement of Accounts (RRSA) as prescribed by COA Circular No. 2009-006 dated September 15, 2009.	54	We recommended that the Management immediately cause the settlement of the suspensions, disallowances, and charges pursuant to the 2009 Rules and Regulations on the Settlement of Accounts of COA.	YES		Acctg Office			Not Implemented		Will send demand letters to accountable personnel and submit to the COA request for settlement of accounts for payments made.
CY 2023											
CAAR CY 2023 Page 66 to 68 Par. No. 2.10 to 2.16	Various accounting deficiencies, such as unreconciled and unsubstantiated balances resulting from the absence or inadequacy of records/schedules/documents, affected the reliability of the balances of several accounts.										
	<i>Receivables</i> The yearend balance of the Accounts Receivable of PNU Mindanao amounting P2,019,431.94 is doubtful due to	55	We recommend and PNU Mindanao agreed to require the accountant to conduct a thorough review and evaluation and, of the accounts and, if	Yes					Not implemented	For review and evaluation	

Ref.	Audit Observations
	<p>the inclusion of accounts totaling P1,838,180.00 which are non-moving for more than seven (7) years which constitute 94 percent of the total receivables.</p>

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	the inclusion of accounts totaling P1,838,180.00 which are non-moving for more than seven (7) years which constitute 94 percent of the total receivables.		all possible measures have been exhausted but futile, request the write-off of accounts that are non-moving for 10years in accordance with COA Circular No. 2023-008.								
CAAR CY 2023 Page 73 to 74 Par. No. 2.37 to 2.40	<i>Inventories Non-issuance of PAR or ICS-P1,455,670.44</i>	56	Immediately issue the corresponding ICS or PAR to the recipients of all properties owned by PNU North Luzon to ensure accountability and judicious use thereof. Prospectively, properties/semi-expendable properties should not be released to the end-users without properly accomplishing first the ICS or PAR	YES					Implemented	The abnormal or negative balances have already been corrected.	
CAAR CY2023 Page 73 to 74 Par.	<i>Liabilities</i> Abnormal Balances of Inter-Agency Payable-P55,319.60	57	We recommended and PNU South Luzon agreed to direct the personnel of Accounting Unit to	YES					Implemented	The abnormal or negative balances have already been corrected.	

No.2.37
to 2.40

CAAR
CY2023
Page 83
to 84
Par.
No.6.1
to 6.5

Tertiary
(TES)

Education

Subsidy

AGENCY ACTION PLAN AND STATUS OF IMPLEMENTATION (AAPSI)											
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No.2.37 to 2.40			exert utmost effort for the immediate analysis of the abnormal/negative balances and necessary adjustments to reflect correct balances of the affected accounts								
CAAR CY2023 Page 83 to 84 Par. No.6.1 to 6.5	Tertiary Education Subsidy (TES)	58	We recommended and the Management agreed to: Coordinate closely and constantly follow-up with CHED to ensure immediate receipt of Masterlist and corresponding immediate release of the subsidy to student grantees; and	YES					Implemented		The delay experienced in CY 2021-2022 was attributed to the late transmittal of the list from the CHED. However, it has been observed that the releasing process has been updated in CY 2023
		59	Maintain a separate bank account for management for TES	YES					Implemented		Receipts for TES were recorded under the TRUST Receipts Bank Account.
CAAR 2023 Page 86 to 88 Par. No. 8.1-8.5	Payment of CNA Incentive of PNU Mindanao P1,404,166.66	60	We recommended and PNU Mindanao agreed to submit the accreditation of the sole and exclusive negotiation agent and	YES					Implemented		The accreditation of PNUAEA as the sole and exclusive negotiating

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			the Certificate of the Registration of CNA from the CSC to substantiate the validity of CNA and avert the incurrence of irregular disbursement of government funds								agent (SENA) was dated 5/9/1995, before the PNU Faculty Union (FU) was established, thus there is a need to secure an updated SENA from CSC-NCR. Also, there are (2) existing CNAs of PNU, are (1) between PNUAEA dated 2/2/2024 with CNA Registration No. 3104 binding from 5/10/2024, and one (1) between PNU FU dated 3/08/2021
CAAR 2023 Page 88 to 90 Par. No. 9.1-9.9	Overpayment of salary and extra pay differential and Year End Bonus - P362,519.76	61	We recommend and the PNU North Luzon agreed to: Required the concerned newly promoted teaching personnel to refund the salary and extra pay differential and year-end bonuses received amounting to	YES					Not Implemented		Audit Team shall issue the ND as appropriate Management submitted a reply to the Commission on Audit

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			P362,519.76 and								
CAAR CY2023 Page 93 to 95 Par. No. 11.1 to 11.6	<i>Deficiencies in the granting and liquidation of cash advances</i>	62	We recommended and Management agreed to: PNU North Luzon Required the concerned officials and employees with outstanding unliquidated cash advances to immediately submit the Liquidation Reports together with the supporting documents to the accountant who will submit the same to the office of the Auditor, or for the accountant to issue demand letters, if warranted by circumstances.	YES					Implemented		The Management already submitted the liquidation reports of the unliquidated CAs.
		63	Stop the practice of recording cash advances as direct charges to expense accounts to instead record the grant of	YES					Implemented		Granting of CAs was already recorded in the advances to account.

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			cash Advances to Officers or Employees or other appropriate accounts; and								
		64	Revert Entry of the recorded liquidation reports and supporting documents in the amount of P472,687.36 to reflect the correct balance of the Advances to Officers and Employees account.	YES					Implemented		The Accountant made the necessary JEV
	<i>PNU South Luzon</i>	65	Refrain from granting additional cash advance to offices/employees if the previous one are still not liquidated in the books of accounts; and	YES					Implemented		The Management monitored the granting of cash advances.
		66	Ensure that cash advances are granted only to officers and employees who are duly appointed or designated to act as disbursing officers	YES					Implemented		The Management complied with the recommendation
	<i>Deficiencies in the monetization</i>		We recommended and	YES					Implemented		The HRMDO

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	<i>of leave services credits.</i>	67	PNU North Luzon Management agreed to: Implement the CSC Resolution in exhausting first the balance of vacation Leave Credits before Sick Leave credits								updates of the affected employees
		68	Reflect in the leave cards the monetization of leave credits of four (4) employees that were not deducted from their leave balances; and	YES					Implemented		The Monetization was reflected in the leave records
		69	Adjust and update the leave balances to arrive the correct balances thereof and to submit copy of the adjusted leave record cards to the Office of the Auditor for validation	YES					Implemented		The HRMDO adjusted the leave balances as validated by the Audit Team
CAAR 2023 Pages 97 to 101 Par No. 13.1 to 13.12	<i>Internal control weakness and lapses in attendance monitoring</i>	70	We recommended ans PNU North Luzon Management agreed to: 17. The HRMO update and reconcile the individual personnel Leave Cards	YES					Implemented.		The HRMDO, already updated and reconciled the leave cards of the personnel.

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			and deduct from the leave/service credit balances the corresponding tardiness and undertime incurred. Further, monitor the tardiness and undertime of the employees and consider the provisions of CSC MC No. 16 s. 2010 to protect the interest of the government;								
		71	The Management require all faculty and staff of PNU North Luzon to always registered in their attendance in the biometric finger scanner provided in the office and in the attendance log-book to record manually their attendance for control purposes; and	YES					Implemented	The biometric attendance log was being fully utilized.	
		72	The HRMO provide explanation and justification on the discrepancies noted in the time and indicated	YES					Implemented	The Management submitted revised approved ROLs with DTRs.	

AGENCY ACTION PLAN AND STATUS OF IMPLEMENTATION (AAPSI)											
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			in the approved Report on Loads as against the submitted DTR's otherwise other audit action is warranted.								
CAAR 2023 Pages 101 to 104 Par No. 14.1 to 14.5	<i>Delayed and unsubmitted disbursement vouchers and its supporting documents</i>	73	We recommended and PNU South Luzon and PNU Visayas Management agreed to: 20. Submit DVs and its supporting documents to the Audit Team immediately;	YES					Implemented		PNU Visayas The Accounting Unit has already forwarded the 263 DVs to the Audit Team. PNU South Luzon the paid DVs were submitted by the Cashier and the then In-Charge of the Accounting Office to the Audit Team.
		74	Refrain from processing the DVs if not supported with complete documentation;	YES					Implemented		The Accountant of PNU Visayas has committed to ensuring the completeness of documentary requirement
		75	Instruct the Cashier of PNU South Luzon to strictly comply with the requirements stated under COA Circular No. 92-389 to prevent the possible re-use of	YES					Implemented		The Cashier complied with the requirements of COA Circular No. 92-389. The DVs of PNU-SL Campus are now stamped 'PAID'

Ref.

Audit Observations

CAAR
2023
Pages
104 to
107 Par
No.
15.1 to
15.22

Compliance with pertinent provisions of Section 37,38 and 54.2 of RA No. 9184 and its RIR.

AGENCY ACTION PLAN AND STATUS OF IMPLEMENTATION (AAPSI)											
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			those documents for other claims of same nature as part of a sound internal control system in the disbursement of funds.								along with the supporting documents
CAAR 2023 Pages 104 to 107 Par No. 15.1 to 15.22	Compliance with pertinent provisions of Section 37,38 and 54.2 of RA No. 9184 and its RIR.	76	PNU Manila Consider discussing the herein issues and concerns on delays in the procurement process with the governing board and propose measures to expedite action on phases of procurement that need board approval.	YES					Implemented		The Management submitted a BOR Resolution approving the increase of PNU President's threshold for approving procurement projects/contracts to 10 million pesos.
		77	PNU North Luzon Strictly observe in its procurement the posting of the invitation or request for submission for price quotations/ proposals, notice of award (NOA), and the contract/ purchase order on the PhilGEPS website and in the website of the entity.	YES					Implemented		Procurements requiring posting in the PhilGEPS were diligently made by the Agency.

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CAAR CY 2023 Pages 108 to 109 Par. No. 16.1 to 16.5	<i>Liquidated damages due to late deliveries of various goods amounting to P61,002.51 and P68,823.25 of PNU North Luzon and PNU Visayas</i>	78	We recommended and Management agreed to: PNU North Luzon and PNU Visayas Take appropriate action to collect the liquidated damages amounting to P61,002.51 and P68,823.25, respectively, from the suppliers who incurred delays in deliveries.	YES					Implemented		The Agency has already collected the amount due from the suppliers with liquidated damages.
		79	The Technical Inspection and Acceptance Committee or its equivalent to require from all the suppliers a Delivery Receipt for all the items delivered at a specified date even when said delivery is only partial; ensure that the IAR are completely filled out, dated and invariably bear all the required information, and;	YES					Implemented		Suppliers are now required to provide Delivery Receipts. The Campus will keep a log of all delivery receipts, which will form part of the official procurement records.

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		80	The Procurement Officer to see to it that the Supplier indicates the date of receipt of the POs on the space provided therein and ensure as well that the POs are completely filled out and invariably bear all the required information.	YES					Implemented		The Procurement Officer complied with the recommendation
CAAR CY 2023 Pages 109 to 113 Par. No. 17.1 to 17.17	<i>Hiring of Individual Contract of Service</i>	81	We recommended and PNU Manila and PNU South Luzon 28. Strictly adhere to Sections 11.5 of COA-DBM Joint Circular No. 2, s. 2020	YES					Implemented		The Management complied with the recommendations
		82	Cease from the current practice of compensating COS personnel on regular and special holidays unless the COS personnel voluntarily opted to render services on those days as property authorized by the appropriate official/immediate supervisor.	YES					Implemented		The Management complied with the recommendations.

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		83	PNU Manila Refrain from replicating function duties indicated in the contracts and to report their actual accomplishments with sufficient details; and	YES					Implemented		The Management complied with the recommendations.
		84	Refrain from reporting daily time in and out in the DTR manually.	YES					Implemented		The Management complied with the recommendations.
	<i>Institutional Contract of Service</i>	85	Require the contractor to submit proof of remittances of monthly contributions to SSS, Philhealth, and Pag-IBIG; and	YES					Implemented		The contractor provided proof of remittances to Management and was subsequently disqualified from all future bidding activities at PNU.
		86	Henceforth, strictly adhere to Section 6.1.4 of COA-DBM Joint Circular No. 2, s. 2020	YES					Implemented		The Management complied with the recommendation
CY 2022											
CAAR	<i>Reporting Difference between</i>	87	We recommended that	YES					Implemented		.

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CY 2022 Pages 66 to 69 Par. No. 2.41 to 2.51	<i>the Books and the Report on Physical Count of PPE (RPCPPE)</i>		Management of: PNU Mindanao Comply with COA Circular No. 2022-004 regarding the reclassification of PPE below P50,000.00 to semi-expendable property; and								
		88	Exert efforts in reconciling the balances of PPE accounts per books and per Property records.	YES					Implemented		
CAAR CY 2022 Pages 69 to 70 Par. No. 2.52 to 2.55	<i>Other deficiencies in Property Management</i>	89	Comply with the rules, regulations and guidelines on property management as outlined in the GAM for NGAs - Volumes I and II.	YES					Implemented		Compliance with the aforementioned rules and regulations has been verified.
CAAR CY 2022 Pages 70 to 72	<i>Doubtful liabilities that remained outstanding for more than two years</i>	90	We recommended that Management of: PNU Mindanao Verify the recorded amounts and revert to	YES					Not Implemented	For reconciliation	Ongoing verification and tracing

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Par. No. 2.56 to 2.58			Accumulated Surplus the payables which remained outstanding for two years or more; and								
CAAR CY 2022 Pages 71 to 72 Par. No. 2.59 to 2.60	<i>Existence of negative balances</i>	91	We recommended that Management of: PNU Mindanao Facilitate the immediate reconciliation of prior years' transactions and those with existing negative balances and effect the necessary adjustments in the books.	YES					Not Implemented	For reconciliation	Ongoing verification and tracing
CAAR CY 2022 Pages 81 to 82 Par. No. 7 to 7.5	<i>Non-adherence to the rules and regulations related to the TES of the CHED</i>	92	We recommended that Management of PNU-Mindanao: Ensure immediate release of TES funds to student-grantees;	YES					Implemented		The Management monitored the downloading of funds to the PNU account and communicated with CHED to verify the validity of each transfer and request the necessary documents related to the release of every received fund.

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CAAR CY 2022 Pages 91 to 95 Par. No. 2.81 to 2.92	<i>Due to NGAs- Funds from inactive research projects were not remitted to the BTr and unreconciled balance</i>	93	We recommended for 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	YES					Not Implemented		Reversion to the National Treasury is not applicable as Due to NGAs, balances are on-going projects. Other accounts for liquidation to the funding agency until 4th Quarter of 2025
		94	Reconcile the balances of all accounts under Due to NGAs giving priority to those with negative balances.	YES					Implemented		
CY 2021											
CAAR CY 2021 Pages 68 to 71	<i>Deficiencies in Trust Liabilities</i>	95	We recommended that Management of: PNU Manila Submit contracts,	YES					Implemented		Contracts, Financial Reports, and Status of the 20 special projects were submitted.

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Par. No. 9 to 9.14			financial reports, and current status of the 20 special projects with an aggregate balance of P7,205,187.52;								
		96	Provide information on the nature of the four internal programs of the University of P307,337.66;	YES					Implemented		Information as to the nature of the four internal programs were provided.
		97	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.	YES					Implemented		Contracts/MOA/ MOU of the 295 providers, benefactors of scholarship program, were provided to the Audit Team.
CAAR CY 2021 Pages 96 to 101 Par. No.	<i>Lacking supporting documents on various transactions - P4,877,549.24</i>	98	PNU Mindanao ensure that disbursement vouchers (DVs) are supported with the required documents before payment is made and to promptly	YES					Implemented		Validated the submitted documents and found in order

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14 to 14.28			submit the DVs pursuant to Sections 4 (6) and 4 (7), respectively, both of PD No. 1445 and its related issuances.								
CY 2019											
CAAR CY 2019 Pages 85 to 93		99	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.	YES					Not Implemented		The accountant was unable to book-up the lots since the appraisal report and Deeds of Donation are currently on process. Request for legal assistance on the Reconstitution of Title of donated lots (original copy lost) already with Main Campus.
CAAR CY 2019 Pages 100 to 105 Par. No.		100	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	YES					Implemented		Details of the reported income were submitted.

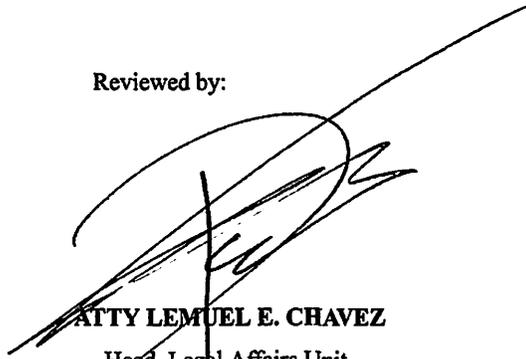
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9 to 9.14			reported donations and grants (in cash/kind), identities of the donors (name, address, etc.), dates of receipt, and other information on the recorded revenues.								
CAAR CY 2019 Pages 160 to 167 Par. No. 23 to 23. 28	<i>Unliquidated CAs</i> - <i>P5,759,333.18</i>	101	We recommended for PNU Visayas to immediately submit the lacking documents of the responsible person to avoid suspension in audit.	YES					Implemented		Verified and found in order.

Prepared by:



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