



March 9, 2026

**Dr. Bert J. Tuga**  
University President  
Philippine Normal University  
Taft Avenue, Manila

**Subject:** *Response to Audit Observation Memorandum (AOM) No. 2026-04 (2025) regarding Sec. 14, Sale of Official Publications*

Dear President Tuga,

This formal response is submitted by the Publication Office (PO) to address the observations noted in the COA AOM No. 2026-04 (2025) concerning compliance with the reporting requirements for the sale of official publications. The Publication Office remains committed to transparency and accountability in its operations. We would like to provide the following justifications regarding the status of our financial and physical accomplishment reports, supported by University policies and current operational practices.

COA Observation	Explanation/Justification	Evidence to Justify the Justification and the Link	Remarks	
<b>Sec. 14. Sale of Official Publications: Non-posting of quarterly reports on financial and physical accomplishments within 30 days after the end of every quarter.</b>	<b>Predominantly Online Operations:</b> Pursuant to BOR Resolution No. U-2396, s. In 2015, the University transitioned its journals, such as The Normal Lights, to an online subscription model to achieve wider readership and sustain support for research-based literature.	<b>BOR Resolution No. U-2396, s. 2015:</b> Approving the collection of subscription fees for online access.	The Unit has complied with the mandate to move towards a research-oriented, digital-first university.	
	<b>Absence of Commercial Sales:</b> While University Circular No. 17, s. 2015 allows for the procurement of printed copies (Php 200.00/copy), current practice dictates that physical copies are only printed for university tokens.	<b>University Circular No. 17, s. 2015:</b> Guidelines for Subscription to Online Access.		There have been no recorded sales from outside purchases since 2015, resulting in "Nil" financial accomplishments for physical sales.
	<b>Fiduciary Fee Management:</b> Fees collected from graduate students are treated as fiduciary fees rather than as direct over-the-counter sales.  These are managed through the enrollment system, and the PO relies on the Financial Management Office (FMO) for consolidated financial reports to monitor balances.	Official PNU Publication Portal: <a href="https://po.pnuresearchportal.org/">https://po.pnuresearchportal.org/</a>  <a href="#">(Evidence of active online dissemination).</a> <a href="#">Include here other Dissemination processes: SINAG links</a> <a href="#">Soc Med links</a>		The PO regularly requests reports from FMO for planning and monitoring purposes.
	<b>Physical Accomplishments:</b> The office focuses on knowledge creation and dissemination through its four (4) online journals rather than physical inventory turnover.	<b>Fiduciary Fund Monitoring Reports:</b> Internal PO records of requests to FMO for financial status updates.  <a href="#">OPCR Accomplishment Report Financial Report Requests to FMO</a>		The digital accomplishment report is submitted in the form of OPCR to the Planning Office  The Unit focuses on digital metrics (e.g., Journal Data, online downloads, and registered student subscribers) as proof of physical accomplishment in a digital environment.





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To ensure full compliance with COA requirements moving forward, the Publication Office will review the 2015 guidelines to formally reflect the "Online-Only" status of journals, aligning audit expectations with actual unit practices.

We hope this clarifies the current standing of the Publication Office. We are available for further discussion during the scheduled meeting on March 9, 2026.

Sincerely,



**Marie Paz E. Morales, PhD**  
 Director

