



Republic of the Philippines
TARLAC AGRICULTURAL UNIVERSITY
Camilin, Tarlac

**AGENCY ACTION PLAN and
STATUS OF IMPLEMENTATION**
Audit Observation and Recommendations
For the Calendar Year 2018

COMMISSION ON AUDIT-TAU
RECEIVED
By _____ Date: SEP 4, 2018

Ref.	Audit Observation	Agency Action Plan				Status of Implementation	Reason for Partial Delay/Non-Implementation, if applicable	Action Taken/Action to be Taken
		Action Plan	Person/Department Responsible	Target Implementation Date	From To			
AAR 2018 AOR A.1	<i>Unreported and unrecognized comprehensive examination and thesis fees</i>	<i>We recommended and the University President agreed to instruct the –</i>	The Management Services (FMS) shall meet the Graduate Program Coordinator (GPC) and the designated staff to discuss the proper protocol on the collections and disbursement of government funds, including the limitation inherent to it.	Financial Graduate School Coordinator	2019 Onwards	Implemented	Not Applicable	<i>Recognized the collection and disbursements as of 2018 and adjusted in the books. The Graduate School students are now paying their corresponding fees at the Cashier's office.</i>
	Collections of P343,600.00 from comprehensive examinations and thesis/dissertation defense fees were received and disbursed by unauthorized and non-bonded graduate school employee without issuing official receipts and approved payrolls,	<i>i)</i> advise the concerned graduate school officials to- <i>ii)</i> advise the concerned employee to desist from doing collecting functions and remit immediately to the Treasury Office any cash on hand; <i>iii)</i> require the examinees/students to pay directly to the University Cashier/Collecting Officer; and <i>iv)</i> furnish the Office of	The FMS and the GPC shall abide by these rules and					



Republic of the Philippines
TARLAC AGRICULTURAL UNIVERSITY
Camiling, Tarlac

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	<p>respectively, violating related provisions of P.D. 1445. Moreover, the said collections and disbursements were not reported to the Treasury and Accounting Offices as at year-end, thus resulting in unrecorded revenues and disbursements.</p> <p>b) Accountant to check the accuracy of the report and recognize the same in the books of accounts; and</p>	<p>the University Registrar, Office of the University President, Accounting Office and other concerned offices of all the documents/data pertaining to the defense examinations and thesis/dissertation for the proper processing of honorarium of those employees who actually rendered extra services.</p>	<p>to the specific recommendations of the Commission on Audit (COA)</p>				

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AAR 2018 AOR A.2	Doubtful accuracy of inventory accounts balance - ₱129,067.26	c) offices involved to strictly observe all relevant laws and regulations on the collection, deposit and disbursement of all money/fees collected.	We recommended and the President agreed to instruct the Heads of the Accounting Office, PSMO and Human Resources Management Office (HRMO) to –	The Accounting Office and the PSMO shall consider the hiring of additional staff who will assist BAC in the maintenance of the two (2) offices in the other hand, prioritize the implementation of eNGAS which, in the long run, will produce more accurate	2019 Onwards	Partially complete	PSMO still lack of personnel to really abide by the recommendations given by COA. The Acctg, on the other hand, prioritize the implementation of eNGAS which, in the long run, will produce more accurate
Accounting Manual (GAM) for National Government Agencies (NGAs)	a) study the personnel complement of the concerned Offices vis-a-vis the	The PSMO,					On the part of PSMO, someone was hired to do a computerized system on the process of PSMO. These



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TARLAC AGRICULTURAL UNIVERSITY
 Camiling, Tarlac

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	on measurement, cost formula and other guidelines on the acquisition of inventory amounting to P 18,188,687.99 and issuance thereof rendered the accuracy of the P129,067.26 year-end total balance of the inventory accounts doubtful.	b) take appropriate measures to address the noted issues including proper disclosure of the manner of determining the year-end balance of the Inventory accounts in the CY 2018 Notes to Financial Statements and henceforth, comply with the provisions of the GAM for NGAs.	Procurement Office, the Bids and Awards Committee (BAC), and the BAC Secretariat shall study the specific requirements of individual supplies acquired by the University to support its operations.		pertaining to those inventoriable items.	may, at some point, improve the process at the said office. Please see attached document (Annex C) as evidence of certification for the procurement of medicines.	



**Republic of the Philippines
TARLAC AGRICULTURAL COLLEGE**

TARLAC AGRICULTURAL UNIVERSITY

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		Moreover, we recommended that the aforementioned unsubmitted supporting documents for the procurement of drugs and medicines be submitted to the Audit Team to avoid suspension of the same in audit. These are the following:					
		<ul style="list-style-type: none"> • Certificate of product registration from Food and Drug Administration (FDA) • Certificate of good manufacturing practice from FDA • Batch release certificate from FDA 					

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AAR 2018 AOR A.3	Doubtful accuracy of the Receivable, Other Deferred Credit and Income accounts balances	The University failed to apply pertinent provisions of the GAM and PPSAS 9 on the recognition of collections and receivables from students resulting in the doubtful year-end balances of Receivable, Other Deferred Credit and Income accounts.	a) instructing the Management Information System and the Accounting Offices to coordinate in the enhancement of the computerized system;	Coordinate with MIS	2019 onwards	Partially Complete	Encoding of the balances to eNGAS is still on-going.	Adjustments was made for 2018 for proper recognition of income. See attached JEV(Annex D). MIS and Acctg Office met last Aug 5 to talk about the necessary adjustments on the enrollment system. See attached report for more details.(Annex E)
	b) considering the adoption of electronic accounting system; and							
	c) directing the							

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AAR 2018 AOR A.4	Partial implementation of the audit recommendations on PPE	We recommended and the President agreed to – a) prioritize the installation of the eNGAS to facilitate the reconciliation of the accounting and the property records; b) gradually reconcile the PSMO inventory report with the financial records by starting with the CY 2018 transactions and consequently, with the	Abide from the recommendation given by COA PSMO	Accounting Office PSMO	2019 onwards	Partially implemented	Limited personnel is still haunting the Accounting Office	The Accounting office hired additional two (2) job order to assist in the encoding of transactions in the eNGAS to really implement the system this year 2019. What we are doing now is a parallel preparation of recording of financial transactions, through MS Excel and eNGAS.
								The reconciliation of PPE between PSMO records and Accounting records will be done from time to time.



Republic of the Philippines
TARLAC AGRICULTURAL UNIVERSITY
Camiling, Tarlac

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		accounts with few items, like Land, Building and Structures and Transportation Equipment.						
	c)	systematize the issuance of equipment/furniture wherein the property numbers will be marked on the items before issuance to users;						
	d)	mark all existing equipment/furniture with property numbers (where practical) for control and inventory taking purposes; and						
	e)	establish a system wherein fabricated furniture and						



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 Camiling, Tarlac

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AAR 2018 AOR B.5	Cash management lapses Provisions of the GAM for NGAs on the recording and reporting collections and disbursements were not complied with by the concerned Financial Services personnel which	fixture, donated properties and equipment installed in constructed buildings be monitored by the PSMO and be captured by the Accounting Office for the proper recognition in the financial records.	We recommended and the University President agreed to instruct the Financial Management Services personnel to study and follow the GAM for NGAs especially its provisions on the recording and reporting of collections and disbursements, and/or attend seminars related thereto.	Abide by the recommendation given by COA	Financial Management Services	2019 thereafter Partially implemented	The FMS is on the process of preparing and updating relevant protocols regarding the matter. Office in charge is now applying control to avoid the said charges on current and future transactions.





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Camilin, Tarlac

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	resulted/contributed in the weaknesses in the University's cash management and monitoring.	We further recommended that – a)the incurred bank charges be shouldered by the persons responsible on the issuance of checks without verifying the funds available in the University's bank account; and b) the University's Financial and Management Services adopt proper cash management and control to avoid unauthorized fund transfers due to unanticipated non-availability of funds.					

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AAR 2018 AOR B.6	Fiduciary Funds and Tuition Fees – not properly monitored	We recommended and the President agreed to instruct the head of the Collections and disbursements of Fiduciary Funds and Tuition Fees were not properly monitored resulting in the disbursement of more than what were collected.	Abide by the recommendation given by COA.	Financial Management Services	2019	Thereafter	Implemented/ On going	The FMS is on the process of preparing and updating relevant protocols regarding the matter.	Upon collection of the free higher education, which includes the fiduciary fund, a portion of it is being transferred from Fund 164 to Fund 184 from time to time to cover those negative amounts. Please see attached report for the update (Annex F).
		i. Collections and disbursements should be done under one fund only for easier monitoring; ii. Annual projections and plan be prepared for each fiduciary fee which will be implemented and evaluated regularly during the year. If projected collections							



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		<p>are not being met, corresponding adjustment should be effected on the plan and implement remedies in augmenting the funds, if necessary; and</p> <p>iii. Prepared and approved plan and budget for tuition fees be strictly observed.</p> <p>c) correct the financial records for the lapses noted above.</p>					
AAR 2018 AOR B.7	<i>Personnel Benefits and Incentives</i>	We recommended and the President agreed to instruct the payees and Finance	Abide by the recommendation given by COA.	Financial Management Services	2019 Thereafter On going	Implemented/ Collection of relevant documents from various externally funded projects from	For the current year 2019, the management discontinues the releasing of the said honorarium for the month of April and onwards.



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TARLAC AGRICULTURAL UNIVERSITY
Camiling, Tarlac

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AAR 2018 B.8	Incomplete supporting documents – grant of the Collective Negotiation Agreement (CNA) The University paid Collective Negotiation Agreement (CNA) incentives to Teaching and Non-	We recommended and the President agreed to instruct the heads of the HRMO and the Accounting Office to submit aforementioned required supporting documents which the appropriated therefor.	Abide by the recommendation given by COA	HRMO FMS	2019 Thereafter	Implemented	Please see attached other required supporting documents (Annex G).	

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	teaching Personnel totaling ₱2,585,968.51 and ₱2,779,078.04, respectively, without the supporting documents required under Budget Circular No. 2018-5, Administrative Order No. 135 and COA Circular No. 2012-001 dated 14 June 2012, casting doubt on the validity of the transactions.	Audit Team will evaluate in order to make a decision in the audit of the CNA incentive.					
	Post-audit of disbursements for employee benefits disclosed that the University granted CNA Incentives to its personnel thru ADA Nos. 9911812209 and						



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991812204	dated December 21, 2018 for both teaching and non-teaching personnel totaling ₱5,365,046.55 with only the obligation request and payroll register as support documents. Such disbursements were not supported with documents as required under the existing regulations mentioned above, to wit:	a) Resolution signed by both parties incorporating the guidelines / criteria for granting CNA incentive. b) Comparative						

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	statement of DBM approved level of operating expenses and actual operating expenses;						
c)	Copy of CNA; d) Certificate issued by the Head of Agency on the total amount of unencumbered saving generated from cost cutting measures identified in the CNA which resulted from the joint efforts of labor and management and systems/productivity/income improvements;						
e)	Annex "A" of Budget Circular 2015-2 dated 23 November 2015; and						
f)	Proof that the						



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TARLAC AGRICULTURAL UNIVERSITY
Camiling, Tarlac

TARLAC AGRICULTURAL UNIVERSITY

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AAR 2018 AOR B.9	<i>planned program/activities/projects have been implemented completed and in accordance with targets for the year.</i>				Implemented	Not Applicable	List of recipients and other supporting documents will be transmitted to the Commission on Audit (COA) once finalized.
	<i>Distribution of gift cheques to employees – without legal basis</i>	We recommended and the President agreed to instruct the Director for Finance and the HRMO head to submit FMS HRMO	2019	Thereafter			
	<i>The payment of gift cheques (GCs) amounting to ₱2,200,000.00 which were allegedly distributed to officers and employees was not supported with any legal basis and other document to show</i>	- a) legal basis for the payment of the gift cheques; b) list of individual recipients and proof of receipt thereof; and c) other supporting					



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TARLAC AGRICULTURAL UNIVERSITY
 Camiling, Tarlac

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AAR 2018 AOR B.10	the payees' receipt and acknowledgment thereof.	documents for the said transaction.	Abide by the recommendation given by COA	Office of the University President FMS	June 2019 Thereafter	Implemented	Not Applicable	Starting June 2019, the EME amounting to 11,000.00 per month is already subjected for reimbursement.



Republic of the Philippines
TARLAC AGRICULTURAL UNIVERSITY
Camiling, Tarlac

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AAR 2018 AOR B.11	extraordinary expense, rendering the propriety of the excess disbursement of ₱48,000.00 doubtful.	NGAs.						
AAR 2018 AOR B.11	Hazard Pay Payments amounting to ₱280,951.94 for 2018 Hazard Pay to the personnel assigned in the Medical and Dental Unit of the University were not supported with a certification by the Secretary of Department of Health as to the nature of concerned employees' duties	We recommended and the President agreed to instruct the concerned officials to exert effort to locate the required certification from the DOH, or, if there is none, to secure/obtain from the DOH and to submit same to the Audit Team in order to justify the subject expenditures. Further, we recommended that in case the health workers will be certified by the	Abide by the recommendation given by COA	Office of the University President FMS	Jan 2019 Thereafter	Implemented	Not Applicable	On 30 January 2019, the FMS submitted the copy of the Certification issued by Sec. Francisco T. Duque of the Department of Health.



**Republic of the Philippines
TARLAC AGR
Camilin, Tarlac**

TARLAC AGRICULTURAL UNIVERSITY

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	<p>and responsibilities, actual services, and location of work which expose them to great danger, occupational risks, perils to life, and physical hardships indicating that the concerned employees are qualified to receive the said additional compensation, thus may render the regularity of the disbursements doubtful under the purview of COA Circular 2012-003 dated 29 October 2012.</p>	<p>DOH as qualified to receive Hazard Pay, the consultation with the Management DBM, implementation of paragraph 5 of DBM-DOH JC No. 1 s. 2016 which required that its provisions on the rates of Hazard Pay be retroactive to November 5, 2015.</p>					



Republic of the Philippines
TARLAC AGRICULTURAL UNIVERSITY
Camilin, Tarlac

TARLAC AGRICULTURAL UNIVERSITY

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AAR 2018 AOR B.12	<i>Lapses in the implementation of infrastructure Projects</i>	We recommended and the President agreed to instruct the BAC and its Secretariat, TWG, PMC, IDLUZ, Financial Management Services and other concerned offices to address the issues stated above by submitting the required documents applicable to the respective project and/or necessary explanations for the lapses incurred.	Abide by the recommendation given by COA	BAC	2019	Thereafter	Implemented	Not Applicable
	Various lapses were noted in the implementation of CY 2018 eight infrastructure projects with total contract costs of ₱112,132,307.00 in violation of the related provisions of R.A. No. 9184 and its Implementing Rules and Regulations and COA Circular No. 2012-001.	1.1 We further recommended that a) contractor's logbooks; b) as built plans; and c) warranty securities be submitted upon final payment of the project.		BAC Secretariat				Contractors logbook, built plans and warranty securities are now being attached as part of the supporting documents during processing of final payment.





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TARLAC AGRICULTURAL UNIVERSITY

Camiling, Tarlac

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AAR 2018 AOR B.13	<p><i>Non-posting of quarterly reports and list of student-grantees</i></p> <p><u>Expanded Students' Grants-in-Aid Program for Poverty Alleviation (ESGP-PA)</u></p> <p>The University did not post the quarterly reports and list of student grantees in its official website as required by CHED-DBM-DSWD.</p> <p>DOLE Joint Memorandum (JM) No. 1 dated 23 June 2016. Further, utilization of the administrative cost</p>	<p>We recommended and the President agreed to instruct the Office of Student Services Development (OSSD) and the PMO to comply with the requirement of posting of quarterly reports and list of student-grantees in the official website of the University.</p> <p>Further, we recommended proper scheduling and implementation of planned activities in order to maximize the benefits that can be derived from available funds.</p>	<p>Abide by the recommendation of COA</p>		Implemented	This is being posted every semestral and not quarterly since the application is on a semestral basis.	



Republic of the Philippines
TARLAC AGRICULTURAL UNIVERSITY
 Camiling, Tarlac

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AAR 2018 AOR B.14	component of the program was not maximized because of delayed implementation plan.	<i>Tulong Dunong (TD)</i> The University did not post the quarterly reports and list of student-grantees in its official website as required by CHED-DBM Joint Memorandum Circular (JMC) No. 3 dated 24 May 2017. Further, a balance of ₱3,576,000.00 of the funds received in the previous year for the program remained undisbursed as at	We recommended and the President agreed to instruct the OSSD to comply with the requirement of posting of quarterly reports and list of student-grantees in the official website of the University.	Abide by the recommendation given by COA FMS	June 2019 Thereafter	Implemented	Not Applicable	This is being posted every semester and not quarterly since the application is on a semestral basis.
	 Further, we recommended that the OSSD and the Accounting Office exert effort in tracing the details of the ending balance of the program's fund and eventually implement							





Republic of the Philippines
TARLAC AGRICULTURAL UNIVERSITY
Camilin, Tarlac

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year-end	remedies or correct the financial records, if necessary. Furthermore, we recommended that – the head of the OSSD plan a more systematic screening system taking into consideration the safety of the applicants who usually need to queue as early as 2 o'clock in the morning on the date of submission of application for the program; and The University President coordinates with the other SUCs on the issue pertaining to the reliability of the proof of income being							

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		<p>presented by applicants, and to address the lapses thereon, to ensure that the beneficiaries are truly served under the program.</p> <p>Likewise, we recommended and the Director for Finance agreed to consider requesting for authority from the DBM for the transfer of scholarship funds from Fund 101 to Fund 184 to avoid reversion of funds.</p>						
AAR 2018 AOR B.15	Various requirements of the College Business Program (CBP) Manual were not complied with by	<ul style="list-style-type: none"> - We recommended that Abide by the recommendation given by COA 	Business and Auxiliary Services FMS	2019 Thereafter	Partially Implemented	The new Manual of Operations is approved by the Board of Regents recently	Virtual copy of the proposed manual is submitted to the COA.	



Republic of the Philippines
TARLAC AGRICULTURAL UNIVERSITY
Camiling, Tarlac

TARLAC AGRICULTURAL UNIVERSITY

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	the University which precluded the complete evaluation of the various IGP's.	on warehousing and reporting of inventories; and the Accounting Office prepare and submit complete financial statements.						
	We recommended further the following:	a) Establish a clear procedure on registering a project under the CBP which includes the required amount of capital, duration and rate of return. Projects which do not meet the criteria can be classified as "For instruction purposes" or "short term endeavor", setting different expected						





Republic of the Philippines
TARLAC AGRICULTURAL UNIVERSITY
Camiling, Tarlac

TARLAC AGRICULTURAL UNIVERSITY

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		outputs or results of operations, thus facilitating evaluation thereof;						
		b) Prepare guidelines and policies relative to projects which have been terminated or which ceased operations for proper dropping from the accounting records; and						
		c) Observe prudence in charging expenses to the IGPs especially employee benefits which should always be in accordance with various laws, rules and regulations.						



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AAR 2018 AOR B.16	<p><i>Delayed submission of accounts</i></p> <p>The Accounting Office incurred delays in its submission of transaction documents and the guidelines on the submission of trial balances, financial statements and supporting schedules were not being complied with.</p>	We recommended and the President agreed to instruct the Accounting Office to comply with the related regulations on the submission of transaction documents and financial reports.	The FMS and the HRMO shall assess the necessity of adding personnel to the Cashiering and Accounting Office	HRMO	Jan 2019 Thereafter	Partially Implemented	Due to confidentiality and technicality requirements in the offices under FMS finding existing personnel to beef up its manpower becoming difficult.	The FMS started using the eNGAS from the COA and hoping to help in the timely preparation of reports.
AAR 2018 AOR B.17	<p><i>Utilization of Gender and Development Budget –</i></p> <p>The budget of ₱16,962,000.00 for appropriate AR to the</p>	We commended the University for having a PCW reviewed and approved CY 2018 GAD Plan and Budget	Abide by the recommendation given by COA	Office of the University President	June 2019 Thereafter	Implemented	Not Applicable	Infuse Gender Sensitivity in all activities of the University on a per office basis.



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	GAD activities in CY 2018 was utilized by 81.59% displaying 4.08% increase in usage as compared to CY 2017 accomplishments.	We recommended and the President agreed to continue to comply with GAD related laws, rules and regulations and to improve its GAD Database to be able to address more GAD concerns.					
AAR 2018 AOR B.18	<i>Externally funded</i> Review of the disbursements for externally funded projects disclosed that several vouchers which amounts totalled to ₱2,579,331.35 were supported with	We recommended and the President agreed to instruct the heads of the Accounting Office, project teams and other concerned offices to submit the lacking documents and/or explanations for the issues noted.	Abide by the recommendation given by COA	Office of the University President RET FMS	June 2019 Thereafter	Implemented Not Applicable	The FMS are already implemented the documentary requirements as provided by the COA Circular No. 2012-001



Republic of the Philippines
TARLAC AGRICULTURAL UNIVERSITY
Camiling, Tarlac

TARLAC AGRICULTURAL UNIVERSITY

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AAR 2018 AOR B.19	incomplete and/or questionable documentations thereby rendering their regularity doubtful.	<i>Post audit of disbursements</i>	We recommended and the President agreed to instruct the Accounting Office and other concerned offices to submit the required documents and/or explanations on the noted lapses.	Abide by the recommendation given by COA	Office of the University President FMS	Jan 2019 Thereafter	Implemented	Not Applicable	The FMS are already implemented the documentary requirements as provided by the COA Circular No. 2012-001
AAR 2018 AOR B.20	compliance with GSIS, Pag-IBIG and PHIC premium contributions and remittance	We commended the University for its continued proper withholding and remittance of the	Abide by the recommendation given by COA	Office of the University President FMS	Jan 2019 Thereafter	Implemented	Not Applicable	The FMS is religiously adhering to the relevant laws, rules and regulations.	



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TARLAC AGRICULTURAL COLLEGE**

TARLAC AGRICULTURAL UNIVERSITY

Camiling, Tarlac

Ref.	Audit Observation	Audit Recommendations	Agency Action Plan		Status of Implementation	Reason for Partial Delay/Non-Implementation, if applicable	Action Taken/Action to be Taken	
			Action Plan	Person/Department Responsible				
AAR 2018 AOR B.21	The University withheld from the salaries of its personnel mandatory contributions and loan amortizations and remitted such trust funds to the GSIS, Pag-IBIG and PHIC in compliance with the pertinent laws, rules and regulations.	We further recommended and the University President agreed to instruct the Accounting Office to trace the unremitted amount under the Due to Pag-IBIG account for its proper settlement.						
AAR 2018 AOR B.21	Compliance with Tax Laws	We commended the University for complying with the requirement of withholding of taxes from salaries, benefits and purchases and	Abide by the recommendation given by COA	Office of the University President	Jan 2019 Thereafter	Implemented	Not Applicable	The FMS is religiously adhering to the relevant laws, rules and regulations.

Vision: TAU as one of the top 500 universities in Asia



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			Action Plan	Person/Department Responsible	Implementation Date From	To			

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			Action Plan	Person/Department Responsible	Implementation Date	To	
AAR 2018 AOR B.22	Statement of Audit Suspensions, Disallowances and Charges	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable
	Out of the reported disallowances at year-end, the total amount of ₱6,105,876.34 was still subject to appeal.						

Prepared by:

ROY L. MACADANGDANG, CPA
Chief Accounting Officer

Recommending Approval:

DANTE A. REVAMONTE, CPA, MBA
Director for Finance

Approved by:

MAX P. GUILLERMO, Ph.D.
University President