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			<p>(PSA), to ensure that the debtors are still alive. The issuance of Death Certificate is also sought in cases of deceased debtors.</p> <p>In the case of the debtors-corporations or private entities, requests for verification and certification from the Securities and Exchange Commission (SEC) and Department of Trade and Industry (DTI) were also filed in order to ensure validate and check if these companies are still operational.</p>						

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			<p>if not, SEC or DTI will issue the Notice or Certification of Dissolution.</p> <p>2. If all documentary requirements and supporting papers are already available, it is expected that before the year 2016 ends, a request for writing-off of these dormant accounts receivables will be done following the provisions of COA Circular No. 97-001.</p> <p>3. SRA had submitted its request for the writing-off of the dormant accounts receivables to</p>						

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			COA- Central on July 26, 2016. However, it was returned to SRA by the Commission with notations that it lacked the required supporting papers and documents. Thus, SRA is now constrained to comply with all those mentioned required documents.						
2	Accuracy and reliability of the balance of Property, Plant and Equipment amounting to P429.731 million were doubtful due to discrepancy between the balance per books and Report on the Physical Count of	We recommended that Management direct the Accounting and Property Units of SRA Visayas to conduct analysis and reconcile the discrepancy between RPCPPE and book balances and effect the necessary adjustments to come up with the correct balance of PPE.	The SRA- Bacolod Accounting and Property Units have started to employ extra effort to reduce the variance and to effect necessary adjustments that maybe found during periodic reconciliation of books.	Ms. Liza Remada and Mr. Motus/ Accounting Office/ SRA Bacolod Office	Jan	Apr 2017	On-going	Partial: lack of supporting documents/ records/ evidences and accounting/ property staff	Exert due diligence and extra effort to write off the accounts

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	<p>Property, Plant and Equipment (RPCPPE) of P20.271 million of the SRA Visayas PPE.</p> <p>Discrepancy between RPCPPE and Books of SRA Visayas PPE</p> <table border="1"> <thead> <tr> <th>Particular</th> <th>Per RPCPPE</th> </tr> </thead> <tbody> <tr> <td>Land improvement</td> <td>P 10,085,057</td> </tr> <tr> <td>Office building</td> <td>24,633,490</td> </tr> <tr> <td>Other structures</td> <td>5,663,461</td> </tr> <tr> <td>Office equipment</td> <td>8,758,653</td> </tr> <tr> <td>Office Furniture and Fixtures</td> <td>4,359,147</td> </tr> <tr> <td>IT Equipment and Software</td> <td>11,561,744</td> </tr> <tr> <td>Library Books</td> <td>79,591</td> </tr> <tr> <td>Machineries</td> <td>1,121,477</td> </tr> <tr> <td>Agricultural Equipment</td> <td>3,691,243</td> </tr> <tr> <td>Communication Equipment</td> <td>176,186</td> </tr> <tr> <td>Laboratory Equipment</td> <td>27,715,509</td> </tr> <tr> <td>Sports Equipment</td> <td>137,106</td> </tr> <tr> <td>Other Machineries and Equipment</td> <td>1,334,477</td> </tr> <tr> <td>Motor Vehicles</td> <td>11,523,551</td> </tr> <tr> <td>Other</td> <td>92,852,931</td> </tr> </tbody> </table>	Particular	Per RPCPPE	Land improvement	P 10,085,057	Office building	24,633,490	Other structures	5,663,461	Office equipment	8,758,653	Office Furniture and Fixtures	4,359,147	IT Equipment and Software	11,561,744	Library Books	79,591	Machineries	1,121,477	Agricultural Equipment	3,691,243	Communication Equipment	176,186	Laboratory Equipment	27,715,509	Sports Equipment	137,106	Other Machineries and Equipment	1,334,477	Motor Vehicles	11,523,551	Other	92,852,931		<p>Unserviceable PPE in the amount of P4.136 million of from La Granja were adjusted and reclassified to Other Assets in May 2016 per JEV# 16-05-0716.</p> <p>The P 2.508 million worth of unclassified properties will be identified and corrected in the 2016 scheduled conduct of Physical Inventory of PPEs in SRA Visayas.</p>					
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3.	<p>The balance of Other Payables account was overstated by P5.520 million while Retained Earnings and Income accounts were understated by P4.106 million and P1.414 million, respectively, considering that the collections of Bioethanol Research, Development and Extension (BRDE) liens for the</p>	<p>We recommended that Management:</p> <p>a. Record the collections of BRDE liens as income instead of trust funds;</p> <p>b. Require the Accounting Division to:</p> <p>i. Make the necessary adjustments in Other Current Liability-Due to Bioethanol Lien Fund account;</p> <p>ii. Account/re-compute the correct amount of liens and demand additional payment</p>	<p>1. SRA management will secure an authority from the Permanent Committee prior to our utilization activities of the fund.</p> <p>For the meantime, it will be reclassified to Income Account in pursuance to Section 45, Chapter 5, Book VI of</p>	<p>Ms. Erlinda J. Abacan/ Accounting Division</p> <p>Ms. Rosemarie Gumera/ Planning and Policy Department</p>	May 2016	May 2017	On-going	We are waiting for the reply and action from the Permanent Committee of the request sent by SRA.	To continuously follow-up the action of the Permanent Committee.																																																		

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	calendar years (CYs) 2012 to 2015 amounting to P5.520 million were treated as trust fund instead of income and recorded under Other Current Liability-Due to Bioethanol Lien Fund account which is inconsistent with Section 45, Chapter 5, Book VI of Executive Order (EO) No. 292. Also, there was discrepancy of P161,383 due to error in computation of BRDE liens.	<p>from GFII for the under collections, if any;</p> <p>iii. Submit to the Audit Team the sales report of the GFII from 2012 to 2015.</p> <p>c. Hold the concerned employees accountable/responsible if found remiss in their duties which resulted in the under collections of BRDE liens.</p>	<p>Executive Order (EO) No. 292. COA will be provided with a copy of the Journal Entry Voucher (JEV) of the accounting adjustment to this effect.</p> <p>2. Based on the re-computation prepared by Mr. John Paul D. Antes, SRA Regulation Officer, there were no instances of under-collection of such liens. Photocopies of the Official Receipts (ORs). Said re-computation was submitted by Mr. Antes to COA separately.</p> <p>3. SRA will</p>						

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			<p>submit the Report on SRA Monitoring Fee and Bioethanol Research, Development and Extension Lien from the GFII from 2012 to 2015.</p> <p>4. SRA has already taken effect the accounting treatment and adjustment to income account the entire amount of P 5.520 million per JEV # 16-05-134.</p>						



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4.	Budget Utilization Requests (BURs) for cash advances of Special Disbursing Officers (SDOs) and fund transfer to University of the Philippines Los Baños Foundation, Inc. (UPLBFI) amounting to P8.347 million were prepared only upon submission of liquidation/fund utilization reports while BURs for remittances of	We recommended that Management direct: a. Concerned Head of the Requesting Units to prepare the BUR and certify the Box A to ensure that charges to budget are necessary, lawful, and under his/her direct supervision; and b. Budget Officer to certify Box B of the BUR to ensure that budget is available and funds are earmarked/obligated for the transactions.	The Management agreed to comply with the audit observation.  SRA has already revised the BUR to Obligation and Request Status (ORS). All cash advances to NGOs/NGAs/Disbursing Officers and other Officers and Employees shall be attached to the Disbursement Vouchers (DVs) for proper accounting and budgeting	Ms. Theresa G. Ricafort/ Budget and Treasury Division  Ms. Erlinda J. Abacan/ Accounting Division	May 2016	Aug 2017	Completed	Completed	Complied

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	liens to sugar associations amounting to P4.072 million were not prepared at all, which is contrary to COA Circular Nos. 2012-001 and 2006-004, respectively, thus there was no assurance that the payments were authorized and budgets have been earmarked for the said purposes.		treatment.						
5.	Validity of fund transfer to UPLBFI for Scholarship Study Grant amounting P7.477 million and tuition fees, laptop allowances, administration fees, medical reimbursements and subsistence allowances/monthly stipend	We recommended that Management: a. Re-study/re-assess its programs and projects that it should be aligned with its mandate, or otherwise cease the Scholarship Study and Fellowship Program; b. Require the UPLBFI to return the	1. We respectfully submit that the establishment and implementation of SRA Scholarship Study and Fellowship Programs are in accordance with its mandate, vision, mission, objectives,	Mr. Josephino M. Agosto/ Administrative and Finance Department/ Chairperson, Personnel Development Committee  Ma. Regina Bautista – Martin/ Administrator	May 2016	June 2017	Partial	We are waiting that all enrolled scholars to finish/ complete/ graduate and finish their courses.  Hence, the cash advance will be liquidated, and whatever the balance will be returned back to	Partial

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	<p>aggregating P3.295 million directly paid to scholarship grantees or a total of P10.772 million were questionable since Scholarship Study and Fellowship Program is not within SRA's mandate and the said fund transfer was contrary to COA Circular No. 2007-001 dated October 25, 2007. Likewise, the said scholarship program deprived funds for SRA's programs and projects in attaining its objectives.</p>	<p>unexpended balance of the fund transfer; and</p> <p>c. Hold the concerned employees responsible and accountable for the release of fund transfer to UPLBFI without complying with the requirements provided under COA Circular No. 2007-001 dated October 25, 2007.</p>	<p>goals, powers and functions as provided for under Executive Order No. 18 and its Charter Statement and Strategy Map as approved by the Governance Commission for GOCCs (GCG):</p> <p>a. SRA is mandated to <b><u>promote the growth and development of the sugar industry through greater and significant participation of the private sector and to improve the working conditions of the labourers.</u></b></p> <p>b. To fulfill the foregoing mandate, SRA in its current Charter</p>						

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			<p>Statement and Strategy Map has envisioned that by the year 2020, SRA shall <u>ensure long-term viability, environmental sustainability and global competitiveness of the Philippine sugarcane industries</u> through greater and significant participation of the stakeholder, while its mission is to <u>provide stakeholders of the Philippine sugarcane industries with pro-active and effective policies, regulatory, Research &amp; Development and extension</u></p>						

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			<p>c. SRA is created with the objective <u>to undertake such relevant studies as may be needed in the formulation of policies and in the planning and implementation of action programmes required in attaining the purposes and objectives set forth under EO 18.</u></p> <p>d. SRA is empowered <u>to enter, make and execute routine contracts as may be necessary for or incidental to the attainment of its purposes between any persons, firm,</u></p>						

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			<p><i>public or private, and the Government of the Philippines, and to do such other things, transact such other businesses and perform such functions directly or indirectly necessary, incidental or conducive to the attainment of the purposes of its creation.</i></p> <p>To achieve the foregoing mandate, vision, mission, objectives, goals and strategies are tough challenges to SRA. It needs competent and expert human resources which are capable to perform and</p>						

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			<p>deliver the highly technical aspects such as those in research, development and extension segments of SRA operations. Since 2013 and onwards, it is observed that the present numbers of SRA's technical personnel are declining/dropping/dwindling. And there are more retiring technical, extension and research people who were graduates of, and were specializing sugar technology, sugarcane agriculture, chemical engineering and chemistry</p>						

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			<p>courses. SRA has encountered difficulties in recruiting fresh graduate students whose undergraduate course is related to specializing sugarcane technology, chemical engineering, chemistry and agriculture. Manpower/human resource development is effective and productive when it starts from the undergraduate degree where the course or field of specialization is focused on sugar and sugarcane technology which is allowed under Section 4.3 of COA Circular No.</p>						



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			<p>2007-001 dated October 25, 2007.</p> <p>Because of this, SRA has foreseen of having a "<u>brain-drain</u>" scenario of its technical people, extension experts and researchers in the field of sugarcane industry in the coming years and it is incumbent upon SRA to ensure that this does not happen. <u>If this adverse scenario happens, it will certainly hamper and create a negative impact to the growth, development and competitiveness</u></p>						

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			<p><u>s</u> of the <u>Philippine sugarcane industry</u>.</p> <p>In order to deter and mitigate such negative impact, the SRA Scholarship Study and Fellowship Program was established and implemented with the goals <b>to sustain a strong agricultural and industrial research and development program that will bring the Philippine sugarcane industry to stability and competitiveness</b>, and coupled with the objectives: <b>(a) to provide the sugarcane</b></p>						

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			<p>industry with highly qualified technical and extension men through undergraduate and post-graduate scholarships as well as specialized courses in the field of chemical engineering-sugar technology, agriculture, agricultural engineering, chemistry and agricultural extension; (b) to maintain a continuous supply of top calibre Research and Development personnel/scientists that will strengthen the scientific, technological</p>						

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			<p>and outreach programs/activities of the agricultural and industrial sectors of the sugarcane industry; and (c) to generate responsive, adaptable and innovative technologies, and scientific knowledge/information through a Research Fellowship financial assistance program.</p> <p>2. SRA as the lead GOCC in the continuous growth, development and competitiveness of the Philippine sugarcane industry, undeniably, it is</p>						

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			<p>significant to sustain the development of expertise and human resources in terms of technical, technological and extension aspects. These experts are the ones providing the responsive technical assistance, technological interventions and extension services to sugarcane industry stakeholders that will contribute to the increases of their farm productivity, income, profitability and financial liquidity. If these goals happen, they would create a</p>						

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			<p>positive socio-economic impact; thus, significantly contributing to food security and poverty reduction among the sugarcane stakeholders and dependents of the industry, in general.</p> <p>Undoubtedly, and in considerations of the above-cited reasons, the establishment and implementation of SRA Scholarship Study and Fellowship Program are in accordance with its mandate. It showed a great and direct linkage and connections of</p>					<i>if applicable</i>	

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			<p>developing and honing the future SRA and sugarcane industry experts and technical people starting from their undergraduate studies and until such time they will get employed by the industry.</p> <p>3. The total budgetary amount for the 5-year scholarship program was released to UPLBFI in full for one-time as provided for under the MOA between SRA and the Foundation.</p> <p>It has been decided that the fund will be released as</p>						

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			<p>such, to ensure that the 5-year scholarship expenses of the scholars will be sustained, and the scholarship grant will continue throughout until such time all the scholars will be able to finish or graduate from their courses. The budgeting approach used in this program is the multi-year obligational authority considering that schooling would entail 4-5 years of studies just to finish or complete a full-fledged degree.</p> <p>The Foundation is obliged to submit audited liquidation reports to SRA</p>						



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			<p>on a semestral basis depending on the actual utilization of the fund in that corresponding academic semester.</p> <p>However, one of the provisions of the MOA is that "any unused portion of the fund transferred to UPLBFI will be refunded/returned back to SRA."</p> <p>Moreover, the Fund was taken up in the books of SRA as Advances to NGO under Receivables Account. Though the custody was already transferred to the Foundation; however, the</p>						

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			<p>ownership still belongs to SRA, wherein the former has assumed indebtedness to the latter.</p> <p>4. The scholarship program will be finished by June 2017 (next year) considering that all scholars are expected to graduate by that time. As of date, there are two (2) scholars who graduated and had passed the board examination, and they were already employed by SRA. This June 2016, another three (3) scholars will be graduating and automatically will be employed by SRA as part of</p>						

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			<p>Scholarship Contract wherein scholars are obliged to render a return service with an equivalent of 2 years for every year of schooling. These are successes of the scholarship program that SRA and stakeholders are benefitting from.</p> <p>5. SRA's appeal to COA is that to let the scholarship program be finished by June 2017 and that would be the time when there is an unexpended portion of the fund. At which time, the Foundation will return the same to SRA in</p>						

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			<p>consistent with the terms and conditions of the MOA.</p> <p>6. On the issue of the following scholarship grantees:</p> <p>a. Bachelor of Science in Agricultural Statistics – the course is still related to sugarcane agricultural. As of date, SRA does not have an Agricultural Statistician that will take care of the study and analysis of agricultural data and information which play a very significant role in the</p>						

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			<p>decision-making of the management. Hence, it is decided by the UPLB-SRA Scholarship Committee to get one scholar specializing on sugarcane agricultural statistics. As you know, information of SRA is best statistically analyzed to aide SRA in coming up with policies and rules.</p> <p>b. Four grantees under graduate studies at the UPLB and CLSU are not employees of SRA - the</p>					if applicable	

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			<p>two (2) grantees at CLSU were allowed and covered under the Fellowship Program. SRA shall finance or fund only the Research Project or Thesis of a grantee as long as its outputs will benefit or contribute to the improvement and development of the sugarcane industry. The other two (2) scholars at the UPLB were allowed under the Program considering that none of</p>						

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			<p>the organic SRA personnel are interested in and/or qualified to avail of at the university.</p> <p>c. One grantee is residing in Quezon City – the parents, especially the mother of the grantee is a labourer in the sugarcane farms in Hideco sugar milling district in Leyte province. Their residence in Vasra, Quezon City is just temporary considering that the land is owned by the</p>					if applicable	

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			<p>government. They are just renting a small makeshift type of room owned by one of the squatters living in the area. During the planting, cultivation and harvesting season, the mother will go back to Leyte to work in the farm, while, during off milling season, she will return back to Quezon City to sell banana Q or whatever livelihood sourcing income just to make ends meet for the</p>						



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			<p>family.</p> <p>d. This Program shall be re-visited and re-assessed this year to ensure that it is effectively and successfully implemented considering that it is just a one-time program. And the continuation of the Program is already captured and subsumed by the Republic Act No. 10659, or the Sugar Industry Development Act of 2015, wherein Scholarship Program is one of the</p>						

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			major programs of the Program. The fact that Scholarship is under SIDA unequivocally shows that SRA mandate includes scholarship.						
6.	Efficient and effective implementation of Initiated Block Farm project to increase sugarcane productivity could not be measured due to absence of implementing guidelines and work and financial plan. The productivity interventions have already been delivered, albeit the Agrarian Reform Beneficiaries	We recommended that Management: a. Prepare implementing guidelines and WFP to ensure targets, timelines of the delivery of interventions, monitoring and evaluation are planned/scheduled and funds are allocated for each activity prior to the implementation of the project; b. Comply the accreditation requirements under COA-DBM-DSWD JR	Management agrees to the audit observations and recommendations.  1. SRA has not yet prepared the WFP for the SRA Assisted Block Farms (10 on going and 48 for establishment) as it is still yet to identify the interventions to be given to the block farm members. This was realized after the block						

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	Organizations (ARBOs) are not yet eligible since they have no accreditation from the Department of Social Welfare Development and training on sugarcane farming. Moreover, cane points procurement was questionable since it was not included in CY 2015 Annual Procurement Plan, suppliers were paid out of cash advances and no proof of acknowledgement of cane points by ARBOs.	No. 2014-001 that provides approval from DSWD before CSOs qualify as beneficiaries of government programs/projects; c. Conduct training on sugarcane farming prior to the delivery of desired interventions to the ARBOs and monitoring and evaluation to appraise status and progress of the BFs; d. Direct the concerned personnel of the Extension Services Division Luzon and Mindanao to submit ARBOs acknowledgement receipts of the cane points; e. Ensure all procurement of cane points and other agricultural inputs for BFs are included in the APP; and f. Stop the practice of using cash advances for payment of a transaction exceeding P15,000.	farms were validated and assessed. Hence, the procurement of cane points and etc., was not included in the APP. However, the cash advances on this activity were all liquidated and all cane points were received by the recipients who were taught before the distribution, on how to grow and produce good quality planting materials.  Rest assure of our continuing efforts to comply with your recommendations including					if applicable	

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			<p>check issuances for payment of a transaction exceeding P 15,000.00. Also, we now have included the procurement of canepoints in our APP for 2016.</p> <p>We will also comply on the requirements of accreditation in pursuance to the Joint Resolution (JR) of COA-DBM-DSWD for CSOs.</p> <p>2. SRA will comply and implement the audit recommendation.</p>						
7.	There is no efficient and effective control	We recommended that Management direct the:	1. Management will comply with the audit	Ms. Theresa G. Ricafort/ Budget and Treasury	May 2016	Aug 2017	Complied	Complied	Complied

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	<p>over cash advances contrary to COA Circular No. 97-002 dated February 10, 1997 which resulted in granting additional cash advances to accountable officer even if her previous cash advances are still unsettled, transferring by accountable officer of her cash advances to another employees who performed the disbursing functions, and granting of cash advances to accountable officers in excess of their accountabilities. Thus, the funds are exposed to possible misuse and loss.</p>	<p>a. Accountant to review and monitor cash advances of the SDOs to ensure that no additional cash advances are given unless previous cash advances are fully liquidated, and no cash advances are granted in excess of the accountable officers' accountabilities; and</p> <p>b. Concerned SDO to cease transferring her cash advances and perform the disbursing functions.</p>	<p>observations and recommendation. The Accounting Division shall fully implement the provisions of the COA Circular No. 97-002 dated February 10, 1997.</p> <p>2. To avoid or prevent the recurrence of the unfavourable scenario, management will assess the appropriate level of cash advances and, if need be, increase the level of cash advances of each of the Bonded Cash Disbursing Officer to cope with the</p>	<p>Division Ms. Erlinda J. Abacan/ Accounting Division</p>					

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			<p>monthly cash requirements in their operations.</p> <p>3. If indeed necessary, management shall designate additional Bonded SDO or CDO to ensure that no one may cause the transfer of his/her cash advance to the other employees who are not properly bonded.</p> <p>4. For the year 2016, SRA has already deputized all other officers and employees as Special Disbursing Officers in their respective departments.</p>						

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8.	There are no risk reduction policies and strategies on the implementation of the Disaster Risk Reduction Management Program (DRRMP), the possibility is that SRA cannot provide immediate response to the displaced/affected sugarcane farmers, producers and millers during calamities/disasters contrary to Sections 2(g) and 4 of Republic Act (RA) No. 10121.	We recommended that Management allocate annual budget for the DRRP and develop pertinent policies and strategies on the implementation of the said program in order not to disrupt production of sugarcanes/ sugar.	<p>1. A Disaster Risk Reduction Program (DRRP) shall be established by SRA in the year 2017. The crafting of the said DRRP is on-going as of date. SRA is in the process of hiring a Consultant who is an expert in the preparation of the Program in accordance with RA 10121. It is expected that DRRP output will be available by June 2017.</p> <p>2. The existing funding policies, strategies and budgetary appropriations for the disaster risk reduction</p>	Ms. Rosemarie Gumera/ Planning and Policy Department	Dec 2016	Jun 2017	Partial	On-going	DRRP will be completed and submitted by June 2017

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			<p>program in the macro perspective view for the sugarcane industry or the entire agriculture sector in the Philippines were lodged and integrated in the Department of Agriculture (DA) annual appropriation in the GAA. The Department, as a whole, shall be in—charge or responsible in providing immediate response to the needs of the farmers in times of severe calamities, disasters and catastrophes which have caused too much negative and adverse impact to the</p>						



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			<p>sector, such as the case of El Nino, La Nina and the likes.</p> <p>With the foregoing strategies, SRA's responsibility is to submit to DA the plans, programs and reports of the affected sugarcane areas and the extent of the damages as to how much is the needed support by the affected sugarcane farmers.</p> <p>However, an internal initiative of SRA management, the Board has approved a total budgetary allocation of PHP 50,000</p>					<i>if applicable</i>	

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			<p>million last October 2015 to address and mitigate the impact of El Nino in the sugarcane farms. The appropriation was intended specifically for the cloud seeding operations, installation of equipment for irrigation systems and automatic weather stations.</p> <p>3. What SRA regularly provides to the affected sugarcane farmers, producers and millers are professional, technological and technical assistance/support/skills in order for them to</p>						

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			<p>recover from their losses of sugar production and other sugarcane farm activities and operations.</p> <p>4. The Planning and Policy Department will determine the possibility if DRRP can be accommodated by the budget under the Sugar Industry Development Act (SIDA) plans/programs and projects.</p> <p>5. SRA will consider and include the program in the SIDA funding, if possible.</p>						

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9.	Some duplicate copies of official receipts were originally signed by the collecting officer and deposit slips for remittances of collections were not machine validated by the Land Bank of the Philippines (LBP) as required under Section 73 of the Government Accounting and Auditing Manual (GAAM), Volume 1 and Section 23 of the New Government Accounting System (NGAS) Volume I, thus validity of such collections and deposits could not be properly ascertained.	We recommended that Management require the Collecting Officer/Cashier of the SRA Visayas to ensure that duplicate copies of deposit slips made with the LBP are duly validated and that duplicate copies of official receipts are exact copy of carbon reproduction.	SRA has issued Office Memorandum No. 16-014 dated March 2, 2016 directing the Cashier to observe the audit recommendations.  SRA Quezon City Office will monitor and follow up the compliance of SRA- Bacolod City office to this effect and impose appropriate sanctions for non-compliance.	Ms. Helen Balo/ Treasury Section/ SRA- Bacolod Office  Ms. Antoinette S. Tampo/ Regulation Department/ SRA- Bacolod Office	May 2016	Aug 2016	Complied	Complied	Complied

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10.	The Reports of Collections and Deposits (RCD) together with its supporting documents were not submitted within the reglementary period contrary to Section 7.2.1.a of COA Circular No. 2009-006 dated September 15, 2009, hence timely verification of such transactions could not be made.	We recommended that Management instruct the Accountant of the SRA Visasyas to submit RCDs and its supporting documents within the reglementary period to the Audit Team for timely audit and communication of the deficiencies, if any.	<p>SRA Visayas commented that the audit recommendation was properly noted by the Accountant IV and other officers concerned. Manager III of the Regulation Department issued Memorandum No. 16-020 directing all Collecting Regulation Officers, prompt submission of their monthly Accountability Reports/UCRRDR to Accounting Unit for eventual submission to COA.</p> <p>SRA Quezon City Office will monitor and follow up the compliance of SRA- Bacolod City office to this effect and impose appropriate sanctions for non-</p>	<p>Ms. Fely Lopez/ Accounting Section, SRA- Bacolod Office</p> <p>Ms. Liza Remada/ Accounting Section/ SRA- Bacolod Office</p>	May 2016	Aug 2016	Complied	Complied	Complied

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11.	There was no Gender and Development (GAD) Accomplishment Report (AR) and proof that the GAD Plan and Budget (GPB) for calendar year (CY) 2015 with approved budget amounting to P3.508 million was reviewed by the Department of Agriculture (DA) and endorsed by the Philippine Commission on Women (PCW), thus it could not be ascertained whether the GAD projects/activities were duly accomplished and really focused on the gender sensitivity issues.	We recommended that Management direct the Chair of the SRA GAD to comply with the provisions of JC No. 2012-01 and COA Circular No. 2014-01 to ensure that GPB is focused on gender sensitivity issues and that budget is fully utilized thereon.	<p>a. Annual GAD programs/projects/activities were approved by the Philippine Council on Women (PCW) prior to their implementation. These programs/projects were focused on the gender sensitivity issues wherein the purposes of which are for the empowerment, awareness, development and promote equality among different genders in some sorts.</p> <p>b. The Committee will comply with and submit the Accomplishmen</p>	<p>Mr. Josephino M. Agosto/ GAD Committee Chairman/ Administrative and Finance Department</p> <p>Atty. Johana S. Jadoc/GAD Focal Person/ SRA – Bacolod Office</p> <p>Ms. Marietta Dina P. Fernandez/ GAD Focal Person/ SRA – Quezon City Office</p>	May 2016	Oct 2016	Complied	Complied	Complied

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			<p>t Report in accordance with the programs/projects/activities as approved by the PCW.</p> <p>c. GAD Accomplishment Report for 2015 was submitted on May 26, 2016. Although we were able to utilize only 50% of the budget, yet we have accomplished majority of the projects notwithstanding the changes going on within and outside SRA. Also, we have been addressing gender issues and concerns in all our GAD's PPAs as the</p>						

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			Philippine Commission on Women is very strict on this matter.						

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