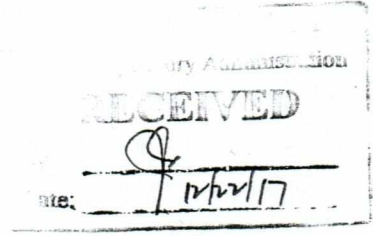




Republic of the Philippines
Department of Agriculture
SUGAR REGULATORY ADMINISTRATION
Sugar Center Bldg., North Ave., Diliman, Quezon City
Philippines 1101
TIN 000-784-336

MEMO-AFD-ACC-17-Dec-020

December 21, 2017




MS. MILAGROS C. PANGILINAN
State Auditor IV/ ATL
Commission on Audit

Dear **Auditor M. Pangilinan**:

With reference to your memorandum dated December 14, 2017, we are pleased to submit the Agency Action Plan and Status of Implementation (AAPSI) of Audit Recommendations for CY 2016 and Prior Years' Audit Observations contained in the Annual Audit Report of SRA for 2016.

We hope you find the report in order.

Thank you.


JOSEPHINO M. AGOSTO
OIC, Office of the Deputy Administrator

SUGAR REGULATORY ADMINISTRATION

Consolidated Agency Action Plans and Status of Implementation (AAPSI)

COA – Notice of Suspensions (NS), Notice of Disallowances (ND) and Audit Observation Memorandums (AOM)

GCG Good Governance Conditions Compliance and COA Requirements

Date Revised: 11/27/17

PART I. STATUS OF IMPLEMENTATION OF 2016 AUDIT OBSERVATION MEMORANDUMS (AOMS)

Notices of Suspensions /Disallowances/ AOM/ Date	Audit Suspensions/ Disallowances/ Observations	Audit Recommendations/ Compliance to Audit Suspensions/ Disallowances	Action Plans	Dept. Responsible	Target Implementation Date: From - To	Status of Implementation	Reason for Partial/Delay / Non-implementation, if applicable
COA-AOM No. 2016-01	The existence, accuracy and reliability of the balance of the Property, Plant and Equipment (PPE) account with carrying value of P188.789 million as of December 31, 2016 could not be ascertained due to: a) un-reconciled discrepancies between the balances of the General ledgers (GLs) balance against Subsidiary Ledgers (SLs) and the Report on the Physical Count of PPE (RPCPPE) of P0.729 million and P14.275 million, respectively;	We recommend that Management: 1.) instruct the Accounting Division and Property Section of the HO and Visayas to: 1.a Prepare reconciliation report, exert best efforts to analyse the differences/ discrepancies in the accounting records and the RPCPPE, locate relevant records/documents/reports and investigate why the communication equipment of P3.460 million that was reclassified to Other Assets account could no longer be found 1.b) Submit complete RPCPPE to the Audit Team to substantiate the existence, correctness and completeness of the accounting records and	A. The management shall: 1. Prepare reconciliation report and analyse the unaccounted discrepancies in the accounting records and in the Report on the Physical Count of PPE (RPCPPE). 2. Prioritize inventory of unserviceable properties and prepare corresponding Inventory and Inspection Report of Unserviceable Property, Plant and Equipment (IRUPPE) complete with details on quantity, cost, allowance for depreciation, mode of disposal and the like. Accomplished IRUPPE of tables intended for donation to schools and these were already inspected by COA. Will fast track documents and delivery of these tables to concerned schools. 3. Locate pertinent records of the communication equipment allegedly not found in the station. Communication Equipment’s description based on schedule of PPE was <i>Package of MOTOROLA and 37 units of Radio Teletype Machines with a carrying amount of P50.00</i> (Total cost =P3,536,546.48; Allowance for Depreciation = P3,536,496.48) as of May, 2014. As verified with Mr. Edgar Aclao, Senior Agriculturist assigned in Davao, he has one (1) unit Teletype Machine and one (1) Radio Motorola under his accountability and these are no longer serviceable. Will prepare IRUPPE and	Accounting Division, and General Administrative Division, and Procurement and Property Section, Luzon, Visayas and Mindanao Accounting Division, Property Section and Research Development and Extension Services (E.Aclao)	2017	25% On-going. Complied Complied	Locating, validating and identifying the unserviceable properties.

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	<p>b) reclassification of communication equipment of P3.460 million to Other Assets account without supporting documents; and c) incomplete RPCPPE in the Sugar Regulatory (SRA) Visayas; and d) unserviceable properties totalling P15.330 million were not supported with Inventory and Inspection Report for Unserviceable Property (IIRUP) as basis to record the dropping of these PPE items from the books provided in Appendix 74 of the Government Accounting Manual (GAM), Volume II. Moreover, unserviceable properties worth P20.459 million have not been disposed contrary to Section 79 of Presidential Decree (PD) No. 1445, thereby</p>	<p>property records; and</p> <p>1.c) Prepare IIRUP for all unserviceable properties containing the required information</p> <p>2.) Create a Disposal Committee to facilitate the immediate disposal of the unserviceable properties</p>	<p>recommend for disposal subject to COA inspection. <i>Refer to Annex A.</i></p> <p>4. Follow up request for inspection from COA of the unserviceable properties covered by two (2) IRUPPE that were submitted in their office last July, 2014 and December, 2015. These properties were reclassified to <i>Other Assets account</i> at their carrying amount (Net Book Value) of P583,706.02 per following references:</p> <p>a) JEV#14-12-351 P557,118.82 b) JEV#15-12-322 26,587.20 <i>Refer to Annex B.</i></p> <p>5. The Property Unit in SRA Visayas was instructed to submit completed copies of Report on Physical Count of Properties (RPCPPE) for the year 2016 as soon as possible to comply with the Audit Observation and Recommendation. Likewise, the Property Section is reminded to conduct and submit the yearly RPCPPE not later than January 31 of the each year.</p> <p>B. SRA already had reconstituted an Asset Management and Disposal Committee (AMDC) per Special Order No. 13 dated January 23, 2017, hereto attached as <i>Annex C</i>. Will request the COA Audit Team for immediate inspection once the IIRUP of all unserviceable properties are prepared and evaluated/assessed by the AMDC subject to the approval of the Head of Agency.</p>			Complied; Submitted March, 2017	

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	<p>exposing these properties to further deterioration.</p> <p>This is a reiteration of prior years' audit observation considering that Management was unable to implement the recommendation to direct the Accounting and Property unit to conduct analysis and reconcile the difference between the RPCPPE and the books, effect the necessary adjustments to come up with reconciled balance of the PPE account.</p>						

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COA- AOM No. 2016-02	The accuracy and reliability of the balance of Land account totalling P16.113 million are doubtful due to unaccounted discrepancy and unrecorded parcels of land situated in the Provinces of Pampanga and Negros Occidental of undetermined fair value. Likewise, the residential lot situated in Quezon City is occupied by the Civil Service Commission (CSC) without written tenancy agreement while the two parcels of land located in Negros Occidental have no Special Patent, Posing risk that SRA may lose control or possession over the said property. Moreover, real property taxes for the lands were not paid, thus SRA would incur penalties for non-payment of	<p>We recommend that Management:</p> <p>a.) Direct the General Administrative Division SRA HO to:</p> <p>a.1. Conduct inventory and survey of all parcels of land owned by SRA, update the RPCPPE, and prepare necessary adjustments in the property records;</p> <p>a.2. Secure copies of TDs of all parcels of land from the Office of the Assessor, Floridablanca, Pampanga to ensure that SRA has proof of ownership on its properties;</p> <p>b.) Hire an Independent Appraiser to appraise and determine the fair value of all SRA's land;</p> <p>c.) Require the Accounting Divisions of SRA HO and Visayas to prepare the necessary adjustments in the books of accounts to ensure that the Land account is presented at its correct fair value;</p> <p>d.) Require the Legal Department to coordinate with</p>	<p>The SRA Management shall:</p> <p>1: Hire an independent land surveyor and appraiser to conduct the technical survey and appraisal of all parcels of land located in Quezon City, Pampanga, Bacolod City, and La Granja, Negros Occidental as basis of recording accurately these properties.</p> <p>Will include in the 2018 Annual Procurement Plan and Corporate Operating Budget of the Administrative and Finance Department. Already drafted the Terms of Reference (TOR). <i>Refer to Annex D</i></p> <p>2. Regarding the 12 LOTS in Pampanga:</p> <p>Conduct a thorough analysis, verification and review of all TCTs and TDs of SRA lots in Pampanga in coordination with the Office of the Assessor and Registry of Deeds Office and secure/maintain copies of TDs as proof of ownership.</p> <p>The team from the General Administrative & Finance Department, Legal and Pampanga were able to secure TCTs/TDs from the Office of the Registry of Deeds on April 4, 2017. <i>Refer to Annex E.</i></p> <p>3. Regarding Land in Quezon City occupied by the Civil Service Commission (CSC) – HEAD OFFICE:</p> <p>3.1 Discuss and set a meeting among the representatives from the Commission on Civil Service (CSC) and National Government Center-National Housing Authority (NGC-NHA). The meeting on August 4, 2017 was attended by CSC and NGC-NHA officials as follows:</p> <p>1. Atty Roderick T. Ibanez and staff – NGA-NHA 2. Director Nerissa B. Canguilan and staff -CSC</p>	<p>General Administrative And Finance Department-SRA QC & Visayas (Bacolod)</p> <p>Administrative and Finance Department (Accounting, Budget & Treasury, Property Section) ; Legal Department; Pampanga Personnel</p> <p>Accounting Division, Budget and Treasury Division, General Administrative</p>	<p>2017</p> <p>2017</p>	<p>25%</p> <p>On going.:</p> <p>Complied.</p> <p>10%</p> <p>On-going</p>	<p>Is dependent with the action of the concerned LGUs, the processing of documents and papers.</p> <p>Legal consideration, and other existing laws such as Proclamation No. 1826 and other</p>

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	the same.	<p>concerned CSC officials to come up with an agreement by specifying the terms and conditions concerning on the use and occupancy of lot in Quezon City.</p> <p>e.) Direct SRA Visayas to request from DENR the issuance of Special Patent to ensure SRA 's ownership over the two parcels of land situated in the Municipality of La Carlota, Negros Occidental; and</p> <p>f.)Require the SRA LAREC to pay the real property taxes on all land on timely manner to avoid penalties and surcharges.</p>	<p>No communications received from both parties after this meeting.</p> <p>3.2 Follow up appropriate action to address and comply with the COA audit observations.</p> <p>Gathered facts and legal documents about CSC building in the land owned by SRA and based on our initial review, we found out that:</p> <p>1.a. There was no lease agreement between SRA and CSC with respect to the use of the SRA lot located at Constitution Hills, Quezon City.</p> <p>1.b. Based on records, the basis of the CSC in the construction of its office building on the SRA lot was the Proclamation No. 1826, series of 1979 by President Ferdinand E. Marcos, the pertinent portion of said Proclamation states as follows: <i>xxx reserve a national government to be known as the National Government Center a parcel of land situated in the Constitution Hills, Quezon City, Metro Manila, subject to private rights if any there be, which parcel of land has been surveyed and duly approved by the Bureau of Lands under SWO-04-000494 and which is more particularly described as follows:</i></p> <p>Technical Description National Government Center A parcel of land, situated in the Constitution Hill, Quezon City Metro Manila. Bounded on the E., along lines 23-24-25-26-27-28-29-30-31-32-33-34-35-36-37-38-39 by Philippine Sugar Commision (Philsucom) xxx.</p> <p>Based on the TD of land real property where CSC had constructed its , the actual area of the land is 37,874 square meters with an assessed value of PHP 1,514,960.00. Moreover, the said land is not subject to real property tax since the occupant is a government agency.</p> <p>1.c SRA sent letters to CSC in April and September, 1997 requiring CSC to pay the equivalent value of the land where their building was constructed but rightly fully owned by SRA as recommended by COA. CSC vehemently invoked the provision of the Presidential Proclamation No. 1826, series of</p>	Division, and Legal Department CSC;NGC-NHA			<p>LGU ordinances.</p> <p>SRA received a letter from CSC which informed the former that NHA will be the right agency to talk with as regards to the land it occupied.</p>

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			<p>1979, and directed SRA to communicate with the Department of Public Works and Highways (DPWH) which authorized CSC to build its office on the said SRA lot. Copies of letters to CSC in 1997 and Proclamation No. 1826, series of 1979 are attached as Annex F and Annex G.</p> <p>4. LATE PAYMENT OF REAL PROPERTY TAX IN FLORIDABLANCA, PAMPANGA, broken down as follows:</p> <p>December 4, 2014: 1996 to 2014-</p> <table border="0" style="width: 100%;"> <tr> <td style="width: 60%;">Principal Amount</td> <td style="text-align: right;">P 129,724.00</td> </tr> <tr> <td>Penalties</td> <td style="text-align: right;">88,076.00</td> </tr> <tr> <td>Total</td> <td style="text-align: right;">217,800.00</td> </tr> </table> <p>1. Records showed that the SRA Office in Floridablanca, Pampanga paid real property taxes on December 2014 upon receipt of the real property tax assessment from 1996 – 2014 from the Office of the LGU of Floridablanca, Pampanga.</p> <p>2. Notably, those bills were sent to SRA 18 years thereafter.</p> <p>3. SRA shall engage the LGU to explain the legal basis of the penalties, and thereafter, request for a waiver thereof.</p> <p>E. PAYMENTS OF REAL PROPERTY TAXES FOR THE YEARS 2015 AND 2016, FLORIDABLANCA, PAMPANGA:</p> <p>Records showed that the real property taxes for years 2015 and 2016 were paid sometime in March 2017.</p>	Principal Amount	P 129,724.00	Penalties	88,076.00	Total	217,800.00	Legal Department		Not yet complied	
Principal Amount	P 129,724.00												
Penalties	88,076.00												
Total	217,800.00												
COA-AOM NO. 2017-03	The 243 unsold lots and 14 road lots with total area of 31,304 sq.m. and total	We recommend that Management: a. Require the Accounting	<p>A. 243 unsold lots:</p> <p>1. For clarification, the 243 unsold lots are broken down as follows:</p> <p>1.a 242 residential lots - these were occupied by informal settlers even</p>	Administrative		50%	Availability						

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	<p>estimated cost of P32.629 million situated in Sugartowne Homes, Quezon City are not recorded in the books as Investment Property (IP) contrary to PPSAS 16, thereby understating the total assets by P32.629 million and equity account by the same amount as of December 31, 2016. Likewise, the unsold lots which include slots intended for house and lot packages are already occupied by informal settlers which resulted in lower selling prices, thereby depriving SRA of maximum income could have generated from sale of the lots. In addition, there is a difference of 2,659 sq. m. between the total area of 119,270 sq. m. actually converted into</p>	<p>Division to prepare the necessary adjustment to record under IP account the unsold residential, commercial and road lots;</p> <p>b. Instruct the General Administrative Division to reconcile the discrepancy in the land areas, house and lots packages and lots constructed/developed;</p> <p>c. Fast track negotiation with the NGCHDP, NHA for the sale of the unsold lots occupied by the informal settlers to generate funds for SRA's operations.</p>	<p>before the implementation of the Sugartowne Homes Housing Project. The development of these 242 lots was not pursued because of the case filed by the informal settlers with the regular court, which as of now, is still pending. The said lots now had been awarded to the National Housing Authority for its National Government Center Housing Development Project (NHDP)</p> <p>1.b 1 commercial lot valued at Php 1,575,000.00 (total area of 250 square meters times Php 6,300.00 per square meter (exclusive of 12% VAT) , This lot was also occupied by informal settlers. At present, the SRA Asset Disposal Committee has received various offers to purchase the lot ranging from P1.7 million to P2 million.</p> <p>Last year, negotiation for the sale of the lots were concluded having the National Government Center-National Housing Authority (NGC-NHA) as the taker/winner. The previous SRA Board approved the sale at PHP 1,000.00 per square meter (inclusive of 12% VAT).</p> <p>4. During the meeting on August 4, 2017, Atty. Roderick T. Ibanez, NGC-NHA Assistant Manager, informed that they are preparing the documents as well as the funds to purchase and close the sale of these lots. Will follow up status with Atty. Ibanez.</p> <p>5. These lots were already recognized in the books of SRA at their appraised value - PHP 892.86 per square meter as <i>Investment Property</i> and the remaining one (1) commercial lot at PHP 6,300 per square meter, both rates exclusive of 12% VAT. Likewise, the fourteen (14) road lots and green areas awarded to the NGC-NHA were taken up in the SRA books per JEV#17-10-290, hereto attached as <i>Annex H</i>.</p>	<p>and Finance Department - Accounting Division, Budget and Treasury Division, General Administrative Division, and Legal Department; NGC- NHA</p>	<p>2017</p> <p>2017</p>	<p>On-going</p>	<p>of the NHA budget within the year 2017.</p> <p>Preparation and approval of legal documents re sale</p>

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	subdivision as against the area of 121,929 sq. m. to be subdivided by the Developer.						
COA-AOM #2017-04	Fund transfers totalling P2.520 million to five Mill District Development Councils (MDDCs)/ Foundations were contrary to COA Circular No. 2007-001 and Memorandum Agreement (MOA) due to the release of funds despite non-submission of the Work and Financial Plan (WFP); hence, it could not be determined whether the funds were utilized for the intended purpose. Likewise, additional funds were granted even when their initial fund releases were not fully liquidated. Moreover, the late liquidations and non-submission of the Fund	We recommended that Management direct the SRA Visayas to: a. Comply strictly with the provisions of COA Circular No. 2007-001 and the terms and conditions set forth in the MOA, specifically on the submission of WFP and that no additional funds are released to MDDCs/Foundations unless the previous ones have been fully liquidated; and b. Demand from MDDCs/Foundations the immediate liquidation of their fund transfers and submission of FURs, and henceforth, require them to submit on timely manner the liquidation reports duly supported with the Progress/Final FUR. Otherwise consider instituting legal action against erring MDDCs, if	The management shall: 1. Direct the Accountant to review and monitor cash advances of the SDOs to ensure that no additional cash advances are given unless previous ones are fully liquidated as contained in the provisions of COA Circular No. 97-002 dated February 10, 1997. Accounting is strictly implementing no grant/renewal of cash advance until previous one is liquidated in the books of SRA. 2. Issue a memorandum to MDO in charge of the project to complete and accomplish all supporting documents that form part of the liquidation that includes the Fund utilization Report (FUR), Work and Financial Plan (WFP) of the project. WFP must be responsive and compliant to the COA Circular No. 97-002 particularly the proper timing of liquidation of their cash advances after its project implementation. 3. The balance of P1.177 million as of December 31, 2016 was reduced to P.266 million as of September 30, 2017, which was accounted to Ormoc-Kananga MDDCFI.	SRA Visayas-Accounting Division, Research Development and Extension Department, MDDCs/Foundations	2017	Complied Not yet complied	Lack of supporting documents, reports and papers

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	Utilization Reports (FURs) resulted in the overstatement of the balance of the Other Receivables-Due from Non-Governmental Organizations (NGOs)/People Organizations (POs) account by P1.177 million as December 31, 2016.	warranted.					
AOM NO. 2017-05	The collectability of receivables aggregating P65.35 million which have been non-moving or dormant for more than 10 to 30 years could not be ascertained due to the absence of sufficient records/documents/ and/or the debtors no longer exist or could no longer be located, to the detriment of the government. Likewise, no allowance for impairment was provided for accounts receivable amounting to P.817 million contrary to	We recommend that Management: a. Re-submit the request for write-off duly supported with the documentary requirements for writing-off dormant accounts pursuant to COA Circular No. 2016-005 dated December 19, 2016; b. Maximize efforts on the possible collections of the receivables, particularly those arising from disallowances, sales of SRA lots located at Sugartowne Homes and claims from various debtors for sugar laboratory and analysis fees; and; c. Provide allowance for impairment on Accounts	SRA shall maximize its efforts to secure and gather all the necessary supporting documents for the writing off of the accounts pursuant to COA Circular No. 2016-005 and COA Circular No. 2017-10 dated December 19, 2016 and May 15, 2017 respectively. The previous request submitted to the COA Commissioner on September 1, 2016 was to SRA Accounting in October 21, 2016 after verification and found lacking of other supporting documents. This request shall be re submitted in the following manner : a. The dormant account receivables shall be by amount per debtor grouped according to approving authority of the request as follows: 1.) Dormant accounts not exceeding P100,000.00 shall be forwarded to the Agency's Audit Team Leader (ATL)/State Auditor for approval 2.) Accounts of P100,000.00 but not exceeding P1.0 million for approval of Cluster Director (CD) thru Audit Team Leader (ATL) 3) Accounts exceeding P1.0 million for approval of the Assistant Commissioner (AC) thru Audit Team Leader and Cluster Director The first batch of request for write off was re submitted on October 6, 2017 to the Assistant Commissioner of the Corporate Sector thru the Audit Team Leader. The request included a) Due from NASUTRA;b) OCI, Silangan; and c)Department of Agriculture totalling to P62,198,307.03. Refer to	Accounting Division, Budget and Treasury Division, General Administrative Division, and Legal Department	2017	50 % On-going	Non-availability of historical, accounting records and supporting documents, schedules and papers.

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	Paragraph 67 of PPSAS, thus not reduced to its carrying amount.	Receivable aged more than five to eight years based on collection or expected loss experiences pursuant to Paragraph 67 of PPSAS 29.	<p>Annex I.</p> <p>b. Identify the peculiarities and required supporting documents of each debtor's receivables.</p> <p>c.) Further analyse each account and make necessary reclassification or adjusting entries, if applicable .</p> <p>d.) Once the necessary supporting documents are sufficient and complete, SRA shall re-submit the request for the writing off of the accounts.</p>				
			<p>A. ACCOUNT RECEIVABLE –PHP 816,614 IMPAIRMENT ALLOWANCE</p> <p>Allowance for impairment for accounts receivable amounting to P816,614 that aged more than five (5) to eight (8) years was already provided per <i>JEV# 17-04-107 dated April 30, 2017 – Annex .J</i></p>		2017	complied	

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AOM No. 2017-06	Granting of additional cash advances to accountable officers even their previous cash advances are still unsettled, transferring of cash advances from one accountable officer to another employee who performed the disbursing functions, and giving of cash advances for travel without certification from the Accountant that the employees have no outstanding cash advances as well as late liquidation thereof are all contrary to COA Circular Nos. 97-002 and 2012-001 dated February 10, 1997 and June 14, 2012, respectively, thus signify that control over cash advances is inefficient and ineffective, and exposes the funds to possible misuse and loss.	We recommended that Management direct the: a. Accountant of the SRA HO and the Visayas to review and monitor cash advances to ensure that no additional cash advances are given unless previous ones are fully and timely liquidated b. Accountant of the SRA Visayas to issue certification that the previous cash advance of the employee have already been liquidated and recorded in the books prior to granting of another cash advance; and c. Concerned SDO to stop the practice of transferring her cash advances to other employees and perform the disbursing functions herself.	The following actions shall be enforced: 1. Direct the accountant to review and monitor cash advances of the SDOs to ensure that no additional cash advances are given unless previous ones are fully liquidated; and strictly implement the provisions of COA Circular No. 97-002 dated February 10, 1997. Issued memorandum attached hereto Annex K. 2. SRA shall designate additional number of bonded Special Disbursing Officers (SDOs) to ensure that transfers of cash advances to other non-SDOs will be prevented and stopped. Please list of bonded employees hereto attached as Annex L. 3.SRA shall allow the grant of cash advances for the disbursement of expenses of special activities not routinary in nature to non-bonded SRA officers/personnel provided these are liquidated immediately upon completion of the activity.	Accounting Division, Budget and Treasury Division, Research, Development and Extension Department, MDCCs and MDOs	2017	100 % Complied complied	

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COA-AOM No. 2016-07	Payments of Consulting Services amounting to P140,000 were not supported with complete documents contrary to Section 4 (6) of Presidential Decree (PD) No. 1445 and items 9.2 and 9.1.2 of COA Circular No. 2012-001 dated June 14, 2012, thus validity of such claims could not be properly ascertained.	We recommended that Management direct Accounting Division of SRA Visayas to immediately submit the required documents to avoid suspension or disallowance in audit of payments made to the Consultant.	Management has directed the Visayas Accounting to submit the necessary documents. Will submit copy of PPMP/APP showing inclusion of this procurement of services.	Accounting Division, and Budget and Treasury Division, SRA Visayas	2017	80 % On-going	Lack of supporting documents, reports and papers
COA-AOM No. 2016-08	The budgets provided for the start-up capital for 20 Block Farms (BFs) of P38.924 million and for soil rehabilitation of 300 hectares of land thru the use of bio-organic fertilizer amounting to P3.761 million or a total of P42.685 million have not been utilized as at December 31, 2016 due to late	We recommended that Management direct SRA Visayas to facilitate the accreditation of BFs to hasten the implementation of BF Program to ensure that the beneficiaries can fully avail of the services and benefits derived therefrom.	To justify: 1. SIDA funds /budget for 2016 was downloaded only in October 2016 2. Considering that the validation of Block Farm beneficiaries were done early in the year, it was imperative for the SRA Extension Division to revalidate the Block Farm beneficiary's qualification to ensure current compliance with the requirements for entitlement to the grant. In fact, after the revalidation done by SRA extension division, it was discovered that some Block Farm members were found to have leased out their farms thereby disqualifying them or their Block Farm to be beneficiaries. 3. DSWD requirement of accreditation has also hindered the implementation of the program. As a solution, the SRA was constrained to procure all the agricultural inputs instead of handling over the money to the Block Farms because the latter are not DSWD accredited. This is to ensure that the SRA	Accounting Division, Budget and Treasury Division, Research, Development and Extension Department, MDDCs and	2017	Complied.	

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Notices of Suspensions/Disallowances/ AOM/ Date	Audit Suspensions/ Disallowances/ Observations	Audit Recommendations/ Compliance to Audit Suspensions/ Disallowances	Action Plans	Dept. Responsible	Target Implementation Date: From - To	Status of Implementation	Reason for Partial/Delay / Non-implementation, if applicable
	approval of the detailed guidelines and the BFs have not been accredited yet by the Department of Social Welfare and Development (DSWD), thus the intended sugar farmer/planter beneficiaries are deprived of the timely delivery of services and benefits that they could derive from the BF Program.		is able to carry out its mandate under SIDA. The management will ensure strict implementation of block farm programs and activities with the time frame specified in the work plan submitted to DBM.	MDOs			
COA-AOM No. 09	The GAD Accomplishment Report (GAD AR) for fiscal year (FY) 2016 had not been submitted to the Philippine Commission on Women (PCW) due to late preparation contrary to section 10.1 of Section 10.1 of the PCW, National Economic Development Authority (NEDA) and Department of Budget and	We recommend that Management direct the GAD Focal Group of SRA HO and Visayas to: a. Prepare and submit the GAD AR to PCW on timely manner pursuant to Section 10.0 of the PCW, NEDA and DBM JC No. 2012-01; b. Implement all GAD planned activities for the year and use the budgeted amount to fully address gender issues; and c. Reconcile their records with the accounting records to	The GAD Focal Point shall: 1. Observe and implement the timely submission of the GAD AR to PCW pursuant to Section 10.0 of the JC No. 2012-01 of the PCW, NEDA and DBM Submitted to PCW the GAD AR for 2016. 2. Ensure and monitor the implementation of all GAD planned activities for the year and use the budgeted amount to fully address gender issues; and 3. Reconcile their records with the accounting records to ensure that the total GAD expenses reported are accurate. GAD report on expenses reconciled with the Accounting figures.	GAD Focal Persons	2017	100% complied	

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Notices of Suspensions /Disallowances/ AOM/ Date	Audit Suspensions/ Disallowances/ Observations	Audit Recommendations/ Compliance to Audit Suspensions/ Disallowances	Action Plans	Dept. Responsible	Target Implementation Date: From - To	Status of Implementation	Reason for Partial/Delay / Non-implementation, if applicable
	<p>Management (DBM) Joint Circular (JC) No. 2012-01, thereby precluding timely assessment on gender-responsiveness of the GAD programs/ activities undertaken by the Agency during the year. Also, the gender-issues were not fully addressed as GAD planned activities were not fully accomplished while only 49.26 percent of the budget of P2.235 million was utilized. Moreover, the total expenses per GAD AR of P1.101 million did not tally with accounting records of P0.782 million, or a difference of P0.391 million.</p>	<p>ensure that the total GAD expenses reported are accurate.</p>					

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PART II. STATUS OF IMPLEMENTATION OF PRIOR YEARS' (2015) AUDIT RECOMMENDATIONS

Ref	Audit Observations	Audit Recommendations	Action Plans	Person/Dept. Responsible	From	To	Status of implementation	Reason for Partial/Delay/Non-Implementation	Action Taken or Action to be Taken
1.	<p><u>CY 2015 AAR</u></p> <p>Validity of the fund transfer to UPLBFI for SRA's Scholarship Study Grant amounting to P7.476 million and the payments made to scholarship grantees of their tuition fees, laptop allowances, administration fees, medical reimbursements and subsistence allowances/monthly stipend aggregating P3.295 million were questionable since the Scholarship Study and Fellowship Program is not within SRA's mandate under Executive Order (E.O.) No. 18. Likewise, the fund transfer to UPLBFI was contrary to COA Circular No. 2007-001 dated October 25, 2007.</p>	<p>We recommended that Management:</p> <p>a. Re-study/re-assess whether the Scholarship Study and Fellowship Program is in accordance with SRA' mandate, otherwise stopped implementing the Program;</p> <p>b. Require the UPLBFI to return the 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>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, 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>To achieve the agency's mandate, charter statement and strategy map, SRA has envisioned that by the year 2020, SRA <u>shall ensure long-term viability, environmental sustainability and global competitiveness of the Philippine sugarcane industries through greater</u></p>	<p>Mr. Josephino M. Agosto/ Administrative and Finance Department/ Chairperson, Personnel Development Committee</p> <p>Ma. Regina Bautista – Administrator</p>	May 2016	AY 2018-19	85% complied Partially implemented;		

Ref	Audit Observations	Audit Recommendations	Action Plans	Person/Dept. Responsible	From	To	Status of Implementation	Reason for Partial/Delay/Non-implementation	Action Taken or Action to be Taken
			<p><i>and significant participation of the stakeholders. Together with this vision is SRA's mission to <u>provide stakeholders of the Philippine sugarcane industry with pro-active and effective policies, regulatory, research & development and extension services.</u></i></p> <p>To be able to achieve its vision and mission, SRA needs competent and expert human resources capable to perform and deliver the highly technical aspects in research, development and extension segments of SRA operations. Since 2013, the number of SRA's technical personnel are dwindling because no hiring nor replacement were done for employees who retired as well a large percentage of existing technical staff already are in their prime ages. Likewise, SRA had difficulty in recruiting fresh graduates of courses related to sugarcane technology, chemical engineering, chemistry and</p>						

Ref	Audit Observations	Audit Recommendations	Action Plans	Person/Dept. Responsible	From	To	Status of Implementation	Reason for Partial/Delay/Non-implementation	Action Taken or Action to be Taken
			<p>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. 2007-001 dated October 25, 2007.</p> <p>Hence, to address the above issue, SRA established and implemented the Scholarship Study and Fellowship Program with the goal <i>to sustain a strong agricultural and industrial research and development program that will bring the Philippine sugarcane industry to stability and competitiveness,</i> and coupled with the following objectives: <i>(a) to provide the sugarcane industry with highly qualified technical and extension men through undergraduate and post-graduate scholarships as well as specialized courses in the field of chemical</i></p>						

Ref	Audit Observations	Audit Recommendations	Action Plans	Person/Dept. Responsible	From	To	Status of Implementation	Reason for Partial/Delay/Non-Implementation	Action Taken or Action to be Taken
			<p><i>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 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.</i></p> <p>2. The total budgetary amount for the 5-year scholarship program was released to UPLBFI in full as provided for in the Memorandum of Agreement (MOA). This is to ensure that the 5-year scholarship expenses of the scholars will be sustained until such time all the scholars</p>						

Ref	Audit Observations	Audit Recommendations	Action Plans	Person/Dept. Responsible	From	To	Status of Implementation	Reason for Partial/Delay/Non-Implementation	Action Taken or Action to be Taken
			<p>graduate from their courses. The budgeting approach used in this program is the multi-year obligational authority considering that schooling would entail four to five years to finish or complete a degree.</p> <p>Based on the MOA, the Foundation is obliged to submit to SRA audited liquidation report and utilization of funds on a semestral basis or end of each Academic School Year (AY).</p> <p>3. There are three (3) remaining scholars expected to complete their degrees; two (2) by end AY 2017-18 and one (1) by AY 2018-19.</p> <p>4. As of November, 2017, there are already nine (9) graduates who have been hired by SRA and assigned in the Planning Department (QC Main Office) and Research Development Departments in Pampanga and La Granja, (Visayas) fulfilling one of the provisions in their</p>						

Ref	Audit Observations	Audit Recommendations	Action Plans	Person/Dept. Responsible	From	To	Status of Implementation	Reason for Partial/Delay/Non-Implementation	Action Taken or Action to be Taken
			<p>Scholarship Contract wherein they will render a return service equivalent to two (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 to let the scholars finish by end AY 2018-19 and whatever unexpended portion of the fund, the UPLBF will return to SRA in abeyance to the terms and conditions of the MOA.</p> <p>6. The fact that Scholarship is among the SIDA's banner programs, it unequivocally shows that SRA mandate includes <i>scholarship</i>.</p>						
2.	Efficient and effective implementation of Initiated Block Farm (IBF) Project to increase sugarcane productivity could not be measured due to absence of implementing guidelines and Work and Financial Plan (WFP). The productivity interventions have already been delivered,	We recommended that Management: a. Prepare implementing guidelines and WFP indicating therein the targets, timelines of the delivery of interventions, activities, vis-à-vis budget,	Management agreed to implement the audit 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	Research Development and Extension Department/MDOs; Accounting Division			Partially implemented		

Ref	Audit Observations	Audit Recommendations	Action Plans	Person/Dept. Responsible	From	To	Status of Implementation	Reason for Partial/Delay/Non-Implementation	Action Taken or Action to be Taken
	albeit the Agrarian Reform Beneficiaries Organizations (ARBOs) are not yet eligible due to absence of accreditation from the Department of Social Welfare and Development (DSWD) as required under COA-DBM-DSWD Joint Resolution (JR) No. 2014-001 dated December 29, 2014 and no training on sugarcane farming was conducted. Moreover, the procurement of cane points was questionable since it was not included in CY 2015 Annual Procurement Plan (APP), suppliers were paid out of cash advances and no proof of acknowledgement of cane points by ARBOs.	<p>persons responsible, monitoring and evaluation among others to ensure the efficient implementation of the Project.</p> <p>b. 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 IBFs;</p> <p>c. Direct the concerned personnel of the Extension Services Division Luzon and Mindanao to submit ARBOs acknowledgement receipts of the cane points;</p> <p>d. Ensure all procurement of cane points and other agricultural inputs for IBFs are included in the APP; and</p> <p>e. Stop the practice of using cash advances for payment of a transaction exceeding P15,000.</p>	<p>to identify the interventions to be given to the block farm members. This was realized after the block 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.</p> <p>Include procurement of cane points and other agricultural inputs in the APP.</p> <p>Shall comply of no payment thru cash advance of transactions exceeding P 15,000.00.</p>						
8.	The absence of risk reduction policies and strategies on the implementation of the Disaster	We recommended that Management develop pertinent policies and strategies on the	1. A Disaster Risk Reduction Management Program (DRRMP) shall be established		Dec 2016	Jun 2017	100% Complied		

Ref	Audit Observations	Audit Recommendations	Action Plans	Person/Dept. Responsible	From	To	Status of Implementation	Reason for Partial/Delay/Non-Implementation	Action Taken or Action to be Taken
	<p>Risk Reduction Management Program (DRRMP) may not enable SRA to 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.</p>	<p>implementation of the DRRMP and allocate corresponding annual budget to ensure non-disruption on the production of sugarcanes/ sugar in case of calamities and disasters.</p>	<p>in compliance with Sections 2 (g) and 4 of Republic Act (RA) No. 10121.</p> <p>SRA hired a Project Consultant and two (2) lead experts to prepare the DRRMP in coordination with the SRA management and personnel and the stakeholders of the sugarcane industry for a period of six (6) months after the initial consultation done on December, 2016. The final DRRMP was formally launched and presented June, 2017 at the SRA Social Hall.</p> <p>2. For the period January to August 2017, total expenses incurred in the conduct of the activities for this DRRMP project amounted to P2.423 million..</p>						

Ref	Audit Observations	Audit Recommendations	Action Plans	Person/Dept. Responsible	From	To	Status of Implementation	Reason for Partial/Delay/Non-Implementation	Action Taken or Action to be Taken
1.	<p><u>CY 2013 AAR</u></p> <p>Inclusion of various unserviceable property and equipment of P10.624 million and unaccounted discrepancy of P8.265 million between the book and inventory count balances rendered the year-end balance of Property, Plant and Equipment inaccurate and doubtful.</p>	<p>We recommended that Management require the Accounting Division/Property Section, SRA Head Office to:</p> <ul style="list-style-type: none"> a. Reclassify the unserviceable property to Other Assets account duly supported with complete documents; b. Prepare reconciliation report, analyse the unaccounted discrepancy and make necessary adjustments and; c. Hold the concerned person/s accountable and liable, in case there are missing/lost properties. 	<p>This is a reiteration of COA-AOM 16-12-001</p>	<p>Accounting Division; Property Section</p>			<p>On going</p> <p>Partially implemented</p>		

Ref	Audit Observations	Audit Recommendations	Action Plans	Person/Dept. Responsible	From	To	Status of Implementation	Reason for Partial/Delay/Non-Implementation	Action Taken or Action to be Taken
1.	<p><u>CY 2012 AAR</u></p> <p>Remittances aggregating P 24.804 million to a certain Foundation for anti-smuggling program and to private entities out of collections of liens from importers/consignees of pre-mix sugar were inconsistent with agency's mandate.</p>	<p>We recommended that, for remittances of P 7.822 million to certain Foundation for anti-smuggling program, Management stop the remittance of funds to the Foundation and submit the Foundation's reports on the utilization of Funds and anti-smuggling activities for audit purposes.</p>	<p>In CY 2014, the amount of P 15.800 million representing the remaining balance of collections from anti-smuggling fees was remitted to the Foundation in view of the Writ of Preliminary Injunction issued by the Regional Trial Court, Negros Occidental, 6th Judicial Region, Branch 60, Cadiz City. However, for remittance made to the Foundation in CYs 2011 to 2012, the Audit Team issued Notice of Disallowance (ND) Nos. 2016-001 and 2016-002, both dated April 26, 2016, and ND No. 2016-015 dated May 12, 2016 in the total amount of P14.502 million.</p> <p>Still pending with the court as of November,2017.</p>						
2.	<p>The provision on the turnover to the Bureau of Treasury of funds in excess of the full settlement of the liabilities of the NASUTRA as provided for in Executive Order No. 114, as amended, had not been complied with.</p>	<p>We recommended that Management comply with Section 4 of the Executive Order No. 114, as amended, on the turnover of funds to the Bureau of Treasury.</p>	<p>SRA could not turnover yet to the Bureau of Treasury the excess funds after settlement of the liabilities of NASUTRA since there were still claims/NASUTRA cases pending with the Regional Trial Court.</p>						

PART II. STATUS OF UNSETTLED NOTICES OF DISALLOWANCE (NDs) as at November 30, 2017


Notices of Suspensions /Disallowances/ AOM/ Date	Audit Suspensions/ Disallowances/ Observations	Audit Recommendations/ Compliance to Audit Suspensions/ Disallowances	Action Plans	Dept. Responsible	Target Implementation Date: From - To	Status of Implementation	Reason for Partial/Delay/ Non-implementation, if applicable																								
ND No.15-002 (2012); ND No. 15-003(2012); ND 15-004- (2012);ND No. 15-005 (2012)/ December 14, 2015	Payment of 13 th month bonus for the years 2012 and 2013 to Mr. Virgilio de los Reyes and Mr. Nemesio De Ocampo, Consultants hired for the Block Farm Project in the aggregate amount of PHP 60,000.00.	Not entitle to receive the 13 th month bonus due hired on contractual basis and such service entailed no employer-employee relationship. Collected the disallowed payments of P60,000.00 and same was refunded to DAR (source fund agency) per CK#573141 12/29/16.	COA already issued Notice of Settlement of Suspensions, Disallowances and Charges (NSSDC) on September 5, 2017 per following references; 1) NSSDC No. 2017-01 2) NSSDC No. 2017-02 3) NSSDC No. 2017-03 4) NSSDC No. 2017-04																												
ND No. 15-001 (2012)/ January 7, 2015	Overpayment of 2012 Performance-Based Bonus (PBB) in excess of the amount authorized by GCG PHP 453,369.00	Disallowed due over or in excess of the amount authorized by GCG. Over payment(Set up of AR): <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;"></td> <td style="text-align: right;">P453,369.00</td> </tr> <tr> <td>As of 11/30</td> <td style="text-align: right;">320,887.99</td> </tr> <tr> <td>Collected</td> <td style="text-align: right;">132,481.01</td> </tr> <tr> <td>% Settled</td> <td style="text-align: right;">29%</td> </tr> </table>		P453,369.00	As of 11/30	320,887.99	Collected	132,481.01	% Settled	29%	1. Informed the concerned officers/employees in writing for the overpayment of the 2012 Performance-Based Bonus (PBB). The following have not been deducted pending their re appeal from the disallowance: <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;">a. Johana S. Jadoc –</td> <td style="text-align: right;">67,901.25</td> </tr> <tr> <td>b. Ian A. Pedalizo –</td> <td style="text-align: right;">31,351.00</td> </tr> <tr> <td>c. Digna D. Gonzales-</td> <td style="text-align: right;">31,696.00</td> </tr> <tr> <td>d. Marilou C. de los Reyes-</td> <td style="text-align: right;">49,750.00</td> </tr> <tr> <td>e. Daisy Corazon N. Fabia –</td> <td style="text-align: right;">58,028.00</td> </tr> <tr> <td>f. Rosemarie S. Gumera –</td> <td style="text-align: right;">58,666.00</td> </tr> <tr> <td>g. Marieliz M. Siman –</td> <td style="text-align: right;">6,221.75</td> </tr> <tr> <td>h. Jerry B. de la Cruz –</td> <td style="text-align: right;">57,580.00</td> </tr> </table> <p>Five (5) had already settled their disallowances – Ms. Corazon Boyero, Mr. Ismael Braga, Mr. Cresologo Juntilla, Erlinda Valiente and Atty. Jerry dela Cruz who were no longer connected/retired from SRA.</p>	a. Johana S. Jadoc –	67,901.25	b. Ian A. Pedalizo –	31,351.00	c. Digna D. Gonzales-	31,696.00	d. Marilou C. de los Reyes-	49,750.00	e. Daisy Corazon N. Fabia –	58,028.00	f. Rosemarie S. Gumera –	58,666.00	g. Marieliz M. Siman –	6,221.75	h. Jerry B. de la Cruz –	57,580.00	Johana Jadoc Ian A. Pedalizo Digna D. Gonzales Marilou C. Delos Reyes Daisy Corazon N. Fabia Rosemarie S. Gumera Marieliz M. Siman Accounting Division, Quezon City	2017	29 % Complied	With appeal from ND.
	P453,369.00																														
As of 11/30	320,887.99																														
Collected	132,481.01																														
% Settled	29%																														
a. Johana S. Jadoc –	67,901.25																														
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Notices of Suspensions /Disallowances/ AOM/ Date	Audit Suspensions/ Disallowances/ Observations	Audit Recommendations/ Compliance to Audit Suspensions/ Disallowances	Action Plans	Dept. Responsible	Target Implementation Date: From - To	Status of Implementation	Reason for Partial/Delay/ Non-implementation, if applicable
ND No. 15-001 (2012); ND No. 15-002(2013) June 8, 2015	Overpayment of 2012 Performance-Based Bonus (PBB) in excess of the amount authorized by GCG PHP 97,403.40 198,786.25 Total 296,189.65	Collected the overpayments . Disallowances P296,189.65 Balance,11/30 10,336.94 Collected/ 285,852.71 % Settled 96 %	1. Notice of Disallowances were served and collections were thru payroll deductions from the following employees in SRA Visayas . a. Protacio Arnaiz – 15,117.90 b. Elna Baladhay – 1,125.60 c. Francisco Banlaygas – 1,557.69 d. Janet Belleza- 1,546.32 e. Danilo Buenafe- 8,099.25, f. Virgie Celestial – 1,679.62 g. Roy Ronel Era- 1,557.69 h. Dida Gatanela – 1,677.75 i. Julian Geolingo – 1,557.69 j. Rex Jinon- 2,347.69 k. Freddie Nonato- 2,639.66 l. Mary Antoinette Tampo – 26,299.04 m. Certifying/Approving Officers: • Dominador T. Villanueva, Jr. (3,579.64) • Amelita Papisin (3,579.64) • Rosario Motus (600.00) TOTAL	Protacio Arnaiz Elna Baladhay Francisco Banlaygas Janet Belleza Danilo Buenafe Virgie Celestial Roy Ronel Era Dida Gatanela Julian Geolingo Rex Jinon Freddie Nonato- Mary Antoinette Tampo Certifying/Approving Officers: Dominador T. Villanueva, Jr. Amelita Papisin Rosario Motus	2017	96% complied On-going	
Period: July 1, 2016 to September 30, 2016	A total remittance of PHP 22,174,678.38 of fees, charges and liens to: SIFI – PHP 1,334,611.08; LUZONFED – PHP 213,695.54; SMPFI – PHP 20,626,371.76.	Refund and liquidate the total amount remitted, released and disbursed to SIFI, LuzonFed, SMPFI in the total amount of PHP 22,174,678.38.	SRA, SIFI, SMPFI and LUZONFED had filed their corresponding appeals with the Notice of Disallowances.	SIFI LUZONFED SMPFI Ma. Regina Bautista Martin Archimedes B. Amarra Segfredo R. Serrano Jose Luis Leonard J. Tongoy Aida F. Ignacio Erlinda J. Abacan Dolores R. Dela Cruz James C. Ledesma	2017	Not yet implemented.	Appeal from ND

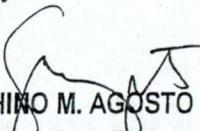
Notices of Suspensions/Disallowances/AOM/Date	Audit Suspensions/Disallowances/Observations	Audit Recommendations/Compliance to Audit Suspensions/Disallowances	Action Plans	Dept. Responsible	Target Implementation Date: From - To	Status of Implementation	Reason for Partial/Delay/Non-implementation, if applicable
				Jose Manuel C. Lopa Rafael P. Golez			
Period: April 1- June 30, 2016	A total remittance of PHP 29,861,601.65 of fees, charges and liens to: SMPFI – PHP 18,166,795.80; CONFED- PHP 1,269,709.83; SIFI – PHP 4,456,553.24; NFSP – 610,597.18; PANAYFED- PHP 155,653.93; PSMA – PHP 2,493,158.58; UNIFED- PHP 514,586.63; PHILSURIN- PHP 2,194,546.46.	Refund and liquidate the total amount remitted, released and disbursed to SIFI, LuzonFed, SMPFI, PANAYFED, CONFED,PHILSURIN, UNIFED, PSMA and NFSP in the total amount of PHP 29,861,601.65	SRA, SIFI, SMPFI, CONFED, PANAYFED, PHILSURIN, NFSP, PSMA, UNIFED and LUZONFED have filed their corresponding appeal with the Notice of Disallowances.	SIFI LUZONFED PANAYFED PHILSURIN UNIFED PSMA SMPFI CONFED NFSP Ma. Regina Bautista Martin Archimedes B. Amarra Segfredo R. Serrano Jose Luis Leonard J. Tongoy Aida F. Ignacio Erlinda J. Abacan Dolores R. Dela Cruz James C. Ledesma Jose Manuel C. Lopa Rafael P. Golez	2017 2015-2017	Not yet implemented	Appeal from ND

Notices of Suspensions /Disallowances/ AOM/ Date	Audit Suspensions/ Disallowances/ Observations	Audit Recommendations/ Compliance to Audit Suspensions/ Disallowances	Action Plans	Dept. Responsible	Target Implementation Date: From - To	Status of Implementation	Reason for Partial/Delay/ Non-implementation, if applicable
			<p>GRAND TOTAL (BY PAYEE/RECIPIENT):</p> <p>PBB - PHP 331,224.93</p> <p>SIFI- PHP 5,791,164.32/ ND # 2016-004/ 7-13-16; 2016-005/ 5-12-16; and 2016-006/ 7-13-16</p> <p>LUZONFED- PHP 213,695.54 / ND # 2016-007/ 7-8-16</p> <p>PANAYFED- PHP 155,653.93 / ND # 2016-009/ 5-23-16</p> <p>PHILSURIN- PHP 2,194,546.46 / ND # 2016-012/ 5-23-16</p> <p>UNIFED- PHP 514,586.63 / ND # 2016-011/ 5-23-16</p> <p>PSMA- PHP 2,493,158.58 / ND # 2016-010/ 5-23-16</p> <p>SMPFI- PHP 38,793,167.56/ ND # 2016-001/ 4-26-16; 2016-002/ 4-26-16; 2016-013/ 5-23-16; 2016-014/ 7-8-16; 2016-015/ 5-23-16; and 2016-016/ 7-8-16.</p> <p>CONFED- PHP 1,269,709.83 / ND # 2016-003/ 5-13-16</p> <p>NFSP - PHP 610,597.18 / ND # 2016-008 / 5/23/2016</p> <p>TOTAL: PHP 52,367,504.96</p>				

Prepared by:


ERLINDA J. ABACAN
 Chief Accountant

Noted by:


JOSEPHINO M. AGOSTO
 OIC, Office of the Deputy Administrator