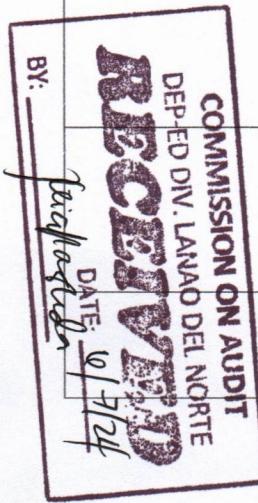


TECHNICAL EDUCATION AND SKILLS DEVELOPMENT AUTHORITY
LANAO NORTE NATIONAL AGRO-INDUSTRIAL SCHOOL

Consolidated Agency Action Plan and Status of Implementation
Audit Observation and Recommendations

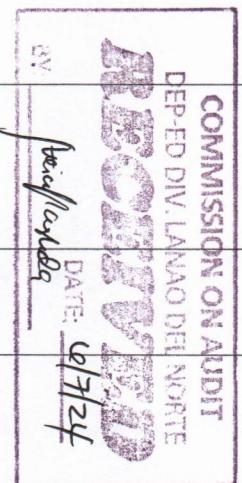
For the Calendar Year 2022

Ref.	Audit Observation	Audit Recommendations	Agency Action Plan				Status of Implementation	Reason for Delay/Partially/Non Implementation	Action Taken/Action to be Taken	Audit's Validation
			Action Plan	Person/Dept.	Target Implementation Date	From				
2022 ML	"Disbursement/s expenses amounting to P 175,802.42 were not obligated and recorded as Accounts Payable as of December 31, 2021 resulting to overstatement of current year's expenses and understatement of prior years expenses pursuant to Section 59 of PD 1445"	We recommend the management to obligate expenses as accounts payables at the end of the calendar year and ascertain the accurate balance of payable account with the use of subsidiary Ledgers. Ensure that payables are properly supported with complete documents. Effect the necessary adjusting entries to correct the balances recognized in the Financial Statements. Stop the practice of allowing the charging of prior period year expenses in the current year expenses	LNNAIS acknowledged the non-recording of Accounts Payable to obligate Prior year's Expenses resulted to misstatement of multiple accounts in the 2022 Financial Statement. The Accounting officer will take the necessary adjustments to its account by submitting	Financial Analyst/Accouting	March 2023	April 2023	Fully Implemented	N/A	Liabilities were recorded in JEV # 01-2022-12-69 for Fund 01 and 06-2022-12-70. Erroneous entry of expenses of the current year is derecognized. Subsidiary ledgers for the liabilities and restated Financial Position is submitted	



2022 ML <i>"The concept of Sariling Sikap Program under Executive No. 939 which is the optimum utilization of the agency's resources to produce outputs/ products which can be sold and derive income therefrom, making it self- reliant/self- liquidating was instead</i>	a) Review the existing guidelines for scholarship training especially the allocation and determination of training cost/ funding b) Revisit and strictly observe the provision of EO 939 and its IRR and make representation for the necessary amendment if necessary c) Fund allotted for regular skills training funded by the regular appropriation should be maintained in the regular LCCA	LNN AIS Financial Analyst/Acc ounting	March 2023	March 2023	Fully Implemented	LNNAIS have communicat ed to the Region the review of SSP concept with recommend ation to be discussed in the higher policy making body





	<p><i>clothing/ uniform allowance were noted in the conduct and implementation of forty-nine (49) trainings amounting to P 11,074902.60 under Sariling Sikap Program (SSP). The incurred delays reached 37 to 234 days after the trainings started as scheduled which in effect is affecting the efficiency of implementing the scholarship program and delivery of scholarship assistance".</i></p>	<p>address the delays in releasing the fare allowances and clothing/ uniform allowances to recipient scholars during the scholarship training. Keep track with the scholarship activities with the plan and make follow-up to expedite them</p>	<p>d that the delays stated in AOM 23-004-101 has caused disservice to the trainees who are entitled to various scholarship assistance. The Scholarship Focal of LNNAIS is steadfast in the TESDA Provincial Office of Lanao Norte as evidence in Memo attached and monitoring sheet. The challenge to deliver the billing is mainly due to logistical constraints as the focal relies on the</p>	<p>expedite the release of the allowances.</p>
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availability of LNNAIS official vehicle to deliver the billings to Iligan City but such would never exceed 7 working days.

Unfortunately, TESDA PO Lanao incurs most of the days delay as stated in the AOM 23-004-101 par 3.

LNNAIS on its part have sent multiple Memo sent through emails reminding TESDA PO Lanao to immediately process the assistance apart from constant verbal

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DATE: 07/12/24

		communicati on.						
2022 ML	<p>“Out of forty-nine (49) trainings in the total amount of PI1,074,902. 60 conducted during the year, only fourteen (14) or 29% were able to utilize the Biometrics-enabled Scholarship System (BSRS) leaving the 35 trainings or 71% with no BSRS registration due to areas with poor internet service while (2) trainings were due to RESP Scholarship not mandated for registration</p>	<p>a) Fully utilize the BSRS in all their trainings to improve the implementation of scholarship program and, at the same time, provide the government of the desired control mechanism and protection from any fraudulent scholarship claims, if any, in compliance to TESDA Circular No. 016 s. 2022 dated March 4, 2022</p> <p>b) Communicate to Central Office Observations note on the implementation of BSRS</p>	<p>LNN AIS Focal</p>	<p>March 2023</p>	<p>March 2023</p>	<p>Fully Implemen tation</p>	<p>LNN AIS have submitted evidences that trainings are conducted in areas where BSRS access is limited.</p>	

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hence, BSRS was not fully utilized in the conduct of trainings during the year and not able to generate the required attendance taking system to ensure control over fraudulent scholarship claims, if any, pursuant to TESDA Circular, No. 16 s. 2022 dates March 4, 2022	2022 ML	"The delayed deliveries of toolkits to scholars resulted to unutilized/unc claimed 449 toolkits during the year, thus, defeated the purpose of providing them beneficiaries for their use	We recommend the management to address the overdue delays of receiving the toolkits. Considering that most of the items as components for toolkits could be procured locally, the management may bring the matter to central office to expedite the release of toolkits	LNN AIS Supply Officer	March 2023	March 2023	Fully Implemented

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DEP-ED DIV. LANAO DEL NORTE
REPORT

6/7/24

BY: _____

DATE: _____

REMARKS

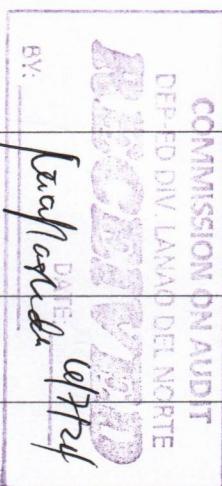
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the higher policy making body to look into the

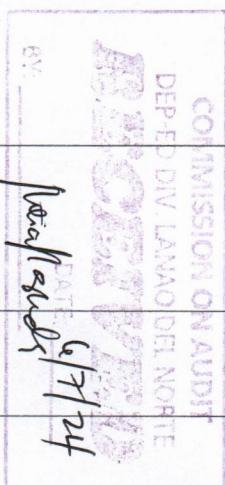
observation	S.	<p><i>after graduation as planned and failed to maximize the utilization of government resources.”</i></p>
<p>(STEP) beneficiaries to jumpstart their livelihood after gaining skills from their training program.</p> <p>However, the decision remains in the discretion of the central office of which Philippine International Trading Corps. (PTTC) was tapped for the procurement process of Toolkits up to 2019. The units remain as one of the release of toolkits.</p> <p>LNN AIS follows the Tesda Circular No. 18 s 2022</p>	<p>However, the decision remains in the discretion of the central office of which Philippine International Trading Corps. (PTTC) was tapped for the procurement process of Toolkits up to 2019. The units remain as one of the release of toolkits.</p>	<p>Commission on Audit DEP-ED DIV. LAMAQ DEL NORTE Date: 07/24/2022 By: <i>feia</i></p>

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DEP. ED. DIV. LANAUD DEL NORTE
BY: Reinaldo DATE: 6/7/24

section 7	<p>"The technical specification of starter toolkits shall be standardized at the National level".</p> <p>LNN AIS understand the need to fast track the release of toolkits and the recommendation to procure the components locally but LNN AIS is yet to conduct assessment if it has a financial capacity to proceed.</p> <p>LNN AIS will direct these recommendations to TESDA</p>
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2022 ML	<p>“Non-recording of Due from TESDA-PO during the year amounting to P 640,550.00 representing cost of training billed to TESDA Provincial Office resulting to understatement of current year’s asset particularly account receivable pursuant to Section 59 of PD 1445.”</p>	<p>We recommend the management to record transactions considered as Due from TESDA-PO at the end of the calendar year and ensure to closely monitor/ Ascertain the accuruated balance of receivable account with the use of Subsidiary Ledgers</p> <p>LNNAI</p> <p>Financial Analyst/ Accounting</p> <p>March 2023</p> <p>April 2023</p> <p>Fully Implemented</p>	<p>LNNAIS have submitted JEV #06-2023-02-009 with Subsidiary Ledger to record the Accounts Receivable from PO.</p>			



2022 ML	<i>"The submission of the Monthly/Quarterly financial statements/ reports and related supporting documents/ schedules were delayed from 11 – 324 calendar days,</i>	We recommend the management : a. Instruct the Accountant to strictly comply with the COA rules and regulations on the timely	LNNAI S d ing Officer to 007-101. LNNAIS Financial Analyst to	Financial Analyst/ Accounging	March 2023	April 2023	Fully Implemented

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Vouchers for FY 2022

<p>contrary to section 60, volume 1 of GAM, and EO 292 s 1997 and reiterated under Section 5.5.b of COA Circular No. 2015-002, thus hindered the timely audit of transactions and immediate correction of accounts.”</p> <p>S</p>	<p>submissi on of the required Financial statement s/ reports and its related schedules and supportin g document s and advise accountin g officer to comply the audit requirem ents despite constraint</p> <p>S</p>	<p>documents needed and to observe timeliness of the submission of documents in compliance to existing COA circular mentioned.</p>					
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Prepared by:

IAN REYMAR G. BELA CRUZ
Financial Analyst I

Certified Correct by:

JASMINE G. GALINZOGA
Administrative Officer IV

Noted by:

AMAYNAR C. JURAWAN
Head, Operating Units

Verified by:

CHARISSA C. MEJARES
Resident Auditor

