



Republic of the Philippines
COMMISSION ON AUDIT
Regional Office No. X
Cagayan de Oro City

MANAGEMENT LETTER

ON THE

**Technical Education and Skills Development
Authority**

**Lanao Norte National
Agro-Industrial School
(LNNAIS)**

Bualan, Tubod, Lanao del Norte

For the Year Ended December 31, 2021



Republic of the Philippines
COMMISSION ON AUDIT
Regional Office No. X
Cagayan de Oro City



OFFICE OF THE REGIONAL SUPERVISING AUDITOR
National Government Sector (NGS)
Cluster V-Education and Employment

February 24, 2022

ENGR. NAZARIO D. VILLAMOR JR.
School Administrator I
Lanao del Norte National Agro-Industrial School (LNNAIS)
Bualan, Tubod, Lanao del Norte

Dear Engr. Villamor:

**Management Letter on the Audit of the
Lanao del Norte National Agro-Industrial School (LNNAIS)
Bualan, Tubod, Lanao del Norte
For the Calendar Year 2021**

Pursuant to Section 2, Article IX-D of the Philippine Constitution and Section 43 of Presidential Decree No. 1445, otherwise known as the Government Auditing Code of the Philippines, we are pleased to transmit the Management Letter (ML) of our Auditor on the results of the audit of the accounts and operations of the Lanao del Norte Agro-Industrial School, Bualan, Tubod, Lanao del Norte for the year ended December 31, 2021.

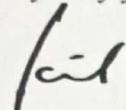
The audit was aimed to ascertain the propriety of financial transactions, compliance of the Agency to prescribed laws, rules and regulations and fairness of the presentation of accounts in the financial statements. Furthermore, the audit was conducted in accordance with applicable legal and regulatory requirements, and International Standards of Supreme Audit Institutions.

The ML consists of five parts: Introduction, Summary of Recommendations, Detailed Audit Observations and Recommendations, Status of Implementation of Prior Years' Audit Recommendations and the Annexes.

We invite your attention to the audit observations and recommendations of our Audit Team which were discussed with the concerned officials and staff of that Office during the exit conference. Their comments and/or responses were incorporated in this letter, where appropriate. We request that the recommended remedial measures be immediately implemented and we will appreciate being informed of the action/s taken thereon by submitting the duly accomplished Agency Action Plan and Status of Implementation Form (AAPSIF) within 60 days upon receipt hereof pursuant to Section 89 of the General Provisions of Republic Act No. 11518, otherwise known as the General Appropriations Act of FY 2021.

We express our appreciation for the support and cooperation extended by the officials and staff of the Lanao del Norte Agro-Industrial School to our Audit Team during the audit.

Very truly yours,



FLORITA K. KIONISALA
State Auditor IV
Acting Regional Supervising Auditor

AGENCY ACTION PLAN and STATUS of IMPLEMENTATION

Audit Observations and Recommendations

For Calendar Year 2021

Ref.	Audit Observation	Audit Recommendation s	Agency Action Plan				Status of Implementation	Reason for Delay/Parti al/ Non-Implement ation	Action Taken/Acti on to be Taken	Auditor's Validation				
			Action Plan	Person/Dept. Responsible	Target Implementation Date									
					From	To								
2021 ML	The school site with an area totaling 133,841 square meters is not titled in the name of the school or of the Technical Education and Skills Development Authority despite the presence of school buildings and other improvements contrary to an effective internal control enunciated by Section 123 and	<p>a) Strictly adhere to the provisions of Presidential Decree 1445 and other relevant provisions on the setting up and maintenance of an effective internal control to safeguard the assets of the school.</p> <p>b) Undertake the necessary steps to complete the transfer of title</p>												

	124 of Presidential Decree No. 1445 thereby safeguarding the assets and the possession of said land are not ensured from possible adverse claims.	of the school site in the name of the school or of the Technical Education and Skills Development Authority (TESDA).							
2021 ML	The Purchase Orders submitted totaling P625,338.49 lacked the essential information and attachments contrary to GAM Manual for National Government Agencies thus, fulfilment of the obligations of the concerned suppliers could	a) Strictly adhere to the provisions of the Government Accounting Manual for National Government Agencies particularly on the filling up of complete information in the Purchase Orders. b) Require the supplier to							

	not be easily imposed.	provide valid and unexpired official receipts as acknowledgement of the payment receipt.							
2021 ML	Annual Procurement Plan and Project Procurement Management Plan for Calendar year 2021 were not submitted contrary to Section 7.2 of the Implementing Rules and Regulations of Republic Act 9184 thereby procurements cannot be ascertained to comply with the approved	<p>a) Strictly adhere to the provisions of RA 9184 and its IRR and other relevant guidelines on the preparation and submission of the Annual Procurement Plan.</p> <p>b) Submit the Project Procurement Management Plan and Annual Procurement Plan and its amendments and supplemental to this Office to ascertain the compliance of the</p>							

	procurement plan.	school to the approved procurement plans.									
2021 ML	Gender and Development Plan and Budget and Accomplishment Report for Calendar year 2021 to address the gender gaps and needs of the stakeholders were not submitted to this Office contrary to PCW-NEDA-DBM Joint Circular No. 2012-01 thereby compliance is not ensured.	<p>a) Strictly adhere to the provisions of PCW-NEDA DBM Joint Circular 2012-01 and other relevant provision on the preparation and submission of the GAD Plan and Budget and Accomplishment Report.</p> <p>b) Submit the approved GAD Plan and Budget and Accomplishment Report to this Office to aid in the audit on the use of the GAD Funds and its activities.</p>									

2021 ML	<p>The reliability of balances and verifiability of the existence of the recorded Property, Plant and Equipment (PPEs) for Calendar Year 2021 totaling P54,749,273.23 could not be ascertained due to the unreconciled balances between the accounting records and the records maintained in the Property Unit; and the failure to conduct a physical count of the PPEs, contrary to Section 15, Chapter 2 and</p>	<p>We recommended that management:</p> <p>a. Conduct Physical Inventory of all the Property Plant and Equipment of the agency; and</p> <p>b. Adopt and strictly adheres to the provisions of COA Circular 2020-006 in the one-time cleansing of the Property, Plant and Equipment accounts.</p>									

	Section 10 (a) & (b), Chapter 8, Volume I of the Government Accounting Manual for National Government Agencies.								
2021 ML	A total of 110 Disbursements Vouchers (DVs) with an aggregate amount of P4,683,077.28 for Calendar year 2021 remained unsubmitted contrary to Section 122 of Presidential Decree 1445 and Section 7.2.1 (a) of COA Circular 2009-006, thus validity, regularity and propriety of the	We recommended that management: a. Submit immediately the subject Disbursement Vouchers and its supporting documents. Thereafter, coordinate with the accountable officers and all concerned to submit promptly or timely the disbursement reports together with the paid vouchers,							

	<p>related disbursements could not be ascertained.</p>	<p>payrolls and its supporting documents; and</p> <p>b. Suspend the payment of the salaries of the officials responsible for the non-submission of the subject reports until they shall have complied with the requirements.</p>								
--	--	--	--	--	--	--	--	--	--	--



Republic of the Philippines
COMMISSION ON AUDIT
Regional Office No. 10
Cagayan de Oro City

OFFICE OF THE AUDIT TEAM LEADER
Audit Group NGS,- Cluster 5
Audit Team No. R10-16

February 24,2022

ENGR. NAZARIO D. VILLAMOR JR.

School Administrator I

Lanao Norte National Agro-Industrial School (LNNAIS)
Bualan, Tubod, Lanao del Norte

Dear Mr. Villamor Jr.:

**Management Letter on the Audit of the
Lanao Norte National Agro-Industrial School (LNNAIS)
Bualan, Tubod, Lanao del Norte
for the period January 1 to December 31, 2021**

1. Pursuant to Section 2, Article IX-D of the Constitution of the Philippines and Section 43 of the Government Auditing Code of the Philippines (PD 1445), we have conducted financial and compliance audit of the financial transactions of the Lanao Norte National Agro-Industrial School (LNNAIS) for the period ended December 31, 2021. The audit was conducted in accordance with applicable legal and regulatory requirements, and International Standards of Supreme Audit Institutions (ISSAIs). Those standards require that we plan and perform the audit to obtain a reasonable basis for our conclusions.

2. The audit was conducted on a test basis to verify the level of assurance that may be placed on management's assertions on the financial statements; recommend agency improvement opportunities; and determine the extent of implementation of prior year's audit recommendations.

3. The Agency's financial conditions, results of operations and cash flows as of December 31, 2021 are shown in the attached audited financial statements (Annexes A-I).

4. Deficiencies observed in the course of the audit were earlier communicated through Audit Observation Memoranda (AOMs) and discussed in an exit conference on February 22, 2022 with concerned officials and employees. Their comments were incorporated in this letter where appropriate. The significant audit observations and recommendations shall be incorporated in the Management Letter (ML) of the TESDA - Region X for CY 2021.

A. INTRODUCTION

AGENCY'S MANDATE & ORGANIZATIONAL STRUCTURE

5. The Lanao Norte National Agro-Industrial School (LNNAIS), Bualan, Tubod, Lanao del Norte was established in June 1973 under the leadership of the late Governor Arsenio A. Quibranza, catering Secondary Program. It was nationalized through the effort of Congressman Abdullah D. Dimaporo by passing a bill to the congress on March 25, 1992 under Batas Pambansang Blg. 213.

6. The school acquired 16 hectares of school site through government reservation. It was surveyed in July 21, 1921 and was approved on December 31, 1921 in the name of the provincial government of Lanao del Norte for Bureau of Education.

7. In 1997, LNNAIS, became a TESDA Administered School by virtue of Republic Act 7796 popularly known as the TESDA Law. LNNAIS is a technical vocational institution offering UTPRAS registered qualifications identified as priority skills in the province. The School prepare trainees to surpass the competency assessment and become certified skilled workers by upgrading our trainers and improving our facilities. LNNAIS link partners who serve as potential channels for employment of our graduates. LNNAIS also sustain our livestock and crop projects to address a twofold target and income generating and to serve as hands-on venue for students and trainees. Alongside, LNNAIS pursue a quality assurance system.

8. Its vision is to be a globally competitive; agriculturally and industrially-based training institution supportive and committed to economic development, nurturing ecology-conscious society. And its Mission is to offer Post-Secondary Program, to produce graduates who shall serve as propellers of agro-industrial development through its competent faculty and staff, well-equipped innovative training facilities for global competitiveness.

9. The Agency is Headed by Mr. Engr. Nazario D. Villamor Jr, School Administrator. He is ably assisted by 20 regular employees, 1 casual employee and 37 Job Orders assisting in the Office and School.

OPERATIONAL HIGHLIGHTS

10. For Calendar Year 2021, TESDA-LNNAIS offered training program for Qualifications. The number of enrolments and graduates has decreased by percent and percent respectively compared to last year, as shown below:

Period	CY 2021	CY 2020	Increase (Decrease)	Percent
Enrolled	2,629	5,516	(2,887)	-52.34%
Graduated	2,308	5,116	(2,808)	-54.89%
Assessed (incl. walk-in)	2,907	7,110	(4,203)	-59.11%
Certified	6,288	6,394	(106)	-1.66%
Employed	893	1,453	(560)	-38.54%

11. LNNAIS has conducted a total of 2,907 assessments on various qualifications. At least, 93% or 1,417 of these assessments were certified during the year.

12. TESDA-LNNAIS reported the following major accomplishments per Major Final Output (MFO) and Performance measures vis-a-vis the targets:

Key Performance Indicator (KPI)	Enrolled			Graduated		
	Target	Cumm. Output	% of Accomplishment	Target	Cumm. Output	% of Accomplishment
MFO 3: Promotion, Development and Implementation of Quality Technical Education and Skills Development Programs						
A. TESDA Technology Institution						
-Regular Program						
I. Total Massive Training						
No. of Persons Employed (All Technical Vocational Education and Training (TVET Graduates)	1,502	2,629		1,351	2,308	
III. Assessment/Certified (All Qualifications)	Assessed			Certified		
Regular & Walk in	1,673	2,907		1,559	2,711	

FINANCIAL PROFILE

13. For CY 2021, Lanao Norte National Agro-Industrial School has a total appropriation of **₱12,292,000.00** which includes the Regular Budget of **₱ 11,407,000.00**, Pension & Gratuity Fund (PS) **₱123,868.00**, MPBF of **₱ 0.00** the Automatic Appropriations of **₱885,000.00** as provided for in the General Appropriations Act

(GAA) for Fiscal Year 2021. During the year, the TESDA LNNAIS received a total allotment of **₱12,646,239.08**, out of which, total obligations of **₱12,623,623.17** were incurred leaving an unexpended balance of **₱ 22,615.91** as at year-end, the details of which are presented below.:

Source of Funds	Appropriations	Allotment	Obligation Incurred	Unobligated Balance
A. Current Year Budget				
1. Agency Specific Budget				
PS	9,814,000.00	10,636,871.08	10,635,267.12	1,603.96
MOOE	1,593,000.00	1,000,500.00	1,000,500.00	0
Sub-total	11,407,000.00	11,637,371.08	11,635,767.12	1,603.96
2. Special Purpose Fund				
Miscellaneous				
Personnel Benefits Funds (PS)				
Pension & Gratuity Fund (PS)		123,868.00	123,868.00	0
Sub-total		123,868.00	123,868.00	0
3. Automatic Appropriations				
Retirement and Life Insurance Premium (RLIP) PS	885,000.00	885,000.00	863,988.05	21,011.95
Sub-total	885,000.00	885,000.00	863,988.05	21,011.95
Total Current Year	12,292,000.00	12,646,239.08	12,623,623.17	22,615.91

Financial Position:

FUND 01 GENERAL FUND

	2021	2020
Assets	46,315,148.45	46,452,430.97
Liabilities	20,900.56	18,885.10
Government Equity	46,294,247.89	46,433,545.87

FUND 06 SSP

	2021	2020
Assets	9,689,219.92	1,076,537.42
Liabilities	44,079.86	61,824.48
Government Equity	9,45,140.06	₱1,014,712.94

Sources and Application of Funds:

	2021	2020
Revenue	22,966,858.30	₱ 11,794,209.00
Less: Current Operating Expenses		
MOOE	20,450,371.91	11,363,611.22
Non-Cash Expenses	462,060.63	265,701.64
Total	20,912,432.54	11,629,312.86
Surplus (Deficit) from Operations	2,059,545.76	₱ 164,896.14

B. SUMMARY OF RECOMMENDATIONS

14. The following is a summary of recommendations, the details of which are discussed in the Detailed Observations and Recommendations of the report:

FINANCIAL AUDIT

Property, Plant and Equipment (PPEs) could not be ascertained due to the unreconciled balances.

15. We recommended that management:

- a. Conduct Physical Inventory of all the Property Plant and Equipment of the agency; and
- b. Adopt and strictly adheres to the provisions of COA Circular 2020-006 in the one-time cleansing of the Property, Plant and Equipment accounts.

The School site is not titled in the name of the school or of the Technical Education and Skills Development Authority.

16. We recommended that management:

- a. Strictly adhere to the provisions of Presidential Decree 1445 and other relevant provisions on the setting up and maintenance of an effective internal control to safeguard the assets of the school.
- b. Undertake the necessary steps to complete the transfer of title of the school site in the name of the school or of the Technical Education and Skills Development Authority (TESDA).

The Purchase Orders submitted lacked the essential information and attachments.

17. We recommended that management:

- a. Strictly adhere to the provisions of the Government Accounting Manual for National Government Agencies particularly on the filling up of complete information in the Purchase Orders.
- b. Require the supplier to provide valid and unexpired official receipts as acknowledgement of the payment receipt.

Failed to submit Annual Procurement Plan and Project Procurement Management Plan.

18. We recommended that management:

- a) Strictly adhere to the provisions of RA 9184 and its IRR and other relevant guidelines on the preparation and submission of the Annual Procurement Plan.
- b) Submit the Project Procurement Management Plan and Annual Procurement Plan and its amendments and supplemental to this Office to ascertain the compliance of the school to the approved procurement plans.

Failed to submit Gender and Development Plan and Budget and Accomplishment Report.

19. We recommended that management:

- a. Strictly adhere to the provisions of PCW-NEDA DBM Joint Circular 2012-01 and other relevant provision on the preparation and submission of the GAD Plan and Budget and Accomplishment Report.
- b. Submit the approved GAD Plan and Budget and Accomplishment Report to this Office to aid in the audit on the use of the GAD Funds and its activities.

Disbursements Vouchers (DVs) remained unsubmitted.

20. We recommended that management:

- a. Submit immediately the subject Disbursement Vouchers and its supporting documents. Thereafter, coordinate with the accountable officers and all concerned to submit promptly or timely the disbursement reports together with the paid vouchers, payrolls and its supporting documents; and
- b. Suspend the payment of the salaries of the officials responsible for the non-submission of the subject reports until they shall have complied with the requirements.

COMPLIANCE AUDIT

The School site is not titled in the name of the school or of the Technical Education and Skills Development Authority.

21. We recommended that management:

- a. Strictly adhere to the provisions of Presidential Decree 1445 and other relevant provisions on the setting up and maintenance of an effective internal control to safeguard the assets of the school.
- b. Undertake the necessary steps to complete the transfer of title of the school site in the name of the school or of the Technical Education and Skills Development Authority (TESDA).

The Purchase Orders submitted totaling P625, 338.49 lacked the essential information and attachments.

22. We recommended that management:

- a. Strictly adhere to the provisions of the Government Accounting Manual for National Government Agencies particularly on the filling up of complete information in the Purchase Orders.
- b. Require the supplier to provide valid and unexpired official receipts as acknowledgement of the payment receipt.

Failed to submit Annual Procurement Plan and Project Procurement Management Plan.

23. We recommended that management:

- a. Strictly adhere to the provisions of RA 9184 and its IRR and other relevant guidelines on the preparation and submission of the Annual Procurement Plan.

- b. Submit the Project Procurement Management Plan and Annual Procurement Plan and its amendments and supplemental to this Office to ascertain the compliance of the school to the approved procurement plans.

Failed to submit Gender and Development Plan and Budget and Accomplishment Report

24. We recommended that management:

- c. Strictly adhere to the provisions of PCW-NEDA DBM Joint Circular 2012-01 and other relevant provision on the preparation and submission of the GAD Plan and Budget and Accomplishment Report.
- d. Submit the approved GAD Plan and Budget and Accomplishment Report to this Office to aid in the audit on the use of the GAD Funds and its activities.

Disbursements Vouchers (DVs) remained unsubmitted

25. We recommended that management:

- c. Submit immediately the subject Disbursement Vouchers and its supporting documents. Thereafter, coordinate with the accountable officers and all concerned to submit promptly or timely the disbursement reports together with the paid vouchers, payrolls and its supporting documents; and
- d. Suspend the payment of the salaries of the officials responsible for the non-submission of the subject reports until they shall have complied with the requirements.

C. DETAILED OBSERVATIONS AND RECOMMENDATIONS

FINANCIAL AUDIT

Property, Plant and Equipment (PPEs) could not be ascertained due to the unreconciled balances.

26. The reliability of balances and verifiability of the existence of the recorded Property, Plant and Equipment (PPEs) for Calendar Year 2021 totaling P54,749,273.23 could not be ascertained due to the unreconciled balances between the accounting records and the records maintained in the Property Unit; and the failure to conduct a physical count of the PPEs, contrary to Section 15, Chapter 2 and Section 10 (a) & (b), Chapter 8, Volume I of the Government Accounting Manual for National Government Agencies.

27. Section 38 of the Government Accounting Manual (GAM) states: "The entity shall have a periodic physical count of PPE, which shall be done annually and presented

on the Report on the Physical Count of Property, Plant and Equipment (RPCPPE) (Appendix 71) as at December 31 of each year. This shall be submitted to the Auditor concerned not later than January 31 of the following year. Equipment found at station and losses discovered during the physical count shall be reported to the Accounting Division/Unit for proper accounting/recording.”

28. COA Circular 2020-006 dated January 31, 2020 entitled “Guidelines and Procedures in the Conduct of Physical Count of Property, Plant and Equipment (PPE), Recognition of PPE Items Found at Station, and Disposition for Non-existing/Missing PPE Items, for the One-Time Cleansing of PPE Account Balances of Government Agencies” was issued precisely for the purpose stated. The deficiencies noted in the presentation of the Property, Plant and Equipment (PPE) account which have a material effect on the fair presentation of the financial statements have been a recurring problem due to non-reconciliation of the balances of the said account in the accounting and property custodian records.

29. The same citation recognizes that PPE comprise significant portion of the total assets of an agency and this perennial issue of the non-establishment of the accuracy of its balances which have cause an exception in the fairness of the presentation of the financial statements thereby depriving the government, its stakeholders and other users of a reliable information. The said circular have encompasses all imaginable aspects of the problem of the PPE presentation and how to deal with them. This one-time cleansing of the account is exhaustive enough to answer every obstacle that may have been encountered in the past that hindered its compliance.

30. Verification of the PPE account of Lanao Norte National Agro-Industrial School showed a balance of P54,749,273.23 for calendar year 2021. Inquiry of the accounting revealed that the balances of the said account have not been reconciled on their records. The property custodian does not have a complete record of the items of PPE thus, reconciliation of the items and amounts seems unattainable. It was also revealed that there was no conduct physical inventory to verify the existence, or the non-existence of the items presented in the financial statements.

31. The non-reconciliation of the PPE accounts between the accounting and property custodian records and the failure to conduct a physical count of the same casts doubts in the balances of the said account and other accounts affected by this misstatement affecting the fair presentation of the financial statements, thereby, necessitates the adoption of COA Circular 2020-006 to correct these deficiencies to present fairly the financial statements.

32. We recommended that management:

- a. Conduct Physical Inventory of all the Property Plant and Equipment of the agency; and**

b. Adopt and strictly adheres to the provisions of COA Circular 2020-006 in the one-time cleansing of the Property, Plant and Equipment accounts.

33. Management comment:

The management takes your recommendation to conduct physical inventory of all the Property, Plant and Equipment of the Agency. New set of Inventory Committee were created through Office Order No. 009 s 222 dated February 23/2022 and issued internal memo no. 20225-005 dated 02/23/2022 Re: Briefing of the Inventory Committee on the COA circular 2020-5 Guidelines and procedures in the conduct of physical count of property, plant and equipment (PPE), recognition of PPE items found at station and disposition for non-existing/missing PPE items, for the one-time cleansing of PPE account balances of Government agencies on March 3-4,2022 and prepare Physical Inventory Plan which will be submitted to COA and schedule the Physical Inventory 10 days after submission of PIP to COA.

COMPLIANCE AUDIT

The school site is not titled in the name of the school or of the Technical Education and Skills Development Authority

34. The school site with an area totaling 133,841 square meters is not titled in the name of the school or of the Technical Education and Skills Development Authority despite the presence of school buildings and other improvements contrary to an effective internal control enunciated by Section 123 and 124 of Presidential Decree No. 1445 thereby safeguarding the assets and the possession of said land are not ensured from possible adverse claims.

35. Section 123 of Presidential Decree (PD) 1445 defines internal control as “the plan of organization and all the coordinate methods and measures adopted within an organization or agency to safeguard its assets, check the accuracy and reliability of its accounting data, and encourage adherence to prescribed managerial policies.”

36. Further, Section 124 of above-mentioned citation emphasizes that “It shall be the direct responsibility of the agency head to install, implement, and monitor a sound system of internal control”.

37. Securing the assets of the agency is one of the most important functions of the head of the office. On the case of land where the buildings and other structure is located these efforts to secure said assets should be paramount because the risk involves is greater having both the land and structure will be affected in any unfavorable event.

38. Inquiry with the school management showed that the land that serves as the school and office sites totaling 133,841 square meters is not titled in the name of the school or of the Technical Education and Skills Development Authority (TESDA). The area occupies by the school consists of the following: 120,000 square meters in Bualan which serves as its main campus and training facility; 10,000 square meters in Baybay,

Poblacion which is an extension campus and houses some of its important offices and other training facilities and 3,841 square in Sitio Babuyan, Barangay Malingao all in the Municipality of Tubod, Province of Lanao del Norte.

39. The application for survey plan of the lot which serves as the main campus was put on hold pending verification with around 70,000 square meters was occupied by illegal settlers. A letter was already sent to the Office of the Solicitor General for the eviction of the settlers. The approval for lot of the extension campus was also put on hold pending a reclassification from its existing status as timberland under the Comprehensive Land Use Plan (CLUP), such measure is under discussion by the Sangguniang Bayan. The real property tax of the satellite campus was unpaid by the donor of the lot since 1992 amounting to P290,000.00, an ongoing negotiation of the heirs in undertaken since there are disagreements among their family on the process of the donation made.

40. All these events highlight the uncertainty of the possession and ownership of the lands when these are not titled under the name of the school or of the TESDA. The school has already invested on buildings and other improvements thus it had to be protected and ensure that these lands and structures are in the name of the institution. The failure of the school to secure the titles of these lands put these assets in jeopardy and risk when an unfavorable outcome results from questions or challenges to its ownership of the land as is contrary to a sound internal control enunciated by Sections 123 and 124 of Presidential Decree 1445.

41. We recommended that management:

- a) Strictly adhere to the provisions of Presidential Decree 1445 and other relevant provisions on the setting up and maintenance of an effective internal control to safeguard the assets of the school.**
- b) Undertake the necessary steps to complete the transfer of title of the school site in the name of the school or of the Technical Education and Skills Development Authority (TESDA).**

42. Management comment:

The management takes your recommendation on the titling of LNNAIS lands where the school buildings are located as prescribed on PD No. 1445. We have submitted to your office the transmittal for the titling documents dated 03/10/2022 which serves as an evidence that we are already taking the action to the concerned agency for this purpose.

The Purchase Orders submitted lacked the essential information and attachments.

43. **The Purchase Orders submitted totaling P625,338.49 lacked the essential information and attachments contrary to GAM Manual for National Government Agencies thus, fulfilment of the obligations of the concerned suppliers could not be easily imposed.**

44. The Government Accounting Manual (GAM) for National Government Agencies (NGAs) was issued to provide guidelines in the proper accounting and conduct of government transactions. It provides among others the form for the Purchase Order (PO) and the information it should contain.

45. Verification of the submitted Purchase Orders of the school for Calendar Year 2021 showed that POs totaling P625,338.49 lacked essential information such as the date received by the suppliers, the date of deliveries and lacking specifications in the procured goods. This information are necessary to determine whether the suppliers were able to deliver on time otherwise, a penalty for late deliveries will be imposed as well to determine if they have delivered according to specifications. Failure to indicate the specified items to be delivered means the procuring entity cannot impose upon the supplier on the items to be delivered. Moreover, other essential supporting documents attached were inherently defective such as expired official receipts as indicated in the expiration of the authority granted (see attach summary).

46. The lack of information in the submitted POs hinders the imposition of penalty in case there is a late delivery and the lack of specification in the goods procured precluded the procuring entity to demand the supplier to deliver the intended items. Moreover, the attachment of expired official receipts means that there is no assurance that the taxes arising from the said transactions have been remitted to the government.

47. We recommended that management:

- a) Strictly adhere to the provisions of the Government Accounting Manual for National Government Agencies particularly on the filling up of complete information in the Purchase Orders.**
- b) Require the supplier to provide valid and unexpired official receipts as acknowledgement of the payment receipt.**

48. Management comment:

The management will take your recommendation to strictly adhere the provision of the Government Accounting Manual for NGAs particularly on the filling up of important information in the purchase order. Also, we have submitted herewith the replacement of expired official receipts of the suppliers mentioned in this audit observation memorandum and commit to send request for inspection once the supplies and materials are already delivered.

Failed to submit Annual Procurement Plan and Project Procurement Management Plan.

49. Annual Procurement Plan and Project Procurement Management Plan for Calendar year 2021 were not submitted contrary to Section 7.2 of the Implementing Rules and Regulations of Republic Act 9184 thereby procurements cannot be ascertained to comply with the approved procurement plan.

50. Section 7.2 of the Implementing Rules and Regulations of Republic Act (RA) 9184 states that “No procurement shall be undertaken unless it is in accordance with the approved APP, including approved changes thereto. The APP must be consistent with the duly approved yearly budget of the Procuring Entity and shall bear the approval of the HoPE or second-ranking official designated by the HoPE to act on his behalf.”

51. This requirement is a recognition that the government’s resources are limited, thus, procurement should be properly planned to ensure that the needs of its stakeholders are address and prevent the wastage of funds and resources. The school being a Procuring Entity (PE) should prepare the Project Procurement Management Plan (PPMP) and consolidate them into one document called the Annual Procurement Plan (APP). It is understood that the APP and its supplementals reflects the procurement needs of the PE thereby only those included in the APP shall be procured by the school.

52. Our audit of the operations of Lanao Norte National Agro-Industrial School for Calendar year 2021 showed that no APP was submitted to this Office as part of our guide in the audit of the schools’ procurement for the same period.

53. The school which is considered a PE with the funds regularly downloaded to its account did not submit their APP to this Office precluding the audit to verify the compliance of the school to the approved procurement plan contrary to Section 7.2 of the IRR of RA 9184 thereby it cannot be ascertain that the procurement of the school complies with the approved APP.

54. We recommended that management:

- a) Strictly adhere to the provisions of RA 9184 and its IRR and other relevant guidelines on the preparation and submission of the Annual Procurement Plan.**
- b) Submit the Project Procurement Management Plan and Annual Procurement Plan and its amendments and supplemental to this Office to ascertain the compliance of the school to the approved procurement plans.**

55. Management comment:

The management takes your recommendation and is committed to adhere to the provisions of RA 9184 and IRR and the other relevant guidelines on the preparation and submission of the Annual Procurement Plan for CY 20221 which we had submitted and received by COA on April 16, 2021. We have resubmitted herewith the APP CY 2021, and the transmittal for the submission of 1st semester 2021 procurement monitoring Report and supplemental/updated APP non-CSE 2021 received by COA on July 30,2021 and 2nd semester 2021 procurement Monitoring Report together with APP FY 2022 received by COA on February4,2022.

Failed to submit Gender and Development Plan and Budget and Accomplishment Report

56. **Gender and Development Plan and Budget and Accomplishment Report for Calendar year 2021 to address the gender gaps and needs of the stakeholders were not submitted to this Office contrary to PCW-NEDA-DBM Joint Circular No. 2012-01 thereby compliance is not ensured.**

57. PCW-NEDA-DBM Joint Circular No. 2012-01 prescribe the guidelines and procedures in the formulation, development, submission, implementation, monitoring and evaluation including of results of agency annual GAD Plans and Budget (GPB) and Accomplishment Reports (AR).

58. The pandemic has brought new challenges to overall well-being of the different stakeholders of the government, the same has been experienced by the Department of Education personnel from the management down to the school level. Addressing these challenges is important to ensure that personnel and teachers can deliver the optimum effort of educating the youth of the nation.

59. The different stakeholders must be considered to ensure that the gender gaps are identified and address. There are two main types of stakeholders in the school setting, that is the external stakeholders which includes the people transacting with the school, its personnel and officials and the internal stakeholders which comprises the people working inside the school. Every sector has different gender needs and the entity should endeavor to provide them given their physical, emotional and psychological well-being.

60. Section 11 of the same joint circular provides for the role of this Commission to “conduct an annual audit on the use of the GAD budget for the judicious and the efficiency and effectiveness of invention in addressing gender issues towards the realization of the objectives of the country’s commitments, plans and policies on women’s empowerment, gender equality and GAD”.

61. Our audit of the Gender and Development of Lanao Norte National Agro-Industrial School for Calendar year 2021 showed that the School did not submit their approved GAD Plan and Budget and Accomplishment Report to the detriment of this Office to conduct a verification for the use of the GAD funds and its activities.

62. This non-submission hinders the functions of this Office to provide oversight on the use of the GAD Funds and ensure that it is used in the most judicious manner to effectively carry out its mandate while addressing the gender gaps in the workplace contrary to PCW-NEDA-DBM Joint Circular 2012-01 thereby compliance to the gender responsive working environment is not ensured.

63. We recommended that management:

- a) Strictly adhere to the provisions of PCW-NEDA DBM Joint Circular 2012-01 and other relevant provision on the preparation and submission of the GAD Plan and Budget and Accomplishment Report.
- b) Submit the approved GAD Plan and Budget and Accomplishment Report to this Office to aid in the audit on the use of the GAD Funds and its activities.

64. Management comment:

The management takes your recommendation on the timely submission of Gender and Development Plan and Budget and Accomplishment Report for the calendar year 2021 in the reference to PCW-NEDA-DBM Joint Circular No.2021-01. We have submitted our GAD reports and attached here within is the transmittal dated 02/15/2022 and was received by COA last 02/22/2022.

Disbursements Vouchers (DVs) remained unsubmitted

65. A total of 110 Disbursements Vouchers (DVs) with an aggregate amount of P4,683,077.28 for Calendar year 2021 remained unsubmitted contrary to Section 122 of Presidential Decree 1445 and Section 7.2.1 (a) of COA Circular 2009-006, thus validity, regularity and propriety of the related disbursements could not be ascertained.

66. Section 7.2.1 (a) of COA Circular No. 2009-006 dated September 15, 2009 requires the accounting and/or bookkeeping officer of the audited agency to ensure that the reports and supporting documents as submitted by the accountable officers are immediately recorded in the books of accounts and submitted to the auditor within the first ten days of the ensuing month.

67. Section 122 of P.D. No. 1445 provides among others, that the failure on the part of the officials concerned in the submission thereof shall automatically cause the suspension of payment of their salaries until they shall have complied with the requirements.

68. Our review of the Summary of Report of Check Issued (RCI) and the submitted Disbursement Vouchers (DVs) showed that for calendar year 2021 a total of 110 DVs with total gross amount of P4,683,077.28 remains unsubmitted to this Office as of this writing (see attached list of unsubmitted DVs).

69. One of the fundamental principles in disbursement of government funds as stated by PD 1445 is that “claims against government funds shall be supported with complete documentation”. This should have made it easier for these transactions to be submitted after compiling all those attachments needed to support the validity and propriety of those transactions. If the management strictly adheres to these principles, then submission of paid vouchers should not take this long because the supporting documents

should have been at hand before the transaction is authorized. In effect, the validity of said disbursements could not be determined.

70. Hence, due to the delay incurred which exceeds the (1) month allowable period set by the Audit Sectors (LGS/NGS/CGS), timely completion of the audit was not achieved.

71. We recommended that management:

- a. Submit immediately the subject Disbursement Vouchers and its supporting documents. Thereafter, coordinate with the accountable officers and all concerned to submit promptly or timely the disbursement reports together with the paid vouchers, payrolls and its supporting documents; and**
- b. Suspend the payment of the salaries of the officials responsible for the non-submission of the subject reports until they shall have complied with the requirements.**

72. Management comment:

The management takes your recommendation and committed to submit on time all DV's and issued Internal memorandum 008 s 2022 dated 2/22/2022 to the accountable officer to strictly submit the disbursement voucher on or before 10th day of the following month. We have attached also the transmittal as to the submission of 110 disbursement voucher for the month of December 2021 and received by COA on 02/16/2022.

Compliance with Tax Laws

73. As of December 31, 2021 tax withheld from employees and suppliers totaling **P639,292.60** as summarized below:

Taxes Withheld	Amount Withheld	Amount Remitted
Employees' Withholding Tax	P 44,079.86	P 61,824.48
Tax withheld from purchase of Goods & Services	19,256.75	18,885.10
TOTAL	P 63,336.61	P 80,709.58

Gender and Development (GAD)

74. The Agency had set to develop an understanding, knowledge and awareness on moral values formation. In line with this objectives, the agency has appropriated **P463,750.00** for CY 2021 and expended P470,850.00 for GAD activity for its personnel.

Compliance with GSIS Laws

75. As of December 31, 2021 there was a total remittance **P 873,224.90** of GSIS both employer and employee share.

Senior Citizen and Persons with Disability

76. During the year, LNNAIS conducted training in various qualification to senior citizens and persons with disability.

Status of Suspensions, Disallowances and Charges

77. For Calendar Year 2021, there was no notice of suspensions, disallowances and charges issued.

D. STATUS OF IMPLEMENTATION OF PRIOR YEAR'S AUDIT RECOMMENDATIONS

78. Monitoring and validation of the actions taken by the management relative to the implementation of prior year's audit recommendations embodied in the Management Letter for CY 2021 of Lanao Norte National Agro-Industrial School, Tubod, Lanao del Norte, disclosed that the one (1) audit recommendations was fully implemented during the year.

79. The results of the validation of the implementation of prior year's recommendations are presented in Annex "J".

ACKNOWLEDGEMENT

We wish to express our appreciation to the Management and staff of Lanao Norte National Agro-Industrial School (LNNAIS) for the cooperation and assistance extended to our audit team, during the audit.

We request that a status report, by accomplishing the attached Agency Action Plan and Status of Implementation (AAPSI) form, on the actions taken on the audit recommendations be submitted within 60 days from receipt of this report, pursuant to Section 89 of the General Provisions of the General Appropriations Act FY 2019 (R.A. 11465).

Very truly yours,

SALVADOR S. CALANG

State Auditor II

Audit Team Leader

Copy Furnished:

The Supervising Auditor
TESDA Central Office
East Service Road
Taguig, Metro Manila

The Regional Director
COA RO No. X
Cagayan de Oro City

The Regional Supervising Auditor
NGS, Cluster 5
COA RO X, Cagayan de Oro City

File

ANNEXES

Annex	Particulars	Page
A	Statement of Management's Responsibility for Financial Statements	20
B	Condensed Consolidated Statement of Financial Position for CY 2021 with Comparative Figures for CY 2020	21
C	Detailed Consolidated Statement of Financial Position for CY 2021 with Comparative Figures for CY 2020	22
D	Condensed Consolidated Statement of Financial Performance for CY 2021 with Comparative Figures for CY 2020	25
E	Detailed Consolidated Statement of Financial Performance for CY 2021 with Comparative Figures for CY 2020	26
F	Detailed Consolidated Statement of Changes in Net Asset/Equity for CY 2021 with Comparative Figures for CY 2020	30
G	Statement of Cash Flows for CY 2021 with Comparative Figures for CY 2020	31
H	Statement Of Comparison Of Budget And Actual Amount for CY 2021	32
I	Notes to Financial Statement for CY 2021	33
J	Status implementation of prior year's recommendations	45
K	Summary of Figures	48

TECHNICAL EDUCATION AND SKILLS DEVELOPMENT AUTHORITY

LANAO NORTE NATIONAL AGRO-INDUSTRIAL SCHOOL

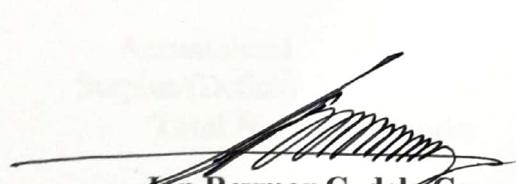


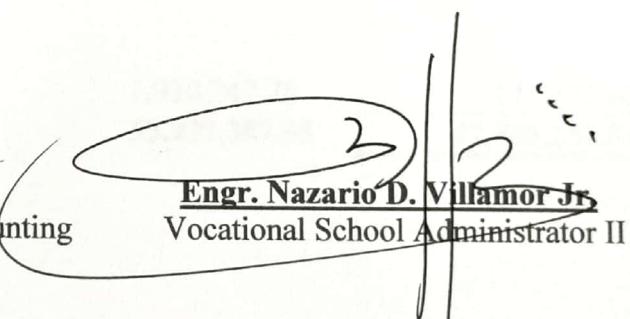
Main Campus: Bualan, Tubod, Lanao del Norte
Satellite Campus: Malingao, Tubod, Lanao del Norte
Extension Campus: Baybay, Poblacion, Tubod, Lanao del Norte

STATEMENT OF MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL STATEMENTS

The management of **LANAO NORTE NATIONAL AGRO INDUSTRIAL SCHOOL** is responsible for all information and representations contained in the accompanying Statement of Financial Position as at December 31, 2021 and the related Statement of Financial Performance, Statement of Cash Flows, Statement of Comparison of Budget and Actual Amounts, Statement of Changes in Net Assets/Equity and the Notes to Financial Statements for the year then ended. The financial statements have been prepared in conformity with the Philippine Public Sector Accounting Standards and generally accepted state accounting principles, and reflect amounts that are based on the best estimates and informed judgment of management with an appropriate consideration to materiality.

In this regard, management maintains a system of accounting and reporting which provides for the necessary internal controls to ensure that transactions are properly authorized and recorded, assets are safeguarded against unauthorized use or disposition and liabilities are recognized.


Ian Reymer G. dela Cruz
AOII-Designate Budget and Accounting
Officer
01-05-2022


Engr. Nazario D. Villamor Jr.
Vocational School Administrator II

LANAO NORTE NATIONAL AGRO INDUSTRIAL SCHOOL
CONDENSED STATEMENT OF FINANCIAL POSITION

ALL FUND
AS OF DECEMBER 31, 2021
 (With Comparative Figures in 2020)

	<u>Note</u>	2021	2020
ASSETS			
Current Assets			
Cash and Cash Equivalents	6	95,655.08	145,270.62
Inventories	7		486,257.81
Total Current Assets		95,655.08	631,528.43
Non-Current Assets			
Property, Plant and Equipment	8	55,462,733.29	46,632,579.96
Biological Assets	9	445,980.00	264,860.00
Total Non-Current Assets		55,908,713.29	46,897,439.96
Total Assets		56,004,368.37	47,528,968.39
LIABILITIES			
Current Liabilities			
Inter-Agency Payables		64,980.42	80,709.58
Intra-Agency Payables			
Total Current Liabilities		64,980.42	80,709.58
Total Liabilities	10	64,980.42	80,709.58
Total Assets less Total Liabilities		55,939,387.95	47,448,258.81
NET ASSETS/EQUITY			
Accumulated Surplus/(Deficit)		54,019,140.17	47,276,481.21
Total Net Assets/Equity		1,920,247.78	171,777.60
		55,939,387.95	47,448,258.81

LANAO NORTE NATIONAL AGRO INDUSTRIAL SCHOOL
DETAILED STATEMENT OF FINANCIAL POSITION
ALL FUND
AS OF DECEMBER 31, 2021
(With Comparative Figures in 2020)

	2021	2020
ASSETS		
Current Assets		
Cash and Cash Equivalents	95,655.08	145,270.62
Cash on Hand		-
Cash Collecting Officer		-
Cash in Bank-Local Currency	95,655.08	145,270.62
Cash in Bank-Local Currency, Current Account	95,655.08	145,270.62
Inventories		
Inventory Held for Consumption		52,109.97
Agricultural Supplies Inventory		244,071.78
Office Supplies Inventory		242,186.03
Total Current Assets	95,655.08	631,528.43
Non-Current Assets		
Property, Plant and Equipment		
Land	58,462,733.29	46,632,579.96
Land	45,684,676.69	45,684,676.69
Accumulated Impairment Losses-Land	45,684,676.69	45,684,676.69
Net Value	45,684,676.69	45,684,676.69
Land Improvements		33,556.39
Other Land Improvements	430,988.75	430,988.75
Accumulated Depreciation-Other Land Improvements		(413,617.56)
Net Value	9,343.70	17,371.19
Buildings and Other Structures		
Buildings	7,342,100.10	363,314.58
Accumulated Depreciation-Buildings	500,000.00	500,000.00
Net Value	(475,000.00)	(455,209.10)
School Buildings	25,000.00	44,790.90
Accumulated Depreciation-School Buildings	8,302,385.75	1,175,985.30
Net Value	(1,096,440.83)	(986,411.44)
Other Structures	7,205,944.92	189,573.86
Accumulated Depreciation-Other Structures	1,374,930.76	1,352,480.76
	(1,263,775.58)	(1,258,703.18)

Net Value	111,155.18	93,777.58
Machinery and Equipment		
Machinery	2,307,974.71	528,391.98
Accumulated Depreciation-Machinery	678,800.00	36,000.00
Net Value	(41,698.43)	(34,200.00)
Office Equipment	637,101.57	1,800.00
Accumulated Depreciation-Office	930,293.14	731,213.14
Equipment	(647,364.60)	(593,226.80)
Net Value	282,928.54	137,986.34
Information and Communication		
Technology Equipment	1,602,361.54	572,966.54
Accumulated Depreciation-Information		
and Communication	(655,779.49)	(477,136.12)
Technology Equipment	946,582.05	95,830.42
Net Value	1,774,823.97	1,774,823.97
Agricultural and Forestry Equipment		
Accumulated Depreciation-		
Agricultural and Forestry Equipment	(1,722,736.10)	(1,686,082.79)
Net Value	52,087.87	88,741.18
Communication Equipment	59,020.00	59,020.00
Accumulated Depreciation-		
Communication Equipment	(56,069.00)	(56,069.00)
Net Value	2,951.00	2,951.00
Disaster Response and Rescue		
Equipment	225,025.00	-
Accumulated Depreciation - Disaster		
Response and Rescue Equipment	(4,999.78)	-
Net Value	220,025.22	-
Technical and Scientific Equipment	1,832,675.90	1,708,025.90
Accumulated Depreciation-Technical		
and Scientific Equipment	(1,667,993.95)	(1,512,693.43)
Net Value	164,681.95	195,332.47
Other Machinery and Equipment	46,899.75	46,899.75
Accumulated Depreciation-Other		
Machinery and Equipment	(46,478.24)	(41,149.18)
Net Value	421.51	5,750.57
Transportation Equipment		
Motor Vehicles	1,384,354.10	61,171.82
Accumulated Depreciation-Motor		
Vehicles	(1,331,228.16)	(1,323,182.28)
Net Value	53,125.94	61,171.82
Furniture and Fixtures and Books		
Furniture and Fixtures	132,375.00	12,825.94
Accumulated Depreciation - Furniture		
and Fixtures	(75,071.90)	78,725.00
		(74,108.11)

Net Value	57,303.10	4,616.89
Books	164,181.00	164,181.00
Accumulated Depreciation-Books	(155,971.95)	(155,971.95)
Net Value	8,209.05	8,209.05
Biological Assets		
Breeding Stocks	88,500.00	114,100.00
Livestock	210,740.00	7,000.00
Trees, Plants and Crops	146,740.00	68,760.00
Accumulated Impairment Losses - Breeding Stocks		-
Net Value	370,980	264,860.00
Total Non-Current Assets	55,908,713.29	46,897,439.96
 TOTAL ASSETS	 56,939,387.95	 47,528,968.39
 LIABILITIES	 	
Inter-Agency Payables	64,980.42	80,709.58
Accounts Payable		-
Due to BIR	64,980.42	80,709.58
Other Payables		-
Total Current Liabilities	64,980.42	80,709.58
Total Liabilities	64,980.42	80,709.58
Total Assets less Total Liabilities	55,939,387.95	47,448,258.81
 Net Assets/Equity	 	
Equity		-
Government Equity	54,019,140.17	47,276,481.21
Accumulated Surplus/(Deficit)	1,920,247.78	171,777.60
 Total Net Assets/Equity	 55,939,387.95	 47,448,258.81

LANAO NORTE NATIONAL AGRO INDUSTRIAL SCHOOL
STATEMENT OF FINANCIAL PERFORMANCE
ALL FUND
FOR THE QUARTER ENDED DECEMBER 31, 2021
(With Comparative Figures in
2020)

	<u>Note</u>	<u>2021</u>	<u>2020</u>
Revenue			
Service and Business Income		22,966,858.30	11,794,209.00
Gains		5,120.00	
Total Revenue		22,971,978.30	<u>11,794,209.00</u>
Less: Current Operating Expenses			
Personnel Services		11,697,458.00	10,434,046.59
Maintenance and Other Operating Expenses		21,372,404.57	11,764,611.22
Non-Cash Expenses		562,878.48	<u>365,095.34</u>
Total Current Operating Expenses		<u>33,632,741.05</u>	<u>22,563,753.15</u>
Surplus/(Deficit) from Current Operations		<u>(10,660,762.75)</u>	<u>(10,769,544.15)</u>
Net Financial Assistance/Subsidy		<u>12,581,010.53</u>	<u>10,941,321.75</u>
Surplus/(Deficit) for the period		<u>1,920,247.78</u>	<u>171,777.60</u>

LANAO NORTE NATIONAL AGRO INDUSTRIAL SCHOOL
DETAILED STATEMENT OF FINANCIAL PERFORMANCE
ALL FUND
FOR THE QUARTER ENDED DECEMBER 31, 2021
(With Comparative Figures in 2020)

Revenue	<u>2021</u>	<u>2020</u>
Service and Business Income		
Business Income		
School Fees	20,250.00	4,180.00
Seminar /Training Fee	20,295,613.60	9,236,400.00
Examination Fee	1,902,455.00	900,780.00
Income from Hostel & Dormitories		
Miscellaneous Income	266,300.00	
Other Business Income	482,239.70	1,652,849.00
Total Business Income	<u>22,966,858.30</u>	<u>11,794,209.00</u>
Gains		
Gain from Changes in Fair Value Less Costs to Sell of Biological Assets Due to Physical Change	5,120	
Total Revenue	22,971,978.30	11,794,209.00
Less: Current Operating Expenses		
Personnel Services		
Salaries and Wages-Regular	7,237,811.18	6,981,864.68
Salaries and Wages-Casual/Contractual	144,408.00	136,419.76
Total Salaries and Wages	7,382,219.18	7,118,284.44
Personal Economic Relief Allowance (PERA)	575,272.73	566,000.00
Representation Allowance (RA)	60,000.00	60,000.00
Transportation Allowance (TA)	60,000.00	60,000.00
Clothing/Uniform Allowance	144,000.00	144,000.00
Year End Bonus	636,150.05	597,055.00
Cash Gift	122,500.00	121,000.00
Collective Negotiation Agreement - Civilian	592,500.00	475,000.00
Productivity Enhancement Incentive - Civilian	110,000.00	122,000.00
Performance Based Bonus - Civilian		
Other Bonuses and Allowances	854,141.34	558,527.00

Personnel Benefit Contributions		
Retirement and Life Insurance Premiums	873,224.90	200,755.08
Pag-IBIG Contributions	28,800.00	28,100.00
PhilHealth Contributions	106,081.80	100,358.57
Employees Compensation Insurance Premiums	28,700.00	21,100.00
Other Personnel Benefits		
Terminal Leave Benefit	123,868.00	258,403.00
Other Personnel Benefit		3,463.50
Total Personnel Benefit Contributions	<u>123,868.00</u>	<u>612,180.15</u>
Total Personnel Services	<u>11,697,458.00</u>	<u>10,434,046.59</u>
Maintenance and Other Operating Expenses		
Traveling Expenses		
Traveling Expenses-Local	798,916.01	436,991.21
Total Traveling Expenses	798,916.01	436,991.21
Training and Scholarship Expenses		
Training Expenses	152,676.00	8,200.00
Total Training and Scholarship Expenses	152,676.00	8,200.00
Supplies and Materials Expenses		
Office Supplies Expenses	1,474,682.63	809,967.22
Accountable Forms Expenses	3,000.00	5,400.00
Agriculture and Marine Supplies Expenses	1,678,684.52	905,403.93
Semi-expendable - ICT Equipment Expenses	48,114.41	27,024.00
Semi-expendable - technical and Scientific Equipment		
Fuel, Oil and Lubricants Expenses	411,458.70	262,338.52
Other Supplies and Material Expenses	7,163,002.37	2,724,968.61
Total Supplies and Materials Expenses	10,778,942.63	4,735,102.28
Utility Expenses		
Water Expenses	65,563.26	51,840.49
Electricity Expenses	416,524.62	252,644.72
Total Utility Expenses	482,087.88	304,485.21
Communication Expenses		
Postage and Courier Services	5,698.00	3,095.00
Telephone Expenses – Landline		

Telephone Expenses – Mobile	30,000.00	34,000.00
Internet Subscription Expenses	43,103.00	37,533.33
Total Communication Expenses	73,103.00	74,628.33
General Services		
Security Services	933,966.46	848,460.18
Survey Expenses		
Other Professional Fees	568,226.07	116,361.92
Other General Services	6,344,954.49	3,425,305.86
Total General Services	7,847,147.02	4,390,127.96
Awards/Rewards and Prizes		
Awards/Rewards Expenses		
Repairs and Maintenance		
Repairs and Maintenance-Land & Other Improvements		
Repairs and Maintenance- Buildings and Other Structures	821,007.64	1,532,125.20
Repairs and Maintenance- Machinery and Equipment	241,640.96	
Repairs and Maintenance- Transportation Equipment	79,700.13	
Total Repairs and Maintenance	1,142,348.73	1,534,385.20
Taxes, Insurance Premiums and Other Fees		
Insurance Expenses	3,563.29	25,732.22
Fidelity Bond Premiums	21,911.25	16,136.25
Total Taxes, Insurance Premiums and Other Fees	5050.50	54,529.32
Other Maintenance and Operating Expenses		
Advertising Expenses		
Rent Building & Other Structure		
Rent - Motor Vehicles	41,808.51	184,293.24
Printing & Publication Expenses		
Other MOOE	3,221.75	
Total Other Maintenance and Other Operating Expenses	45,030.26	184,293.24
Total Maintenance and Other Operating Expenses	<u>21,372,404.57</u>	<u>11,764,611.22</u>
Non-Cash Expenses		
Depreciation		
Depreciation-Land Improvements	0.37	16,185.20

Depreciation-Buildings and Other Structures	131,953.05	2,939.64
Depreciation Technical and Scientific Equipment	147,892.58	162,677.62
Depreciation-Machinery and Equipment		5,269.52
Depreciation-Transportation Equipment		8,045.88
Depreciation-Furniture and Fixture		7,172.54
Impairment Loss - Property, Plant and Equipment		118,402.02
Total Depreciation	<u>562,878.48</u>	<u>365,095.34</u>
Total Non-Cash Expenses	<u>562,878.48</u>	<u>365,095.34</u>
 Current Operating Expenses	 33,632,741.05	 22,563,753.15
 Surplus (Deficit) from Current Operations	 (1,920,247.78)	 <u>(10,769,544.15)</u>
 Financial Assistance/Subsidy from NGAs, LGUs, GOCCs	 	 <u>-</u>
Subsidy from National Government	12,350,639.45	10,727,506.69
Subsidy from Regional Office	<u>230,371.08</u>	<u>213,815.06</u>
Total Financial Assistance/Subsidy from NGAs, LGUs, GOCCs	12,581,010.53	10,941,321.75
 Net Financial Assistance/Subsidy	 <u>12,581,010.53</u>	 <u>10,941,321.75</u>
 Surplus (Deficit) for the period	 <u>1,920,247.78</u>	 <u>171,777.60</u>

LANAO DEL NORTE NATIONAL AGRO INDUSTRIAL SCHOOL
STATEMENT OF CHANGES IN NET ASSETS/EQUITY
ALL FUND
FOR THE QUARTER ENDED DECEMBER 31, 2021
(With Comparative Figures in 2020)

	<u>2021</u>	<u>2020</u>
Balance at January 1	47,448,258.81	47,276,481.21
Add/(Deduct):		
Changes in accounting policy	-	-
Prior Period Error	-	-
6,570,881.36	-	-
Restated balance	54,019,140.17	47,276,481.21
Add/(Deduct):		
Surplus/(Deficit) for the period	1,920,247.78	171,777.60
Balance at December 31	55,939,387.95	47,448,258.81

LANAO NORTE NATIONAL AGRO INDUSTRIAL SCHOOL
STATEMENT OF CASH FLOWS
ALL FUND
FOR THE QUARTER ENDED DECEMBER 31, 2021

	(With Comparative Figures in 2020)	
	<u>2021</u>	<u>2020</u>
Cash Flows From Operating Activities		
Cash Inflows		
Receipt of Notice of Cash Allocation	12,107,868.00	11,195,177.00
Proceeds from sales of goods & services	22,966,858.30	11,794,209.00
Receipts of Intra Agency Fund Transfer	<u>235,579.03</u>	<u>130,889.26</u>
Receipts of Inter Agency Fund Transfer		
Total Cash Inflows	<u>35,310,305.33</u>	<u>23,120,275.26</u>
Cash Outflows		
Remittance to National Treasury	-	-
Payment of Expenses	31,769,279.73	19,970,816.00
Purchase of Inventory	-	-
Remittance of Personnel Benefit	1,036,806.70	2,313,123.15
Contribution and Mandatory		
Release of other inter agency fund transfer		
Release of other intra agency fund transfer	130,889.26	
Reversal of Unutilized NCA	708,996.91	
Remittance of taxes withheld not covered by TRA	17,744.62	70,379.80
Total Cash Outflows	<u>32,823,831.05</u>	<u>23,194,205.12</u>
Net Cash Provided by (Used in) Operating Activities		<u>23,194,205.12</u>
Cash Outflows		
Purchase of Property Plant & Equipment	2,536,089.82	
Purchase of Biological Assets	-	
Total Cash Inflows		
Net Cash Provided by (Used in) Investing Activities	<u>2,536,089.82</u>	-
Increase (Decrease) in Cash and Cash Equivalents	<u>(49,615.54)</u>	<u>(73,929.86)</u>
Cash and Cash Equivalents, January 1	<u>145,270.62</u>	<u>219,200.48</u>
Cash and Cash Equivalents, December 31	<u>95,655.08</u>	<u>145,270.62</u>

LANAO NORTE NATIONAL AGRO INDUSTRIAL SCHOOL
STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNT
ALL FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

Particulars	Budgeted Amounts		Actual Amounts on Comparable Basis	Difference Final Budget and Actual
	Original	Final		
Notes				
RECEIPTS				
Assistance and Subsidy	8,598,000.00	10,613,860.26	10,613,860.26	
Services and Business Income	17,671,000.00	21,839,011.00	21,839,011.00	
Total Receipts	<u>26,269,000.00</u>	<u>32,452,871.26</u>	<u>32,452,871.26</u>	
PAYMENTS				
Personnel Services	7,637,000.00	10,029,120.59	10,029,120.59	
Maintenance and Other	961,000.00	457,059.50	457,059.50	
Operating Expenses				
Maintenance and Other	12,906,220.00	21,839,011.00	21,017,957.32	821,053.68
Operating Expenses				
Total Payments	<u>21,504,220.00</u>	<u>32,325,191.09</u>	<u>31,504,137.41</u>	<u>821,053.68</u>
NET RECEIPTS/PAYMENTS	<u>4,764,780.00</u>	<u>127,680.17</u>	<u>948,733.85</u>	<u>821,053.68</u>

NOTES TO FINANCIAL STATEMENTS

All Funds

For the Year ended as of December 31, 2021

1. Agency Profile

The Lanao Norte National Agro-Industrial School (LNNAIS), Bualan, Tubod, Lanao del Norte was established in June 1973 under the leadership of the late Governor Arsenio A. Quibranza, catering Secondary Program. It was nationalized through the effort of Congressman Abdullah D. Dimaporo by passing a bill to the congress on March 25, 1992 under Batas Pambansa Blg. 213.

The high school was nationalized through the effort of Congressman Abdullah D. Dimaporo by passing a Bill to the Congress on March 25, 1921 by virtue of Batas Pambansa Blg. 213.

The school acquired 12 hectares of school site through government reservation. It was surveyed in July 21, 1921 and was approved on December 31, 1921 in the name of the provincial government of Lanaodel Norte for Bureau of Education.

In the school year 1985-1986, the school opened annex classes in barangay Pualas of the same town, 14 kilometers away from the main school which was again realized through the efforts of the founder Gov. Arsenio A. Quibranza.

The faculty and staff strive hard to provide quality education alongside with the Department of Education, Culture and Sports thrusts, plans and projects.

By virtue of Republic Act 7796, known as the TESDA Law 1994, LNNAIS became one of the schools administered by the Technical Education and Skills Development Authority (TESDA).

On March 22, 1997, TESDA-DECS Joint Memorandum Circular No. 1 Series 1997 was implemented that is the transfer of General Appropriation Act 1997 from DECS to TESDA.

In the school year 1997-1998, LNNAIS started offering Post-Secondary Programs in Automotive, Electricity, Agriculture and Garments. The twofold tasks of offering Secondary and Post-Secondary programs of LNNAIS have to be resolved to meet TESDA's mandate. A series of consultations at different levels were made to resolve the issue in the Realization of the Secondary Program of TESDA. In the school year 2003-2004, the high school started its operations back to DepEd under the name Arsenio A. Quibranza National High School and the Post-Secondary Programs are pushed through under the TESDA banner bearing the original name LANAO NORTE NATIONAL AGRO-INDUSTRIAL SCHOOL. A proportionate sharing of facilities budget and

personnel talk place. Twelve teaching positions and twelve non-teaching personnel remain with LNNAIS, four hectares' land area was given to Arsenio A. Quibranza National High School and the remaining land area has to be left with LNNAIS.

Expansion efforts were made on September 25, 2006 in Malingao, Tubod, Lanaodel Norte. A native building was lent by the good Barangay Captain Leoncio C. Bagol and his councilors in one of the barangay owned site at the back of the Malingao Elementary School. Only two qualifications offered during the year 2006-2008, namely Building Wiring Installation NCII and Bread and Pastries Production NCII. The partnership with barangay council of Malingao was strengthened through a MOA signing in the presence of Congresswoman Imelda Q. Dimaporo on January 7, 2008 when the Satellite campus was launched after a perfected Deed of Donation of a one-hectare permanent site by the philanthropic couple Mr. Marcelino P. Noval, Sr. and mayor Nelieta Q. Noval. The satellite campus located at the Noval Village, Babuyan, Malingao, Tubod, Lanaodel Norte was formally turned over on September 25, 2008 with one building called the 'Bayanihan" as this was erected through the hardship and generosity of the barangay residents. The inauguration was graced with the presence of the Noval donors, the barangay council of Malingao, TESDA Regional Director Ofelia del Bando, DBM Regional Director AnnabelledAtillo, and the Provincial Governor of Lanao del Norte Hon. Abdul Khalid Q. Dimaporo.

Despite these efforts, the enrolment rate has not reached into an expected peak and the school faced a most challenging state of being at a "red list"

The challenges placed the institution at a springboard to explore higher avenues. The dream of having a campus in the town proper was initiated by ABC pres. Leoncio C. Bagol. The Sangguniang Bayan of Tubod chaired by Vice Mayor Edward O. Pido passed a resolution empowering Mayor Nelieta Q. Noval to donate a property at the town proper. The Deed of Donation a lot located at Baybay, Poblacion, Tubod, Lanaodel Norte took effect on December 3, 2014. By then, some STEP, LEED thru STEPPS and TWSPA Scholarship programs were implemented in the extension campus. This campus is so promising that we are now serving a bigger social market. Finally, we had taken off.

In early 2005, the top managers designed a medium-term plan of programming the three campuses (the Bualan main campus, Malingao satellite and Baybay extension campuses) to have flagship programs for each campus. The Bualan Main Campus suitably aims to focus on Agriculture occupations, the Malingao Satellite Campus has to focus mainly in Organic Agriculture Production NCII and the BaybayTubod Extension Campus serves as the nest of Tourism sector occupations, and other hard Trades. Major turnabouts have to take place, more funds need to be sourced out and a larger community has to be served. After all, this is what the late Gov. Arsenio a. Quibranza foresee many years back to leave a legacy to the next generations and his heirs continually lives up to his expectations.

LNNAIS continues to expand the better services to the public. it serves the needs and demands of the community and develops the educational, culture, moral and economic facets of individuals by training them how to fish.

Year 2017 to 2019 was a turning point as the institutional covers' education and training services to other municipalities of Lanao del Norte like Kolambungan, Baroy, Lala, Sapad, Nunungan, Sultan Naga Dimaporo and our very own Tubod.

Indeed, in the FY 2019, LNNAIS received as the best performing institution in region 10 in terms of enrollment, graduate, assessed and certified, as team LNNAIS works together to serve more.

2. Statement of Compliance and Basis for Financial Statement Presentation

The consolidated financial statements have been prepared in accordance with and comply with the Philippine Public Sector Accounting Standards (PPSAS) issued by the Commission on Audit per COA Resolution No. 2014-003 dated January 24, 2014.

The consolidated financial statements have been prepared on the basis of historical cost, unless stated otherwise. The Statement of Cash Flows is prepared using the direct method.

3. Summary of Significant Accounting Principles

The agency uses accrual basis of accounting. All expenses are recognized when incurred and reported in the financial statements in the period to which they relate. Income is on accrual basis except for transactions where accrual basis is impractical or when law requires other methods.

3.1 Notice of Cash Allocation is recorded on the Regular Agency (RA) books as well as those income/ receipts which the agency is authorized to use.

3.2 Supplies and materials purchased for inventory purposes are recorded using the Perpetual Inventory Method.

3.3 Property, Plant and Equipment

Recognition

An item is recognized as property, plant, and equipment (PPE) if it meets the characteristics and recognition criteria as a PPE.

The characteristics of PPE are as follows: Tangible items are held for instructional and administrative purposes; and are expected to be used during more than one reporting period.

An item of PPE is recognized as an asset if It is probable that future economic benefits or service potential associated with the item will flow to the entity; and the cost or fair value of the item can be measured reliably.

Measurement at Recognition

An item recognized as property, plant, and equipment is measured at cost.

A PPE acquired through non-exchange transaction is measured at its fair value as at the date of acquisition.

The cost of the PPE is the cash price equivalent or, for PPE acquired through non-exchange transaction its cost is its fair value as at recognition date.

Measurement After Recognition

After recognition, all property, plant and equipment are stated at cost less accumulated depreciation and impairment losses.

When significant parts of property, plant and equipment are required to be replaced at intervals, LNNAIS recognizes such parts as individual assets with specific useful lives and depreciates them accordingly. Likewise, when a major repair/replacement is done, its cost is recognized in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied.

All other repair and maintenance costs are recognized as expense in surplus or deficit as incurred.

Depreciation

Each part of an item of property, plant, and equipment with a cost that is significant in relation to the total cost of the item is depreciated separately.

The depreciation charge for each period is recognized as expense unless it is included in the cost of another asset.

Initial Recognition of Depreciation

Depreciation of an asset begins when it is available for use such as when it is in the location and condition necessary for it to be capable of operating in the manner intended by management.

For simplicity and to avoid proportionate computation, the depreciation is for one month if the PPE is available for use on or before the 15th of the month. However, if the PPE is available for use after the 15th of the month, depreciation is for the succeeding month.

Depreciation Method

The straightline method of depreciation is adopted unless another method is more appropriate for agency operation.

Estimated Useful Life

LNNAIS uses the Schedule on the Estimated Useful Life of PPE by classification prepared by COA.

LNNAIS uses a residual value equivalent to at least five percent (5%) of the cost of the PPE acquired.

Impairment

An asset's carrying amount is written down to its recoverable amount, or recoverable service amount, if the asset's carrying amount is greater than its estimated recoverable service amount.

Derecognition

LNNAIS derecognizes items of property, plant and equipment and/or any significant part of an asset upon disposal or when no future economic benefits or service potential is expected from its continuing use. Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the surplus or deficit when the asset is derecognized.

3.4 Gifts and Donations

LNNAIS recognizes assets and revenue from gifts and donations when it is probable that the future economic benefits or service potential will flow to the entity and the fair value of the assets can be measured reliably.

Goods in-kind were recognized as assets when the goods were received, or there is a binding arrangement to receive the goods. If goods in-kind were received without conditions attached, revenue is recognized immediately. If conditions were attached, a liability is recognized, which is reduced and revenue recognized as the conditions were satisfied.

4. Changes in accounting policies and estimates

LNNAIS recognizes the effects of changes in accounting policy retrospectively. The effects of changes in accounting policy were applied prospectively if retrospective application is impractical.

LNNAIS recognizes the effects of changes in accounting estimates prospectively by including in surplus or deficit.

LNNAIS correct material prior period errors retrospectively in the first set of financial statements authorized for issue after their discovery by:

- Restating the comparative amounts for prior period(s) presented in which the error occurred; or
- If the error occurred before the earliest prior period presented, restating the opening balances of assets, liabilities and net assets/equity for the earliest prior period presented.

5. Prior Period Adjustments

LNNAIS has no prior period adjustment.

6. Cash and Cash Equivalents

Cash in Bank – Local Currency, Current Account P

Of the total balance of Cash in Bank - Local Currency, Current Account, ₦ remaining for the payment of tax withheld on December 2021. The remaining balance of ₦ represents maintaining balance of the current account.

7. Inventories

Accounts	Office Supplies Inventory	Agricultural and Marine Inventory	Other Supplies Inventory	Semi-expandable TSE	Total++
Beg. Balance	242,186.03	244,071.78			486,257.81
Addition	1,232,321.60	1,434,612.74	7,163,002.37	54,494.41	9,884,431.12
Expenses	(1,474,507.63)	(1,678,684.52)	(7,163,002.37)	(54,494.41)	(10,370,688.93)
Adjustments					
End Balance	0.00	0.00	0.00	0.00	0.00

The cost of supplies inventory is computed at moving average cost. Inventories are recognized as an expense when deployed for utilization or consumption in the ordinary course of operations.

8. Property, Plant and Equipment

	Land	Land Improvements	Buildings and Other Structures	Machinery and Equipment	Transportation Equipment	Furniture and Fixtures and Books	TOTAL
Carrying Amount, 01-Jan-20	45,684,676.69	17,371.19	328,142.34	528,391.98	61,171.82	12,825.94	46,632,579.96
Additions/Acquisitions	<u>45,684,676.69</u>	<u>17,371.19</u>	<u>328,142.30</u>	<u>528,391.98</u>	<u>61,171.82</u>	<u>12,825.94</u>	<u>46,632,579.96</u>
Total			7,148,850.45	2,220,950.00	0	53,650.00	9,423,450.45
<i>Disposals</i>			<u>7,148,850.45</u>	<u>2,220,950.00</u>	<u>0</u>	<u>53,650.00</u>	<u>9,423,450.45</u>
<i>Depreciation (As per Statement of Financial Performance)</i>		8,027.49	134,892.69	441,367.27	8,045.88	963.79	458,404.43
Carrying Amount, December 31, 2021 (As per Statement of Financial Position)	<u>45,684,676.69</u>	<u>9,343.70</u>	<u>7,342,100.10</u>	<u>2,307,974.71</u>	<u>53,125.94</u>	<u>65,512.15</u>	<u>55,462,733.29</u>

Land valued at **P 44,160,000.00** represents the market value of twelve (12) hectares of school site in main campus.

Problems of ownership regarding this land arose when settlers or squatters occupied an estimated area of seven (7) hectares. At present, LNNAIS is occupying barely an area of five (5) hectares.

Land valued at **P 1,413,488.00** represents the market value of 3,841 sq.m located in Poblacion, Tubod, Lanaodel Norte serve as LNNAIS extension campus, donated by the Municipal Government of Tubod.

Land valued at **P44,448.69** represents the market value of 10,000 sq.m. located in Malingao, Tubod, Lanao del Norte serve as LNNAIS satellite campus, donated by Marcelino Noval Jr.

9. Biological Assets

ACCOUNTS	RECONCILIATION OF BIOLOGICAL ASSETS AS OF DECEMBER 31, 2021			
	Livestock	Trees, Plants & Crops	Breeding Stocks	Total
Carrying Amount, January 1, 2021	82,000.00	68,760.00	114,100.00	264,860.00
Additions due to purchase	128,740.00			128,740.00
Additions due to physical/price change		77,980.00		77,980.00
Reduction to sales			25,600.00	25,600.00
Reduction due to physical/price change				
TOTAL CARRYING AMOUNT, DECEMBER 31, 2021	210,740.00	146,740.00	88,500.00	445,980.00

The biological assets were measured on initial recognition and at each reporting date at its fair value less costs to sell.

10. Inter-Agency Payables

The total amount of Inter Agency Payable of P 65,977.42 consist of the following:

Due to BIR of P 63,336.61 represents taxes withheld and remitted to BIR on January 9, 2021

11. Service and Business Income

Particulars	2021	2020
Business Income		
Seminar/Training Fee	20,295,613.60	9,236,400.00
Examination Fee	1,902,455.00	900,780.00
School Fees	20,250.00	4,180.00
Other Business Income	748,539.70	1,652,849.00
Total Service and Business Income	22,966,858.30	11,794,209.00

School fees represents collection from honorable dismissal, transcript of records, certificates of trainings and registration fees.

Examination fees represents from assessment fees for the conduct of national assessments to candidates (regular trainees, scholarships and walk in clients)

Seminars/Training Fees represents collections from training cost of regular trainees and scholarships such as Training for Work Scholarship Program (TWSP), Special Training for Employment Program, and Entrepreneurship Development Training.

Other Business Income represents sales from agricultural products.

12. Personnel Services

12.1 Salaries and Wages

Particulars	2021	2020
Salaries and Wages-Regular	7,237,811.18	6,981,864.68
Salaries and Wages-Casual/Contractual	144,408.00	136,419.76
Total Salaries and Wages	7,382,219.18	7,118,284.44

12.2 Other Compensation

Particulars	2021	2020
Personal Economic Relief Allowance (PERA)	575,272.73	566,000.00
Representation Allowance (RA)	60,000.00	60,000.00
Transportation Allowance (TA)	60,000.00	60,000.00
Clothing/Uniform Allowance	144,000.00	144,000.00
Year End Bonus	636,150.05	597,055.00
Cash Gift	122,500.00	121,000.00
Collective Negotiation Agreement - civilian	592,500.00	475,000.00
Productivity Enhancement Bonus - Civilian	110,000.00	122,000.00
Other Bonuses and Allowances	854,141.34	558,527.00
Total Other Compensation	9,834,283.30	9,224,866.44

12.3 Personnel Benefit Contributions

Particulars	2021	2020
Retirement and Life Insurance Premiums	873,224.90	200,755.08
Pag-IBIG Contributions	28,800.00	28,100.00
PhilHealth Contributions	106,081.80	100,358.57
Employees Compensation Insurance Premiums	28,700.00	21,100.00
Total Personnel Benefit Contributions	1,036,806.70	350,313.65

12.4 Other Personnel Benefits

Particulars	2021	2020
Terminal Leave Benefits	123,868.00	258,403.00
Other Personnel Benefit		3,463.50
Total Other Personnel Benefits	123,868.00	261,866.50

13. Maintenance and Other Operating Expenses

13.1 Traveling Expenses

Particulars	2021	2020
Traveling Expenses-Local	798,916.01	436,991.21
Total Traveling Expenses	798,916.01	436,991.21

13.2 Training Expenses

Particulars	2021	2020
Training expenses	152,676.00	8,200.00
Total Traveling Expenses	152,676.00	8,200.00

13.3 Supplies and Materials Expenses

Particulars	2021	2020
Office Supplies Expenses	1,474,507.63	809,967.22
Accountable Forms Expenses	3,000.00	5,400.00
Agriculture and Marine Supplies Expenses	1,678,684.52	905,403.93
Textbooks and Instructional Materials Expenses		
Semi-expendable - Technical and Scientific Equip.		
Fuel, Oil and Lubricants Expenses	411,458.70	262,338.52
Semi-expendable -ICT Equipment Expense	54,494.41	27,024.00
Other Supplies and Material Expenses	7,134,480.87	2,724,968.61
Total Supplies and Materials Expenses	10,756,626.13	4,735,102.28

13.4 Utility Expenses

Particulars	2021	2020
Water Expenses	65,563.26	51,840.49
Electricity Expenses	416,524.62	252,644.72
Total Utility Expenses	482,087.88	304,485.21

13.5 Communication Expenses

Particulars	2021	2020
Postage and Courier Services	5,698.00	3,095.00
Telephone Expenses – Mobile	30,000.00	34,000.00

Particulars	2021	2020
Telephone Expenses – Landline		
Internet Subscription Expenses	43,103.00	37,533.33
Total Communication Expenses	73,103.00	74,628.33

13.6 General Services

Particulars	2021	2020
Security Services	933,966.46	848,460.18
Survey Expenses		
Other Professional Fees	568,226.07	116,361.92
Other General Services	6,305,678.68	3,425,305.86
Total General Services	7,807,871.21	4,390,127.96

13.7 Repairs and Maintenance

Particulars	2021	2020
Repairs and Maint. -Buildings and Other Structures	821,007.64	1,532,125.20
Repairs and Maint.-Machinery and Equipment	242,697.96	
Repairs and Maint.-Transportation Equipment	79,700.13	
Repairs and Maint. – Motor Vehicles		2,260.00
Total Repairs and Maintenance Expenses	1,143,405.73	1,534,385.20

13.8 Taxes, Insurance Premiums and Other Fees

Particulars	2021	2020
Taxes, Duties, and Licenses	5,050.50	54,529.32
Awards/Rewards Expenses	8,750.00	
Insurance Expenses	3,563.29	25,732.22
Fidelity Bond Premiums	21,911.25	16,136.25
Total Taxes, Insurance Premiums and Other Fees	96,397.79	96,397.79

13.9 Other Maintenance and Operating Expenses

Particulars	2020	2021
Advertising Expenses		
Other MOOE		
Total Other Maintenance and Operating Expenses		

14 Non-Cash Expenses

14.1 Depreciation

Particulars	2021	2020
Depreciation-Land Improvements	8,027.49	16,185.20
Depreciation-Buildings and Other Structures	131,953.05	2,939.64
Depreciation-Technical and Scientific Equipment	147,892.58	162,677.62
Depreciation-ICT Equipment	155,632.67	50,424.20
Depreciation – School Buildings	8,482.56	8,482.56
Depreciation – Buildings	19,790.90	23,750.04
Depreciation- Office Equipment	16,149.96	43,494.83
Depreciation – Agricultural and Forestry Equipment	36,653.31	36,653.31
Depreciation-Machinery and Equipment	46,214.75	5,269.52
Depreciation-Transportation Equipment	8,045.88	8,045.88
Depreciation-Furniture and Fixture	963.79	7,172.54
Impairment Loss - Property, Plant and Equipment		
Total Depreciation	579,806.94	365,095.34

15. Financial Assistance/Subsidy from NGAs, LGUs, GOCCs

Particulars	2021	2020
Subsidy from National Government	12,350,639.45	10,727,506.69
Subsidy from other NGAs	230,371.08	213,815.06
Total Financial Assistance/Subsidy from NGAs, Regional Office	12,581,010.53	10,941,321.75

Subsidy Income from National Government for ₱ 12,107,868.00 represents NCA received from DBM-X for the period January – December 2020 through the Land Bank of the Philippines – Tubod Branch. Of the total amount received ₱ 0.00 was reverted back to National Treasury as cash savings. The agency tax remittance advice for year 2021 amounting to ₱ 241,345.66

Subsidy from Regional Office of ₱ 230,371.08 for payment of salary of casual employee.

**STATUS OF IMPLEMENTATION OF PRIOR YEAR'S AUDIT
RECOMMENDATIONS**

Observation and Recommendations	Ref.	Action Taken by the Management	Status of Implementation	Reason for Partial / Non-Implementation
<p>Request for Quotations (RFQs) were prepared inconsistent to the prescribed manner set forth under Annex "H" of the 2016 Revised Implementing Rules and Regulations of Republic Act No. 9184, otherwise known as the Government Procurement Reform Act, hence, competitiveness of eligible and qualified contracting parties and transparency in the procurement process has not been fully implemented.</p>	<p>ML 2020 page 6-8</p>	<p>The management takes your recommendation and issued Memorandum no. 034 series 2021 dated 3/24/2021 to the Supply Officer, BAC members and Accountant to follow strictly the provision of RA 9184 and the 2016 revised IRR and other existing COA rules and regulations effective immediately. And Attached herewith are the RFQs and the eligibility requirements of the suppliers stated in the audit observations memorandum.</p>	<p><i>Fully Implemented</i></p>	

Observation and Recommendations	Ref.	Action Taken by the Management	Status of Implementation	Reason for Partial / Non-Implementation
<p>2. The agency failed to announce and publicize all their Projects/Programs/Activities (PPA) for CY 2020 thereby precluding the right of people to information on public concerns, failed to submit list of all on-going and to be implemented PPA for the year and also failed to submit approved Annual Procurement Plan (APP) in violations of COA Circular No. 2013-004 dated January 30, 2013 and pertinent provisions of IRR of RA 9184.</p>	<p>ML 2020 2021 ML Page 8-10</p>	<p>The management takes your recommendation and will follow strictly the state policy on full disclosure and provision in COA Circular No. 2013-004. Also Annual Procurement Plan for CY 2020 was actually prepared and submitted to DBM and posted in our website but failed to submit to COA office, hence we have attached herewith our APP and PPMP for CY 2020.</p>	<p><i>Fully Implemented</i></p>	
<p>The management failed to submit GAD Plan and Budget for CY 2020 in violation of COA Circular No. 3014-001 dated March 18, 2014, hence the gender issues in their area of</p>	<p>2021 ML Page 10-11</p>	<p>We recommended that management submit the agency's GAD Plan and Budget and Accomplishment</p>	<p><i>Fully Implemented</i></p>	

Observation and Recommendations	Ref.	Action Taken by the Management	Status of Implementation	Reason for Partial / Non-Implementation
responsibility may not be addressed		<p>nt report for CY 2020 as well as the explanation or underlying reason on why they were not formulated/acc omplished.</p> <p>Also information is requested from the GAD Focal Point or the Accountant on whether or not there were GAD Programs/Proj ects/Activities integrated in the regular budget of the agency.</p>		

A. Summary of Purchase Orders with lacking information/ No invitation for observer on inspection of deliveries for the CY 2021

PO NUMBER	PO DATE	SUPPLIER	AMOUNT	PLACE OF DELIVERY	DATE OF DELIVERY	DATE RECEIVED BY SUPPLIER	DATE RECEIVED BY COA	END USER	INVITATION FOR INSPECTION DATE RECEIVED BY COA	DATE OF INSPECTION	REMARKS
2021-05-053	07/05/2021	MALING AO COMMUNITY SERVICES MULTIPURPOSE COOPERATIVE	3,546.10	BUALAN TUBOD LDN	11/06/2021	11/06/2021	07/05/2021	NONE	NONE	NONE	EXPIRED O.R.; NO INVITATION FOR OBSERVER ON INSPECTION OF DELIVERIES
2021-06-066	04/06/2021	ICE CREAM VALLEY	15,306.12	BUALAN TUBOD LDN	10/06/2021	10/06/2021	04/06/2021	NONE	NONE	NONE	COMPLETE TECHNICAL SPECIFICATIONS ON THE PROCUREMENT OF MEALS AND SNACKS WERE NOT INDICATED IN THE RFQS AND POS ANI

											NO INSPECTION
2021-07-085	21/07/2021	DECO ARTS MARKE TING INCORP ORA-TED	101,430.00	BUALAN TUBOD LDN	27/07/2021	27/07/2021	21/07/2021	NONE	NONE	NONE	NO O.R. ATTACHED
NONE	NONE	PACIFIC A AGRIVET SUPPLIES INC.	59,363.00	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NO P.O ATTACHED
2021-07-078	08/07/2021	MANLO SA HOLLO WBLOC KS MAKER	66,137.00	BUALAN TUBOD LDN	NONE	NONE	08/07/2021	NONE	NONE	NONE	EXPIRED O.R.; NO DATE RECEIVED BY SUPPLIER AND NO DATE OF DELIVERY
2021-07-080	08/07/2021	ICE CREAM VALLEY	26,470.00	BUALAN TUBOD LDN	19/07/2021	19/07/2012	08/07/2021	NONE	NONE	NONE	COMPLETE TECHNICAL SPECIFICATIONS ON THE PROCUREMENT OF MEALS AND SNACKS WERE NOT INDICATED IN THE RFQS AND POS

											AND NO INSPECTION
2021-08-108	26/08/2021	MANLO SA HOLLO WBLOC KS MAKER	46,940.00	BUALAN TUBOD LDN	27/08/2021	27/08/2021	26/08/2021	NONE	NONE	NONE	EXPIRED O.R AND NO INSPECTION
2021-09-117	06/09/2021	MERLY N'S FOOD HAUS AND CATERING SERVICES	14,513.00	BUALAN TUBOD LDN	15/09/2021	15/09/2021	06/09/2021	NONE	NONE	NONE	COMPLETE TECHNICAL SPECIFICATIONS ON THE PROCUREMENT OF MEALS AND SNACKS WERE NOT INDICATED IN THE RFQS AND POS AND NO INSPECTION
2021-10-137	14/10/2021	MERLY N'S FOOD HAUS AND CATERING SERVICES	35,415.00	BUALAN, TUBOD LDN	25/10/2021	25/10/2021	14/10/2021	NONE	NONE	NONE	COMPLETE TECHNICAL SPECIFICATIONS ON THE PROCUREMENT OF MEALS AND SNACKS WERE NOT INDICATED IN THE RFQS AND POS

											AND NO INSPECTION
2021-10-136	13/10/2021	FGS GASUL CENTER	27,427.66	BUALAN , TUBOD LDN	29/10/2021	29/10/2021	13/10/2021	NONE	NONE	NONE	EXPIRED BP AND NO INSPECTION
2021-10-139	15/10/2021	MANLO SA HOLLO WBLOC KS MAKER	17,245.50	BUALAN , TUBOD LDN	29/10/2021	29/10/2021	15/10/2021	NONE	NONE	NONE	EXPIRED OR AND NO INSPECTION
2021-10-131	01/10/2021	CAMLA N CORP.	42,032.11	BUALAN , TUBOD LDN	11/10/2021	11/10/2021	01/10/2021	NONE	NONE	NONE	NO SIGNATURE OF RECEIPT
2021-11-159	11/11/2021	ICE CREAM VALLEY	34,375.00	BUALAN TUBOD LDN	15/11/2021	15/11/2021	11/11/2021	NONE	NONE	NONE	COMPLETE TECHNICAL SPECIFICATIONS ON THE PROCUREMENT OF MEALS AND SNACKS WERE NOT INDICATED IN THE RFQS AND POS AND NO INSPECTION
2021-12-181	06/12/2021	H&S CONSUMER GOODS STORE	85,638.00	BUALAN TUBOD LDN	NONE	NONE	06/12/2021	NONE	NONE	NONE	NO DATE RECEIVED BY SUPPLIER AND NO DATE OF DELIVERY

2021-12-191	23/12/2021	ICE CREAM VALLEY	49,500.00	BUALAN TUBOD LDN	12/12/2021	27/12/2021	23/12/2021	NONE	NONE	NONE	COMPLETE TECHNICAL SPECIFICATIONS ON THE PROCUREMENT OF MEALS AND SNACKS WERE NOT INDICATED IN THE RFQS AND POS AND NO INSPECTION
TOTAL			P625,338.49								

B. Summary of Unsubmitted Disbursement Vouchers

NO.	DATE	CHECK/ ADA NUMBER	PAYEE	AMOUNT	PARTICULARS	REMARKS
MDS						
1	12/16/2021	01 12 0059 2021	Various Payroll of Lnnais Employees	364,755.74	For payment of Regular Payroll for the Month of December 2021	Unsubmitted Documents
2	12/16/2021	01 12 0059 2021	Various Payroll of Lnnais Employees	110,000.00	For payment of Performance Enhancement Incentives 2021	Unsubmitted Documents
3	12/16/2021	01 12 0059 2021	Gsis	203,306.89	For remittance of contribution and loan repayments for December 2021	Unsubmitted Documents
4	12/16/2021	01 12 0059 2021	Phic	16,163.91	For remittance of contribution for the month December 2021	Unsubmitted Documents
5	12/16/2021	01 12 0059 2021	Tesda Lnnais Instructor & Employees Cooperative	22,870.80	For remittance of CCBU, Loan Repayments and Groceries for Deduction on Bonus December 2021	Unsubmitted Documents
6	12/16/2021	01 12 0059 2021	Nazario D. Villamor Jr	10,000.00	For payment of RATA for the month of December 2021	Unsubmitted Documents
7	12/16/2021	01 12 0060 2021	Nazario D. Villamor Jr	5,000.00	For payment of Communication expenses for November & December 2021	Unsubmitted Documents
8	12/16/2021	01 12 0061 2021	Hdmf	40,439.20	For remittance of Loan repayments and contribution for December 2021	Unsubmitted Documents
9	12/20/2021	01 12 0062 2021	Various Payroll of Lnnais Employees	438,500.00	For payment of Collective Negotiation Agreement Incentives for the year 2021	Unsubmitted Documents

10	12/20/2021	01 12 0062 2021	Devine Michelle O. Lumayag	154,000.00	For payment of Advances on TESDA Association of Concerned Employees Health Card Remittance for the year 2021	Unsubmitted Documents
11	12/20/2021	01 12 0062 2021	Devine Michelle O. Lumayag	172,002.67	For payment of Cash advances on Service Recognition Incentives 2021 and Gratuity pay 2021	Unsubmitted Documents
12	12/28/2021	01 12 0063 2021	Gsis	15,220.72	For remittance of unpaid premium in December 2021	Unsubmitted Documents
Sub-Total				1,552,259.93		
SSP						
13	12/02/2021	0001603806	Devine Michelle O. Lumayag	82,950.00	For payment of cash advances on the construction workers for the major repairs in Masonry NC I and NC II Building	Unsubmitted Documents
14	12/03/2021	0001603807	Joel P. Basibas	8,099.00	For payment of Assessors travel expenses and professionals service fee	Unsubmitted Documents
15	12/03/2021	0001603808	Roque N. Male Ii	750.00	For payment of reimbursement of travel expense of TESDA Representative in Perform Pre-Lay and Lay Activities	Unsubmitted Documents
16	12/03/2021	0001603809	Gilbert V. Leopoldo	6,179.20	For payment of Assessors travel expenses and professionals service fee	Unsubmitted Documents
17	12/03/2021	0001603810	Joely P. Ezparagoza	8,099.00	For payment of Assessors travel expenses and professionals service fee	Unsubmitted Documents
18	12/03/2021	0001603811	Vicente E. Cruz	2,360.00	For payment of Assessors travel expenses and professionals service fee	Unsubmitted Documents

19	12/03/2021	0001603812	Marcelino G. Lagunsad	9,080.90	For payment of Labor for the Period of November 16-30, 2021	Unsubmitted Documents
20	12/03/2021	0001603813	Vergeire's Office and School Supplies	27,577.20	For payment of instructional supplies used for contract tracing training	Unsubmitted Documents
21	12/03/2021	0001603814	Saidy M. Rasul	5,768.60	For payment of Labor for the period of November 16-30, 2021	Unsubmitted Documents
22	12/03/2021	0001603815	Jhalaloudin Buac	3,605.49	For payment of Carpenter for the period of November 16-30, 2021	Unsubmitted Documents
23	12/03/2021	0001603816	Bonifacio Tibag-Ong	3,151.53	For payment of labor for the period of November 16-30, 2021	Unsubmitted Documents
24	12/03/2021	0001603817	Manlosa Hollow Blocks Maker	41,405.00	For payment of instructional materials for Masonry NC I and NC II training at Maliwanag, Baroy, LDN and National Assessment at LNNAIS Main Campus	Unsubmitted Documents
25	12/03/2021	0001603818	Goldtown Industrial Sales Corp	40,461.26	For payment of Agricultural Corps Production NC I and NC II	Unsubmitted Documents
26	12/03/2021	0001603819	Mae Anne A. Bacaling	12,492.48	For payment of Labor for the Period of November 16-30, 2021	Unsubmitted Documents
27	12/09/2021	0001603822	Jean L. Anunsaon	40,029.00	For payment of Cash Advances on Materials to be purchased for the Philippine national Skills Competition	Unsubmitted Documents
28	12/09/2021	0001603823	Boon F. Baga	6,579.00	For payment of Assessors travel expenses and professionals service fee	Unsubmitted Documents
29	12/09/2021	0001603824	Immarlo G. Paclipan	841.00	For payment of refund for the assessment fee paid in Bookkeeping NC III with OR #9871799 as supported in the attached document	Unsubmitted Documents

30	12/09/2021	0001603825	Enerandino C. Gabot	7,679.12	For payment of Assessors travel expenses an professionals service fee	Unsubmitted Documents
31	12/09/2021	0001603826	Airic Dela Cerna	19,710.00	For reimbursement of travel expense to Marawi City for the conduct of Training in Electrical Installation and Maintenance at Patani, Marawi City	Unsubmitted Documents
32	12/09/2021	0001603828	Devine Michelle O. Lumayag	16,230.79	For payment of Cash advance for the assessors' fee on regular assessment (October 29- November 30, 2021	Unsubmitted Documents
33	12/09/2021	0001603829	Airic Dela Cerna	11,087.89	For payment of Labor for the Period of November 16-30, 2021	Unsubmitted Documents
34	12/09/2021	0001603831	Devine Michelle O. Lumayag	9,966.00	For payment of Petty expenses for the Month of November 2021	Unsubmitted Documents
35	12/09/2021	0001603832	Chary B. Lumayag	48,638.00	For payment of cash advances for the Travel of an employee in attendance to the Philippine National skills Competition 2021 on December 11-17, 2021 in Taguig City	Unsubmitted Documents
36	12/16/2021	0001603833	Joselito C. Banasing	7,021.21	For payment of Labor for the Period of December 1-15, 2021	Unsubmitted Documents
37	12/16/2021	0001603834	Marilyn Vente	7,086.97	Job order salary from December 1-15, 2021	Unsubmitted Documents
38	12/16/2021	0001603835	Rosita A. Barsobia	9,374.30	Job order salary from December 1-15, 2021	Unsubmitted Documents
39	12/16/2021	0001603836	Mae Anne A. Bacaling	11,354.53	Job order salary from December 1-15, 2021	Unsubmitted Documents

40	12/16/2021	0001603837	Various Payroll of Lnnais Account	266,552.28	Job Order salary from December 1-15, 2021	Unsubmitted Documents
41	12/16/2021	0001603838	Marcelino G. Lagunsad	11,356.80	Job order salary from December 1-15, 2021	Unsubmitted Documents
42	12/20/2021	0001603839	Atty. Dorothea Saligan-Basalo	4,900.00	For payment of Notarial fees for 27 pax & 22 pax documents for notarization of various affidavit of undertaking	Unsubmitted Documents
43	12/20/2021	0001603840	Ramel Galapin	8,900.00	For reimbursement of travel expenses	Unsubmitted Documents
44	12/20/2021	0001603841	Queeny Twinkle N. Enyong	4,070.00	For reimbursement of travel expenses	Unsubmitted Documents
45	12/20/2021	0001603842	Jeneveb M. Beroy	2,655.00	For reimbursement of travel expenses	Unsubmitted Documents
46	12/20/2021	0001603843	Marcelino G. Lagunsad	21,490.00	For reimbursement of travel expenses	Unsubmitted Documents
47	12/20/2021	0001603844	Edgardo A. Ople	6,439.20	For payment of Assessors travel expenses and professionals service fee	Unsubmitted Documents
48	12/20/2021	0001603845	Renard M. Bungabong	9,374.30	For payment of Labor for the Period of December 1-15, 2021	Unsubmitted Documents
49	12/20/2021	0001603846	Marie Grace Tamboboy	841.00	For refund of Assessment fee paid for BKP NC III	Unsubmitted Documents
50	12/20/2021	0001603847	Bualan Irrigators Association, Inc.	4,297.10	For payment of water expenses for the Month of December 2021	Unsubmitted Documents
51	12/20/2021	0001603848	Rover Eagle Security Agency	38,432.04	For payment of security services for the period of November 16-30, 2021	Unsubmitted Documents

52	12/20/2021	0001603849	Rbl Marketing	38,249.40	For payment of materials and services for change oil of vehicle (KAC 6450)	Unsubmitted Documents
53	12/20/2021	0001603850	Airic D. Dela Cerna	3,900.00	For reimbursement of travel expense	Unsubmitted Documents
54	12/20/2021	0001603851	Renard M. Bungabong	3,900.00	For reimbursement of travel expense	Unsubmitted Documents
55	12/20/2021	0001603852	Arche S. Paradero	9,470.97	For payment of JO Payroll for the period of December 1-15,2021	Unsubmitted Documents
56	12/22/2021	0001603853	Lanao Del Norte Electric Cooperative	48,132.17	For payment of electricity expense for 11/27/2021-12/27/2021	Unsubmitted Documents
57	12/22/2021	0001603854	Devine Michelle O. Lumayag	27,200.00	For payment of various laborer rendered in November 22-Dec 15, 2021	Unsubmitted Documents
58	12/22/2021	0001603855	Devine Michelle O. Lumayag	37,000.00	For payment of various labors for major repairs in EIM rooms	Unsubmitted Documents
59	12/22/2021	0001603856	Savertech Computer Sales and Services	171,543.96	For payment of maintenance of IP camera at LNNAIS Extension and Main Campus	Unsubmitted Documents
60	12/22/2021	0001603857	Optimax House Of Sewing Machines	287,042.00	For payment of sewing machines for Dressmaking NC II training and National Assessment	Unsubmitted Documents
61	12/22/2021	0001603858	Pepito Agrivet Supply	195,214.78	For payment of Animal Feeds and Medication consumption of commercial and Organic Swine Production (IGP) and Animal Production (Poultry-Chicken) IGP for the month of November to December 2021	Unsubmitted Documents

62	12/22/2021	0001603859	Marilyn P. Vente	1,980.00	For reimbursement of travel expense	Unsubmitted Documents
63	12/22/2021	0001603860	Rosita A. Barsobia	3,820.00	For reimbursement of travel expense	Unsubmitted Documents
64	12/23/2021	0001603861	Alther R. Benlot	7,200.00	For reimbursement of travel expense	Unsubmitted Documents
65	12/23/2021	0001603862	Edwin S. Lomocso	7,200.00	For reimbursement of travel expense	Unsubmitted Documents
66	12/23/2021	0001603863	Atty. Myraflor L. Opay-Armas	2,387.21	For payment of Honorarium as guest speaker for RA 11313 Safe Spaces Act in Celebration of End Violence Against Women 2021, payment was based on SG 26 Attorney DBM Circular 2007-1	Unsubmitted Documents
67	12/23/2021	0001603864	Abigail L. Bustamante	4,160.00	For reimbursement of travel expense	Unsubmitted Documents
68	12/23/2021	0001603865	Vaniza B. Cambonga	3,240.00	For reimbursement of travel expense	Unsubmitted Documents
69	12/23/2021	0001603866	Asnifah M. Andor	1,780.00	For reimbursement of travel expense	Unsubmitted Documents
70	12/23/2021	0001603869	Ice Cream Valley	48,510.00	For payment of Snacks and Meals for year-end performance assessment 2021	Unsubmitted Documents
71	12/23/2021	0001603870	Beastfriend Agrivet And Livestock Dealer	34,692.00	For payment of Animal Production (Ruminants) NC II at Santa Cruz, Lala, LDN, and Licapao, Tubod, LDN	Unsubmitted Documents
72	12/23/2021	0001603871	Rpm Diesel Calibration Specialist & Auto Shop Center	25,004.70	For payment for calibration of the injector and injection pump of SCH 952 ABD SEK 808	Unsubmitted Documents

73	12/28/2021	0001603872	Lanao Del Norte Electric Cooperative, Inc.	1,400.00	For payment of Electricity usage of Mobile Transformer in the conduct of training for SMAW NC II	Unsubmitted Documents
74	12/28/2021	0001603873	Saidy M. Rasul	6,321.23	For payment of Labor for the period Dec 1-15, 2021	Unsubmitted Documents
75	12/28/2021	0001603874	Fatima Rose M. Bihag	6,630.00	For reimbursement of Travel Expenses	Unsubmitted Documents
76	12/28/2021	0001603875	Melvin B. Resomadero	11,180.00	For reimbursement of travel expense	Unsubmitted Documents
77	12/28/2021	0001603876	Eop Lumber	55,314.14	For payment of instructional materials used for Animal Production (Poultry-Chicken) NC II in Marawi City 2 Batches and Animal Production Ruminants NC II at Licapao and LALA	Unsubmitted Documents
78	12/28/2021	0001603877	H & S Consumer Goods Store	81,050.25	For payment of Instructional Materials in FFS and Grains Production Training	Unsubmitted Documents
79	12/28/2021	0001603878	Rover Eagle Security Agency	76,864.08	For payment of security services for the period of December 1-16, 2021; December 16-30, 2021	Unsubmitted Documents
80	12/28/2021	0001603879	Devine Michelle O. Lumayag	100,860.00	For Cash Advance payment of Annual Regional Year End Performance Assessment 2021	Unsubmitted Documents
81	12/28/2021	0001603880	Mae Anne A Bacaling	12,011.88	JOB Order salary from December 16-31, 2021	Unsubmitted Documents
82	12/28/2021	0001603881	Rosita A. Barsobia	9,374.30	JOB Order salary from December 16-31, 2021	Unsubmitted Documents

83	12/28/2021	0001603882	Joselito C. Banasing	5,595.56	JOB Order salary from December 16-31, 2021	Unsubmitted Documents
84	12/28/2021	0001603883	Marilyn Vente	5,929.24	JOB Order salary from December 16-31, 2021	Unsubmitted Documents
85	12/28/2021	0001603885	Tlieco	16,026.93	For remittance of Loan Repayments of Contributions	Unsubmitted Documents
86	12/28/2021	0001603886	Various Payroll of Lnnais Account	252,566.71	For payment of contractual employee general payroll for the period of December 16-30, 2021	Unsubmitted Documents
87	12/28/2021	0001603887	Mandaue Foam Industries, Inc.	75,609.04	For payment of instructional materials for Domestic Work NC II	Unsubmitted Documents
88	12/28/2021	0001603888	Technomart	40,843.13	For payment of instructional materials used for training purposes	Unsubmitted Documents
89	12/28/2021	0001603889	Vergeire's Office and School Supplies	41,429.50	For payment of instructional supplies used for printing of learning materials from different qualifications, submissions of reports and trainees' identification card	Unsubmitted Documents
90	12/28/2021	0001603890	3 D's Art	48,510.00	For payment of uniform of scholars in TWSP and STEPS to be used during training	Unsubmitted Documents
91	12/28/2021	0001603891	Janice C. Vaflor	720.00	For reimbursement of travel expense	Unsubmitted Documents
92	12/28/2021	0001603892	Hilmark L. Eslit	4,320.00	For reimbursement of travel expense	Unsubmitted Documents
93	12/28/2021	0001603893	Jean L. Anunsaon	3,240.00	For reimbursement of travel expense	Unsubmitted Documents

94	12/28/2021	0001603894	Saidy M. Rasul	5,768.60	For payment of labor for the period of Dec 16-31, 2021	Unsubmitted Documents
95	12/28/2021	0001603895	Tubod-Baroy Water District	980.00	For payment of water expenses for the Month of December 2021 in Extension Campus	Unsubmitted Documents
96	12/29/2021	0001603896	Edwin S. Lomocso	3,338.00	For reimbursement of travel expense	Unsubmitted Documents
97	12/29/2021	0001603897	Devine Michelle O. Lumayag	51,050.00	For payment of cash advances for Labor of major repairs on Band Room Smaw NC I and NC II	Unsubmitted Documents
98	12/29/2021	0001603898	Various Payroll of Lnnais Account	263,444.67	For payment of Premium to LNNAIS employees under contract of Service as stipulated in the Contract	Unsubmitted Documents
99	12/29/2021	0001603899	Marilyn P. Vente	2,531.06	For payment of Premium to LNNAIS employees under contract of Service as stipulated in the Contract	Unsubmitted Documents
100	12/29/2021	0001603900	Joselito C. Banasing	1,811.68	For payment of Premium to LNNAIS employees under contract of Service as stipulated in the Contract	Unsubmitted Documents
101	12/29/2021	0001603901	Mae Anne A. Bacaling	3,407.04	For payment of Premium to LNNAIS employees under contract of Service as stipulated in the Contract	Unsubmitted Documents
102	12/29/2021	0001603902	Rosita A. Barsobia	2,437.32	For payment of Premium to LNNAIS employees under contract of Service as stipulated in the Contract	Unsubmitted Documents

103	12/29/2021	0001603903	Saidy M. Rasul	4,614.88	For payment of Premium to LNNAIS employees under contract of Service as stipulated in the Contract	Unsubmitted Documents
Sub-Total				2,983,691.62		
Current						
104	12/16/2021	1340191	Tlieco	20,661.06	For remittance of CCBU, Loan Repayments and Groceries for deduction on Bonus December 2021	Unsubmitted Documents
105	12/28/2021	1340192	Cherry Marie C. Paclipan	10,000.00	For payment of Service Recognition Incentive 2021 to employee	Unsubmitted Documents
106	12/28/2021	1340193	Marcelino R. Lagunsad	10,000.00	For payment of Service Recognition Incentive 2021 to employee	Unsubmitted Documents
107	12/28/2021	1340194	Janice C. Vaflor	10,000.00	For payment of Service Recognition Incentive 2021 to employee	Unsubmitted Documents
108	12/28/2021	1340197	Jasmine C. Galenzoga	6,464.67	For payment of Service Recognition Incentive 2021 to employee	Unsubmitted Documents
109	12/29/2021	1340198	Devine Michelle O. Lumayag	80,000.00	For payment of Cash Advances on the release of Service Recognition Incentive	Unsubmitted Documents
110	12/29/2021	1340199	Charizmhil B. Lumayag	10,000.00	For payment of Service Recognition Incentive 2021 to employee	Unsubmitted Documents
Sub-total				147,125.73		
Grand Total				P4,683,077.28		