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AGENCY ACTION PLAN and STATUS of IMPLEMENTATION  
 Audit Observations and Recommendations  
 For the Calendar Year 2021  
 As of December 31, 2021

CONTROL NO. \_\_\_\_\_

RECEIVED

NAME & SIGNATURE: ROKAH

DATE: 4-12-22 TIME: 4:42

Action Taken/ Action to be Taken  
 Auditor's Validation

Ref.	Audit Observations	Audit Recommendations	Agency Action Plan			Status of Implementation	Reason for Partial/Delay /Non-Implementation, if applicable	Action Taken/ Action to be Taken	Auditor's Validation	
			Action Plan	Persons/ Department Responsible	Target Implementation Date					
					From					To
AOM No. 2022-001 (2021)  Date: 01/26/2022  ML CY 2021 Pages 20-23	Paid Disbursement Vouchers and its supporting documents in the total amount of ₱1,491,862.57 were not submitted to the Office of the Auditor within the first ten (10) days of the ensuing month or submission were delayed by 15 days in violation to Section 100 of P.D. 1445 and COA Circular No. 95-006, thus, precluding the timely review and verification of financial transactions.	We recommend that management:  1. Submit the above-mentioned unsubmitted & Paid Disbursement Vouchers and its supporting documents in the total amount of ₱1,491,862.57;  2. Compel the concerned employees to strictly observe the deadline in the submission of the required reports/documents pursuant to the provisions of COA Circular No. 95-006.								

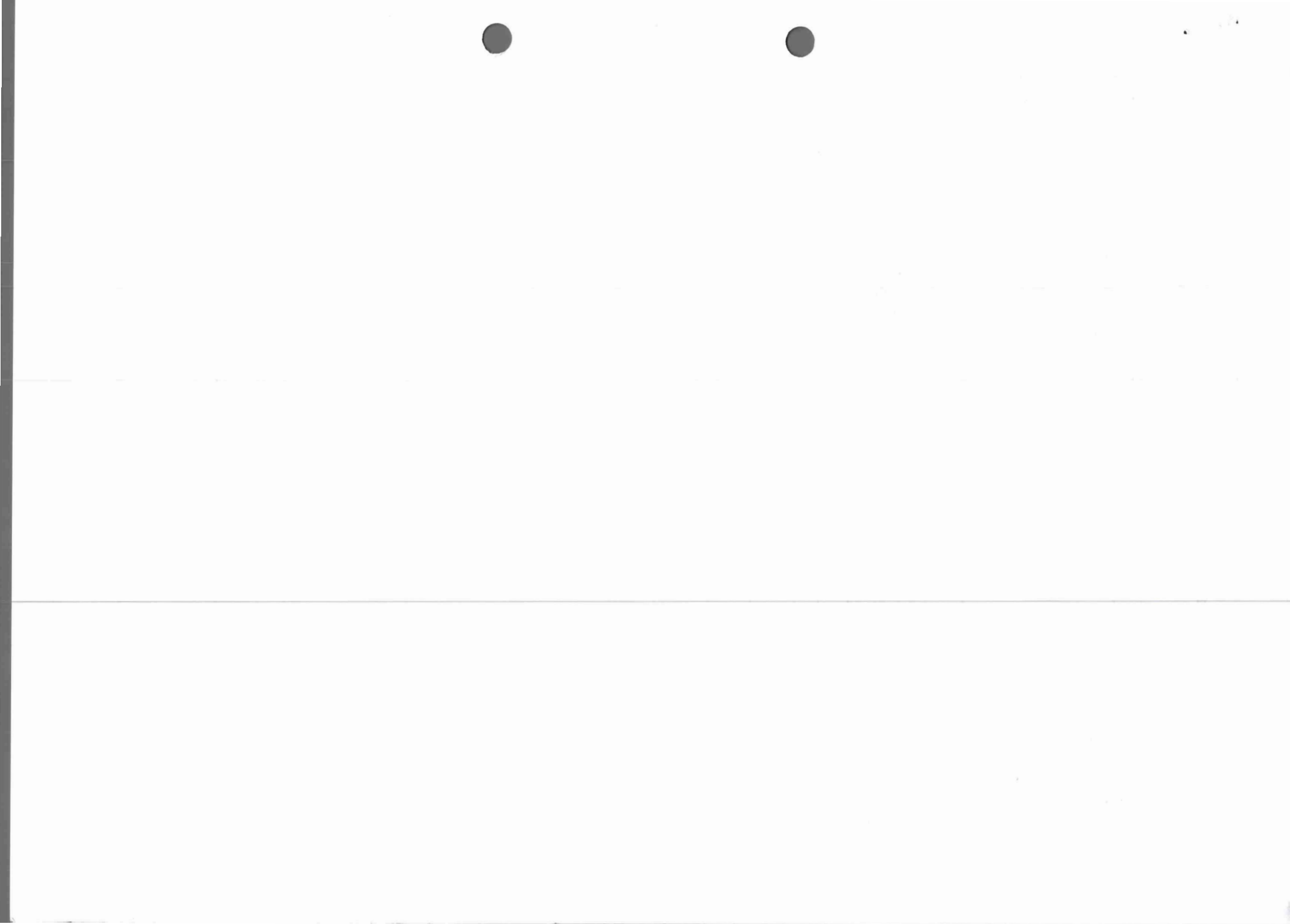
COMMISSION ON AUDIT  
 NCS - CLUSTER 5  
 REGION X  
 RECEIVED  
 BY: [Signature]  
 DATE: 04/13/2022  
 OFFICE OF THE RSA

- copy submitted to COA on 5/2/2022

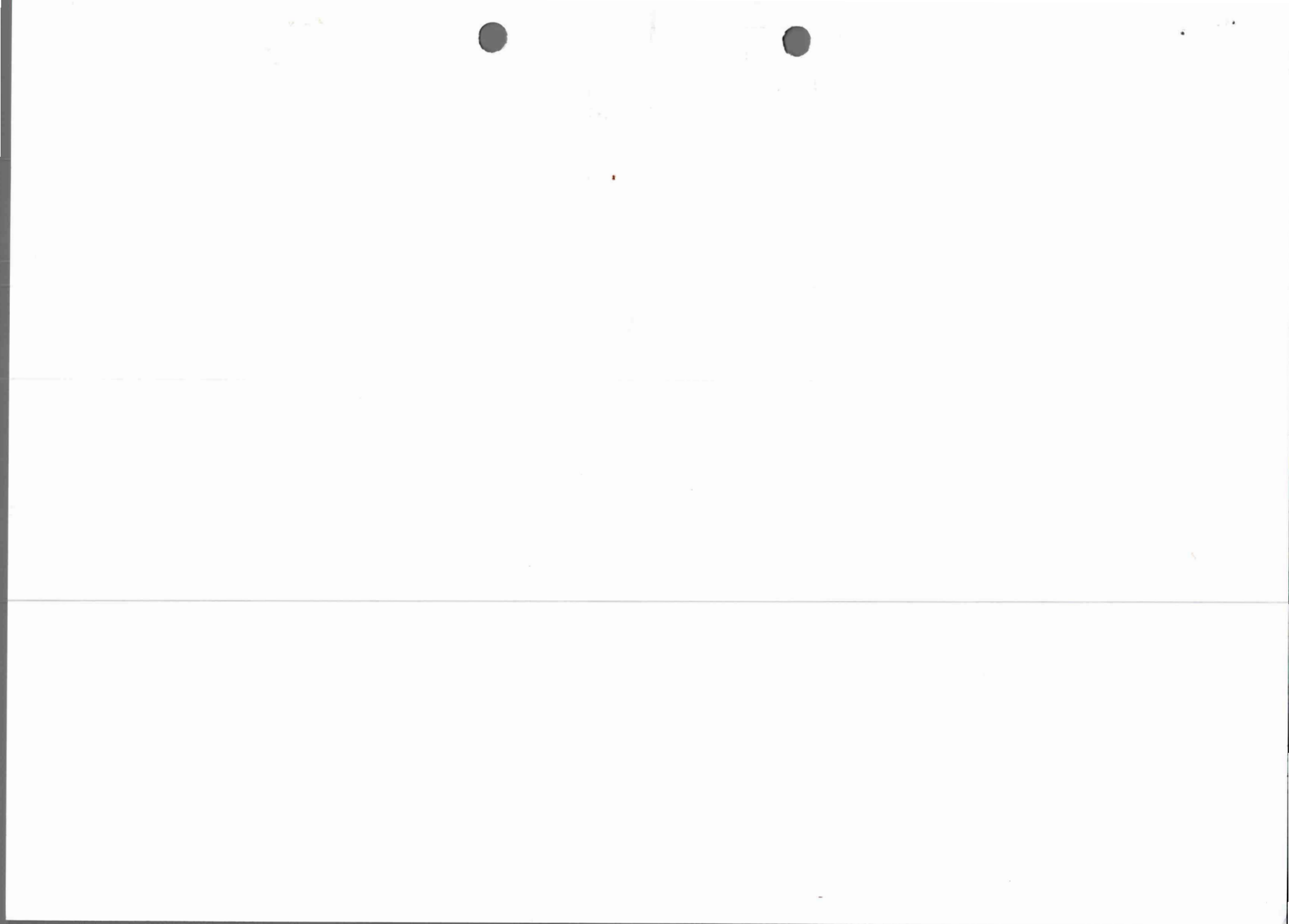


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 2. *[Faint, illegible text]*  
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<p>AOM No. 2022-002 (2021)</p> <p>Date: 03/07/2022</p> <p>ML CY 2021 Pages 23-24</p>	<p>Remittance of PHILHEALTH premium contributions were found to be delayed in violation of Rule III, Section 18 of R.A. No. 10606 and Paragraph (b), Section 18 of the IRR of National Health Insurance Act of 2013 to the disadvantage of the personnel whose availment of Philhealth insurance will be affected by the delayed remittance of the premium .</p>	<p>We recommend that management:</p> <p>1. Instruct the personnel in-charge of the remittance of Philhealth contributions the strictly observe the timely remittances of contributions of the employees' including the government's share as prescribed by Philhealth. Submit explanation to the Auditor on the reasons of the delayed remittance.</p>							
<p>AOM No. 2022-003 (2021)</p> <p>Date: 03/17/2022</p> <p>ML CY 2021 Pages 18-20</p>	<p>Various disbursements on the National Directorate Conference in the total amount of ₱ 974,316.07 were found to be excessive expenditure and did not comply with the established rules, procedural guidelines, policies, principles or practices prescribed in COA Circular No. 2012-003 dated October 29, 2012 resulting in the incurrence of irregular,</p>	<p>We recommend that management:</p> <ul style="list-style-type: none"> <li>➤ Require management to explain/justify such excessive expenditure;</li> <li>➤ submit liquidation report on cash advances incurred;</li> <li>➤ provide justification on the costly hotel accommodations; and</li> </ul>							



	unnecessary and excessive expenditures.	submit the Terms of Reference								
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TECHNICAL EDUCATION SKILLS AND DEVELOPMENT AUTHORITY, REGION 10 (TESDA)

AGENCY ACTION PLAN and STATUS of IMPLEMENTATION  
 Audit Observations and Recommendations  
 For the Calendar Year 2021  
 As of December 31, 2021

Ref.	Audit Observations	Audit Recommendations	Agency Action Plan				Status of Implementation	Reason for Partial/Delay /Non-Implementation, if applicable	Action Taken/ Action to be Taken	Auditor's Validation
			Action Plan	Persons/ Department Responsible	Target Implementation Date					
					From	To				
AOM No. 2022-001 (2021) Date: 01/26/2022 ML CY 2021 Pages 20-23	Paid Disbursement Vouchers and its supporting documents in the total amount of ₱1,491,862.57 were not submitted to the Office of the Auditor within the first ten (10) days of the ensuing month or submission were delayed by 15 days in violation to Section 100 of P.D. 1445 and COA Circular No. 95-006, thus, precluding the timely review and verification of financial transactions.	We recommend that management:  1. Submit the above-mentioned unsubmitted & Paid Disbursement Vouchers and its supporting documents in the total amount of ₱1,491,862.57;  2. Compel the concerned employees to strictly observe the deadline in the submission of the required reports/documents pursuant to the provisions of COA Circular No. 95-006.	All vouchers have been submitted and received by COA as seen in the transmittal sheets attached herein.  Rest assured, that the management will abide with the requirements mandated in paragraph 6.06 of the COA Circular No. 95-006 and Section 7.2.1 of COA Circular No. 2009-006 dated September 15, 2009.	Cashier - Designate	2022	2022	Fully Implemented			
AOM No. 2022-002 (2021) Date: 03/07/2022 ML CY 2021 Pages 23-24	Remittance of P HILHEALTH premium contributions were found to be delayed in violation of Rule III, Section 18 of R.A. No. 10606 and Paragraph (b), Section 18 of the IRR of National Health Insurance Act of 2013 to the disadvantage of the personnel whose availment of Philhealth insurance will be affected by the delayed remittance of the premium.	We recommend that management:  1. Instruct the personnel in-charge of the remittance of Philhealth contributions the strictly observe the timely remittances of contributions of the employees' including the government's share as prescribed by Philhealth. Submit explanation to the Auditor on the reasons of the delayed remittance.	-The management is amenable to The recommendation of The audit team to ensure timely remittance of contributions of The employees as prescribed by The Philhealth and has instructed The personnel incharge to strictly monitor all remittances.  -Enrollment to LBP EMDS for the immediate and online processing of due and demandable accounts, especially payments to suppliers and timely remittance of premiums	Personnel in Charge of Remittances	2022	2022	Fully Implemented			

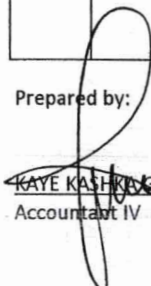


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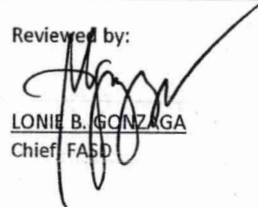


<p>AOM No. 2022-003 (2021) Date: 03/17/2022 ML CY 2021 Pages 18-20</p>	<p>Various disbursements on the National Directorate Conference in the total amount of ₱ 974,316.07 were found to be excessive expenditure and did not comply with the established rules, procedural guidelines, policies, principles or practices prescribed in COA Circular No. 2012-003 dated October 29, 2012 resulting in the incurrance of irregular, unnecessary and excessive expenditures.</p>	<p>We recommend that management:</p> <ol style="list-style-type: none"> <li>1.Require management to explain/justify such excessive expenditure;</li> <li>2.submit liquidation report on cash advances incurred;</li> <li>3.provide justification on the costly hotel accommodations; and</li> <li>4.submit the Terms of Reference</li> </ol>	<p>1. On the issue of excessive expenditure, the managment provided justification on the rationale behind the conduct of the NDC. The cost for meals is within the budget set in the 2021 Financial and Administrative Guidelines. In compliance with IATF and LGU health protocols, eight (8) vans were rented to ensure social distancing and the safety of the guests. 2. Liquidation reports already submitted 3. In compliance with IATF and LGU health protocols and due to the limited number of hotel accomodation suppliers in the locality that can accommodate more than 80 pax, the BAC awarded NKAC, Inc. as the single lowest calculated and responsive bid. 4. TOR already submitted</p>	<p>FASD</p>	<p>December 2021</p>	<p>December 2021</p>	<p>Fully Implemented</p>			
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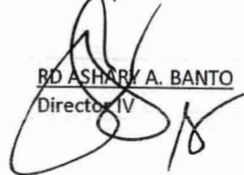
Prepared by:

  
KAYE KASHKAYG. IBARRA  
Accountant IV

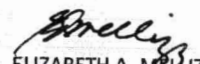
Reviewed by:

  
LONIE B. GONZAGA  
Chief FASD

Noted by:

  
BD ASHARY A. BANTO  
Director IV

Validated by:

  
ELIZABETH A. MELLIZA  
State Auditor III

