

**ACTION PLAN MONITORING TOOL (APMT)**

Sector: NGAS Cluster 5 - Education & Employment  
 Group: Other SUCs  
 Agency Audited: Philippine State College of Aeronautics  
 Audit Period: CY 2024  
 AAR Date: June 30, 2025

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Date: September 17, 2025  
 Date: September 17, 2025  
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AGENCY ACTION PLAN AND STATUS OF IMPLEMENTATION (AAPSI)											Results of COA Validation				
Ref.	Audit Observations	Audit Recommendations	Action Plan	Person/Dept. Responsible	Target Implementation Date		Status of Implementation	Reason for Partial/ Delay/ Non-Implementation, if applicable	Action Taken/ To be Taken	Date of follow up	Status of Implementation	Actual Implementation Date		Remarks	
					From	To						From	To		
CURRENT YEAR															
FINANCIAL AUDIT - Various Accounting Deficiencies															
AAR CY 2024 Par. Nos. 2.4 to 2.19 Pages 49 to 52	<b>Cash and Cash Equivalents</b> a) Unreconciled year-end balance per bank and per books of the CiB – LCCA of P3,372,884.68;	We recommended and the Management agreed to:  a) We recommended and Management agreed to reconcile the noted discrepancy between the adjusted balance of the CiB – LCCA per BRS and the GL balance, and prepare the necessary adjusting entries to ensure the correctness of the reported year-end balance, if any;		Accounting	2025	2026	Implemented	NA	a) Reconciled the discrepancy and provided the certification of Bank Reconciliation Statement.		Implemented	2024	2025	Reconciliation made were found to be in order.	
	b) Unreconciled Balances of GL and its related SL totaling P154,686.90;	b) We recommended and Management agreed to reconcile the balances of the GL and its related SLs and make the necessary corrections in the records.		Accounting	2025	2026	Implemented	NA	b) Submitted the corrected copies of General Ledger and Subsidiary Ledgers for the Cash-Collecting Officer Account and the Petty Cash Account.		Implemented	2024	2025	Validated the submitted corrected copies. The reconciliations made were found to be in order.	
	c) Non-preparation and non-maintenance of separate SLs for the STF and Payroll fund accounts.	c) We reiterated our prior year’s recommendation with modifications, and Management agreed to prepare and regularly update the separate SLs for the STF and Payroll Fund accounts.		Accounting	2025	2026	Implemented	NA	c) The Accounting Unit will maintain separate Subsidiary Ledgers (SLs) for the STF and Payroll Fund Accounts.	December 2025	Not Implemented			The PhilSCA has yet to maintain separate Subsidiary Ledgers (SLs) for the STF and Payroll Fund Accounts.	
AAR CY 2024 Par. Nos. 2.20 to 2.40 Pages 52 to 56	<b>Inventories</b> a) Unreconciled balances of RSMI and General Ledger balances totaling P948,120.70;	a) We recommended and Management agreed to require the Accountant and the Supply Officer to reconcile and update their records to reflect the correct year-end balances in the books.		Accounting and Supply Unit	2025	2026	Partially Implemented	NA	a) The Accounting Unit has reconciled 2 out of 3 accounts (Office Supplies Inventory Account; and Fuel, Oil, and Lubricants Inventory Account). It has an ongoing reconciliation for the Accountable Forms, Plates, and Stickers Inventory Account.	December 2025	Not Implemented			While reconciliation was carried out for 2 out of the 3 accounts, one account remains unreconciled.	
	b) Undocumented adjustments - P6,867,214.16;	b) We recommended and Management agreed to require the Accountant and the Supply Officer to submit the RSMI and RSPI, together with the RIS and ICS, to substantiate the adjustments made.		Accounting and Supply Unit	2025	2026	Implemented	NA	b) The Accounting Unit submitted the RSMI and RSPI, together with the RIS and ICS, to the COA Audit Team on January 10 and 11, 2025.	December 2025	Not Implemented			The RSMI has been received, however, the RSPI has yet to be submitted.	
	c) Noncompliance with the use of Perpetual Inventory Method.	c) We reiterated our prior year’s recommendation that the Management require the Accounting Unit to record the purchases and issuances of inventories using the Perpetual Inventory Method.		Accounting Unit	2025	2026	Implemented	NA	c) The Accounting Unit will implement the Perpetual Inventory Method in recording purchases and issuances of inventories. It will coordinate with the Supply Office to ensure the proper and accurate recording of all inventory transactions.	December 2025	Not Implemented			The PhilSCA has yet record the purchases and issuances of inventories using the Perpetual Inventory Method.	

OTHER AUDIT AREAS													
AAR CY 2024 Par. Nos. 3.1 to 3.13 Pages 56 to 59	<b>Budget Utilization</b> Of the total allotments received by the PhilSCA amounting to P339,400,067.00 for the CY 2024, the amount of P333,817,443.27 or 98.36 percent thereof was obligated, leaving an unobligated balance of P5,582,623.73 or 1.64 percent, as at year-end, which is largely attributed to Maintenance and Other Operating Expenses (MOOE), thus, failed to attain the purpose for which these funds were allocated.	We recommended and the Management agreed to require the Accounting Department to reconcile the discrepancies noted between the PPE account balances per FS and PPELC.								December 2025	Not Implemented		No management action has been taken to date.
AAR CY 2024 Par. Nos. 4.1 to 4.19 Pages 59 to 63	<b>Utilization of Special Trust Fund</b> Of the total approved budget for STF amounting to P462,234,940.40, the amount of P277,303,443.27 or 60 percent thereof was utilized by PhilSCA, leaving an unutilized budget of P184,931,497.13 or 40 percent which is largely attributed to unimplemented programs and projects, thereby, depriving the optimum benefits that could have been realized through the allotted budget.  a) Unutilized Budget for PS - P2,237,235.55;	a) We recommended and the Management agreed to align the use of the unutilized budget for PS with both of the PhilSCA's organizational goals and employees' needs by getting feedback from its personnel where the greatest impact can be made.		Budget Unit	2025	2026	Implemented	NA	The Budget Office considered the audit recommendation in developing a more practical and responsive budget for FY 2025. For Personnel Services (PS), only line items with clear and approved guidelines for utilization and disbursement were included in the approved Program of Receipts and Expenditures (PRE).	December 2025	Not Implemented		Management improved how the budget is structured and controlled, but there is no clear proof that employees' feedback was gathered and used to align the budget with their needs.
	b) Unutilized Budget for MOOE - P172,810,574.04;	b) We recommended and the Management agreed to allocate the funds on the current needs of the PhilSCA and any ongoing challenges that it may be facing.		Budget Unit	2025	2026	Implemented	NA	For Maintenance and Other Operating Expenses (MOOE), the unprogrammed and unutilized funds from FY 2024 were allocated to programs, activities, and projects (PAPs).	December 2025	Not Implemented		Management has allocated the unutilized funds to address current needs and challenges. However, based on the Revised Program of Receipts and Expenditures, they were not able to fully utilize the budget for MOOE, leaving a balance unspent.
	c) Unutilized Budget for CO – P9,883,687.54.	c) We recommended and Management agreed to prioritize upgrading or purchasing essential equipment, technology, or infrastructure that aligns with its strategic goals, such as modernizing office facilities, acquiring more efficient machinery, or expanding information technology (IT) systems.								December 2025	Not Implemented		No management action has been taken to date.
AAR CY 2024 Par. Nos. 6.1 to 6.5 Pages 66 to 67	<b>Compliance with Pertinent Provisions of RA No. 9184 and its RIRR and Other Issuances on Government Procurement</b>  The PhilSCA incurred delays in the issuance of the Notices of Award (NOA) ranging from 10 to 91 calendar days; and Notices to Proceed (NIP) ranging from 3 to 9 calendar days, contrary to Section 37 of Republic Act (RA) No. 9184 and its Implementing Rules and Regulations (IRR).	We recommended and the Management agreed to, henceforth, strictly comply with the prescribed rules and regulations in the notice and execution of award, which includes adhering to the deadlines set on the issuance of the NoA and the NIP.		Bids and Awards Committee/Management	2025	2026	Implemented	NA	The BAC will strictly comply with the rules and regulations on the issuance and execution of awards.	December 2025	Not Implemented		No evidence yet to confirm proper implementation of the recommendation regarding adherence to deadlines set on the issuance of the NoA and the NIP.
AAR CY 2024 Par. Nos. 7.1 to 7.6 Pages 68 to 69	<b>Delay in the Submission of Contracts and Purchase Orders</b>  Non-submission of 17 POs and delayed submission of 11 contracts and 34 POs, with delays ranging from 2 to 23 days, and 1 to 67 days, respectively, prevented the implementation of a systematic and effective review and evaluation process, thereby, hindering the generation of timely and relevant audit results that would aid Management in decision making.	We recommended and the Management agreed to strictly comply with the deadline set for the submission of contracts and POs.		Procurement Unit/Bids and Awards Committee/Management	2025	2026	Implemented	NA	The Procurement Unit Submitted the 17 Purchase Orders, 11 contracts, and 34 Purchase Orders, together with the RIS and ICS.	December 2025	Not Implemented		Out of the 17 non-submitted purchase orders (POs), 11 were canceled and have still not been submitted as of date.

AAR CY 2024 Par. Nos. 8.1 to 8.4 Pages 69 to 71	<b>Transparency In Government Operations (Transparency Seal)</b>  The PhilSCA's Transparency Seal lacks postings and updates of the information as required under Section 103 of the GAA, CY 2024, thereby, depriving the people of the right to information on matters of public concern.	We recommended and the Management agreed to post and update the information as required under Section 103 of the GPs of the GAA, CY 2024 on the PhilSCA's Transparency Seal.		Office of the President and MIS	2025	2026	Implemented	NA	The Transparency Seal has been updated and made complete.		Implemented	2024	2025	Validated the posted information on the PhilSCA's official website.
AAR CY 2024 Par. Nos. 9.1 to 9.8 Pages 71 to 74	<b>Delay in the Submission of Financial and Budgetary Reports</b>  The agency incurred delays ranging from two to 292 days in the submission of financial and budgetary reports, including supporting schedules and other required documents, contrary to pertinent provisions of the GAM for NGAs, Volume I and Section 122 of PD No. 1445, which hindered the timely audit of the accounts, receipts, disbursements, and consequently, the prompt corrections of deficiencies, if any.	We recommended and the Management agreed to, henceforth, submit the reports within the set deadlines to facilitate the audit of financial transactions.		Accounting and Budget Unit	2025	2026	Implemented	NA	BFARs for CY 2025 were submitted within the set deadlines.	December 2025	Not Implemented			While the BFARs for CY 2025 were submitted within the set deadlines for the monthly reports, there was a 14-day delay in the submission of the first-quarter report. Additionally, the financial reports were still not submitted within the set deadlines.
AAR CY 2024 Par. Nos. 10.1 to 10.3 Pages 74 to 75	<b>Non-compliance with the Use and Maintenance of the Prescribed Forms under GAM for NGAS, Volume I and COA Circular No. 2022-004 dated May 31, 2022</b>  The use and maintenance of the forms, registry, and reports prescribed under the pertinent provisions of GAM for NGAS, Volume I and Section 4.7 of COA Circular No. 2022-004 dated May 31, 2022 were not complied with, thus, had compromised the effectiveness of internal controls over inventories and PPE, potentially leading to lapses in accountability, tracking, and asset management.	We reiterated our prior year's audit recommendation and Management agreed to require the Accounting Unit and the Supply Unit to prepare and maintain the required forms, reports and registries as prescribed in the GAM for NGAs, Volume I, and the COA Circular No. 2022-004 dated May 31, 2022.		Accounting and Supply Unit	2025	2026	Implemented	NA	The Accounting and Supply Units will prepare and maintain the required forms, reports, and registries as prescribed in the GAM for NGAs, Volume I, and the COA Circular No. 2022-004 dated May 31, 2022. Actual reports of RSMI and RSPI submitted to the Audit Team as proof of compliance.	December 2025	Not Implemented			RSPI for CY 2024 was not submitted.
AAR CY 2024 Par. Nos. 11.1 to 11.9 Pages 76 to 77	<b>Granting of Additional Cash Advances (CA) Despite Non-liquidation of Prior Cas Given and Delay in the Liquidation of Cas Ranging from 12 to 273 Days.</b>  Additional cash advances (CAs) were granted to three (3) Accountable Officers (AO) despite non-liquidation of the prior cash advances. Furthermore, delays in the liquidation of CAs, ranging from 15 to 287 days, as of year-end were noted, contrary to Section 89 of PD No. 1445 and COA Circular No. 97-002.	a) We reiterated our prior year's audit recommendations and Management agreed to refrain from granting additional cash advance to the same AO unless the previous CAs had been settled or proper accounting had been made thereof;		Accounting Unit	2025	2026	Implemented	NA	The Head of the Accounting Unit committed to refrain from granting additional cash advances to the same Accountable Officer (AO) unless the previous CAs have been settled and properly accounted for.	December 2025	Not Implemented			There's no evidence yet of actual compliance.
		b) require the AOs to liquidate their CAs within the required period; and		Accounting Unit	2025	2026	Implemented	NA	The Accounting Unit will continue issuing demand letters to AOs with outstanding balances.	December 2025	Not Implemented			The action taken addresses only overdue or outstanding balances through the issuance of demand letters. However, the recommendation pertains to ensuring that liquidation is made within the required period.
		c) henceforth, strictly comply with the rules and regulations on the grant, utilization and liquidation of CAs.		Accounting Unit	2025	2026	Implemented	NA	The Accounting Unit will henceforth strictly comply with the rules and regulations on the granting, utilization, and liquidation of cash advances.	December 2025	Not Implemented			There's no evidence yet of actual compliance.

AAR CY 2024 Par. Nos. 12.1 to 12.18 Pages 77 to 81	<b>Gender and Development (GAD)</b>  "Out of the P444,266,000.00 total appropriations of the PhilSCA, the total amount of P46,457,500.00 or 10.45 percent was allocated for GAD-related programs and activities. However, the PhilSCA has not utilized the amount of P38,941,235.34 or 83.82 percent of its P46,457,500.00 GAD Agency Approved Budget, due to the non-implementation of seven proposed GAD activities, as well as incomplete budget utilization for four proposed GAD activities, thus, not fully addressing the identified gender issues.  a) Non-implementation of 7 out of 11 proposed GAD client-focused and organizational-focused activities totaling P3,400,000.00;"	a) We recommended and the Management agreed to develop a comprehensive contingency and risk mitigation plans to ensure the uninterrupted implementation of GAD activities.		GAD Focal Person	2025	2026	Implemented	NA	Submitted a comprehensive mitigation plan for unimplemented GAD Activities.	December 2025	Not Implemented			Although a mitigation plan was submitted, not all activities were executed as planned. Specifically, the audio-visual content scheduled for the last week of August.
	b) Failure to completely utilize its GAD Agency Approved Budget by P38,941,235.34;	b) We recommended and the Management agreed to establish a quarterly monitoring system to track GAD fund utilization, identify bottlenecks early, and implement corrective measures in a timely manner.		GAD Focal Person	2025	2026	Implemented	NA	The GAD Unit will establish quarterly monitoring system to track GAD fund utilization, identify bottlenecks early, and implement corrective measures in a timely manner.	December 2025	Not Implemented			There is still no quarterly monitoring system as of date.
	c) Failure to submit the pertinent documents accompanying the GAD AR to the PCW	c) We recommended and the Management agreed to assign a designated GAD Documentation Officer which shall be responsible for ensuring the completeness and timely submission of all required supporting documents accompanying the GAD AR to the PCW.		GAD Focal Person	2025	2026	Implemented	NA	The GAD Focal Person has designated the chairperson of the GAD Secretariat to be the Documentation Officer.	December 2025	Not Implemented			No Special Order or equivalent official document was attached to support the designation.
AAR CY 2024 Par. Nos. 13.1 to 13.6 Pages 81 to 82	<b>Senior Citizens (SCs) and Persons with Disabilities (PWDs)</b>  The Agency Action Plan as well as the Agency Implementation Report for CY 2024 for senior citizens (SC) and persons with disability (PWD) were not prepared contrary to Section 36 of the GP of RA No. 11975 and Department of Budget and Management (DBM) - Department of Social Welfare and Development (DSWD) - National Commission on Senior Citizens (NCSO) - National Council on Disability Affairs (NCDA) Joint Memorandum Circular (JMC) No. 1, series of 2023.	We recommended and the Management agreed to, henceforth, strictly comply with the abovementioned regulations the preparation and submission of the Agency Plan of Action as well as the Agency Implementation Report to the agencies concerned.		Committees on Senior Citizens and PWDs/HRMSD	2025	2026	Partially Implemented	NA	The Management has issued the Agency Action Plan and Policy for Senior Citizens (SCs). Meanwhile, the policy for Persons with Disabilities (PWDs) is still under review by the Office of the Solicitor General.	December 2025	Not Implemented			The policy for Persons with Disabilities (PWDs) is still under review.
AAR CY 2024 Par. Nos. 14.1 to 14.5 Pages 82 to 83	<b>Remittances to Bureau of Internal Revenue (BIR), Government Service Insurance System (GSIS), PhilHealth and Pag-IBig funds</b>  The agency has substantially complied with the required withholding and remittance of dues/contributions to BIR, GSIS, PhilHealth, and Pag-IBIG in accordance with Executive Order (EO) No. 651, and RA Nos. 8291, 7875, and 9679 respectively.	We reiterated our prior years' audit recommendation and the Management agreed, to require the Accountant to reconcile the prior year's balances and effect necessary refund/remittances to ensure the reliability of the year-end balance of the Due to GSIS, Due to Pag-IBIG, and Due to PhilHealth accounts.		Accounting Unit/HRMSD	2025	2026	Partially Implemented	On-going identification of prior years' discrepancies by the Accounting Unit	The HRMSD secured clearances from PhilHealth and the Pag-IBIG Fund. The results of these clearances were coordinated with the Accounting Unit for proper recording and reconciliation.	December 2025	Not Implemented			The Accounting Unit has yet to reconcile the discrepancies.
AAR CY 2024 Par. Nos. 15.1 to 15.8 Pages 84 to 85	<b>Compliance with RA No. 656 - Property Insurance Law</b>  The PhilSCA has complied with the Property Insurance Law by insuring against any insurable risk its properties, assets, and interests amounting to P707,002,316.16 with the General Insurance Fund, and payment of premiums amounting to P4,239,685.23. However, the PhilSCA has failed to appraise its insurable assets, thus, exposing itself to the risk of incorrectly valuating its properties, contrary.	We recommended and Management agreed to cause the appraisal of the insurable properties and other assets of the respective campuses as provided under COA Circular No. 2018-002.		Supply Unit/IDPO	2025	2026	Implemented	NA	The proposal to hire a third-party appraiser will be included in the Project Procurement Management Plan (PPMP) for consideration in the FY 2026 Budget under Special Trust Fund.	December 2025	Not Implemented			The Management has not hired a third-party appraiser to date.

AAR CY 2024 Par. Nos. 16.1 to 16.5 Pages 85 to 86	<b>Status of Audit Suspensions, Disallowances, and Charges</b>  Audit disallowances totaling P30,832,001.26 remained unsettled as of December 31, 2024, contrary to pertinent provisions of the 2009 RRSA as prescribed by COA Circular No. 2009-006 dated September 15, 2009.	We recommended and Management agreed to immediately cause the settlement of the noted disallowances with issued NFDs pursuant to the 2009 Rules and Regulations on the Settlement of Accounts of COA.		Accounting Unit/Management	2025	2026	Partially Implemented	Audit disallowance pertaining to personnel benefits is still under appeal	As of the 2nd Quarter of FY 2025, a total of P185,142.84 has been settled by the persons liable.	December 2025	Not Implemented			Received and validated the submitted references.
<b>PRIOR YEARS</b>														
<b>FINANCIAL AUDIT - Various Accounting Deficiencies</b>														
AAR 2023, pages 49-62	<b>Cash and Cash Equivalents</b> Unreconciled amounts between the balances per bank and per book P2,526,678.52;	Reconcile the net difference of P2,526,678.52 between the balances per book and per bank and submit the BRSs for LBP Account No. 3562-1003-25;		Accounting	2025	2026	Implemented	NA	The Accounting Unit has submitted the Bank Reconciliation Statement (BRS).		Implemented	2023	2025	The BRS for LBP Account No. 3562-1003-25 was submitted, and the net difference was found to be reconciled.
	<b>Property, Plant and Equipment</b> Noncompliance with COA Circular No. 2020-006 dated January 31, 2020, on the one-time cleansing of PPE accounts.	Comply with the guidelines for the one-time cleansing of PPE account balances as provided under COA Circular No. 2020-006 dated January 31, 2020, to fully eliminate discrepancies between the accounting and property records.		Accounting, Supply Office and Inventory Committee	2025	2026	Implemented	NA	A Physical Inventory Plan (PIP) will be prepared, outlining the activities for the one-time cleansing of PPE account balances.	December 2025	Not Implemented			As of date, no Physical Inventory Plan (PIP) has been submitted in relation to the proposed one-time cleansing of PPE account balances.
<b>OTHER AUDIT AREAS</b>														
AAR CY 2022 Par. No. 10 Pages 86 to 88	Deficiencies and lapses in the IGP operations of the PhilSCA-MBEAB Campus were still observed, despite the audit team's prior year's audit observations and recommendations, resulting in poor program implementation and a lack of program reporting and control mechanisms and exposing the College to the risk of not being indemnified or compensated in case of loss through theft or misappropriation.	We recommended and the Management agreed to formulate comprehensive internal control policies and operating procedures that will govern the operational, accounting, reporting, and utilization guidelines to be followed by the personnel assigned to manage and operate the College's IGPs across all campuses.		Management / Auxiliary Services	2025	2026	Implemented	NA	The Auxillary Services Unit has initiated the formulation of comprehensive internal control policies and operating procedures to manage and operate the PhilSCA's IGPs across all campuses.	December 2025	Not Implemented			While policies and procedures to manage and operate the College's IGPs were provided, there were no specific policies or procedures addressing accounting, reporting, and utilization guidelines.
AAR CY 2021 Par. No. 14 Pages 109 to 114	The College did not strictly adhere to the provisions of RA No. 10931 and its IRR and CHED-Unified Student Financial Assistance System for Tertiary Education (UniFAST)-DBM Joint Memorandum Circular (JMC) No. 04 S. 2020 as lapses in the implementation of Tertiary Education Subsidy (TES) program were observed such as:  a) delayed issuance of ORs for every amount received from CHED Regional Office CHEDRO); b) delayed release of funds, causing deferment of benefits to the student-grantees; c) inadequate submission of supporting documents for the liquidation of funds, affecting the timely evaluation of the propriety of fund utilization; d) non-utilization of the Administrative Support Cost (ASC), adding unnecessary expenses to the College; and e) non-maintenance of separate book for Trust Receipts.	We recommended and the Management agreed to maintain a separate bank account with the Land Bank of the Philippines (LBP) and a separate book of accounts to properly and timely manage the receipt and distribution of the TES financial assistance funds transferred by CHED.		Accounting/ Management/ Admission/ Cashier	2025	2026	Implemented	NA	The BOT, in its 40th Special Meeting on August 20, 2025 has approved the Accounting Unit's request for the opening of a separate Land Bank account dedicated solely to the receipt and disbursement of TES fund transfers from CHED, in compliance with audit recommendations and the requirements of the AAR CY 2021. A separate book of accounts will likewise be maintained to ensure the proper monitoring, reporting, and liquidation of TES-related transactions.		Not Implemented			A separate bank account for TES fund transfers from CHED has not yet been established.
AAR CY 2019 Par. No. 11	Expenses amounting to P71,739.00 incurred in the conduct of "Salamat - Mabuhay Program" were deemed unnecessary and irregular, as contemplated in COA Circular 2012003 dated October 29, 2012, and was not in consonance with the Civil Service Commission (CSC) Memorandum Circular No. 7, series of 1998, which cast doubts on the propriety and validity of the said disbursements.	We recommended that the Management hold the disbursing officer and the approving officials accountable for the unauthorized, irregular, and extravagant disbursements of government funds by having them and the payees refund the corresponding amounts paid and received, respectively.		HRMSD/ Management	2025	2026	Implemented	NA	The committee has initiated coordination with the retiree for the refund of the amount equivalent to the token he received during his retirement under the "Salamat-Mabuhay Program."	December 2025	Not Implemented			The corresponding amounts due from the former employees and the payees have not been refunded to date.

AAR CY 2017 Pages 53 to 58	Other Receivables amounting to P926,307.75 which remained dormant for more than nine to 17 years are of doubtful collectability and rendered the account balance unreliable,  contrary to International Public Sector Accounting Standards (IPSAS) No. 1 on the fair presentation of the PSs. Moreover, only a minimal amount of P4,000.00 out of P883,000.00 Loans Receivables-Others was collected and the remaining amount of P879,000.00 remained outstanding for more than nine years.	We recommended and the Management agreed to exhaust all efforts to recover the cash shortage from former employees who incurred cash shortage.		Accounting Unit	2025	2026	Partially Implemented	NA	The Management has sought the assistance of the Office of the Solicitor General (OSG) to make the final demand letter and/or to take appropriate legal action against the erring AO to recover the cash shortage.	December 2025	Not Implemented			The cash shortage from former employees has still not been fully recovered to date.
AAR CY 2011  AAR CY 2007	The accountabilities/ cash shortages of the two former Cashiers of PhilSCA were not properly booked up resulting in the overstatement of Cash- Collecting Officer account by P107,504.05, misstatement of Prior Year Adjustments Account by P51,477.27 and understatement of the Other Receivables Account by P158,981.32, which represents the total accountability, and which has not yet been settled to date, thus may result in loss of government funds.	We recommended that the Management initiate immediately legal remedies to recover the funds from the two former Cashiers and/or from their heirs to protect the interest of the government.		Accounting Unit	2025	2026	Partially Implemented	NA	Demand letters were sent regularly to the surviving spouse of the former deceased employee, for the settlement of the outstanding receivables.  Meanwhile, the cashier is being continuously reminded to settle the remaining balance.  The Accounting and Legal Units will continue to exhaust all legal and administrative remedies to facilitate recovery of the long-outstanding receivables in accordance with applicable rules.	December 2025	Not Implemented			The amount has not yet been fully recovered to date.

YEAR	No. of Recommendations			
	Fully Implemented	Not Implemented	Closed	Total
2024	3	22	-	25
Prior Years	1	6	-	7
<b>Total</b>	<b>4</b>	<b>28</b>	<b>-</b>	<b>32</b>
<b>Percentage</b>	<b>13%</b>	<b>88%</b>	<b>-</b>	<b>100%</b>