

**IFUGAO STATE UNIVERSITY**  
Nayon, Lamut, Ifugao

**AGENCY ACTION PLAN AND STATUS OF IMPLEMENTATION (AAPSI)**  
As of December 31, 2019

Ref.	Audit Observations	Audit Recommendations	Agency Action Plan				Status of Implementation	Reason for Partial/ Delay/ Non-Implementati on, if applicable	Action Taken/ Action to be Taken
			Action Plan	Person/Dept. Responsible	Target Implementation Date				
					From	To			
AAR 2018 Page 30	1. Management did not provide allowance for impairments or impairment loss on receivables that were doubtful of collection resulting in the misrepresentation of the receivable accounts by 3.49 million.	We recommend that the accountant provide allowance for impairments on receivables determined to be remotely collectible or record the impairment loss for claims that ceased to be recovered.	-	Accounting Office	June 2019	Dec. 2019	On going		JEV to be posted in August Financial Statement
AAR 2018 Page 30	2. Three donated vehicles valued at approximately P 1.86 million were not recorded in the books because of incomplete data or documents thereby understating the asset accounts of the University.	We recommend that management: 1. Communicate with PCSO and request for the acquisition date and cost of the ambulance van. 2. Engage the services of an appraiser to determine the appropriate fair values of the Izuzu Crosswind and the Pick-up. 3. Record/capitalize the costs of the vehicles in the books of the University upon determination of the		Supply Office  Supply Office  Accounting Office	June 2019  June 2019  June 2019	Dec 2019  Dec 2019  Dec 2019	On going  Implemented  Implemented		Appraisal report submitted

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		<p>appropriate costs/fair values including the related depreciation expenses.</p> <p>4. Secure the necessary documents to transfer the registration of the Crosswind and Pick-up under the GSIS program, secure a government plate, and mark the vehicles "For official Use Only".</p> <p>5. Require the persons accountable on the vehicles to accomplish the corresponding Property Acknowledgement Receipts (PAR) for proper accountability.</p>		<p>Supply Office</p> <p>Supply Office</p>	<p>June 2019</p> <p>June 2019</p>	<p>Dec 2019</p> <p>Dec 2019</p>	<p>Partially implemented</p> <p>Implemented</p>		
AAR 2018 Page 37	3. Short term and long-term obligations were not classified as current and non-current liabilities, respectively, contrary to accounting rules and regulations resulting in the misrepresentation of the liability accounts of the University.	We recommend that the Accountant draw the necessary adjusting journal entries to recognize only as Accounts Payable the current portion of the obligation to the suppliers and record as Other payables the non-current portion.		Accounting Office	June 2019	Dec 2019	Implemented		

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AAR 2018 Page 38	4. The University internal control office failed to conduct comprehensive audit on the University’s activities because it was undermanned, hence its evaluation on the University’s degree of compliance with rules and regulations was not performed.	We recommend that management augment the present manpower of the Internal Control Office to conduct the necessary comprehensive audit of the University’s activities.		Office of the President and HRMO	June 2019	Dec 2019	Implemented		2 permanent employees and 1 under COS were designated to man the ICO
AAR 2018 Page 39	5. Research laboratory equipment costing P 4.84 million remained unused due to lack of laboratory space, accessories, and technically trained personnel to operate the same.	We recommend that management; 1. Provide the required installation spaces for the installation of the laboratory equipment and procure accessories and supplies necessary for the operation of the equipment. 2. Hire technically capable personnel to undergo trainings for		RDET Office  RDET Office	June 2019  June 2019	Dec 2019  Dec 2019	Delayed  Delayed	Capital Outlay for Laboratory building is yet to be implemented	

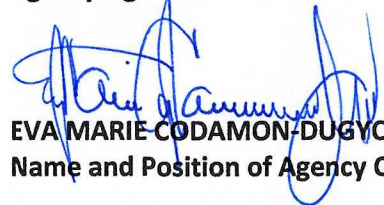
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		the operation and maintenance of these laboratory equipment.							
AAR 2018 Page 42	6. The use of the welding simulator costing 3 million was not fully maximized because it was not delivered or provided to the intended users.	We recommended that Management agreed to transfer the welding simulator to the intended users/beneficiaries at the main campus.		Lagawe Campus	June 2019	Dec 2019	Implemented		
AAR 2018 Page 43	7. The operation of the IFSU Water Delivery, an income generating project was temporarily disconnected due to power outage as a result of non-payment of accumulated electric bills, thus depriving the University of additional income.	We recommended that the Income Generating Project (IGP) Division to; 1. Process the transfer of the business name from Collins Purified Drinking Water Enterprise to IFSU Water Delivery. 2. Settle immediately the electric bill of the water refilling station to resume its business operation.		IGP Office  IGP Office	June 2019  June 2019	Dec 2019  Dec 2019	On going  Implemented	A proposal was initiated for re-evaluation of the functionality of the machines	

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AAR 2018 Page 45	8. The University reported only 0.33% from the total appropriation as actual expenses incurred in the implementation of GAD activities because the GAD focal person did not attribute the University's major programs to GAD or verify the expenses that were related with the implemented GAD activities.	We recommended that Management through the GAD focal person, verify the related expenses incurred in the implementation of GAD activities and include them in the University Annual GAD accomplishment reports. We recommended further that the GAD budget of the University's major programs as a means toward gradually increasing the gender responsiveness of Government programs and budges.		GAD Office	June 2019	Dec 2019	Implemented		
AAR 2018 Page 47	9. Suspensions/Disallowances/chargers totaling to P 13,093,682.09 remained outstanding as of December 31, 2018.								
AAR 2017 Page 40	10. Loan receivables from the student assistance fund for education (SAFE) loan program were not efficiently collected by the University.	We recommended that Management locate the whereabouts of the students who are no longer in the University to collect their loans.		DSSD Office	June 2019	Dec 2019	Delayed	The former students cannot be found.	Tracer studies are being conducted

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AAR 2017 Page 43	11. The students of the University were deprived of the benefits that could have been derived from the utilization of the “Greenhouse for vegetable production” project had management continued the construction/compl etion of such project.	We recommended and Management of IFSU Potia Campus agreed to identify the specific location for the vegetable greenhouse, locate the missing supplies and materials and continue the construction and completion of the greenhouse for the benefit of the students.		IFSU Potia Campus	June 2019	Dec 2019	On going		
AAR 2016 Page 43	12. Management did not implement the Contractor’s Performance Evaluation System (CPES) to evaluate the contractors.	We recommended that a CPES Implementing Unit be established and guidelines be adopted for the implementation of CPES as required in RA No. 9184 to ensure that contractors with satisfactory performances will be allowed to join the bidding activities of the University		Infrastructure Office	June 2019	Dec 2019	On going		Constituted an adhoc committee to draft the guidelines.
AAR 2016 Page 39	13. Balances of fund transfers amounting to P 5.6 million from projects that were	We recommended that the finance department return the balances from completed projects to the respective source agencies after due review and		Accounting Office	June 2019	Dec 2019	Implemented		

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	already completed were not returned to the source agencies but still remained as trust funds in the books of the University.	reconciliation with agencies concerned.							
AAR 2015 Page 45	14. The existence and condition of the property and equipment of the University with total carrying amount of P 38.62 million as of year-end were not validated due to the physical absence of physical inventory taking rendering the validity of the balances of the PPE accounts doubtful.	We recommended and management agreed that the University conduct an annual physical count of its property and equipment, prepare the Report on the Physical Count of Property, Plant, and Equipment (RPCPPE) and submit the same to the Audit Team Leader not later than January 31 of each year.		Supply Office	June 2019	Dec 2019	Partially implemented	IFSU Potia and Lagawe Campus still conducting their year-end inventory	Constituted an Inventory committee
AAR 2013 Page 55	15. Unliquidated Cash Advances of Accountable Officers who were already separated from government service and on leave without pay of P 67,506.03.	We have recommended that management issue final demand letters to the above accountable officers for the settlement of their accounts.		Accounting Office	June 2019	Dec 2019	Delayed	Death of the Accountable Officer	

Agency sign-off:



EVA MARIE CODAMON-DUGYON, Ph.D.  
Name and Position of Agency Officer

12/27/19  
Date

*Note: Status of Implementation may either be (a) Fully Implemented, (b) On-going, (c) Not Implemented, (d) Partially Implemented, or (e) Delayed*