

TOURISM PROMOTIONS BOARD
AGENCY ACTION PLAN AND STATUS OF IMPLEMENTATION
AS OF SEPTEMBER 22, 2021

REFERENCE	OBSERVATIONS	RECOMMENDATIONS	AGENCY ACTION PLAN				STATUS OF IMPLEMENTATION	REASON FOR PARTIAL/ DELAY/ NON-IMPLEMENTATION, IF APPLICABLE	ACTION TAKEN/ ACTION TO BE TAKEN
			ACTION PLAN	PERSON/ DEPT RESPONSIBLE	TARGET IMPLEMENTATION				
					FROM	TO			
2020 AAR Audit Observation (AO) No. 1 Page 48	The faithful representation in the financial statements of the balance of the Receivables account with carrying amount of P413.143 million as of December 31, 2020 was not established due to : (a) variances of P30.471 million and P27.008 million between the balances of the General Ledger (GL) and Subsidiary Ledgers (SLs) and the Status Report of Fund Transfers (SRFT) and SLs, respectively, of Due from National Government Agencies (NGAs) account which remained unreconciled at year end; and (b) discrepancies of P86.834 million between the balances per SLs and as confirmed by Implementing Agencies (IAs), contrary to Paragraph 27 of International Public Sector Accounting Standards (IPSAS) 1 and Item 3.26 of the Conceptual Framework for General Purpose Financial Reporting by Public Sector Entities.	a. Demand from the implementing agencies the liquidation of the fund transfers wherein the purpose for which these granted had already been completed in order to enable the Accounting Department to recognize in the books the utilization from these fund transfers. Henceforth, require the Implementing Agencies to promptly liquidate the fund transfers to prevent accumulation of the outstanding balances on the affected accounts;	Send demand letters to the implementing agencies for them to liquidate.	Irene Francisco Financial Analyst III Accounting Division			Implemented	The Accounting Division had already issued demand memoranda to accountable officers of PDOT Foreign Offices, Regional Offices and LGU's last December 31, 2020 for the immediate liquidation of their respective Fund Transfers. We had also submitted the said demand memoranda per Annex A of our reply dated July 2, 2021 duly received by COA on said date.	
		b. Instruct the Accounting Department t:							
		b.1 Continue the reconciliation of the noted variance among the FS, SL and SRFT and effect the necessary adjustments, if any;	Reconciliation of noted variance among the FS, GL and SRFT.	Irene Francisco Financial Analyst III Accounting Division	October 2021	Dec 2021	On-going		Continue the reconciliation of the noted variances among the FS, GL and SRFT.
b.2 Furnish the DOT Head Office Accounting with copies of the Journal Entry Vouchers (JEVs) on the grant of the fund transfers and ensure that an OR is	Furnish the DOT Head Office Accounting with copies of the Journal Entry Vouchers (JEVs) and OR	Jomar Tagao Division Chief Accounting Division				Continue furnishing the DOT Head Office with copies of the JEVs and ORs.			

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		issued as acknowledgement of receipt of fund;							
		b.3 Discontinue receiving the liquidation reports directly from the PDOT Offices, as these must be coursed through the DOT Head Office Accounting and, coordinate with the latter for the proper handling of the transactions as prescribed in COA Circular No. 94-013;	Discontinue receiving liquidation reports per the implementation of the Mother MOA	Irene Francisco Financial Analyst III Accounting Division			Implemented	Already discontinued receiving liquidation reports per the implementation of the Mother MOA	
		b.4. Follow up, on a monthly basis the reports on Checks Issued and Report of Disbursements out of the fund transfer;	Follow up, on a monthly basis the reports on Checks Issued and Report of Disbursements out of the fund transfer;	Jomar Tagao Division Chief Accounting Division			Implemented	In constant communication with PDOT Foreign Offices and DOT-Central Office regarding reports on Checks Issued and report of Disbursements out of the fund transfer	
		b.5 Conduct regular reconciliation of the balances among books, reports and records of the Concerned Implementing Agencies; scrutinize and investigate the variances upon discovery, and effect necessary adjustments accordingly;	Conduct regular reconciliation of the balances among books, reports and records of the concerned implementing agencies, scrutinize and investigate the variances upon discovery and effect necessary adjustments	Irene Francisco Financial Analyst III Accounting Division	October 2021	Dec 2021	Partially Implemented	Out of the balance amounting to P225,103,894.21 as of May 2020, P140,606,202.38 were already liquidated or a 62.46 decrease as of August 31, 2021. Refer to Annex 1.b.5.	
		b.6 Refrain from recognizing Due from NGAs/GOCCs/LGUs pending transfer of funds;	Refrain from recognizing Due from NGAs/GOCCs/LGUs pending transfer of funds;	Jomar Tagao Division Chief Accounting Division			Implemented	Already refrained from recognizing Due from NGAs/GOCCs/LGUs pending transfer of funds;	

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		c. Adhere to the provisions of the MMOA and IMOA for future fund transfers, which incorporated the requirements of COA Circular No. 94-13 and the noticed procedural lapses in the grant and liquidation of Fund Transfer;	Faithfully adhere to the provisions of the MMOA and IMOA especially on the requirements of COA Circular No. 94-13	Jomar Tagao Division Chief Accounting Division			Implemented	Already adhered to the provisions of the MMOA and IMOA especially the requirements of COA Circular No. 94-13	
		d. Coordinate with the DOT and Other Implementing Agencies to ensure strict compliance/implementation of the guidelines on fund transfers, specifically COA Circular No. 94-013 and the MOA; and	Coordinate with the DOT and other implementing Agencies to ensure strict compliance on fund transfers under COA circular 94-013 and the MOA	Jomar Tagao Division Chief Accounting Division			Implemented	Continue to coordinate with the DOT and other implementing Agencies to ensure strict compliance on fund transfers under COA circular 94-013 and the MOA	
		e. Submit the documents and/justification on the other noted deficiencies	Submit the documents and/justification on the other noted deficiencies	Jennifer Alor Accountant V Accounting Division Irene Francisco Financial Analyst III Accounting Division			Implemented	We had already submitted the said documents per Annex C, D and E of our reply dated July 2, 2021 duly received by COA on said date. Also, we already submitted the Acknowledgement Receipts per our letter dated July 19, 2021 duly received by COA on said date. Refer to Annex 1.e	

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AO No. 2 page 52	Fund transfers totaling P208.664 million remained unliquidated despite the lapse of the period of implementation of the projects indicated in the Memoranda of Agreement (MOAs), resulting in unrecognized expenses in undetermined amount for CY 2020 and prior years, thereby overstating the Receivables and Accumulated Surplus /(Deficit) accounts and understating the expenses account for the current year.	<p>a. Direct the Accounting Department to:</p> <p>a.1. Compile properly all the MOAs, RCIs and RDs to support the accounts;</p> <p>a.2. Identify the Source Agencies (SAs), reconcile and return the unutilized portion, and provide the necessary adjusting entries, if necessary; and</p> <p>a.3. Submit to us the RCIs and RDs along with the original supporting documents; and</p> <p>b. Adhere with the requirements of Item 4.6, 6.4, 6.5 and 6.7 of COA Circular No. 1994-13 and Paragraph 27 of PPSAS 1.</p>	<p>Compile properly all the MOAs, RCIs and RDs to support the accounts.</p> <p>Identify the SAs, reconcile and return the unutilized portion and provide the necessary adjusting entries</p> <p>Submit the RCIs and RDs along with the original supporting documents</p> <p>Adhere with the requirements of Item 4.6, 6.4, 6.5 and 6.7 of COA Circular No. 1994-13 and Paragraph 27 of PPSAS 1</p>	<p>Irene Francisco Financial Analyst III Accounting Division</p> <p>Irene Francisco Financial Analyst III Accounting Division</p> <p>Jomar Tagao Division Chief Accounting Division</p>	<p>October 2021</p> <p>October 2021</p>	<p>Dec 2021</p> <p>Dec 2021</p>	<p>Implemented</p> <p>Partially Implemented</p> <p>Partially Implemented</p> <p>Implemented</p>	<p>We are still waiting for the confirmation of DOT-Central Office regarding TPB's liquidations to their fund transfer granted to TPB.</p>	<p>Already compile properly all the MOAs, RCIs and RDs to support the accounts.</p> <p>Refer to ANNEX 2.a.2 regarding our letter dated July 31, 2021 to DOT-Central Office and email correspondences regarding this.</p> <p>Refer to ANNEX 2.a.2</p> <p>Already adhered with the requirements of Item 4.6, 6.4, 6.5 and 6.7 of COA Circular No. 1994-13 and Paragraph 27 of PPSAS</p>

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AO No. 3 page 54	The faithful representation in the financial statements of the balance of Inventories account in the amount of P71.320 million was not established due to: (a) unreconciled variance of P15.680 million between the Annual Inventory of Promotional Giveaways and Material Inventory account of P67.866 million and no alternative audit procedure could be made to verify the causes of the variance in the absence of Supplies Ledger Cards (SLCs) and Stock Cards (SCs) ; and (b) non-submission of supporting documents on the two adjustments totaling P24.627 million, contrary to Paragraph 27 of IPSAS 1, and item 3.26 of the Conceptual Framework for General Purpose Financial Reporting by Public Sector Entities.	a. Direct the Accounting Division to designate personnel in-charge in the maintenance of SLC and in subsequent reconciliation thereof with the PGSD.	Designate personnel in-charge in the maintenance of SLC and in the subsequent reconciliation thereof with PGSD	Marlito Rodriguez Dept. Mgr III Finance Dept			Implemented	Refer to ANNEX 3.a for the Internal Memo dated June 15, 2021	
		b. Direct the Procurement and General Services Division (PGSD) to complete the inventory of the Semi Expendable Property and submit the RCPI.	Complete the Inventory of the Semi Expendable Property and submit the RCPI	Eloisa Romero Division Chief PGSD			Implemented	Per inventory of PGSD as of July 31, 2021, there were no more Semi Expendable Property	
		c. Direct the PGSD to maintain SCs and reconcile them with the RCPI.	PGSD to maintain SCs and reconcile them with the RCPI	Eloisa Romero Division Chief PGSD	October 2021	Dec 2021	On-going	Continue to reconcile the SC with the RCPI	
		d. Direct the Accounting Division to reconcile together with the PGSD the discrepancies between the result of the Annual Inventory count and balance per books.	The Acctg Div to reconcile together with the PGSD the discrepancies between the result of Inventory count and bal. per books	Irene Francisco Financial Analyst III Accounting Division	October 2021	Dec 2021	Partially Implemented	Refer to ANNEX 3.d for the reconciliation	
		e. Direct Accounting Division to submit the supporting documents of the various adjustments made.	Accounting Division to submit the supporting documents of the various adjustments made	Jennifer Alor Accountant V Accounting Division	October 2021	Dec 2021	On-going	Accounting Division to submit the supporting documents of the various adjustments made	

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AO No. 4 page 57	The faithful representation in the financial statements of the balances of the Financial Liabilities and Other Payables accounts in the amount of P242.065 million and P6.679 million, respectively, as of December 31, 2020 could not be established due to: (a) absence of delivery receipts, certificate of acceptance, and other related documents to ascertain that the goods/services were already delivered/rendered/completed and accepted to support the booking of the Accounts Payable (A/P) of P198.289 million; (b) discrepancies totaling P1.746 million between the balances per GL and as confirmed by suppliers which remained unreconciled at year-end; and (c) unsubstantiated bank reconciling items totaling P4.997 million recorded under Other Payables Account, contrary to Paragraph 27 of IPSAS 1 and Item 3.26 of the Conceptual Framework on the General Purpose Financial Reporting by Public Sector Entities.	A. Determine whether the recorded AP are already delivered and accepted by TPB on or before December 31, 2020 and	Verify whether the recorded AP are already delivered and accepted by TPB on or before December 31, 2020	Irene Francisco Financial Analyst III Accounting Division			Implemented	Going forward, Accounting Division will verify whether the recorded AP are already delivered and accepted by YPB on or before December 31 of each year	
		B. Ensure that only those items that meet the definition of AP of Due and Demandable Obligations are included in FAR3, and consequently, recorded as Accounts Payable.	Ensure that only those items that meet the definition of AP of Due and Demandable Obligations are included in FAR3, and consequently, recorded as Accounts Payable	Irene Francisco Financial Analyst III Accounting Division			Implemented	Going forward, Accounting Division will ensure that only those items that meet the definition of AP of Due and Demandable Obligations are included in FAR 3 and consequently, recorded as Accounts Payable	
		C. Reconcile the variance totaling P1.746 million between the amount confirmed by suppliers/creditors and books of TPB.	Reconcile the variance totaling P1.746 million between the amount confirmed by suppliers/creditors and books of TPB.	Nelson Lopez Financial Analyst II Accounting Division	October 2021	Dec 2021	On-going	Continue reconciling the variance	
		D. Make representation with the concerned depository bank for the details of the bank credit memos and make the necessary entries to correct the affected accounts.	Make representation with the concerned depository bank for the details of the bank credit memos and make the necessary entries to correct the affected accounts	Nelson Lopez Financial Analyst II Accounting Division	October 2021	Dec 2021	Partially Implemented	Continue reconciling the variance Already made representations with Land bank Harrison branch regarding the details of the bank credit memos and make the necessary entries to correct the affected accounts.	

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		E. Direct the Budget and Accounting Divisions to regularly reconcile their records and ensure that only those items that meet the definition of AP or Due and Demandable Obligations are included in BFAR Form No. 3 and recorded in the books.	Budget and Accounting Divisions to regularly reconcile their records and ensure that only those items that meet the definition of AP or Due and Demandable Obligations are included in BFAR Form No. 3 and recorded in the books	Jomar Tagao Division Chief Accounting Division Marian Garate Division Chief Budget Division			Implemented		Going forward, the Accounting and Budget divisions will regularly reconcile their records and ensure that only those items that meet the definition of AP or Due and demandable are included in BFAR Form No. 3 and recorded in the books

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AO No. 5 page 60	Interest income from trust accounts invested with Land Bank of the Philippines (LBP) in the amount of P3.844 million was not recognized in the books at year end resulting in the understatement of the investments and interest income accounts.	a. Direct the Accounting Division to recognize in the books the investment earnings in CY 2020 in the amount of P3.844 million and henceforth regularly monitor the movements of the Tourism Promotions Trust maintained with LBP and recognize the interest income therefrom	Record in the books the investment earnings in CY 2020 in the amount of P3.844 million. To monitor the movements of the Tourism Promotions Trust maintained with LBP and record the interest income therefrom	Nelson Lopez Financial Analyst II Accounting Division			Implemented		Refer to JEV No. 2021-06-0370 dated June 30, 2021 under ANNEX 5.a
AO No. 6 page 62	Funds received from various Source Agencies (SAs) totaling P216.724 million remained outstanding/unliquidated for more than one year, contrary to Items 4.6, 6.4, 6.5 and 6.7 of COA Circular No. 94-013 dated December 13, 1994	Direct the Accounting Division to locate all the MOAs, RCIs and RDs to facilitate the liquidation or return of the excess funds to the concerned SAs	Accounting Division to locate all the MOAs, RCIs and RDs to facilitate the liquidation and return of the excess funds to the concerned SAs	Irene Francisco Financial Analyst III Accounting Division	October 2021	Dec 2021	On-going		Accounting Division will locate all the MOAs, RCIs and RDs to facilitate the liquidation and return of the excess funds to the concerned SAs

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AO No. 7 page 63	There was overstocking of promotional materials totaling P52.186 million in CY 2020, an increase of P15.399 million or 29.51 percent from CY 2019, as these inventories could not be disposed of and it could not be justified how these materials would be distributed with-in the three-month period, contrary to Section 25, General Provisions of the Fiscal Year (FY) 2020 General Appropriations Act (GAA) and COA Circular No. 85-55-A, as updated in COA Circular No. 2012-003, and exposes the items to deterioration, damage and obsolescence	a. Refrain from procuring promotional materials and giveaways until the undistributed/unutilized items have been distributed to intended recipients.	PGSD to refrain from procuring promotional materials and giveaways until the undistributed/unutilized items have been distributed	Roselle Romero Administrative Officer IV PGSD			Implemented	Refer to Memoranda dated February 3, 2021, February 18, 2021, June 2, 2021 and September 15, 2021 per ANNEX 7.a					
		b. Exercise prudence in the procurement of promotional materials and giveaways to avoid overstocking and wastage of government funds.	PGSD to exercise prudence in the procurement of promotional materials and giveaways to avoid overstocking and wastage of government funds						Eloisa Romero Division Chief PGSD			Implemented	Refer to ANNEX 7.a
		c. Henceforth, comply strictly with Section 25 of the General Provisions of the GAA, COA Circular Nos. 88-55-A and 2012-003 to avoid disallowance in audit.	PGSD to comply strictly with Section 25 of the General Provisions of the GAA, COA Circular Nos. 88-55-A and 2012-003 to avoid disallowance in audit										
	The GAD budget of P58.070 million was underutilized as 50.39 per cent of												

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AO No. 8 page 65	P29.845 million was only spent for GAD related programs, projects and activities (PPAs). Likewise, the TPB has not conducted gender analysis in CY 2020, contrary to PCW Memorandum Circular Nos. 2018-04 and 2019-02	Direct the GAD Focal Point System to :							
		a. Maximize the utilization of the GAD funds to fully address the gender issues of the Agency;	TPB GAD Focal Point System to maximize the utilization of the GAD funds to fully address the gender issues of the Agency	Teresita Landan Chair, GAD Focal Point System				Implemented	In order to maximize the utilization of the GAD funds, TPB issued the 10M Attribution policy. Refer to ANNEX 8.a
		b. Conduct Gender Analysis to aid in setting of GAD goals and preparation of the GPB	TPB to conduct gender analysis to aid in setting of GAD goals and preparation of the GPB	Billy John Casabuena GAD Coordinator				Implemented	TPB conducted the Gender Analysis on March 5, 2021. Refer to ANNEX 8.b

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2019 AAR AO No. 2 page 51	The faithful representation of the balance of the Inter-agency Receivables - Due from National Government Agencies (NGAs) account as of December 31, 2019 of P391.265 million was not established due to: (a) unreconciled variance of P23.801 million between the financial statements (FSs) and the Status Report of Fund Transfers (SRFT) (with Aging) as of December 31, 2019; (b) Fund Transfers (FTs) totalling P266.410 million remained unliquidated even if the purposes for which these were granted had been completed, resulting in unrecognized expenses in prior years of the used funds; and (c) supporting documents of adjustments totalling P11.648 million reflected in the General Journal (GJ) were not submitted to the Audit Team for verification, all in contrary to Paragraph 27 of International Public Sector Accounting Standard (IPSAS) 1 and pertinent provisions of COA Circular No. 94-013. Likewise, other deficiencies such as absence of and unsigned Memoranda of Agreement (MOAs), lack of budget, transactions commencing even prior to execution of the MOA and delayed transfer of funds were observed.	We recommended and Management agreed to: a. Demand from the implementing agencies the liquidation of the fund transfers as the purposes for which these were granted had already been completed; thus enabling the Accounting Department to recognize in the books the utilization from these fund transfers. Henceforth, require the Implementing Agencies to promptly liquidate the fund transfers to prevent accumulation of the outstanding balances on the Due from NGAs account. ⁽¹⁾ _{SEP} Instruct the Accounting Department to: b.1 Continue the reconciliation of the noted variance among the FS, GL and SRFT and effect the necessary adjustment, if any; ⁽¹⁾ _{SEP} b.3 Furnish the DOT Head Office Accounting with copies of the Journal Entry Vouchers (JEVs) on the grant of the fund transfers and ensure that an OR is issued as acknowledgement of receipt of fund; ⁽¹⁾ _{SEP}	Send demand letters to the implementing agencies for them to liquidate.	Irene Francisco Financial Analyst III Accounting Division	October 2021	Dec 2021	Partially Implemented	Continue to follow up their replies to our demand letters which we already send to them to liquidate	
			Reconciliation of noted variance among the FS, GL and SRFT.	Jennifer Alor Accountant V Accounting Division	October 2021	Dec 2021	Partially Implemented	Continue to reconcile the variances among the FS, GL and SRFT	
			Furnish the DOT Head Office with copies of the JEVs	Jennifer Alor Accountant V Accounting Division	October 2021	Dec 2021	Partially Implemented	Continue to furnish the DOT Head Office with copies of the JEVs	

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		b.5 Conduct regular reconciliation of the balances among books, reports and records of the DOT Head Office Accounting; scrutinize and investigate the variances upon discovery, and effect necessary adjustments accordingly.	Conduct regular reconciliation of the balances among books, reports and records of the DOT Head Office Accounting	Irene Francisco Financial Analyst III Accounting Division	October 2021	Dec 2021	Partially Implemented	Continue to conduct regular reconciliation of the balances among books, reports and records of the DOT Head Office Accounting	

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AOM No. 3 page 58	The correctness of the Allowance for Impairment amounting to P9.759 million on the Receivables account totaling P386.325 million as of December 31, 2019 could not be established since there were no aging schedules/documents to identify the impaired accounts and there was no assessment made in CY 2019 to determine if there were indications of impairment, contrary to Paragraphs 67 and 68 of IPSAS 29. Also, receivables totaling P2.435 million remained non-moving for more than one (1) year resulting in the doubtful collectability of the accounts.	<p>We recommended and Management agreed to:</p> <p>a. Direct the Accounting Department to:</p> <p>b.1 Prepare Aging Schedule of Receivables to substantiate the recorded Allowance for Impairment amounting to P9.759 million and, henceforth determine if there are any indications of impairment on the accounts of TPB and accordingly provide necessary adjustment; and ^[1]_{SEP}</p> <p>b.2 Locate the supporting documents of the receivables outstanding for more than one (1) year and reassess their collectability. ^[1]_{SEP}</p>	<p>Prepare Aging Schedule of Receivables to substantiate the recorded Allowance for Impairment</p> <p>Locate the supporting documents of the receivables outstanding for more than 1 year</p>	<p>Jennifer Alor Accountant V Accounting Division</p> <p>Jennifer Alor Accountant V Accounting Division</p>	<p>October 2021</p> <p>October 2021</p>	<p>Dec 2021</p> <p>Dec 2021</p>	<p>Partially Implemented</p> <p>Partially Implemented</p>	<p>Continue to substantiate the recorded Allowance for Impairment for the remaining P1.126 million out of the P9.759 million</p> <p>Continue to locate the supporting documents of the remaining receivables outstanding for more than 1 year amounting to P1.126 million out of the P9.759 million</p>	

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					FROM	TO			
AOM No. 5 Page 63	Funds received from Various Source Agencies (SAs), booked as Due to National Government Agencies (NGAs) and Government-Owned and Controlled Corporations (GOCCs) totaling P211.895 million and P4.829 million, respectively, remained outstanding/unliquidated for more than a year due primarily to lapses in recording, monitoring, reporting, and/or liquidation contrary to Items 4.6, 6.4, 6.5 and 6.7 of COA Circular No. 94- 013. Likewise, the fair presentation of the accounts was doubtful due to the absence of complete documents to support the balances of the said accounts contrary to Paragraph 27 of the IPSAS 1	<p>We recommended and Management agreed to:</p> <p>a. Direct the Accounting Department to:</p> <p>b.1 Compile properly all the MOAs, RCIs and RDs to support the accounts; ^[1]_{SEP}</p> <p>b.2 Identify the SAs, reconcile and return the unutilized fund balance, and provide the necessary adjusting entries, if any; and ^[1]_{SEP}</p> <p>b.3 Submit to the Audit Team the RCIs and RDs along with the original supporting documents. ^[1]_{SEP}</p>		Irene Francisco Financial Analyst III Accounting Division	October 2021	Dec 2021	Partially Implemented	Continue compiling all the MOAs, RCIs and RDs	
			Irene Francisco Financial Analyst III Accounting Division	October 2021	Dec 2021	Partially Implemented	Continue identifying the SAs, reconcile and return the unutilized fund balance.		
			Irene Francisco Financial Analyst III Accounting Division	October 2021	Dec 2021	Partially Implemented	Continue locating the original supporting documents of the RCIs and RDs		

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AS OF SEPTEMBER 22, 2021**

REFERENCE	OBSERVATIONS	RECOMMENDATIONS	AGENCY ACTION PLAN				STATUS OF IMPLEMENTATION	REASON FOR PARTIAL/ DELAY/ NON-IMPLEMENTATION, IF APPLICABLE	ACTION TAKEN/ ACTION TO BE TAKEN
			ACTION PLAN	PERSON/ DEPT RESPONSIBLE	TARGET IMPLEMENTATION				
					FROM	TO			
AOM No. 8 page 70	The reasonableness and propriety of the transactions/disbursements totaling P51.979 million are doubtful due to: (a) incomplete documents supporting payment to suppliers totaling P48.311 million booked as Advertising, Promotional and Marketing Expenses (APME); and (b) procurements totaling P3.668 million which did not undergo public bidding or the usual process/mode of procurement, contrary to Section 4(6) of Presidential Decree (PD) No. 1445 and pertinent provisions of Republic Act (RA) No. 9184 and its 2016 Revised Implementing Rules and Regulations (RIRR).	We recommended that Management direct the Finance Department to : a. Submit the necessary documents,	Continue locating the necessary documents of the said disbursements.	Jennifer Alor Accountant V Accounting Division	October 2021	Dec 2021	Partially Implemented	Continue locating the necessary documents of the said disbursements.	

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			ACTION PLAN	PERSON/ DEPT RESPONSIBLE	TARGET IMPLEMENTATION				
					FROM	TO			
AOM No. 10 page 76	The reasonableness of stocking promotional materials with an accumulated balance as of December 31, 2019 of P37.829 million, an increase of P11.670 million or 44 per cent from CY 2017, could not be established considering that TPB is not engage in trading and there was absence of documents to show how these materials will be utilized, contrary to Section 26 of the Fiscal Year (FY) 2019 General Appropriations Act (GAA).	<p>We recommended and Management agreed to direct the Project Officers to:</p> <p>a. Avoid creating logos/designs for a specific event and dates so that the remaining promotional materials could be reused for other events;</p> <p>b. Properly provide estimate to avoid procuring excessive promotional materials, over stocking/procurement and possible wastage thereof; and</p> <p>c. Devise a plan on how to use the unutilized promotional materials in order to prevent them from deteriorating as well as to decongest the storage area.</p>	Roselle Romero Administrative V PGSD				Implemented	Refer to ANNEX 7.a	
			Eloisa Romero Division Chief PGSD				Implemented	Refer to ANNEX 7.a	
							Implemented	Refer to ANNEX 7.a	

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					FROM	TO			
AOM No. 12 page 80	Cash Advances (CAs) granted in CY 2017 to now resigned TPB personnel totaling P0.707 million remained unliquidated due to improper monitoring of CAs and lax compliance with the policy on immediate liquidation and withholding of salary in case of non-liquidation within the prescribed period, contrary to COA Circular No. 97-002 dated February 10, 1997 and Sections 89 of PD No. 1445.	We recommended and Management agreed to: <ul style="list-style-type: none"> a. Direct the Accounting Department to study the possibility of offsetting the amount of leave credits and unclaimed salary of these personnel to their unliquidated CAs, if the demand letter is left unanswered; b. Exact legal measures to demand the remaining amount, if any; 	Write a letter to HR Division requesting for an offsetting of the amount of leave credits and any unclaimed salary of said resigned personnel to their unliquidated CAs	Marlito Rodriguez Dept Mgr III Finance Dept			Implemented	Refer to ANNEX 12.a for the letter to HR Division for the request to offset the amount of leave credits of the said resigned personnel to their unliquidated CAs	
							Implemented	Refer to ANNEX 12.a	

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					FROM	TO			
AOM No. 14 page 83	Some Cash Advances (CAs) were made under the name of a Special Disbursing Officer (SDO) not related to the specific project, contrary to COA Circular No. 97-002 dated February 10, 1997.	<p>We recommended and Management agreed to:</p> <p>b. Expedite the hiring process and hire those who are qualified to have permanent positions, avoiding transfer of cash accountability from one who is not qualified to be bonded.</p>	Evelyn Soriano HR Manager PHRDD				Implemented	Refer to various Memoranda officially announcing hiring and promoting personnel per ANNEX 14.b	

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			ACTION PLAN	PERSON/ DEPT RESPONSIBLE	TARGET IMPLEMENTATION				
					FROM	TO			
AOM No. 16 page 87	The TPB was unable to allocate at least five (5) per cent of its Corporate Operating Budget (COB) for GAD programs, activities and projects (PAPs); the CY 2019 GAD Plan and Budget (GPB) was not endorsed by the PCW; and the GPB was partially implemented as the allocated amounts for GAD PAPs were not fully utilized, thereby defeating the intent of the programs to pursue gender equality and contrary to the provisions of Republic Act (RA) No. 9710 or the Magna Carta of Women and Philippine Commission on Women-National Economic and Development Authority-Department of Budget and Management (PCW-NEDA-DBM) Joint Circular No. 2012-01.	<p>We recommended and Management agreed to:</p> <p>a. Allocate, through attribution, at least 5% of the total annual budget for the implementation of GAD-related activities as required under Section 36(a) of RA No. 9710 or the Magna Carta of Women and PCW-NEDA-DBM Joint Circular No. 2012-01;</p> <p>b. Ensure that the GPB is duly approved by the TPB GFPS and COO and submitted to the PCW on time in compliance with PCW-NEDA-DBM Joint Circular No. 2012-01;</p> <p>c. Direct the GAD TWG/Secretariat to designate personnel from among them who will be responsible in the monitoring of the GPB in case the person in-charge is not available;</p> <p>d. Direct the GFPS to plan and require the Heads of implementing department/offices to ensure that GAD PAPs are implemented as planned to attain the GAD objectives; and</p> <p>e. Maximize the utilization of the GAD funds through the implementation of GAD-related programs and projects in order to attain the objective for which funds were provided.</p>					Implemented		
							Implemented		
							Implemented		
							Implemented		
							Implemented		