

**TOURISM PROMOTIONS BOARD
ACTION PLAN TO IMPLEMENT AUDIT OBSERVATION MEMORANDA**

For the year 2013

Audit Observation Memorandum No.	Per Audit Observation	Specific Actions to Implement Recommendation	Assigned to Office/ Person	Time Frame	Status of Implementation (Full, Partial, Not Implemented)
AOM NO. TPB 13-001	<p>Accounts Payable - Due to Officers and Employees which were dormant for more than two years amounting to P341,542.04 were not reverted to the Cumulative Result of Operations of the National Government (NG) as required under Section 98 of Presidential Decree (P.D.) 1445 and Section 1 of Executive Order (E.O.) 109 dated June 10, 1999, thus resulting in the overstatement of Accounts Payable by the same amount.</p> <p>We recommend that Management revert/ remit the amount of P341,542.04 to the Bureau of Treasury in compliance with Section 98 of P.D. 1445 and Section 1 of E.O. 109.</p>	<p>We shall make the necessary adjustment in the books for the reversion of said account. A copy of the reply is attached for reference.</p>	Accounting Division	1st Quarter of 2013	Partially implemented.
AOM NO. TPB 13-002	<p>The provisions of Sections 4.6, 4.9, 6.4 and 6.5 of COA Circular No. 94-013 dated December 13, 1994 on the Rules and Regulations in the Grant, Utilization and Liquidation of Funds were not strictly observed by TPB on the funds transferred by DOT, resulting in weak monitoring of expenses on the projects and may cause unnecessary transfer of funds.</p> <p>We recommend that Management comply strictly with the provisions of COA Circular No. 94-013 on all inter-agency fund transfers.</p>	<p>Attached for reference is the copy of Management reply where COA is advised of the current set up in the grant, utilization and liquidation of trust funds.</p> <p>Management is continuously working out for DFPC to remit directly to TPB instead to DOT, TPB's 70% share from the 50% share in the annual net income of DFPC. The funds remitted were treated as trust funds instead as an income and subject to liquidation.</p>	Accounting Division	January to December 2013	Partially implemented
AOM NO. TPB 13-003	<p>TPB incurred expenditures amounting to P333,063 in the implementation of gender and development activities, which is only 8.78% of the GAD Budget of P3,792,600 for the CY 2012</p> <p>We recommend that Management continue to implement planned GAD programs and activities and pursue more GAD activities in CY 2013</p>	<p>Be assured that the office has every intention of promoting gender and development programs and addressing gender related issues within the Corporation. TPB has created its GAD Focal Point System (GFPS) chaired by the Chief Operating Officer to strengthen GAD programs and its implementation. A copy of the reply is attached for ready reference.</p>	Human Resources Division	January to December 2013	Partially implemented