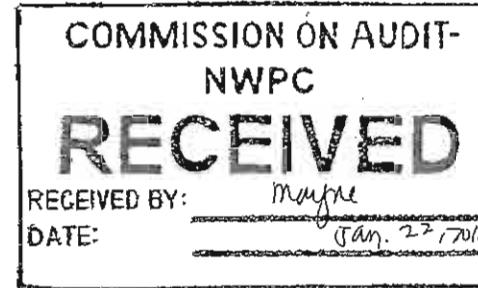


**NATIONAL WAGES AND PRODUCTIVITY COMMISSION
 MANAGEMENT COMMENTS/ACTION TAKEN
 CY 2014 ANNUAL AUDIT REPORT ISSUED BY COA
 As of December 31, 2015**



SUMMARY OF COA FINDINGS	COA RECOMMENDATIONS As of December 31, 2014	COMMENTS/ACTIONS TAKEN As of December 31, 2015	VALIDATION
<p>1. Value for Money Audit</p> <p>The Regional Tripartite Wages and Productivity Board – Cordillera Administrative Region (RTWPB-CAR) has satisfactorily accomplished its plans and targets for the year due to the concerned officials' close monitoring and supervision over the implementation of its programs and activities, thereby contributing to the promotion of a highly productive, competitive and well-compensated workforce.</p>	<p>The Management to continue their good work in accomplishing agency's targeted programs and activities for CY 2014 and ensuring that these are undertaken in an efficient and effective manner as well.</p>		
<p>2. Cash and Cash Equivalent – RTWPB VIII</p> <p>In RTWPB VIII, the reliability and accuracy of the monthly balance of account Cash-Modified Disbursement System (MDS) Regular could not be ascertained due to the failure of the Accountant-Designate to prepare and submit bank reconciliation statements and its</p>	<p>The Management to require the Accountant in RTWPB VIII to prepare and submit the Monthly BRS within the reglementary period and submit the same to the Office of the Auditor.</p>	<p>In RTWPB No. VIII, the Accountant-Designate admitted that she failed to prepare the BRS. However, there is an on-going preparation of the monthly BRS in compliance with the existing rules and regulations.</p>	<p>Implemented</p>

<p>supporting documents contrary to Section 74 of PD No. 1445 and COA Circular No. 92-125A dated March 4, 1992.</p>		<p>To date, RTWPB has submitted the required BRS.</p>	
<p>3. Cash advances – RTWPB No. IX</p> <p>Cash advance amounting to P15,500.00 was granted to an Agency Officer who was not duly designated as Special Disbursing Officer by the Head of the Agency to disburse government funds, in violation to Section 174 (a), Volume I of the Government Accounting and Auditing Manual (GAAM).</p>	<p>The Management in RTWPB IX strictly adhere to the provisions of Section 174 (a) Volume I of GAAM in granting cash advances to an officer and/or an employee who is duly appointed or designated to perform disbursing functions by the Head of the Agency.</p>	<p>Management commented that an authorization/order was issued designating a personnel as an Accountable Officer and the amount of Fidelity Bond was increased so he can be granted cash advance for special purposes in case the designated Disbursing Officer is not available.</p>	<p>Implemented</p>
<p>4. Office Supplies Inventory – RTWPB IV-B</p> <p>The balance of Office Supplies Inventory amounting to P13,302.25 was inaccurate due to unbooked purchases and issuances of P15,246.50 and P44,437.75, respectively, during the year and a discrepancy of P2,904.00 between the accounting and property records.</p>	<p>The Agency Head require the:</p> <ul style="list-style-type: none"> • Supply and Property Officer in RTWPB IV-B to ensure the timely submission to the Accountant the delivery receipts and other documents relative to deliveries and issuances of supplies and materials as the basis of recording in the books of accounts; • Accountant to ensure the proper and timely recording of deliveries and issuances of supplies inventory in the books; and • Supply and Property Officer and the Accountant to reconcile their records with the end in view of taking up the necessary adjusting/correcting entries for the discrepancy noted. 	<p>Management commented that in RTWPB IV-B the new Property/Supply Officer was designated in August 2014 and still familiarizing with the additional task. There were many backlogs in updating and reconciliation of records maintained by the Property/Supply Officer and Accountant Designate. This resulted in failure to record the timely issuances of supplies and materials in the book of accounts. The unbooked purchases and issuances of P15,426.50 and P44,427.75, respectively, were due to erroneous use of the new account codes under the Unified Accounts Code System (UACS).</p>	<p>Partially implemented (Reconciled)</p>

<p>5. Information and Communication Technology Equipment – NWPC Main</p> <p>Non reconciliation of the account Information and Communication Technology Equipment amounting to P17,844,222.54 with the Report on the Physical Count of Property, Plant and Equipment (RPCPPE) amounting to P17,004,014.65 resulted to a difference of P840,207.89.</p>	<p>The Management strictly adhere to the provisions of Section 491, Volume I of the GAAM.</p>	<p>Management commented that the RPCPPE has been forwarded to the Accounting Unit for reconciliation.</p> <p>To date, the Accounting Records and Physical report have been reconciled.</p>	<p>Implemented (Reconciled)</p>
<p>6. Property, Plant and Equipment – RTWPB CAR, I, III, XIII</p> <p>Audit of the account Property, Plant and Equipment revealed deficiencies such as a) erroneous classification to the Other Assets account for equipment still being used amounting to P45,240.00; b) failure to insure properties with the Government Service Insurance Fund – General Insurance Fund (GSIS-GIF) and the Property Replacement Fund; c) failure to reconcile PPE records amounting to P3,365,406.40 with the physical count P3,418,245.10 and insure properties with the GSIS-GIF; d) failure to conduct mandatory physical inventory for PPE totaling P4,297,268.48, and presence of fully depreciated but serviceable PPE amounting to P1,914,680.27 resulting to overstatement of Other Assets account amounting to</p>	<p>RTWPB CAR - require the Accounting Unit to prepare a JEV to reverse the entry made for the reclassification of the serviceable assets to the Other -Assets account to reflect the true balance of the affected accounts in the financial statements;</p> <p>RTWPB I – allocate funds for insurance with the GSIS General Insurance fund of all insurable assets of the agency pursuant to Section 489 of GAAM, Volume I, so that the government would be indemnified in case of theft, fire or any fortuitous events;</p> <p>RTWPB III – direct the Acting Accountant to make a periodic reconciliation of the balances of the PPE accounts with the property records; insure all its properties with the General Insurance Fund pursuant to the provision of Ra No. 656 and make representation to</p>	<p>RTWPB CAR – the Accounting Unit has prepared the adjusting entry on the reclassification of the serviceable assets</p> <p>RTWPB I - Management had already coordinated with the GSIS and has paid the required insurance with the GSIS</p> <p>RTWPB III – Management commented that funds have been allocated for the insurance of property and equipment and paid the GSIS insurance.</p> <p>RTWPB XIII - Management commented that the scheduled conduct of physical inventory on serviceable PPE will be on the first month of the second quarter CY 2015. Right after the Accountant designate will prepare the necessary</p>	<p>Implemented</p>

<p>P428,176.66 contrary to existing government rules and regulations.</p>	<p>secure additional funds for the insurance of all insurable properties;</p> <p>RTWPB XIII – require the Supply Officer-Designate to submit a separate written explanation why no physical count of PPEs was conducted for two years in view of the requirement under Section 122 of PD No. 1445; create an Inventory Committee and direct them to conduct actual physical count of all PPE immediately to establish the existence and conditions of the assets pursuant to Section 490 GAAM Volume 1; and direct the Accountant to prepare the necessary adjustments to book the PPE accounts to their proper account with the following recommended adjusting entries.</p>	<p>adjustments to book the PPE accounts to their proper account.</p> <p>To date, adjusting entries have been prepared.</p>	<p>Implemented</p>
<p>7. Upgrading of the Application System</p> <p>The NWPC failed to submit a copy of the contract with the Woodfields Consultants Inc. (WCI) amounting to P2,416,641.60 to the Office of the Auditor within five working days from its execution, thus preventing the immediate review of said contract contrary to the provisions of Section 3.1.1 of COA Circular No. 2009-001 dated February 12, 2009. Also, said consultant failed to comply with the completion /delivery of Lot 2 of the contract amounting to P1,329,152.88 within the stated time resulting to the non-attainment of the objectives of the contract and incurrance of liquidated damages amounting to P850,656.00.</p>	<p>The Management to:</p> <ul style="list-style-type: none"> • Submit a copy of Notice to Proceed to the Audit Team; • Enforce strictly the terms and conditions of the contract and for the contractor to satisfactorily deliver the goods/services called in for the contract; and • Require the contractor to pay the liquidated damages amounting to P850,656.00 	<p>Woodfields was almost finished with the reprogramming of the WageIS and expected to be deployed by the end of July 2015. For the PMEs, it was agreed to be redesigned considering the current development in the implementation of NWPC program/projects. Two technical meetings were already conducted on May 26 and June 3, 2015 to discuss project details of Productivity Toolbox and T3K.</p> <p>As of 21 January 2016, Woodfields requested for schedule of meeting.</p> <p>Performance bond shall be applied to the penalty as per consultation with COA Auditor.</p>	<p>Partially implemented</p>

<p>8. Non-reclassification of the Items in Transit – NWPC Main</p> <p>Non reclassification of items in transit account to the appropriate PPE accounts for purchases which were already received, inspected and accepted resulting to the understatement of the PPE account amounting to P653,026.00 and Supplies and Inventory account amounting to P2,900.00 contrary to Section 71 of the MNGAS, Volume I.</p>	<p>The Agency Head to direct the Accountant to prepare a JEV to reclassify the items in transit account to appropriate PPE/Inventory account pursuant to Section 71 of the MNGAS, Volume I.</p>	<p>The Management commented that the Account already prepared JEV No. 2015-05-0345 dated May 14, 2015 to reclassify the Items in Transit account to appropriate PPE accounts.</p>	<p>Implemented</p>
<p>9. Contracts and Purchases Orders – RTWPB I, V, VIII and XII.</p> <p>Audit of accounts of the NWPC revealed the following: a) copies of perfected contracts, purchase orders (POs) together with the supporting documents and notice of deliveries were not submitted to the office of the auditor within five working days upon approval; b) purchases of goods and services amounting to P 114,059.30 were made on a reimbursement basis; c) POs, request for quotations (RFQs) and purchase requests (PRs) amounting to P178,939.88 did not contain description and specifications of items to purchase; d) paid the purchase of office supplies, office equipment, food and repair of office equipment amounting to P256,680.13 with inadequate supporting documents contrary to</p>	<p>RTWPB I - Adhere strictly on the prescribed period in the submission of contracts and supporting documents to the Office of the Auditor to avoid the penalties provided under Section 4.1 of COA Circular No. 2009-001, and the transaction covered by the uncommitted documents be suspended in audit;</p> <p>RTPWB V - Pay directly to the supplier/creditor for purchases made; for disbursements in small amounts or for petty operating expenses, pay through petty cash fund, and if it is impractical to pay by check, pay through cash advance when warranted; ensure adherence to existing rules and regulations on disbursement, procurement and withholding of taxes;</p> <p>RTWPB VIII - Strictly comply with the basic information</p>	<p>RTWPB I - They have noted the recommendations and committed to rectify their existing practices starting 2015 to comply with the cited provision.</p> <p>RTWPB V - They have agreed with audit recommendation. Petty cash fund was set up to pay petty operating expenses.</p> <p>RTWPB VIII - They have complied with the recommendations of the Audit Team and submitted the required documents</p> <p>RTWPB XII - They have complied with the requirements and furnished copies of purchase orders with supporting documents with the Auditor</p>	<p>Implemented</p>

<p>existing government rules and regulations, thus, the audit team was deprived from undertaking timely review and audit of the same, deprived the management of the opportunity to be informed of the deficiencies noted, deprived the government of additional income from taxes had payments been made directly to the payees/creditors, validity, propriety, regularity of the disbursements and evaluation of the reasonableness of the price could not be established.</p>	<p>requirement in the preparation of the Purchase Order, Request for Quotations and Purchase Request as required under COA Circular No. 96-010 dated August 15, 1996 and RA No. 9184; instruct the Accountant to submit the required documents and to adhere strictly to the provisions of COA Circular No. 2012-001 dtd. June 14, 2012 and Sec. 4 (6) PD No. 1445; and</p> <p>RTWPB XII - Require the procuring office to comply with the regulations and furnish the Auditor with the required copies of purchase orders and their supporting documents as well as notice of deliveries of the procured items.</p>		<p>Implemented</p>
<p>10. Collective Negotiation Agreement (CNA) – RTWPB II</p> <p>The Collective Negotiation Agreement (CNA) incentive collected by RTWPB No. II personnel in the amount of P40,000.00 each was excessive and contrary to the approved rate of P25,000.00 as provided under Administrative Order No. 135, and DBM Circular Nos. 2006-1 dated February 1, 2006 and December 26, 2011, respectively thus, the total amount of P75,000.00 or P15,000.00 for each personnel was disallowed in audit.</p>	<p>The Management cause the refund of the disallowed amount of P15,000.00 per employee or a total of P75,000.00 representing the excessive CNA incentive collected by the RTWPB personnel pursuant to Administrative Order No. 135, and DBM Budget Circular Nos. 2006-1 and 2011-5 dated February 1, 2006 and December 26, 2011, respectively.</p>	<p>Management commented that they have filed an appeal last April 2015 with the Commission on Audit just like what the Central Office and the other regions had done.</p>	<p>Partially Implemented (under appeal)</p>

<p>11. Payment of RATA and Cell Card Allowance to Board Members – RTWPB II</p> <p>Payment of Representation Allowance and Transportation Allowance (RATA) in the total amount of P102,000.00 to the Board Members (Employer and Labor Sector representatives) and Cell Card in the total amount of P11,000.00 to the Ex-officio board Chairman or the total amount of P113,000.00, on top of their Honorarium, was contrary to Section 5.3 of DBM National Budget Circular No. 2007-510 dated May 8, 2007.</p>	<p>Management to discontinue the payment of RATA to the Members of the Board (Employer and Labor Sectors representative) as well as to the Ex-Officio Board Chairman pursuant to Section 5.3 of DBM National Budget Circular No. 2007-510.</p>	<p>Management commented that pursuant to Section I of Executive Order No. 457 dated May 7, 1991 which states, among others, that “The members of the Regional Tripartite boards shall be entitled to the same emoluments, allowances and other benefits as those prescribed by law for representatives in the National Wages Productivity Commission”. This provision in turn, was based on Article No. 121 of the Labor Code, as amended by Section 3 of RA No. 6727 (The Wage Rationalization Act). Under the said provisions of the law, “rank, emoluments, allowances and other benefits” of the Members of the Board shall be the same as those “prescribed by law for labor and management representatives of the Employees’ Compensation Commission”. Since the representation and travel allowance is included in the “allowances” as defined under the said provision of law, management deemed it proper to accord the said benefit to the Members of the Board.</p>	<p>(As per discussion during the CY2015 Financial Reports Preparation, this pertains to the reimbursable RATA)</p>
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<p>12. Transportation Allowance - RTWPB XII</p> <p>The RTWPB No. XII paid Transportation Allowance (TA) from January to December 2014 amounting to P60,000.00 to its Board Secretary even if he uses government vehicle to the disadvantage of the government, contrary to National Budget Circular Nos. 546 and 548 dated January 17, 2013 and May 15, 2013, respectively.</p>	<p>The Management to discontinue the granting of TA to the Board Secretary because he is assigned a government vehicle for his official use; and Require the Board Secretary to refund the excess payment of TA in the amount of P60,000.00.</p>	<p>The Management submitted a letter request for reconsideration considering that the vehicle was being used by the staff and not the Board Secretary, though it was released a Memorandum Receipt of Property under his name.</p>	<p>(waiting for the reply of the Auditor)</p>
<p>13. Gasoline, Fuel and Lubricants expenses – RTWPB I, X, and XII</p> <p>Gasoline and oil expenses amounting to P68,453.48 were not supported by properly accomplished Driver's Trip Ticket and failure to submit Monthly Report of Official Travels and Monthly Report of Fuel Consumption of government motor vehicle contrary to Section 361 of GAAM Volume I and COA Circular No. 75-6, thus, depriving the timely examination and review of the transactions of the agency's pertinent account and operations, and the utilization of the said transportation facilities were not fully validated.</p>	<p>Management of RTWPB I and X to comply strictly with the rules and regulations on the use of government vehicles as required under Section 361 of GAAM, Volume I and Section 4.5 and 4.7 of PD No. 1445.</p>	<p>The management of RTWPB I, X, and XII commented the following i) instructed the Property Officer/Supply Officer to provide the Office of the Auditor the said reports; ii) that starting January 2015 all claims for gasoline will be duly supported by properly filled-up Trip Tickets; and iii) will comply with the government rules and regulations on the use of government vehicles and official travels as recommended by the Audit Team</p>	<p>Implemented</p>

<p>14. Payment of Honoraria – RTWPB-II, V and XIII</p> <p>In RTWPB No. II, the total amount of P32,400.00 representing payment of Honorarium of the Ex-Officio Board Chairman was not proper for failure to attend Board Meetings, while at RTWPB No. V, payments for per diems amounting to P364,500.00 were made despite lack of documentary requirements and at RTWPB No. XII, advance payment for honorarium/per diems were granted to the Board of Directors amounting to P340,200.00, contrary to the provisions prescribed under Section 5.2 of DBM National Budget Circular No. 2007-510 dated May 8, 2007, Section 88 and 4 6 of PD No. 1445, Section 168 (c), Volume I of the GAAM, and COA Circular No. 2012-001 dated June 14, 2012 thus, the propriety/regularity of the said transactions cannot be fully established.</p>	<p>RTWPB II – the refund of the honorarium paid to the Ex-Officio Board Chairman amounting to P32,400.00;</p> <p>RTWPB No. V – strictly observe pertinent laws, rules and regulations on documentary requirements for governments transactions;</p> <p>RTWPB No. XII – process payment of per diems after the conduct of session in order to determine the number of Board of Directors who are actually present in a particular session, and as to avoid the advance payment of services not yet rendered.</p>	<p>RTWPB II - They were not aware of the travels of the Ex-officio Board Chairman for DOLE related business based on his DOLE claims but as far as their records such as recordings, attendance, sheet and minutes of the meeting, the said official had attended the said meetings. However, Management commented that they filed an appeal last 2 March 2015 on the issuance of ND.</p> <p>RTWPB V- Submitted the documents for the months covering January to December</p> <p>RTWPB XII - They have complied with the recommendation of the Audit Team.</p>	<p>Partially implemented</p> <p>Implemented</p>
<p>15. Contract for Rent/Lease – NWPC Main</p> <p>The contract for rent/lease rentals amounting to P10,865,632.96 was paid without the necessary documentary requirements accompanying the contract contrary to the provisions of Section 9.1.3.3 of COA Circular No. 2012-001 dated June 14, 2012, thus, the validity and reliability of the payments of the payments cannot be ascertained.</p>	<p>Management to submit the necessary documentary requirements as specified under Section 9.1.3.3 of COA Circular No. 2012-001 dated June 14, 2012.</p>	<p>Management sent letter to COA dated June 11, 2015 submitting the required documentary requirement for contract of rent/lease such as: copy of the building floor plan; certificate of occupancy; and vicinity map.</p>	<p>implemented</p>

<p>16. Meal Expenses – RTWPB IV-A</p> <p>Claims for unnecessary incidental and meal expenses totaling P79,200.00 was paid to the five employees for the period January to July 2014 in violation of Section 6 of Executive Order No. 248, as amended by EO No. 298, and COA Circular No. 85-55-A and the total amount of P7,045.37 was not deducted from the Transportation Allowance of the then Board Secretary VI despite her availment of government vehicles in violation of the related provisions under the GAA and existing regulations thereby overstating the account "Traveling Expenses – Local" and "Transportation Allowance" for P7,920.00 and P7,045.37, respectively, and understating the account "Accumulated Surplus/(Deficit)" in the total amount of P14,965.37.</p>	<p>The Management to:</p> <ul style="list-style-type: none"> • require the Board Secretary VI of RTWPB IV-A to refund the total amount of P12,565.37 representing the proportionate deduction of P7,045.37 from her TA and unnecessary incidental and meal expenses totaling P4,960.00 and P560.00, respectively; • submit the Statement of Transportation Expenses for Taxi and PUJ totaling P525.00 and the tape receipt and justification for the availment of taxi instead of the ordinary mode of transportation as well as the Statement of transportation Expenses for PUJ totaling P175.00; • direct the concerned claimants to refund the amount of disallowance amounting to P2,400.00 representing the claims for incidental expenses of P2,240.00 and meals amounting to P160.00; and • direct the Accounting Unit to be strict in the processing of claims. 	<p>The total amount of ₱14,965.37 was already refunded and deposited (₱12,565.37 and ₱2,400.00 in March and May, 2015, respectively).</p>	<p>Implemented</p>
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<p>17. GENDER AND DEVELOPMENT (GAD)</p> <p>The submitted Annual GAD accomplishment Report for CY 2014 of NWPC-Main and various RTWPBs with actual costs/expenditures amounting to P8,206,000.00 represents 4.97 percent of the GAD Budget Instead of P8,206,150.00 or 5 percent which in compliance with Section 6.1 PCW-NEDA-DBM Joint Circular No. 2012-01 and Section 33 of the General Provision of RA No. 10633, the GAA for FY 2014.</p>	<p>NWPC Main – require the submission of the RTWPBs GAD accomplishment Reports for CY 2014 to support the Consolidated Accomplishment Report of NWPC-Main showing with a total expenses of P8,206,000.00;</p> <p>RTWPB II – allocate at least five percent fund requirement in implementing the GAD activities and programs in order to attain maximum fulfillment of its objective as prescribed under Section 6.1 of PCW-NEDA-DBM Joint Circular No. 2012-01; and</p> <p>RTWPB XII – comply with the required amount of allotment for Programs and Projects related to GAD.</p>	<p>NWPC –Main commented that the actual costs/expenditures indicated on the accomplishment report is the attributed cost composed of five percent as provided in GAA for FY 2014. It covered expenses incurred during the conduct of public hearings, consultation publication and productivity orientation/training conducted by RTWPBs and capacity building of employees on gender and related issues consisting of representation expenses, travelling expenses, communication expenses, advertising and printing expenses. They also submitted the breakdown of expenditures including RTWPBs and NWPC Accomplishment Reports which indicate sex segregation of their program beneficiaries, and the Management in RTWPB No. II signified their willingness to comply with said recommendation.</p>	<p>Implemented</p>
<p>18. SENIOR CITIZENS AND PERSONS WITH DISABILITY</p> <p>The NWPC Main and RTWPB NCR had implemented programs and projects related to Senior Citizens and Persons with Disability by incurring actual cost/expenses amounting to P15,025.00 and P3,951.00 respectively in compliance with the General Provisions of RA No. 10633, the GAA for FY 2014.</p>	<p>The Audit Team observed that the Agency has provided funds for the implementation of programs and projects related to Senior Citizens and Persons with Disability as required under the General Appropriation Act for FY 2014</p> <p>RTWPB I – integrate in their regular activities the plans, programs and projects intended to address the</p>	<p>The Management submitted on 16 February 2015 the list of activities under taken intended to provide capacity building in terms of participation in seminars such as training programs.</p> <p>RTWPB I - Agency had already included in the NWPC Employee Handbook page 35 which states "Pre-Retirement Program". This refers to courses</p>	<p>Positive AOM</p> <p>Implemented</p>

	<p>concerns of the Senior Citizens and Persons with Disability; and</p> <p>RTWPB CAR, II to XIII – formulate plans, programs and projects intended to address the concerns of Senior Citizens and Persons with Disability, insofar as it relates to the agency's mandated functions and to integrate the same in their regular activities.</p>	<p>which are intended to familiarize would-be retirees on the government retirement plans and benefits as well as the available business opportunities or other productive options/pursuits.</p>	
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