

NATIONAL WAGES AND PRODUCTIVITY COMMISSION
 2ND Floor, DY International Building, San Marcelino cor. Malvar St., Malate, Manila

Agency Action Plan and Status of Implementation
Audit Observations and Recommendations
 For the Calendar Year 2020 (Current Year)
 As of December 31, 2021

Reference No.	Category	Audit Subject	Audit Observations	Audit 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 Date				
							From	To			
1.CAAR pages no. 26	Financial Audit	Accounting Errors/ Omissions	<p>• Audit of the consolidated financial statements (FSS) of the National Wages and Productivity Commission (NWPC) and the Regional Tripartite Wages and Productivity Boards (RTWPBs) disclosed that the same were free from any material misstatements and are prepared in accordance with the applicable and appropriate financial reporting framework of the International Public Sector Accounting Standards (IPSAS); and thus, became the basis in rendering an unqualified audit opinion on the financial position of the Commission as at December 31, 2020 and its financial performance, cash flows, changes in net assets/equity, comparison of budget and actual amounts and notes to financial statements for the year then ended.</p>							<p>The management would like to express its sincere appreciation for favorable audit opinion. Rest assured that the NWPC will continue to perform its mandated functions and prepare all financial reports in conformity with the accepted accounting principles and standards.</p>	

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2.CAAR pages no. 26-27	Other Accounting Deficiencies	Unserviceable Property, Plant and Equipment (PPE) not yet disposed	<p>• Unserviceable PPEs valued at P316,543.00 were not yet disposed, of which P117,910.00 was derecognized from the books even without supporting Inventory and Inspection Report of Unserviceable Property (IIRUP), contrary to Section 79 of Presidential Decree No. 1445 and Section 39 (d) and 40 (d), Chapter 10 of the Government Accounting Manual (GAM) for National Government Agencies (NGAs), Volume I.</p>	<p>We recommended the Management of:</p> <p>RTWPB I & II</p> <p>a. To submit IIRUP for the derecognized unserviceable properties;</p> <p>b. Dispose of the unserviceable PPEs in accordance with the provision of Section 79 of PD 1445; and</p> <p>c. Upon disposal, direct the Accountant to make the necessary adjusting entries to derecognize the assets from the books of accounts in accordance with Section 39 (d) and 40(d) of Chapter 10 of the GAM for NGAs, Volume 1.</p>		All Accountable Officers/employees			FULLY IMPLEMENTED	<p>a. RTWPB I Conducted the PPE cleansing activities together with the resident auditor last July 7, 2021, with the corresponding tagging/assignment of new PPE number for each item in conformity with the latest guidelines.</p> <p>IIRUP already submitted on Sept. 14, 2021 to effect the necessary adjusting entries.</p>	
									FULLY IMPLEMENTED	<p>b. RTWPB II As of March 31, 2021 the Supply Officer has completed the Disposal Process and proceeds from the Sale was deposited in the Treasury. Journal Entry Vouchers was recorded in our May 2021 Trial Balance.</p>	

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3.CAAR pages no. 28-29	Other Accounting Deficiencies	Non-compliance with pertinent rules and regulations on PPE	<p>• The balances of PPE account of RTWPB VIII totaling P1,781,583.68 as at year end are unreliable due to failure of Management to conduct a complete physical count, submit a Report on the Physical Count of Property, Plant and Equipment (RPCPPE) and maintain the prescribed PPE Ledger Cards (PPELCs), contrary to Section 42, items (e) and (g) of Chapter 10, GAM for NGAs, Volume I.</p>	<p>We recommended the Management of:</p> <p>RTWPB VIII</p> <p>a. Complete the inventory-taking and prepare and submit the RPCPPE as of December 31, 2020 to ascertain the existence and conditions of the reported PPEs in the books of accounts and correspondingly adjust any noted discrepancies; and</p> <p>b. Direct the Supply/Property Officer to maintain Property Cards and the Accounting Unit to maintain PPELCs for all PPEs.</p>		All Accountable Officers/ employees			FULLY IMPLEMENTED	<p>RTWPB VIII</p> <p>a. RPCPPE was submitted last February 18, 2021.</p> <p>b. COA recommendations were already complied with. Maintained Property Cards updated as of June 30, 2021</p>	

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4.CAAR pages no. 29-33	Compliance Audit	Budget Utilization and CY 2020 Performance on Organizational Outcome	<p>• Out of the P215,454,200.00 allotments received in CY2020, the Commission obligated P211,561,012.22 or 98.9 percent, leaving an unobligated balance of P3,893,187.78 or only 1.81 percent unutilized budget as at yearend. Moreover, the RTWPBs had accomplished their target programs and activities for the year achieving more than 100 percent of their commitments.</p>	<p>We commended that Management:</p> <p>a. In its effort in implementing cost-cutting measures and reduction of related operating expenses showing an efficient utilization of financial resources while ensuring the achievement of the target agency performance on its mandate; and</p> <p>b. For achieving its targets marking a very satisfactory performance in carrying out its mandated programs despite the challenges caused by the pandemic in CY 2020.</p>	All Accountable Officers/employees					<p>POSITIVE AOM The management would like to extend its sincere appreciation for favorable audit findings. Rest assured that the NWPC will continue to perform its mandated functions and sustain the more than 100% achievement of its annual commitments.</p>	

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5.CAAR pages no. 33-36	Compliance Audit	Non-maintenance of Cash Registries and non-submission of financial reports	<p>The non-submission of the Purchase Orders, Bank Reconciliation Statements (BRs) and/or Budget and Financial Accountability Reports (BFARs) by RTWPB VII and VIII to the Audit Team and the non-maintenance of the Cash Disbursements Record and Checks and ADA Disbursements Record and improper recording in the Reports of Checks Issued/Report of ADA Issued in RTWPB V are contrary to the pertinent provisions of GAM for NGAs, Volume I and other related COA Circulars/regulations</p>	<p>We recommended the Management of:</p> <p>a. RTWPB V To require the Cashier to comply with the proper maintenance of the prescribed CkADARec and the CDRec, the preparation of the RCI to be submitted to the Accounting Unit and Audit Team; and to record the checks and ADAs in the RCI and RADAI chronologically as they are issued.</p> <p>b. RTWPB VII To direct the Supply/Property Officer to furnish the COA Office with copies of the perfected contract/Pos. together with the complete supporting documents, within five (5) days after</p>		All Accountable Officers/employees			<p>FULLY IMPLEMENTED</p> <p>FULLY IMPLEMENTED</p> <p>FULLY IMPLEMENTED</p>	<p>a. RTWPB V Compliance with COA recommendation is being undertaken</p> <p>b. RTWPB VII The Supply Officer-Designate already emailed the perfected Purchase Order for the year 2020 on February 21, 2021. RTWPB has been implementing strict internal control to avoid recurrence of the problem.</p> <p>c. RTWPB VIII c.1 Newly-designated Budget Officer to offload Accountant Designate tasks. BFARs were submitted on time already upon designation of new Budget Officer. c.2 Requested a monthly Snapshot from the Land Bank of the Philippines as of June 2021. c.3 COA recommendations were already complied with</p>	

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				execution/issuance. c.RTWPB VIII to: c.1 direct the Budget Officer and Accountant to strictly observe the timely submission of BFARs to the Audit Team, pursuant to COA and DBM Joint Circular No. 2014-1 dated July 2, 2014; c.2 enroll in the online banking services, where Bank Statement information can readily be obtained at anytime and facilitate the timely preparation of the BRS; and c.3 cause the timely preparation of the monthly BRS so that errors/omissions and/or reconciling items would be immediately detected for							

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				corrections and adjustments in the books of accounts, thus ensuring the accuracy and reliability of the Cash account balances in the Agency's financial statements.							
6.CAAR pages no. 36-38	Compliance Audit	Delayed/ Non-submission of Disbursement Vouchers (DVs)	<p>• DVs, Payrolls and the supporting documents for the months of September to December 2020 were not submitted by RTWPB VIII as of year-end in violation of Section 122 of PD No. 1445, Section 7.1.1 (a) of COA Circular No. 2009-006, hence validity, regularity, and propriety of the transactions were not ascertained.</p>	<p>We recommended the Management of RTWPB VIII to:</p> <p>a. Instruct the Accountant (Designate) to immediately submit all unsubmitted DVs and their supporting documents to the Audit Team and the Disbursing Officer to observe the timely submission of his accounts to the Accounting Section; and</p> <p>b. Suspend the payment of salaries and emoluments of</p>		All Accountable Officers/ employees			FULLY IMPLEMENTED	<p>RTWPB VIII All DVs, Payrolls and supporting documents for the month of September to December 2020 were submitted to COA dated February 18, 2021.</p>	

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				the Accountant-Designate until she has complied with the requirements of COA pursuant to Section 122 of PD 1445. Administrative disciplinary action may be imposed under Section 55, Chapter 10, Title 1.B, Book V of Executive Order No. 292 the Administrative Code of 1987.							
7. CAAR pages no. 38-41	Compliance Audit	Lacking documentation of disbursements and DVs not stamped "Paid"	<ul style="list-style-type: none"> Disbursements of four RTWPBs amounting to P1,033,220.69 were made either without or with incomplete documentary requirements, contrary to Section 4 (6) of Presidential Decree No. 1445 and COA Circular No. 2012-001; and the DVs were not stamped "PAID" in RTWPB II which is not in conformity with COA Circular No. 92-389. 	<p>We recommended the Management of:</p> <p>RTWPB II To instruct the Cashier to stamp "PAID" the DVs including the supporting documents pursuant to COA Circular No. 92-389 to prevent and ensure that no</p>		All Accountable Officers/ employees			FULLY IMPLEMENTED	<p>RTWPB II Disbursement Vouchers including its supporting documents are stamped "PAID" to ensure that there is no double payment or re-use of supporting documents.</p>	

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			<p>a. RTWPB V P164,789.22, The validity, propriety and accuracy of claims for repairs and maintenance of Motor Vehicles and meals and snacks during webinars of the Agency as of December 31, 2020 cannot be ascertained due to incomplete/insufficient supporting documents such as job order contract, request for payment, invoices and post-inspection report.</p>	<p>double payment or re-use of supporting documents will happen.</p> <p>a. RTWPB V a.1 to submit documentary requirements for the claims for repairs and maintenance of vehicles and for the meals and snacks during webinars as provided under COA Circular No 2012-001;</p> <p>a.2 direct the concerned employees/units requesting/processing the claim for repair of vehicle to specify in the supporting documents the vehicle type and the plate number of the vehicle subject for repair; and</p> <p>a.3 Instruct the Accountant-Designate to refrain from processing claims lacking with the required supporting</p>						<p>FULLY IMPLEMENTED</p>	<p>a. RTWPB V Management promised to adhere to the recommendations. Likewise, Management submitted the required documents to support the identified transactions in the AOM, such as Pre-repair Inspection Reports, Job Orders, Post-repair Inspection Report, Waste Materials Report and Facility Equipment and Vehicle (FEV) Maintenance Monitoring Report.</p>

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			<p>documents.</p> <p>b. RTWPB VI P723, 875.47, Disbursements were either not supported with complete documentation or with incomplete entries of the required information in the supporting documents, detailed as follows:</p> <p>b.1 Inspection and Acceptance Reports (IAR) were either not attached to the DV or if attached, they were not properly filled up.</p> <p>b.2 Request for Quotations (RFQs) were not dated and no specific dates for the submission of price quotations were indicated.</p> <p>b.3 Lacking and/or undated Delivery Receipts (DRs).</p>	<p>b. RTWPB VI</p> <p>b.1 ensure that the requirements on the filling up of required data/ information on procurement/ delivery documents are strictly complied with; and</p> <p>b.2 ensure that supporting documents are complete prior to processing of the payment expenses/claims.</p>					FULLY IMPLEMENTED		<p>b. RTWPB VI Management informed that they have already come up with corrective actions to address the noted observations. Moreover, concerned personnel designate were reminded to strictly adhere to the processes as well as the review and counterchecking of all entries and its attachments. The Accountant has also asked the cooperation of all involved in the processing of payment and a checklist and tracking mechanism has been devised and developed. It was also agreed upon by all personnel designate to ensure that auditing rules are observed and complied with.</p>
			<p>b.4 Charge Sales Invoice (CSI) not dated.</p> <p>c. RTWPB VII P105,556.06, Payments for repairs and maintenance in CY 2020 were made without post-inspection report, warranty certificate, request for payment, invoices, certificate of acceptance and pre-repair inspection reports thereby precluding the Auditor to validate</p>	<p>c. RTWPB VII to direct the end-users of the equipment requested to be repaired, to properly accomplish and submit the documentary requirements as</p>					FULLY IMPLEMENTED		<p>c. RTWPB VII Documentary requirements were provided and submitted to COA Office. RTWPB has been implementing strict internal control to prevent recurrence of the problem</p>

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			<p>a. RTWPB-NCRs GAD activities contained in the GAD AR with P280,000.00 fund utilization or 3.03 percent of their total FY2020 Appropriations were implemented below the 5% requirement under Section 32 of the GAA.</p> <p>b. RTWPB IV-A The Management only submitted the GPB for CY2020 of the whole NWPC. The Management is yet to submit their own GPB and GAD AR for CY2020, despite multiple requests, contrary to the provisions of PCW-NEDA-DBM Joint Circular No. 2012-01.</p> <p>c. RTWPB IV-B The Agency's GAD accomplishments vis-à-vis targeted activities for CY2020 cannot be evaluated due to the non-submission of GAD AR as required under Item V of COA Circular No. 2014 – 001 dated March 18, 2014, thus proper utilization of funds could not be ascertained.</p> <p>d. RTWPB VII The Management failed to integrate in their regular activities for the GAD Plan at least five percent (5%) of their budgets, in violation of</p>	<p>prepare and implement the Region's GPB; a.3 ensure conduct of discussion/orientation of PCW_ approved GPB to enable participation and compliance by RTWPBs in the accomplishment of GAD targets, plans and programs in accordance with the approved GPB.</p> <p>b. RTWPBs Require the Focal Persons to submit GAD AR to NWPC CO, copy furnished the Audit Team, as basis of the latter in the evaluation, whether GAD activities undertaken during the year had effectively addressed the</p>				IMPLEMENTED		<p>b. Based on trainings conducted, RTWPBs were required to submit their corresponding GAD AR to NWPC CO</p>

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			<p>Section 31 of the General Provisions of FY 2020 GAA.</p> <p>e. RTWPB XI Non-preparation of the GPB in the Region due to mere reliance on the NWPC CO</p> <p>prepared GPB for the whole NWPC and the incurrence of expenditures amounting to P8,800.00, which could not be clearly attributed to the PAPs and budget for the RTWPB XI contravened pertinent provisions of PCW Memorandum Circular No. 2011-01 and PCW-NEDA-DBM Joint Circular No. 2012-01, thus resulting in the inability to identify and address the gender issues affecting RTWPB XI's own stakeholders as well as rendering question on the validity of the expenditures incurred.</p>	<p>identified gender issue, in adherence to Item V of COA Circular No. 2014-001 dated March 18, 2014.</p>						
			<p>f. RTWPBs I, IV-A, IV-B, VI, VII, VIII and XIII No data were presented on the GPB and GAD AR for each respective RTWPB. GAD AR submitted for RTWPB I, VI and VIII but no GPB, hence there was no basis for evaluation of accomplishments.</p>							

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9. CAAR pages no. 44-46	Other Compliance Issues	Remittance to GSIS, BIR, PhilHealth, Pag-IBIG Fund	<ul style="list-style-type: none"> For CY 2020, the NWPC and its Regional Boards had deducted from the salaries of its personnel the required taxes and GSIS, PhilHealth, and Pag-IBIG premiums and remitted the same, as well as the government share, within the prescribed periods to the concerned institutions or agencies. 	We commended the Management for strictly complying with the rules and regulations on the withholding and remittance of taxes to the BIR and the premiums/contributions of their personnel to the GSIS, Pag-IBIG and PhilHealth.		All Accountable Officers/ employees			POSITIVE AOM	The management would like to extend its sincere appreciation for favorable audit findings. Rest assured that the NWPC will continue to ensure strict compliance with the rules and regulations on the withholding and remittance of taxes to the BIR and the premiums/contributions of their personnel to the GSIS, Pag-IBIG and PhilHealth.	
10. CAAR pages no. 47-49	Other Compliance Issues	Implementation of programs for Senior Citizens and Persons with Disability	<ul style="list-style-type: none"> NWPC CO and the 16 RTWPBs had formulated plans, programs and activities related to Senior Citizens (SCs) and Persons with Disability (PWDs), which were integrated in their regular activities and implemented in accordance with Section 32 of the General Provisions of the FY 2020 GAA. 	We commended the Management of NWPC and the 16 RTWPBs for complying with Section 32 of the General Provisions of the FY 2020 GAA in implementing programs and activities related to SCs and PWDs.		All Accountable Officers/ employees			POSITIVE AOM	The management would like to express its sincere appreciation for favorable audit findings. Rest assured that the NWPC will continue to formulate programs and provides support to implement all the activities and projects to effectively address the concerns of senior citizens and person with disability	

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11. CAAR pages no. 49-50	Other Compliance Issues	Enforcement on the settlement of suspensions and disallowances	<p>• Audit disallowances and suspensions amounting to P399,712.44, and P2,105,273.06, respectively, remained unsettled at yearend.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th rowspan="2">OFFICE</th> <th colspan="2">ENDING BALANCE</th> </tr> <tr> <th>DIS ALLOWED</th> <th>SUSPENDED</th> </tr> </thead> <tbody> <tr> <td>NWPC-Main</td> <td>106,000.00</td> <td></td> </tr> <tr> <td>RTWPBs</td> <td></td> <td></td> </tr> <tr> <td>III</td> <td>15,392.50</td> <td></td> </tr> <tr> <td>IV-A</td> <td>114,000.00</td> <td></td> </tr> <tr> <td>IV-B</td> <td>22,136.89</td> <td></td> </tr> <tr> <td>VI</td> <td>24,286.50</td> <td>7,500.00</td> </tr> <tr> <td>VII</td> <td>36,000.00</td> <td></td> </tr> <tr> <td>VIII</td> <td></td> <td>1,804,990.72</td> </tr> <tr> <td>XIII</td> <td>187,896.55</td> <td>292,782.34</td> </tr> <tr> <td>Total</td> <td>505,712.44</td> <td>2,105,273.06</td> </tr> </tbody> </table>	OFFICE	ENDING BALANCE		DIS ALLOWED	SUSPENDED	NWPC-Main	106,000.00		RTWPBs			III	15,392.50		IV-A	114,000.00		IV-B	22,136.89		VI	24,286.50	7,500.00	VII	36,000.00		VIII		1,804,990.72	XIII	187,896.55	292,782.34	Total	505,712.44	2,105,273.06	<p>We recommended that Management strictly enforce settlement of the suspensions and disallowances as required under Section 7.1 and 7.2 of COA Circular No. 2009 – 006 dated September 15, 2009 and Section 28 Of the 2009 RRSA.</p>				<p>a. PARTIALLY IMPLEMENTED</p> <p>b. FULLY IMPLEMENTED</p> <p>c. PARTIALLY IMPLEMENTED</p> <p>d. PARTIALLY IMPLEMENTED</p> <p>e. PARTIALLY IMPLEMENTED</p>	<p>a. NWPC-Main Adjustments have been made already in the amount of P12,000.00, for the disallowances paid by former employees in the RTWPB VII, decreasing the amount of disallowance to P94,000.00. Documents were submitted as well to COA Resident Auditor for review. Demand letters were also mailed on October 2021 for the remaining amount.</p> <p>b. RTWPB III Amount was settled already. Reference OR Nos., 6864624;6864627;6864628 dated January 5, 2021 and June 9, 2021 respectively</p> <p>c. RTWPB IV-A Amount of disallowance still under appeal at the COA En-Banc</p> <p>d. RTWPB IV-B The one-month installment has already been paid but the COA Audit team leader advised the Management to wait for the approval of the submitted request for settlement of disallowances in 12 monthly installments from the COA Legal Services. The 4th indorsement by the COA Regional Office No. IV-B dated July 19,2021 was received on September 6, 2021.</p> <p>e. RTWPB VI P7,500.00 amount of suspension was already settled. P14,086.50 out of the P24,286.50 disallowance has been collected since 2020.</p>
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								f.FULLY IMPLEMENTED		<p>f.RTWPB VII For RB VII, the disallowance of P36,000.00 consisted of CNA (15,000) and Cash Gift (3,000.00) of the ff previous employees:</p> <p>1. Geneva Cambongga (18K) – paid already per OR No. 8116168 dated 15 October 2021.</p> <p>2. Atty Glenn Tabon (18K) – amount paid per OR No. 8116170 dated 19 October 2021.</p>	
								g.FULLY IMPLEMENTED		<p>g. RTWPB VIII Suspension was already settled per references: a) NSSDC No. 21-002, NS No. 18-002-101 dated July 21, 2021; b) NSSDC No. 21-003, NS No. 19-001-101 dated July 21, 2021; c) NSSDC No. 21-004, NS No. 19-002-101 dated July 21, 2021; d) NSSDC No. 21-005, NS No. 19-003-101 dated July 21, 2021; and e) NSSDC No. 21-006, NS No. 19-004-101 dated July 21, 2021.</p>	
								h.PARTIALLY IMPLEMENTED		<p>h. RTWPB XIII Balance of disallowance and suspension as of December, 2021 amounted to P152,947.01 and P16,278.61 respectively with settlement of some amount through the staggered payment. References: NSSDC No. 2021-018 dated 11/16/2021; NSSDC No. 2021-019 dated 11/16/2021; NSSDC No. 2021-020 dated 11/16/2021; NSSDC No. 2021-021 dated 11/16/2021; NSSDC No. 2021-022 dated 11/16/2021; NSSDC No. 2021-023 dated 11/16/2021; NSSDC No. 2021-024 dated</p>	

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							From				To
										11/16/2021; NSSDC No. 2021-025 dated 11/16/2021; NSSDC No. 2021-026 dated 11/16/2021; NSSDC No. 2021-027 dated 11/16/2021; NSSDC No. 2021-028 dated 11/18/2021; NSSDC No. 2021-029 dated 11/18/2021; NSSDC No. 2021-030 dated 11/18/2021; NSSDC No. 2021-031 dated 11/18/2021; NSSDC No. 2021-032 dated 11/18/2021; NSSDC No. 2021-033 dated 12/03/2021; NSSDC No. 2021-034 dated 12/03/2021; NSSDC No. 2021-035 dated 12/03/2021; NSSDC No. 2021-036 dated 12/03/2021; NSSDC No. 2021-037 dated 12/06/2021; NSSDC No. 2021-038 dated 12/06/2021; NSSDC No. 2021-039 dated 12/06/2021; NSSDC No. 2021-040 dated 12/06/2021.	

Prepared by:

Certified Correct by:


MARIQUEL V. ESCOBAR
 Accountant III


EDITHA M. SAUS
 Chief-FMD