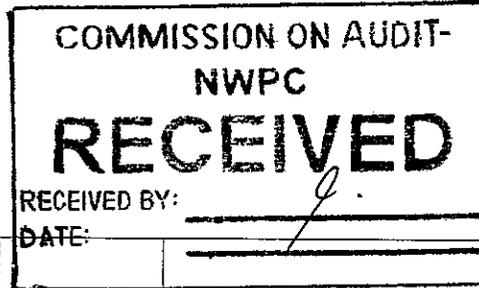


NATIONAL WAGES AND PRODUCTIVITY COMMISSION

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 2021 (Current Year)
As of 31 December 2022

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. 62	Financial Audit	Accounting Errors/ Omissions	The 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 unmodified audit opinion on the financial position of the Commission as at December 31, 2021 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.	Commended the Commission for the prompt restatement of Consolidated Financial Statements and ensuring the financial statements were free from any material misstatements and prepared in accordance with IPSAS.					POSITIVE AOM	The management expresses its appreciation for the unmodified audit opinion and will continue to perform its mandated functions and prepare all financial reports in conformity with the accepted accounting and auditing principles and standards.	
2.CAAR pages no. 63-64	Compliance Audit	Unserviceable Property, Plant and Equipment	<ul style="list-style-type: none"> Unserviceable PPEs or PPEs no longer needed amounting to ₱1,037,704.44 were not yet 	We recommended and Management agreed to:		All Accountable Officers/ employees					

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		(PPE) not yet disposed	<p>disposed of, contrary to Section 79 of Presidential Decree (PD) No. 1445 and Sections 39(d) and 40(d), Chapter 10 of the GAM for NGAs, Volume I.</p> <p>a. RTWPB II Unserviceable properties amounting to ₱217,105.84 under PPE were still included in the Report on the Physical Count of PPE (RPCPPE) which must be reported in the IIRUP.</p> <p>b. RTWPB IV-B Unserviceable properties with net book value of ₱12,235.91 were not disposed of and remained in the books of the agency as of December 31, 2021.</p> <p>c. RTWPB XI Several PPE items were found to be unserviceable, with a carrying amount of ₱42,861.36. These were reported together with serviceable PPE and all the semi-expendable PPE.</p> <p>d. RTWPB XII Unserviceable properties amounting to ₱181,271.00 were still included in the</p>	<p>a. inspect and determine those unserviceable or no longer needed PPEs for disposal either through sale, etc. and prepare IIRUP reporting those unserviceable PPEs;</p> <p>b. dispose the unserviceable PPEs in accordance with the provisions of Section 79 of PD No. 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 Sections 39(d) and 40(d) of Chapter 10 of the GAM for NGAs, Volume I.</p>							<p>a. RTWPB II As of May 31, 2022 the disposal process of PPEs has been completed and recorded.</p> <p>b. RTWPB IV-B The management already disposed unserviceable PPE items.</p> <p>c. RTWPB XI The management already disposed unserviceable PPE items.</p> <p>d. RTWPB XII Management require the Supply / Property Officer-designate to prepare and</p>

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			RPCPPE and were not reported in the IIRUP.							submit the Inventory and Inspection Report of Unserviceable Property [IIRUP] for unserviceable properties for proper disposal in adherence with the provision of Section 40, Chapter 10, of the Government Accounting Manual, Volume 1, Section 79 of PD 1445.	
3.CAAR pages no. 65-66	Compliance Audit	Non-compliance with pertinent rules and regulations on PPE	<p>• The RTWPBs IX and X did not comply with the pertinent provisions of GAM for NGAs, Volume I on the non-preparation/non-submission of the prescribed forms for inventories; and the correctness of PPE, Inventory and Semi-expendable accounts of RTWPB VIII could not be ascertained due to the failure to conduct inventory-taking, contrary to the provisions of GAM for NGAs, Volume I and COA Circular No. 2020-006 dated January 31, 2020.</p> <p>a. RTWPB-IX Recording of the issuances of inventories was done only on December 31, 2021 as there have been delays or non-preparation of the monthly RSMI.</p>	<p>We recommended and Management agreed to:</p> <p>a. RTWPB IX to direct the Supply Officer Designate to prepare the monthly RSMI based on the Requisition and Issue Slip (RIS) as reference for use and accordingly, the Accountant Designate to record them in the books</p>		All Accountable Officers/ employees			Fully Implemented	a. RTWPB IX Designated personnel to prepare RSMI monthly	

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			<p>b. RTWPB-X The existence, completeness, validity and accuracy of the Supplies Inventory amounting to ₱208,206.73 cannot be relied upon due to lack of SLC.</p> <p>c. RTWPB-VIII Verification disclosed that: a) PPE accounts of ₱2,044,934.30; b) Inventory accounts of ₱20,163.23 and c) Semi-expendable accounts of ₱621,247.52 per books as of December 31, 2021 could not be ascertained due to failure of Management to conduct physical inventory of its assets, as such, no RPCPPE and RPCI were prepared accordingly, thus casting doubt as to the existence, condition, validity and correctness of the reported balances.</p>	<p>b. RTWPB X to instruct the Accounting Unit to prepare their SLCs; and</p> <p>c. RTWPB VIII to:</p> <p>c.1. create an Inventory Committee composed of adequate number of members to be able to complete the physical inventory in three months or less; and</p> <p>c.2. prepare RPCPPE based on the actual counts of PPE for submission to the Auditor not later than January 31 of the ensuing year. Furthermore, prepare RPCI based on the actual counts of Inventories and Semi-expendables for submission to the Auditor concerned not later than July 31 and January 31 of each year for the first and second semesters, respectively.</p>				Fully Implemented		<p>b. RTWPB X Prepared SLC and submitted to COA</p> <p>c. RTWPB VII Established Inventory Committee. Conducted physical count of inventory on 24 June 2022. RPCPPE and RPCI were also submitted on 30 June 2022.</p>	

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4.CAAR pages no. 67-68	Compliance Audit	Deficiencies in the procurement of goods and services	<p>Deficiencies were found in the procurement of goods and services in RTWPBs VIII, IX, XII and XIII involving an aggregate amount of ₱410,672.57, contrary to the relevant provisions of Republic Act (RA) No. 9184 and its 2016 Revised Implementing Rules and Regulations (IRR) and Section 93 of PD No. 1445.</p> <p>a. RTWPB VIII Payments of various expenses, such as emergency expenses and food served during the DOLE Anniversary, were made through reimbursements.</p> <p>b. RTWPB IX Catering services amounting to ₱69,725.00 exceeded the budgeted amounts by ₱25,005.00. Procurement of various COVID-19 response items particularly medicines totaling ₱37,260.25 were not included in the approved APP while others totaling ₱23,484.00 were made with reference to brand names.</p>	<p>We recommended and Management of the following RTWPBs agreed to:</p> <p>a. RTWPBs VIII, IX, XII and XIII:</p> <p>a.1 refrain from payment of various expenses through reimbursements; and</p> <p>a.2 establish Petty Cash Fund (PCF) sufficient for the recurring petty operating expenses of the Agency for one month and appoint the accountable officer as the Petty Cash Fund Custodian (PCFC).</p> <p>b. RTWPB IX to meticulously and judiciously plan the Agency's procurement activities every year and ensure that all procurement undertaken are in accordance with the approved APP, such that necessary revisions or additions are reflected through the preparation of the supplemental APPs and review all Purchase Requests submitted and</p>		All Accountable Officers/ employees			<p>Fully Implemented</p> <p>Fully Implemented</p> <p>Fully Implemented</p>	<p>a. RTWPB VIII Established Petty Cash fund as of 22 March 2022.</p> <p>b. RTWPB IX Submitted supplemental budget and committed to refrain from using brand names in the procurement process.</p>	

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			reimbursement and cash basis instead of making payments directly to the suppliers and deprived the government of additional income from the collection of taxes that could have been withheld out of the payments made. Nature of the said expenses are as follows: a. Payment of internet bill and fuel expense for January 2021; b. Payment of CY 2021 fidelity bond premium of accountable officers; c. Payment of GSIS vehicle insurance, LTO registration; d. Payment of expenses for office disinfection; and e. Payment of office supplies expenses - Polo shirts for Women's Month Celebration and DOLE anniversary and copper masks.	transparency and competitiveness in the procurement process.						competitiveness in the procurement process. Management refrained from effecting payment on the procurement of goods, other supplies and materials through cash and reimbursement basis.	
5. CAAR pages no. 69-74	Compliance Audit	Delayed/Non-submission/preparation/maintenance of Financial Statements (FS)/ reports/ Disbursement Vouchers (DVs) and records	The delayed/non-submission of Monthly Trial Balance, Quarterly FS and Year-end FS/Reports by RTWPB IV-A and non-preparation of Bank Reconciliation Statements (BRS) and non-maintenance of Index of Payments (IP) by RTWPB VIII are contrary to the pertinent provisions of GAM for NGAs, Volume 1 and PD No. 1445. Furthermore, delayed submission of DVs and their supporting documents in RTWPBs VIII and XIII are contrary to Section 4(6) of PD No. 1445 and COA Circular No. 2009-006 dated	We recommended and Management of the following RTWPBs agreed:		All Accountable Officers/ employees					

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			<p>to regularly prepare and submit the monthly reconciliation of the cash account per book and bank despite the audit observation and memorandum issued in the previous year.</p> <p>Payments of claims were not recorded/posted in the Index of Payments.</p> <p>Delay in the submission of CY 2021 DVs and supporting documents</p> <p>c. RTWPB XIII 181 DVs and their supporting documents amounting to ₱4,242,355.59 were delayed, hindering the timely review and verification of the transactions, the early detection of deficiencies, if there was any, and instituting the corresponding corrective measures. The DVs remained not submitted to the Audit Team as of December 31, 2021</p>	<p>Designate:</p> <p>1. For the timely preparation and submission of monthly BRS so that errors/omissions and/or reconciling items would be immediately detected for correction and adjustment in the books of accounts, thus ensuring the accuracy and reliability of the Cash account balances in the Agency's FS; and</p> <p>2. To record/monitor the payment of claims through the maintenance of the IP in conformity with GAM for NGAs, Volume II</p> <p>c. RTWPB VIII and XIII</p> <p>1. Instruct the Cashier and all accountable officers to ensure the submission of DVs and their supporting documents to the Accounting Section within the reglementary period;</p> <p>2. Instruct the Head of the Accounting Section to immediately submit the same to the Audit Team;</p>						<p>statement were submitted to COA as of 06 July 2022</p> <p>Index of payment was compiled as of 21 March 2022</p> <p>c. RTWPB XIII Strictly adhered to the timely submission of DVs and its supporting documents to the office of the Auditor's Office. Submitted all vouchers to COA; BAC Composition is already complete</p> <p>RTWPB VIII Strictly adhered to the timely submission of DVs and its supporting</p>	

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				<p>3. Issue a written policy concerning the timely submission of accounts by the Cashier and all accountable officers to the Accounting Section and from the latter to the Audit Team within the prescribed period; and</p> <p>4. Strictly adhere to Sections 4(6) of PD No. 1445 and 7.2.1 of COA Circular No. 2009-006 dated September 15, 2009 on the timely submission of DVs and their supporting documents.</p>						documents to the office of the Auditor's Office. Submitted January, February and March 2022 Vouchers before the deadline	
6. CAAR pages no. 75-79	Compliance Audit	Lacking documentation of disbursements	<p>Disbursements of four RTWPBs amounting to ₱1,776,521.79 were made either without or with incomplete documentary requirements, contrary to Section 4(6) of Presidential Decree (PD) No. 1445 and COA Circular No. 2012-001 dated June 14, 2012.</p> <p>a. RTWPB III</p> <p>RTWPB III paid terminal leave amounting to ₱792,756.21 to some of its personnel despite the lack of necessary supporting documents required under COA Circular No. 2012-001 dated June 14, 2012. Documents supporting the payment</p>	<p>We recommended and Management agreed that:</p> <p>a. RTWPB III</p> <p>a.1 require the:</p> <p>i. Accountant to submit the lacking documents pertaining to the payments of terminal leave benefits and first</p>						<p>a. RTWPB III</p> <p>On 21 December 2021, Accountant-designate and administrative officer submitted complete supporting documents as required with justification that the same documents were produced.</p>	

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			<p>of the terminal leave were only the leave application, terminal leave application and the certificate of unused leave.</p> <p>RTWPB III paid first salary to its employees despite lack of necessary supporting documents. The payment was only supported with Daily Time Record (DTR) and SALN</p> <p>The driver's trip tickets supporting the disbursements for fuel consumption were not submitted/attached to the paid vouchers, thus the reasonableness of the gasoline consumed could not be ascertained</p> <p>Payment for the repair of the motor vehicle lacked some of the documentary requirements mandated under COA Circular No. 2012- 001 dated June 14, 2012 and other supporting documents considered necessary in the technical review and evaluation of the said repair, casting doubt on the regularity and validity of the said claim</p>	<p>salary of its employees;</p> <p>ii. Administrative Assistant (Driver) to submit the driver's trip ticket in relation to the travel where the above fuel expenses were paid for; and</p> <p>iii. Inventory/Supply Officer to submit all the necessary documents required, to support the claim of the repair of motor vehicle, together with the spare parts replaced for inspection/validation.</p> <p>a.2 instruct the Administrative Officer (AO) and the Accountant to observe strictly the provisions of COA Circular No. 2012-001 dated June 14, 2012 on the requirements for common government transactions</p> <p>a.3 remind the Board Secretary and the AO concerned to exercise tighter control over the use of government vehicles through properly accomplished and duly</p>					<p>Fully Implemented</p> <p>Fully Implemented</p> <p>Fully Implemented</p> <p>Fully Implemented</p>	<p>Management instructed concerned personnel to strictly observe the provisions of COA Circular 2012-001 requirements for common government transactions.</p> <p>The Management submitted the approved and accomplished Trip tickets for the period 23 December 2020 to 20 August 2021 as supporting documents justifying the fuel consumption. The</p>	

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				<p>approved serially numbered driver's trip tickets; and</p> <p>a.4 instruct the Inventory/Supply Officer and the AO concerned to:</p> <p>i. justify/ explain why the repair was made with a third-party shop and not with the dealer/casa; and</p> <p>ii. Present legal basis and justification / explanation on why the payment for the repair of the government vehicle was assumed by the office and not by the person responsible.</p> <p>b. RTWPB IV-B Disbursements in CY 2021 were paid without proper and complete supporting documents, detailed as follows:</p> <p>a. Certificates of Appearance for the travel were not attached to the DVs for the payment of Traveling Expenses.</p> <p>b. Various liquidations of Petty Cash Fund were not supported by Canvass from at least 3 suppliers for purchases involving ₱1,000 and above, Summary of Abstract</p>						<p>Management also ensured that copies of trip tickets shall always be attached to the Disbursement Voucher of Fuel expenses.</p> <p>The Management explained and justified the repair of government vehicle with a third party shop and submitted necessary documents to COA on 07 April 2022.</p> <p>b. RTWPB IV-B The Management has submitted all required supporting documents on 18 February 2022.</p>	
				<p>b. RTWPB IV-B b.1 compel the Accountant to:</p> <p>i. submit immediately to the office of the Audit Team the required documents to support the expenses to avoid possible audit suspensions and/or disallowances; and</p>				Fully Implemented		Fully Implemented	
								Fully Implemented		Fully Implemented	

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			<p>Chairperson of the Board.</p> <p>d. RTWPB XII Expenditures were not completely and properly documented, such as:</p> <p>a. Payment for Communication Expenses were not supported by authority to claim and certification that the purpose is official use;</p> <p>b. Repairs and maintenance were not supported by pre-repair inspection and evaluation report, post-repair inspection report, and warranty certificate; and</p> <p>c. Purchase of office supplies was not supported by delivery request, purchase request, purchase order, request for quotation and canvass of at least three suppliers.</p>	<p>d. RTWPB XII</p> <p>d.1 Ensure that all claims are duly supported with complete documentation prior to payment; and</p> <p>d.2 Adhere to the Documentary Requirements pursuant to COA Circular No. 2012-001 dated June 14, 2012 and Section 4 of PD No. 1445.</p>					<p>Fully Implemented</p> <p>Fully Implemented</p>		<p>d. RTWPB XII To strictly comply with the recommendations and adhere to the Documentary Requirements pursuant COA Circular No. 2012-001, dated June 14, 2012, and Section 4 of PD 1445.</p>
7. CAAR pages no. 79-83	Compliance Audit	Budget Utilization and CY 2021 Performance on Organizational Outcomes	Out of the ₱248,021,000.00 allotments received in CY 2021, the Commission obligated ₱247,722,597.70 or 99.88 percent, leaving an unobligated balance of ₱298,402.30 or only 0.12 percent unutilized budget as at year-end. Moreover, the RTWPBs had accomplished their target programs and activities for the year achieving more than 100 percent of their commitments.	We commended the Management for its satisfactory performance and recommended continuing the same in the ensuing years					POSITIVE AOM		The management expresses its appreciation for favorable audit findings and will continuously monitor the spending performance of all delivery units of the Commission and Board Secretaries and ensure the timely implementation of their annual programs, activities and projects towards achieving 100% budget utilization.

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8. CAAR pages no. 83-89	Other Compliance Issues	Gender and Development	<p>Programs, Projects and Activities (PPAs) identified in the GAD Plan and Budget (GPB) for CY 2021 were properly implemented to address gender issues wherein total actual expenditures of ₱51,206,921.76 were incurred, compliant with Section 32 of the General Provisions of the GAA for FY 2021. However, GPB and GAD Accomplishment Report (AR) for CY 2021 was either not prepared or submitted by some RTWPBs, hence no basis for evaluating the RTWPB GAD accomplishments.</p> <p>a. NWPC NWPC-CO was able to integrate in its regular activities GAD related programs/ projects of at least five percent of its total approved appropriations.</p> <p>b. RTWPB NCR PPAs identified in the GPB for CY 2021 were properly implemented to address gender issues wherein total actual expenditures of ₱607,412.84 were incurred.</p> <p>c. RTWPB CAR Integrated with its regular activities the GAD related programs and projects. These satisfactorily addressed gender issues within their mandate, thus ensuring that the</p>	<p>We commended Management on its effort to implement the GAD-related programs/ projects of at least five percent of its total approved appropriations for CY 2021, as required in Section 32, General Provisions of RA No. 11581.</p> <p>We recommended and the following RTWPBs agreed:</p>		All Accountable Officers/ employees					

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			<p>different concerns of men and women are addressed equally and equitably.</p> <p>d. RTWPB I Integrated GAD in the implementation of their PPAs. Various PPAs were conducted and attended on GAD. Out of the ₱9,953,153.34 agency total appropriations, ₱1,020,007.82 or 10 percent was attributed to GAD activities.</p> <p>e. RTWPB II There is no GAD Database for GAD information created and developed by RTWPB II, contrary to Section 37.D, Rule VI of the IRR of RA No. 9710, indicating lack of key information for gender-responsive planning, programming, and policy formulation.</p> <p>f. RTWPB III Allotted ₱482,805.73 or 5% out of its total appropriation of ₱9,656,114.64 for GAD. Compared with that of last year's 4%, the Agency has spent 4.3% of its total appropriation or ₱412,115.25 for GAD related activities</p> <p>g. RTWPB IV-A GPB for CY 2021 endorsed by PCW was not submitted to the Audit Team, contrary to Memorandum Circular No. 2020-05 dated</p>	<p>a. RTWPB II Create and develop GAD Database containing GAD information to include gender statistics and age and sex-disaggregated data in consonance with Section 37.D, Rule VI of the IRR of RA No. 9710 to determine and respond to the gender issues of the employees and clients of RTWPB II through gender-responsive programs and/or projects within the mandates of the agency</p> <p>b. RTWPB IV-A Require the GAD Focal Person to submit immediately the PCW-endorsed GPB for CY 2021</p>					<p>Fully Implemented</p> <p>Fully Implemented</p>	<p>a. RTWPB II Created and submitted to COA GAD Database containing GAD information</p> <p>b. RTWPB IV-A Submitted to COA GPB for 2021</p>	

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			<p>September 11, 2020. Likewise, the GAD AR for CY 2021 was not submitted precluding the Audit Team to conduct timely review of GPB as well as GAD AR to determine whether the GAD programs, activities, and projects (PAPs) addressed the identified gender issues.</p> <p>h. RTWPB IV-B GPB for CY 2021 was not prepared and submitted to the Office of the Auditor, thereby precluding the timely assessment and evaluation of the efficiency and effectiveness of the Agency in the implementation of various GAD PAPs.</p> <p>i. RTWPB VI The Agency met the minimum requirement of at least five percent of the total budget for GAD. Total amount spent for GAD activities amounted to ₱1,099,352.52 or 10 percent of the total agency appropriation.</p> <p>j. RTWPB VII For CY 2021, RTWPB VII has a total appropriation of ₱9,915,356.58. At least 5% of the said appropriation or ₱495,767.83 was allocated for GAD programs and activities and total expenses incurred was ₱499,009.34.</p> <p>k. RTWPB VIII</p>	<p>as prescribed in Memorandum Circular (MC) 2020-05 along with the GAD AR for the year</p> <p>c. RTWPB IV-B Require the GAD Focal Point Person to prepare and submit a copy of the Annual GPB to the Audit Team within five working days from receipt of the approved plan from the PCW or NWPC and a copy of the GAD AR within five working days from the end of January of the preceding year as prescribed under COA Circular No. 2014-001 dated March 18, 2014 for timely validation</p>						<p>c. RTWPB IV-B Submitted to COA GPB for CY 2021</p>	

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			<p>provided the Audit Team with the GPB of NWPC which is consolidated and prepared by their Central Office. Likewise, the agency submitted the GAD AR for CY 2021 which specifically accomplished client/organization-focused activities.</p> <p>l. RTWPB IX Did not administer the Harmonized Gender and Development Guidelines (HGDD) tool using the Project Implementation and Management, and Monitoring and Evaluation (PIMME) and/or Facility Implementation and Management and Monitoring and Evaluation Checklist (FIMME), checklist to determine the actual expenditures that may be attributed to the GAD Budget which is not in accordance with Item 10.2 of the PCW-NEDA-DBM Joint Circular No. 2012-01.</p> <p>m. RTWPB X Of the total budget of ₱8,524,295.74 for CY 2021, ₱426,214.79 representing 5% of the total budget was allocated for the implementation of GAD programs and activities. Of the amount allocated, ₱331,123.60 or 78% was utilized for the conduct of Wage Consultation Meetings to different firms in various areas of Region X.</p> <p>n. RTWPB XII GAD programs were implemented</p>	<p>d. RTWPB IX GAD Focal Person to administer HGDD tool particularly the PIMME and/or FIMME checklist on the major programs/projects attributed to GAD in the GPB to determine the actual expenditures of the major PPAs to be attributed to GAD during the preparation of the GAD AR</p>				Fully Implemented	<p>d. RTWPB IX The requirements and administration of the HGDD using the PIMME and FIMME Checklist is currently being learned by GAD Focals and Management in coordination with central office on a regular basis</p>		

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			and utilized ₱523,985.29. o. RTWPB XIII For CY 2021, the RTWPB XIII started the attribution of its programs and projects. Further, RTWPB XIII is one of the members of the Regional Gender and Development Council (RGADC) in CARAGA Region and likewise participated in the celebration of Women's Month and other GAD related activities spearheaded by RGADC CARAGA despite the COVID-19 pandemic.								
9.CAAR pages no. 89-91	Other Compliance Issues	Compliance with Property Insurance Law	The reported insurable assets of the NWPC-CO and seven RTWPBs totaling ₱31,878,356.24 were fully covered with insurance amounting to ₱164,236.24, thereby providing the properties with adequate insurance protection against any damage to, or loss of government properties due to fire, earthquake, storm or other fortuitous events, in compliance with RA No. 656 or Property Insurance Law. Nevertheless, some assets of RTWPBs were not insured.	We commended the Management of NWPC-CO and the seven RTWPBs for complying with RA No. 656 or Property Insurance Law. We recommended and the Management of the following RTWPBs agreed: a. RTWPB I Ensure compliance with RA No. 656 by directing the						Fully Implemented	a. RTWPB I PPEs were already insured on 25 February 2022.

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				<p>Property Officer to take appropriate actions for the insurance of all insurable properties with the GIF of the GSIS.</p> <p>b. RTWPB III b.1 Require the Inventory/Supply Officer to comply with RA No. 656 and COA Circular No. 2018-002 dated May 31, 2018 and prepare and submit property inventory form of all insurable properties to GSIS to ensure that all insurable assets and properties are adequately covered/ insured with the GIF of the GSIS to properly protect the government properties in the event of serious loss such as fire, earthquake, typhoon, flood and other fortuitous events; and</p> <p>b.2 Instruct the Administrative Officer and Budget Officer to plan and provide a budget for the insurance of all insurable properties pursuant to the provisions of RA No. 656, to protect the interest of the government and to be indemnified for any damage or loss that may arise.</p>						<p>b. RTWPB III The Management submitted request to GSIS on 10 January 2022. Prepared payment and remitted the same on 07 February 2022. The Management further committed to ensure the observance and allotment of budget to continuously protect the interest of the government, to be indemnified for potential damage or loss on its properties in the occurrence of possible fortuitous events.</p>	

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10. CAAR pages no. 92-93	Other Compliance Issues	Remittance to GSIS, BIR, Phil Health, Pag-IBIG Fund	For CY 2021, 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 extends its appreciation for favorable audit findings and 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.	
11. CAAR pages no. 93-95	Other Compliance Issues	Implementation of programs for Senior Citizens and Differently Abled Persons	NWPC-CO and six RTWPBs had formulated plans, programs and activities related to Senior Citizens (SCs) and Differently Abled Persons, which were integrated in their regular activities and implemented in accordance with Section 33 of the General Provisions of RA No. 11518 (FY 2021 GAA).	<p>We commended the Management of NWPC-CO and the six RTWPBs for complying with Section 33 of the General Provisions of the FY 2021 GAA in implementing programs and activities related to SCs and Differently Abled Persons.</p> <p>We recommended to the Management of:</p> <p>a. RTWPB III to integrate in its regular activities, the plans, programs, and projects intended to address the concerns of elderly and Differently Abled Persons; and</p> <p>b. RTWPB IV-A to allocate fund for SCs and Differently</p>		All Accountable Officers/ employees			<p>POSITIVE AOM</p> <p>Fully Implemented</p> <p>Fully Implemented</p>	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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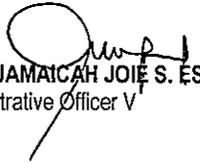
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				Abled Persons, in compliance with Section 33 of the General Provisions of the FY 2021 GAA.							
12. CAAR pages no. 95-96	Other Compliance Issues	Enforcement on the settlement of suspensions and disallowances	Audit disallowances and suspensions amounting to ₱426,799.16 and ₱1,821,269.33, respectively, remained unsettled at year-end.	We recommended and Management agreed to strictly enforce settlement of the suspensions and disallowances as required under Sections 7.1 and 7.2 of COA Circular No. 2009-006 dated September 15, 2009 and Section 28 of the 2009 RRSA				Not Implemented		<p>The management would like to express its sincere appreciation for favorable audit findings. Rest assured that the NWPC will continue to enforce settlement of the remaining audit disallowances.</p> <p>NWPC-CO Disallowance of 15,000 was settled in 2022. Remaining balance of 91,000.00.</p> <p>RTWPB III Disallowance of 2,000 was settled in 2021 per OR No. 6864628 but no Notice of Settlement was issued by COA.</p> <p>RTWPB IV-A Disallowance is still on appeal.</p> <p>RTWPB IV-B Disallowance was settled in December 2022 per OR Nos. 8190203- 8190203 dated February 17, 2022.</p>	

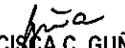
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										<p>RTWPB VI Disallowance of 12,500 was settled in 2022.</p> <p>RTWPB VIII Disallowance was settled in December 2022 amounting to 19,060.00.</p> <p>RTWPB XIII Disallowance of 80,769.11 was settled. Remaining Balance of 72,177.90.</p>	

Prepared by:

Certified Correct by:


APRIL JAMAICAH JOIE S. ESTOQUE
 Administrative Officer V


FRANCISCA C. GUÑA
 OIC-Chief, FMD