

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 (Previous Year)
As of 31 December 2022

Reference o.	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
Par. 108-110 CAAR 2021			Only ₱823,598.56 or 48 percent of the current and prior years' audit suspensions, disallowances, and charges of ₱1,715,093.34 was settled in CY 2019 thereby, leaving an unsettled balance of ₱891,494.78 consisting of ₱591,212.44 disallowances and ₱300,282.34 suspensions.	We recommended that the Management: a. direct the Accountants to monitor settlement of audit suspensions and disallowances; and b. enforce settlement of suspensions and disallowances following the pertinent provisions of the RRSA.						Some of the Suspensions and disallowances were already settled while others are still for appeal and for compliance of the submission of documentary requirements. NWPC-Central Office The FMD will continue to follow up and look for other possible ways of informing them to settle the remaining balance. RTWPB IV-A Amount of disallowance still under appeal at the COA En-Banc. RTWPB IV-B The disallowance was settled in February 2022 per OR Nos. 8190203-8190203 dated February 17, 2022. RTWPB VI Settlements of	
								Not Implemented			
								Not Implemented			
								Fully Implemented			
								Not Implemented			

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										disallowances amounting to ₱11,786.50 and suspensions amounting to ₱7,500.00 were made during the year. RTWPB XIII Settled through Payroll deductions. As of June 30, 2022 Disallowance Balance is ₱98,214.79	
Par. 110-111 CAAR 2021			Properties with total net amount of ₱22,136.89 in the custody of the accountable officers (AOs) of RTWPB No. IV-B at the time of loss was taken up as Due from Officers and Employees but the AOs failed to settle the amount as required under Section 73 of PD No. 1445 and Section 41, Chapter 10 of GAM for NGAs, Volume 1.	We recommended the Management of RTWPB IV-B to exercise the diligence as a good father of a family in supervising the accountable officers in safeguarding the government properties entrusted to them to avoid loss and misuse.					Not Implemented	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.	
Par. 111-112 CAAR 2021			Unliquidated cash advance of RTWPB VIII amounted to ₱291,462.35.	We recommended that Management of RTWPB VIII to coordinate with the officials and employees of DOLE Region No. VIII to liquidate their cash advances and prepare a request for write-off of long outstanding cash advances duly supported with					Not Implemented	The Management already requested for reconsideration, recommendation and guidance in relation to the dormant account since documents to support another request for write-off were lost and cannot be located anymore due to	

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							From				To
				available records required under COA Circular No. 97-002 dated February 10, 1997. (Validation and certification of concerned agencies is necessary for the lost documents.)						Typhoon Yolanda.	
Par. 112-113 CAAR 2021			Except for the ₱28,586.32 prior year's account balance of NWPC Main in which the Accountant was unable to identify its nature, the Pag-IBIG premium contribution and loan amortization of NWPC Main and its RTWPBs personnel had been deducted from them and were remitted promptly together with the corresponding government share in accordance with the provisions of Republic Act (RA) No. 9679.	We recommended to the Management to continue to comply strictly with RA No. 9679 and that the Accountant of NWPC Main exert extra effort in reviewing and reconciling the beginning balance of the Due to Pag-IBIG account and effect the necessary adjustments.				Not Implemented		Reconciliation of remittances is continuous even with its current balance to ensure that all deductions from the employees' salaries are remitted on time.	
CAAR pages 100-102				Enroll in the online banking services, where Bank Statement information can readily be obtained at anytime and facilitate timely preparation of the BRS.				Fully Implemented		Online banking service was availed on October 2021.	

Prepared by:

Certified Correct by:


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FRANCISCA C. GUÑA
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