

**NATIONAL WAGES AND PRODUCTIVITY COMMISSION**  
2<sup>ND</sup> 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 (Prior Years)  
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 2020 pages no. 63-66			<p>•Only P823,598.56 or 48 percent of the current and prior years' audit suspensions, disallowances, and charges of P1,715,093.34 was settled in CY 2019 thereby, leaving an unsettled balance of P891,494.78 consisting of P591, 212.44 Disallowances and P300,282.34 Notices of Suspension.</p>	<p>We recommended that the Management:</p> <p>a. direct the Accountants to monitor settlement of audit suspensions and disallowances; and</p> <p>b. enforce settlement of suspensions and disallowances following the pertinent provisions of RRSA</p>		a.All Accountable Officers			PARTIALLY IMPLEMENTED	<p>a. Some of the suspensions and disallowances were already settled while others are still for appeal and for compliance of the required documentary requirements. Please refer to AAPSI current year report for a more detailed status and actions taken.</p>	
2. CAAR 2020 pages no. 68			<p>•Properties with total net amount of P22,136.89 in the custody of the Accountable Officers (AOs) of RTWPB No. IV-B at the time of lost was taken up as Due from Officers and Employees but the AOs failed to settle the amount as required under Section 73 of PD1445 and Section 41, Chapter 10 of GAM for NGAs, Volume 1.</p>	<p>We recommended the Management of:</p> <p>a. RTWPB IV-B</p> <p>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.</p>		a.All Accountable Officers			PARTIALLY IMPLEMENTED	<p>a. RTWPB IV-B</p> <p>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 4<sup>th</sup> indorsement by the COA Regional Office No. IV-B dated July 19,2021 was received on September 6, 2021.</p>	

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							From				To
3. CAAR 2020 pages no. 68-69			<p>•Unliquidated cash advance of <b>RTWPB VIII</b> amounted to P291,462.35</p>	<p>We recommended that Management:</p> <p><b>a. RTWPB VIII</b> 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 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.</p>		a. All Accountable Officers			PARTIALLY IMPLEMENTED	<p><b>a. RTWPB VIII</b> 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 typhoon Yolanda.</p>	
4. CAAR 2020 pages no. 69			<p>•Only P747,957.40, consisting of disallowance of P368,700.00 and suspensions totaling P379,257.40 or 47% of the current and prior years audit suspensions and disallowances of P1,596,509.43 was settled in CY 2018 due to the laxity of the Management to enforce the provisions of COA Circular No. 2009-006 dated September 15, 2009, prescribing the use of RRSA.</p>	<p>We recommended the Management of:</p> <p><b>a. RTWPB I</b> To strictly enforce settlement of the suspensions and disallowances following the pertinent provisions of RRSA.</p>		a. All Accountable Officers			PARTIALLY IMPLEMENTED	<p><b>a. RTWPB I</b> Disallowances were already settled by the accountable employees except for the deceased employee (Teresa Sarmiento). A demand letter was sent to her husband to settle the same but instead submitted a certificate. RTWPB I may request for write-off of disallowance.</p>	

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							From				To
5. CAAR 2020 pages no. 71-72			<p>•Except for the P28,586.32 prior year's account balance of NWPC Main in which 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) 9679.</p>	<p>We recommended the Management:</p> <p>To continue to comply strictly with RA No. 9679 and that the Accountant of <b>NWPC Main</b> exert extra effort in reviewing and reconciling the beginning balance of the Due to Pag-IBIG Account and effect the necessary adjustments.</p>		a.All Accountable Officers			FULLY IMPLEMENTED		<p>Reconciliation of remittances is continuous even with its current balance to ensure that all deductions from the employees' salaries are remitted on time.</p>

Prepared by:

  
**MARICEL V. ESCOBAR**  
 Accountant III

Certified Correct by:

  
**EDITHA M. SAUS**  
 Chief-FMD