

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

received
10/20/20

Agency Action Plan and Status of Implementation
Audit Observations and Recommendations
For the Calendar Year 2019 (Current Year)
As of November, 2020

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
CAAR pages no. 26-28	Financial Audit	Accounting Errors and Omissions	<p>•Inventories and Other Assets accounts of the National Wages and Productivity Commission (NWPC) and its Regions under the Assets category have total misstatements of P837,197.76, which is below the threshold materiality of P1,154,728.53 or 0.5 percent of the total current operating expenses of P230,945,705.52 for an expense-driven entity, hence does not affect the fair presentation of its financial position as at December 31, 2019, and its financial performance and cash flows for the year then ended.</p>	<p>We recommended the Management of:</p> <p>a.RTWPB I and VI to adopt the Perpetual Inventory System of accounting for inventories and prepare the necessary adjustments to correct the misstatement.</p> <p>b.RTWPB II to direct the Accountant-designate to derecognize the disposed unserviceable and fully depreciated properties amounting to P589,238.88</p>		a. RTWPB I and VI Accountant	Feb. 2020		Fully Implemented	<p>a.1 RTWPB I Perpetual Inventory Method in the recording of office supplies has been adopted already and Inventories on Hand were adjusted already and reflected in the December 31, 2019 Financial Reports</p> <p>a.2 RTWPB VI The Accountant Designate has already implemented the recommendations and made the necessary adjustment entries.</p> <p>b. RTWPB II The Accountant Designate has derecognized already in the Accounting books the disposed PPEs as shown in the February Trial Balance.</p>	
							Mar. 20, 2020		Fully Implemented		
						b.RTWPB II Accountant Designate			Fully Implemented		

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CAAR pages no. 28-30		Other Accounting Deficiencies	<p>•Unserviceable PPE amounting P667,606.95 were not yet disposed of and remained under the PPE account contrary to Section 79 of Presidential Decree No. 1445</p>	<p>We recommended the Management of:</p> <p>a.RTWPB CAR, X, XI a.1 To dispose of the unserviceable PPEs in accordance with the provisions of Section 79 of PD No. 1445; and</p> <p>a.2 Upon disposal, 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 GAM Volume I.</p>	<p>a.1 RTWB X Disposal of unserviceable properties and equipment will be done within the month of March 2020</p>	<p>a.RTWPB X Property Officer and Accountant</p>	<p>Mar 2, 2020</p> <p>May 2020</p>	<p>Mar 6, 2020</p> <p>June 2020</p>	<p>Fully Implemented</p> <p>Fully Implemented</p> <p>Fully Implemented</p>	<p>a.1 RTWPB X Disposal took place on March 5, 2020.</p> <p>a.1 RTWPB XI Disposal took place on October 9, 2020.</p> <p>a.2 RTWPB X Complied with the audit recommendation already</p> <p>a.2 RTWPB XI Complied with the audit recommendation already.</p>	

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					a.2 RTWPB-CAR The Agency, through the disposal committee will start facilitating the conduct of immediate disposal of unserviceable properties listed in the IIRUP as of December 31, 2019.				Fully Implemented	a.2 RTWPB-CAR Unserviceable PPEs were properly disposed; proceeds from sale were deposited to the Bureau of Treasury (Deposit No. 2020-01 June 4, 2020). Disposal was already recorded in the books.	

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CAAR pages no. 30-32	Compliance Audit	Rules in Handling Cash Advance Not Complied	Erroneous recording of cash advances as outright expenses, mischarging from the cash advances, inadequacy of liquidation documents, granting of multiple cash advances without requiring the liquidation of previous advances and unliquidated cash advances, are the deficiencies noted in handling the cash advances amounting to P1,738,678.85 in RTWPB III, IV-A, IX and XIII, contrary to Section 89 of PD No. 1445 and COA Circular Nos. 97-002 and 2012-001.	We recommended the Management of: a. RTWPB III To require the Accounting Section to record cash advances as Advances to Officers and Employees account instead of outright expenses and to cause the liquidation of the same as soon as the purpose has been served	The Management instructed the Accountant-Designate to use the appropriate accounts for Cash Advance granted to officers and employees, and prepare the liquidation report as soon as the purpose of cash advance has been served.	a. RTWP B III Accountant	April 2019	Onward	Fully Implemented	a. RTWPB III Record of Cash Advances starting April 2019 was corrected and treated as Advances to Officers and Employees. Liquidation Report was prepared and submitted to the COA Resident Auditor	
				b. RTWPB IV-A b.1 To submit justification on the use of cash advance to purchase office equipment/ furniture and henceforth observe strict compliance with COA Circular No. 97-002;	b. RTWP B IV-A Accountable Officers			Fully Implemented	b.1 RTWPB IV-A The Accountable Officer was instructed already to observe strict compliance with COA Circular No. 97-002		

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				<p>b.2 To justify why various cash advance were granted despite the non-liquidation of the previous cash advance and the non-certification of liquidation report and its supporting documents as to its validity and completeness; and to submit the lacking documentary requirements as provided for under COA Circular No. 2012-001;</p> <p>c.RTWPB XIII To observe timely planning and prompt preparation of all its activities/consultations to be undertaken, which require public bidding or any applicable alternative mode of procurement, thus preventing the grant of multiple cash advances to the SDO.</p>		Accountant -Designate			Fully Implemented		<p>b.2 RTWPB IV-A Complied with the Audit Recommendation already.</p> <p>c.RTWPB XIII Starting CY 2020, Management ensures the conduct of timely planning and prompt preparation of all its activities to minimize the grant of multiple cash advances to Special Disbursing Officer</p>

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				<p>d.RTWPB IX To follow the regulation that payment of regular expenditures, other than those allowed thru cash advances, shall be made directly to creditors through the issuance of ADA or checks, and direct the AO to submit complete pertinent documents to support the liquidation of the cash advance; and</p>	<p>d.RTWPB IX To submit the following documents to support the liquidation: 1) JO No. 2019-12-0074 dtd. Dec. 3, 2019; 2) Job request No. 2019-11-0066 dtd. Nov. 20, 2019; 3) Inspection and Acceptance Report No. 2019-12-0074 dtd. Dec. 16, 2019; 4) BAC Report dtd. Dec. 3, 2019; 5) BAC Resolution No. 074 s. 2019; 6) Request for Price Quotation from three (3) Suppliers/Service provider.</p>	<p>d.RTWPB IX All Accountable Officers</p> <p>Accountant</p>	<p>Feb 2020</p> <p>Onward</p>	Fully Implemented		<p>d.RTWPB IX All supporting documents were submitted on Feb. 28, 2020 and received by the COA on March 2, 2020. Notice of Settlement from COA was received on June 11, 2020</p>	

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CAAR page no. 32-33		Non-submission of reports to substantiate the gasoline consumption	<p>•RTWPB IX and II did not comply with the submission of the required reports to document the gasoline consumption contrary to the provisions of the Manual on Audit for Fuel Consumption of Government Motor Vehicles under COA Circular No. 77-61 dated September 26, 1977</p>	<p>We recommended that Management:</p> <p>a.RTWPB IX and II Direct concerned personnel to submit to the Audit Team the Monthly Report of Official Travels and Monthly Report of Fuel Consumption regularly to document official travels and determine reasonableness of fuel consumption during the period, pursuant to COA Circular no. 77-61 dated September 26, 1977.</p>	<p>a.1 RTWPB IX The AOM shall be given due course. Initially, the concerned officer has already been instructed to submit the said report regularly and to strictly adhere to existing rules and regulations</p>	<p>a.1 RTWPB IX Supply Officer Designate and Accountant Designate</p>	<p>Feb 2020</p>	<p>Onward</p>	<p>Fully Implemented</p>		<p>a.1 RTWPB IX Monthly Report of Official Travels and Monthly Report of Fuel Consumptions have already been submitted to COA. January to May reports were all acknowledged by the Auditor. June reports were submitted through email and still awaiting for their acknowledgement.</p>
						<p>a.2RTWPB II Accountable Officers</p>	<p>Feb 2020</p>	<p>Onward</p>	<p>Fully Implemented</p>		<p>a.2RTWPB II Monthly Report of Official Travels and Monthly Report of Fuel Consumptions for the period January to May 2020 were submitted already and received by the Auditor on June 23, 2020. Reports are now being prepared and submitted on a monthly basis.</p>

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CAAR page no. 34-36		Non-compliance with pertinent rules and regulations on Inventories and PPE	<p>• RTWPB V, VII and XI did not comply with to the provisions of Appendix 64, of the GAM for NGAs, Volume II, Sections 6,9,13 and 17, Chapter 8, and Section 42, Chapter 10, of the GAM for NGAs, Volume I on the proper management and/or accounting of Inventories and PPE in view of the non-adoption of the Perpetual Inventory Method, inadequacy of property records, failure to conduct inventory taking and the non-preparation/submission of the prescribed forms for Inventory and PPE.</p> <p>RTWPB VII, failed to: a) adopt the perpetual inventory system; b) conduct periodic physical count of inventories resulting to the non-preparation and submission of the RPCI; and c) prepare Stock Cards (SCs) and RSMI, contrary to Sections 6,9,13 and 17 (b), (g) and (i), Chapter 8, Volume I of GAM. These cast doubt to the existence of inventories and accuracy of the reported balance amounting to P32, 063.84 as of December 2019.</p>	<p>We recommended the Management of:</p> <p>a.RTWPB V To direct the Supply/ Property Unit prepare/ maintain the RSMI with complete information/ data to aid in the monitoring of the issuance of the inventories in accordance with Appendix 64, of the GAM for NGAs, Volume II;</p> <p>b.RTWPB VII To require the Accountant to strictly adopt the Perpetual Inventory System in accounting recording of inventories in compliance with Sections 6 and 9, of GAM for NGAs to constitute an Inventory Team, through an office order, to conduct physical count of inventories every six months and direct the Property/Supply Officer to use the RPCI form as prescribed under Appendix 64, of the GAM for NGAs, Volume II; and</p> <p>c.RTWPB XI To use RPCPPE as prescribed under Section 42 (g), Chapter 10, of the GAM for NGAs, Volume I, Appendix 73, GAM for NGAS, Volume II.</p>	Supply Officer/Property Unit prepare/maintain the RSMI with complete information/ data for easy monitoring of the issuance of the inventories.	RTWPB Staff	1 st Quarter	4 th Quarter	Fully Implemented		<p>a.RTWPB V RSMI Reports for January to December 2019 submitted last February 2020</p> <p>b.RTWPB VII has been complying with the COA recommendation already since March 2020</p> <p>c.RTWPB XI The prescribed form was used after receipt of the AOM and submitted to COA</p>

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CAAR page no. 40-43		<u>Delayed/ Non-submission of Disbursement Vouchers (DVs) and Deficient DV Forms</u>	<p>•Delayed/Non-submission of DVs by RTWPB IV-B and improper forms of DVs being used by RTWPB XI, which involve an aggregate amount of P12,900,484.32, were contrary Section 122 of PD 1445, Sections 7.1.1 and 7.2.1 (a) of COA Circular No. 2009-006 and Appendix 32 of the GAM for NGAs, Volume II</p>	<p>We recommended the Management of:</p> <p>a. RTWPB IV-B a.1 To require the Accountant to submit immediately the October to December 2019 the financial reports, DVs, including all supporting documents, to the Office of the Auditor immediately, otherwise all charges from the bank account of the Board for the same periods will be suspended in audit;</p> <p>a.2 To impose administrative sanctions or cause the suspension of salaries of the concerned personnel in case of unjustified continuous failure to submit the DVs and financial reports.</p>	<p>Develop a system/work schedule that ensures financial reports are time-bounded (with process cycle time</p> <p>New additional plantilla positions for Regional Boards were approved by DBM. One is Admin Assistant I that can assist the Accountant Designate</p>	Management and Accountant Designate	<p>Jan 2020</p> <p>Nov 2020</p>	<p>Dec 2020</p> <p>Dec 2020</p>	<p>Fully Implemented</p> <p>Fully Implemented</p>	<p>Accountant-Designate most oftentimes is responsible for the preparation, documentation and submission of numerous reports, in particular on trainings, orientations, learning sessions under the productivity toolbox program, T3K program and Tier 2 program and also responsible for preparation for public consultations and hearing under Wage Regulatory Program.</p>	<p>a. RTWPB IV-B a.1 Hiring of Administrative Assistant I who will assist the Accountant Designate Work schedule was developed in concurrence with all other agency targets to be completed within the timetable approved by NWPC</p> <p>a.2 DVs were submitted to COA already. Has been following the Audit Recommendation.</p>

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				<p>b.RTWPB V b.1 To use the prescribed form of DV under Appendix 32 of the GAM for NGAs, Vol. II;</p> <p>b.2 To instruct the personnel in-charge of preparing the DV to fill-up the same completely and correctly;</p> <p>c.RTWPB XI To direct the Accountant to forward immediately to the Office of the Auditor the 59 paid DVs and its related supporting documents.</p>	Revise the DV to conform with the format prescribed in Appendix 32 of the GAM for NGAs, Vol II		1 st Quarter	4 th Quarter	Fully Implemented		<p>b.RTWPB V b.1 Has been using the COA prescribed DV format already and follows the audit recommendation in filling-out the said form</p> <p>b.2 Personnel assigned in the preparation of DV were already instructed to follow the Audit Recommendation</p> <p>c.RTWPB XI The 59 DVs were submitted to the Office of the Auditor on February 14, 2020 and a copy of the Cashier's justification was also attached to the Management's reply dtd. Feb. 17, 2020. The justification was considered by the Audit Team</p>
CAAR page no. 43-45		<u>CY Performance on Organization Outcome</u>	•The RTWPBs 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 to continue the same in the ensuing year					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 targets.

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CAAR page no. 45-47		<u>Budget Utilization</u>	<p>•Out of the P222,190,000.00 allotments received in CY 2019, the Commission obligated P215,591,129.17 or 97.03 percent, leaving an unobligated balance of P6,598,870.83 or 2.97 percent unutilized budget as at year-end, hence not fully compliant with National Budget Circular (NBC) No. 577 dated May 2, 2019.</p>	<p>We recommended the Management to assess the budget needs of the Agency for a more improved budget utilization of its programmed appropriations, while ensuring achievement of the target agency performance on its mandated research projects and activities.</p>				Fully Implemented		<p>The Management ensured that proper budget planning is being implemented and regularly monitor the spending performance of all its delivery units, to achieve 100% utilization rate at the end of the year.</p>
CAAR page no. 47-50		<u>Gender and Development (GAD)</u>	<p>•Programs, projects and activities identified in the GAD Plan and Budget (GPB) for CY 2019 were properly implemented to address gender issues wherein total actual expenditures of P66, 114,417.00 were incurred, compliant with the General Provisions of GAA FY 2019.</p>	<p>We recommended that the Management to:</p> <p>a.Continue to plan, allocate GAD budget and implement GAD programs and activities integrated in the regular activities of the Agency that would address gender issues;</p> <p>b.Direct the GAD focal point of RTWPB XIII to establish and maintain a GAD database containing the SDD and gender statistics, and ensure correctness and alignment of the entries in each column of the GPB template as stipulated; and</p>				Fully Implemented		<p>b.1RTWPB XIII Complied with the Audit Recommendations already</p>

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				Submit to the Audit Team of RTWPB IV-B and XI the PCW endorsed GPB and the duly approved GAD AR within the period prescribed under COA Circular No. 2014-001 dated March 18, 2014.	The management has submitted the GPB for FY 2019 on Jan. 11, 2019 which was received from NWPC via email on Jan. 8, 2019 while the 2019 GAD Accomplishment Report (not yet endorsed by PCW) was only received from NWPC via email on Feb. 28, 2020 and also submitted to COA via email on the same day. GPB for FY 2020 was received from NWPC on March 3, 2020 and submitted to COA on March 5, 2020.	Management and Accountant Designate	Started on May 2020	Feb 2021	Fully Implemented		b.2RTWPB IV-B The management will submit the 2020 GAD Accomplishment Report within the prescribed period or within 5 days from the end of January 2021

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					The management will submit the 2020 GAD Accomplishment Report within the prescribed period.				Fully Implemented		b.3RTWPB XI The PCW endorsed GPB was submitted to COA already.
CAAR page no. 50-51		<u>Remittances to GSIS, BIR, PhilHealth, Pag-IBIG Fund</u>	•For CY 2019, the NWPC and its Regional Boards have faithfully deducted from the salaries of its personnel the required taxes and premium 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 concerning BIR, GSIS, Pag-IBIG and PhilHealth laws and we recommended for their continuous compliance					POSITIVE AOM		The Management would like to express its sincere appreciation for favorable audit findings. Rest assured that the NWPC will continue to strictly comply with the rules and regulations being implemented by the BIR, GSIS, Pag-ibig, and Philhealth Laws.
CAAR page no. 51-53		<u>Implementation of programs for Senior Citizens and Persons with Disability (PWDs)</u>	•NWPC and five RTWPBs implemented plans, programs and projects that addressed the concerns of Senior Citizens and PWD pursuant to Section 33 of the General Provisions of the FY 2019 GAA.	We commended the Management of NWPC and its RTWPBs for complying with Section 33 of the General Provisions of the FY 2019 GAA in implementing their programs and activities related to Senior Citizens and PWDs; and we recommended that the Management of RTWPB II to integrate in the Agency's regular activities, plans, programs, and projects intended to address the concerns of elderly and differently-abled persons.					Fully Implemented		a. RTWPB II The Management has complied with the audit recommendations, related to the concerns of elderly and differently-abled person

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					g. RTWPB VII	PARTIALLY IMPLEMENTED 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: 1. Geneva Cambongga (18K) 2. Atty Glenn Tabon (18K) In the case of + Geneva Cambongga, the management already submitted a death certificate.in 2013. Since COA has not acted yet on it, the mgt will again request COA to write off the disallowance of 18K. For Atty. Tabon, who resigned in 2013, without submitting his clearance, the management will also communicate with COA on the process that will be appropriately taken so that writing off of his disallowance will be effected					
					h. RTWPB IX	PARTIALLY IMPLEMENTED Due to the transition with the COA Audit Team, no reconciliation was made between the outgoing and incoming Auditor. Per Auditor's recommendation, the P40,000.00 balance remains in the Accounting books until it is reconciled at their end.					
					i. RTWPB XIII	PARTIALLY IMPLEMENTED For settlement of the balance of disallowances					

Prepared by:


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Certified Correct by:


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