

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

ANNEX A

AGENCY ACTION PLAN and STATUS of IMPLEMENTATION
 Consolidated Annual Audit Report
Audit Observations and Recommendations
 For the Calendar Year 2023
 As of September 30, 2024

**COMMISSION ON AUDIT-
NWPC**

RECEIVED

RECEIVED BY: Angie
 DATE: 10 | 04 | 2024

Ref.	Audit Observations	Audit Recommendations	Agency Action Plan				Status of Implementation	Reason for Partial/Delay/Non-Implementation, if applicable	Action Taken/Action to be Taken
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					From	To			
1.CAAR page no. 60	The Commission's financial statements (FSs) which were prepared in accordance with the International Public Sector Accounting Standards (IPSAS) are free from any material misstatements and thus, became the basis in rendering an unmodified audit opinion on the financial position of the Commission as at December 31, 2023 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.	The Consolidated FSs of the Commission were free from any material misstatements and prepared in accordance with the IPSAS as at December 31, 2023 and for the year then ended.					POSITIVE AOM		The management expresses its appreciation for the unmodified audit opinion. It 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. 60-72	Accounting deficiencies were observed in the recording and reporting of financial transactions due to lack of reconciliation between the books of accounts and schedules/other documents, long-outstanding accounts and lapses in the internal controls, among others, contrary to the provisions of the GAM for NGAs Volume I, and various COA issuances, thus, affecting the accuracy, reliability, completeness, validity and	We recommended and Management of Central Office and the following RTWPs agreed to:							

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	<p>proprietary of the reported account balances of the Receivables, Inventories, Property, Plant and Equipment, and Payables accounts as of December 31, 2023.</p> <p>a. Receivables</p> <p>Central Office Discrepancies between DBM-PS confirmation vis-à-vis Agency's books;</p> <p>Long outstanding receivables</p>	<p>determine the nature of the unreconciled difference between the balance per books and per DBM-PS records, and prepare the necessary adjusting entries, if warranted.</p> <p>if upon verification there are receivables that have been outstanding for more than ten years, to consider requesting for write-off of dormant accounts after complying with the requirements under COA Circular No. 2023-008 dated August 17, 2023.</p>					Fully Implemented	<p>We have recorded the unreconciled difference amounting to ₱254,682.00 per JEV No. 2024-02-000145 and 2024-02-000146 dated February 29, 2024 and JEV No. 2024-03-000159 dated March 14, 2024 totaling ₱16,041.18. On the unreconciled variance amounting to ₱2,150.10, we have reconciled the amount with DBM-PS and recorded per JEV no. 2024-09-000762 dated 11 September 2024.</p>	
							Not Implemented	<p>NWPC secured certifications from RB-II and RB-VIII stating the non-availability of records to support the dormant account write-off.</p> <p>The Central Office issued a memorandum on the creation of investigation committee per Office Order No. 23 series of 2024 dated 02 September 2024 to facilitate the investigation of dormant account.</p>	

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	<p>b. Inventories</p> <p>RTWPB VIII Unreconciled balance of FS and the Report on the Physical Count of Semi-Expendable Property (RPCSP)</p>	<p>RTWPB VIII reconcile and effect the necessary corrections in the books and RPCSP for the issued properties.</p>						<p>Balances of Semi-Expendable Property will not be reconciled with the Report on the Physical Count of Semi-Expendable Property when the item is already issued to the end-user; it will be recognized as an outright expense. Per the Statement of Financial Position, there will be no balances in the inventory account.</p> <p>Nevertheless, for reconciliation, RB-VIII will conduct a physical count of semi-expendable items to reflect and update the correct balances in the Report of the Supply Custodian.</p>
	<p>c. PPE</p> <p>RTWPB VIII Deficiencies in the conduct of physical count</p>	<p>RTWPB VIII</p> <p>a. adopt the uniform property identification system for proper identification and uniformity of Property Number;</p> <p>b. correct the erroneous recording of the Description of the Property, Model Number, Serial Number, Quantity, Acquisition Cost, and Person Accountable; and</p> <p>c. ensure and update all properties and inventories are properly</p>						<p>RTWPB-VIII has adopted the uniform property identification system of Property Numbers, corrected the property descriptions, and issued a new and updated Inventory Custodian Slip to the end user before conducting semestral physical count.</p> <p>They conducted a semestral physical count of Semi-Expendable Properties last June 21, 2024.</p>

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	<p>Failure to avail of the One-Time Cleansing of PPE accounts</p> <p>RTWPB XIII Unreconciled balance between the books and the RPCPPE</p>	<p>updated by posting unrecorded acquisition/receipt, issue/transfer, and disposal of PPE, if any.</p> <p>RTWPB VIII</p> <p>a. establish an Inventory Committee who shall be on "jury duty," conduct and complete the physical inventory in three (3) months or less;</p> <p>b. ensure full implementation of "One-time cleansing of PPE accounts" in accordance with the aforementioned Circular; and</p> <p>c. immediately submit to this Office the updated physical inventory report, with the request for authority to derecognize non-existing/missing PPEs to this Commission through the audit team leader</p> <p>RTWPB XIII effect the required adjustments in the Board's books of accounts in order to present fairly the Statement of Financial Position at year end.</p>					<p style="text-align: center;">Fully Implemented</p>	<p>Per verification with their resident auditor, the findings shall not be subjected to one-time cleansing considering the items indicated are classified under semi-expendable account. Auditor of RTWPB VIII will issue a letter to confirm the statement.</p> <p>NWPC is requesting deletion of this finding to CAAR.</p>	
							<p style="text-align: center;">Fully Implemented</p>	<p>The items were already recorded in the books of accounts of RTWPB XIII and submitted the revised RPCPPE to reflect the receipt of laptops from Central Office dated February 16, 2024.</p>	

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	<p>RTWPB XI and XIII Improper maintenance/preparation of prescribed forms for inventories and PPE</p>	<p>RTWPB XI a. follow the procedures prescribed in the GAM for inventories in order to strengthen their controls in the receipt, issuance, recording and monitoring of inventory accounts; and b. request assistance from the Central Office or their systems service provider on how to utilize the SLC features of the eNGAS</p> <p>RTWPB XIII reconstruct the PAR for all of the Board's PPE and issue to end-users in order to promote responsibility and accountability in the keeping of government properties, and attribute liability in the event of loss or misuse thereof.</p>					Fully Implemented	<p>Supplies Ledger Card can be generated using the e-NGAS. Thus, the RB-XI does not need to prepare the report manually.</p> <p>NWPC requested the deletion (RTWPB-XI) b.2 recommendation of COA</p>	
	<p>RTWPB X Failure to conduct physical count of PPE</p>	<p>RTWPB X a. conduct the annual physical count of PPE; and b. prepare and submit the RPCPPE to the Audit Team in accordance with the provisions of Sections 38 and 42, Chapter 10 of the GAM for NGAs Volume I;</p>					Fully Implemented	<p>RB-XIII submitted the reconstructed Property Acknowledgment Receipt (PAR) to their resident auditor on 16 February 2024.</p> <p>RB-X conducted their physical count of PPE on May 28, 2024, and submitted the revised RPCPPE last 03 June 2024.</p>	
	<p>d. Payables Central Office Long outstanding payables</p>	<p>revert the payables that have been outstanding for more than two years</p>					Fully Implemented	<p>Central Office made some adjustments per JEV No. 2024-05-000376 dated 22 May 2024</p>	

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		to the Accumulated Surplus/(Deficit) of the General Fund after complying with the guidelines and procedures relative to the reversion of accounts payable, pursuant to EO No. 87 and COA-DBM Joint Circular No. 1 dated March 8, 2021.						and JEV No. 2024-07-000641 dated 30 July 2024 on the reconciliation of the Other Payable account.	
	Unaccounted balance in Other Payables account tagged as "For Reconciliation" in a Subsidiary Ledger (SL)	determine the nature of the payables tagged in the SL as "For Reconciliation" and prepare the necessary adjusting entries, if warranted					Fully Implemented	NWPC processed the payment of honoraria to BAC and TWG chair and members per JEV No. 2024-08-000716 dated 01 August 2024. As agreed, the remaining balance will be remitted to the Bureau of Treasury and to process this October 2024.	
	Abnormal or negative balances in the SLs of Other Payables account	determine the nature of the negative balance and prepare the necessary adjusting entries, if warranted					Fully Implemented	Balances tagged as "For Reconciliation" were already adjusted per JEV No. 2024-05-000376 dated 22 May 2024 and submitted to COA on 06 June 2024.	
e. Expenses									
	RTWPB VIII Prior years' expenditures charged to the current year's appropriation	discontinue the practice of charging the prior year's expenditures to the current year's appropriation and that proper expense-appropriation matching always be observed					Fully Implemented	Upon review of the P24,999.01, it was noted that it is a PS expenditure. Per COA Circular 2018-003, prior years PS expenditures can be charged to the current year's appropriation.	

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	<p>f. Budget and Financial Reports</p> <p>RTWPB CAR, IV-A and IV-B Delayed submission of Budgetary and Financial Reports</p>	<p>pursuant to the above-cited regulations. Likewise, employees who continue to authorize the payment of such expenditures are jointly and severally liable for any disallowances.</p> <p>RTWPB CAR, IV-A and IV-B strictly adhere to the prescribed deadline of submission of financial and budgetary reports and supporting documents to the Audit Team to allow timely audit and review thereof.</p>					Fully Implemented	<p>NWPC requested that this AOM be deleted from the CAAR</p> <p>RTWPBs CAR, IV-A and IV-B agreed to institute measures to comply and be able to submit all financial and budgetary reports within the prescribed reglementary period.</p>	
3.CAAR pages no. 72-74	<p>Out of the P300,345,725.65 allotments received by the Commission for the CY 2023, P296,401,987.24 or 98.69 percent was obligated, leaving an unobligated balance of P3,943,738.41 or 1.31 percent as of year-end, while a total of P293,215,200.74 or 98.92 percent of the total obligated allotments were disbursed. However, Modification Advice Forms (MAFs) were belatedly prepared by the Commission, contrary to National Budget Circular (NBC) No. 590 dated January 3, 2023.</p>	<p>We commended the Management for attaining a budget utilization rate of almost a hundred percent for CY 2023. However, we recommended the Management of the Central Office to require the Budget Officer to timely prepare the MAFs to be reflected in the appropriate RAODs and consequently reported in BFARs, pursuant to NBC No. 590 dated January 3, 2023.</p>					POSITIVE AOM	<p>The management express its sincere appreciation for the favorable findings and will remain committed in performing its mandated functions while ensuring the achievement of its annual performance targets.</p> <p>Preparation of Modification Advice Form (MAF) will be applied prospectively.</p>	
4.CAAR pages no. 74-76	<p>The Commission has satisfactorily accomplished all targeted output/outcome performance</p>	<p>We commended the Commission's strict implementation of its policies and strategies which resulted in the</p>					POSITIVE AOM	<p>The management express its sincere appreciation for the favorable findings and will</p>	

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	indicators identified in the FY 2023 GAA, thus, improving the productivity of Micro, Small and Medium Enterprises (MSMEs) and poverty reduction amongst Minimum Wage Earners (MWEs) and domestic workers through fair and reasonable minimum wages.	Commission's achievement of all targeted GAA performance indicators for CY 2023.						remain committed in performing its mandated functions while ensuring the achievement of its annual performance targets.	
5.CAAR pages no. 76-79	<p>Weaknesses in internal control were observed during the examination of cash and accounts of Accountable Officers (AOs) of the Central Office, RTWPBs CAR and X due to non-compliance with pertinent rules and regulations in handling Petty Cash Fund.</p> <p>a. Payment of honoraria using Petty Cash Fund (PCF) b. Procurement of common-use supplies using PCF c. Excessive amount of PCF d. Inappropriate charging of expenses to PCF e. Improper maintenance of Cashbook f. Replenishment beyond the 75% threshold</p>	<p>We recommended the Management of the Central Office and concerned RTWPBs:</p> <p>Central Office</p> <p>a. enjoin the PCF Custodian to refrain from paying honoraria using PCF which are prohibited to be paid therefrom; b. enjoin the PCF Custodian to stop the practice of purchasing common-use supplies using PCF and strictly adhere with the procurement process pursuant to RA 9184 and its 2016 RIRR; c. decrease the AO's PCF to an amount sufficient only for one month's requirement of the Agency as required under Section 35, Chapter 6 of the GAM for NGAs Volume I; and d. stop the practice of charging to PCF expenses for meals during meetings;</p>					<p>Fully Implemented</p> <p>The Central Office adhered to the COA's recommendation:</p> <ul style="list-style-type: none"> - discontinued the charging of honoraria to petty cash funds. - part of the regular documentation of purchases of office supplies through petty cash fund is by attaching Certificate of Emergency Purchase and Certificate of Non-Availability of Stock from DBM-PS - reassessed the monthly requirement of the Supply Officer and came up with a monthly petty cash fund amounting to ₱9,000.00 - set up advances for operating expenses for programs and activities instead of special-purpose cash advances since the duration of the Commission Meetings cannot be anticipated. 		

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		<p>RTWPB CAR to maintain the cashbook accordingly and adopt the following suggested measures:</p> <ol style="list-style-type: none"> a. Update the cashbook daily; b. Closely monitor and ensure the accuracy and physical existence of cash on hand by reconciling daily the cash on hand with the cash balance in the cashbook; c. Close the cashbook at the end of each month by double ruling below the last entries in the cashbook; and d. Certify the balance at the end of each month; and <p>RTWPB X to require the PCF Custodian to request replenishment of the PCF as soon as the disbursements reaches at least 75%, or as needed, to continue the smooth operation of the Board.</p>					Fully Implemented	RB-CAR, through its Special Disbursing Officer-Designate properly and regularly maintain cash book and use the proper format as instructed in the audit recommendation.	
							Fully Implemented	RB-X adheres to the strict monitoring of the petty cash fund and replenish it as soon as the disbursements reaches at 75% to continue smooth operation of the agency	
6.CAAR pages no. 79-80	The regularity and propriety of the payment for CNA Incentives to the Central Office's employees for CY 2023 amounting to P1,938,000.00 cannot be fully ascertained due to late approval of the allotment per Agency's MAF No. 2023-12-0001, contrary to the existing budgeting, accounting, and auditing rules and regulations.	We recommended the Management to revise the submitted MAF to show that allotments for the grant of the CNA Incentives were available prior to the actual payment thereof.					Fully Implemented	The Budget Officer will prepare MAF before the issuance of CNA based on actual CNA released. NWPC is allowed to make another modifications/adjustment at year-end to reflect the final remaining balances available for continuing appropriation.	

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7.CAAR pages no. 80-81	Travelling expenses incurred by RTWPB VII within the year amounting to P189,406.00 were claimed as reimbursement after the official travel instead of receiving travel cash advances beforehand, contrary to Section 2.1 of COA Circular No. 96-004 dated April 19, 1996 and Section 25(b), Chapter 6, Volume I of the GAM for NGAs, resulting in the non-preparation of Itinerary of Travel (IoT) prior to the official travel.	We recommended the Management of RTWPB VII to adhere to the provisions of COA Circular Nos. 96-004 and 2012-001 in the process and the documentary requirements for granting the cash advance for travelling expenses, by formulating a sound logistical plan for the travels of officials and employees of RTWPB VII, so that the officers on travel are provided with the necessary cash advances before proceeding on their official trips rather than relying on the practice of only reimbursing the actual travel expenses after the official trip without prior travel cash advance.					Fully Implemented		RB-VII adhered to the recommendation but during travel with short notice where cash advance is no longer feasible, reimbursement is allowed.
8.CAAR pages no. 81-85	Various disbursements aggregating P5,748,014.29 were paid without complete supporting documents, contrary to paragraph 6, Section 4 of PD No. 1445 and COA Circular 2012-001 dated June 14, 2012.	We recommended the Management of RTWPBs III, IV-A, VI, VIII, X, and XI to refrain from processing claims lacking the required supporting documents.					Fully Implemented		RB-III, IV-A, VI, VIII, X and XI already submitted all lacking documentary requirements to their respective COA resident auditors: RB-III - Per agreement with their resident auditor, such audit observation has already been implemented, and they do not need to submit the documents. Thus, it will be applied prospectively. RB-IVA - Per agreement with their resident auditor, such audit observation has already been implemented, and they do not need to submit the documents. Thus, it will be applied prospectively.

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							Fully Implemented	RB-VI submitted the required documents to COA on 22 April 2024.	
							Fully Implemented	RB-VIII submitted the required documents to COA on 14 March 2024 and 30 April 2024	
							Fully Implemented	RB-X - Per agreement with their resident auditor, such audit observation has already been implemented, and they do not need to submit the documents. Thus, it will be applied prospectively.	
							Fully Implemented	RB-XI submitted the required documents to COA on 04 April 2024	
9.CAAR pages no. 85-86	The RTWPBs III and VI did not strictly adhere to pertinent laws, rules and regulations on the grant of cash advances as evidenced by: (a) improper grant of cash advance to the Accountant; and (b) lacking supporting documents as prescribed in COA Circular No. 2012-001 dated June 14, 2012, thereby casting doubt on the validity, regularity, and propriety of the transactions totaling P179,155.00.	We recommended the Management of the concerned RTWPBs: RTWPB III a. grant special cash advances only to a duly appointed or designated Disbursing Officer or employee who may perform disbursing functions in accordance with Item 4.1.5 of COA Circular No. 97-002; and b. require all agency personnel handling cash advance to make sure that all documentary requirements are submitted together with the transaction					Fully Implemented	RB-III - Per agreement with their resident auditor, such audit observation has already been implemented, and they do not need to submit the documents. Thus, it will be applied prospectively.	

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		<p>RTWPB VIII a. submit a corresponding valid justification, through a BAC Resolution for each Alternative Mode of Procurement to be undertaken, stating therein that resorting thereto is more efficient and economical and that the most advantageous price for the Government will be obtained; and</p> <p>b. designate additional members of the BAC in order to meet the required number of BAC members;</p> <p>RTWPB X a. properly indicate the actual mode of procurement used by the Board; and b. have the personnel-in-charge undergo training on the salient provisions of the Revised IRR of RA No. 9184;</p> <p>RTWPB XI BAC to revisit the conditions under which a specific alternative mode could be applied in any of their procurement situation to ensure compliance with the provisions of RA 9184; and</p> <p>RTWPB XIII revise existing RFQ forms to contain the ABC and other relevant information pertaining to the goods to be procured in order to ensure</p>					<p>Fully Implemented</p> <p>Fully Implemented</p> <p>Fully Implemented</p> <p>Fully Implemented</p>	<p>NWPC issued Office Order No. 015 dated 06 June 2024 for the provisional BAC member needed by RB-VIII to meet the required composition of the BAC</p> <p>RB-X instructed the Supply Officer to completely fill out all the required data in the Purchase Order and indicate the actual mode of procurement.</p> <p>RB-XI reviewed the procurement process and issue compliance with the provisions of RA 9184</p> <p>RB XIII utilized the revised RFQ issued by NWPC includes all required information such as Approved Budget for the</p>

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		suppliers' responsiveness and facilitate review of the reasonableness of goods procured.						Contract (ABC) last 01 April 2024.	
11.CAAR pages no. 90-91	The Commission was able to integrate GAD-related programs/projects into its regular activities by allocating P13,576,000.00 or 5.01 percent of the Commission's appropriations of P271,029,000.00, in compliance with Section 35 of the General Provisions of the GAA for FY 2023 or RA No. 11936; and spending P18,395,438.30 in the implementation thereof. However, deficiencies were noted in the GAD Accomplishment Report (AR) and Harmonized Gender and Development Guidelines (HG DG) Project Implementation and Monitoring and Evaluation (PIMME) and/or Facility Implementation and Management and Monitoring and Evaluation Checklist (FIMME) checklist, contrary to PCW-NEDA-DBM Joint Circular (JC) No. 2012-01.	We recommended the Management of the concerned RTWPBs: RTWPB CAR submit the revised GAD AR together with the necessary attachments required under Item 10.4 of PCW-NEDA-DBM Joint Circular No. 2012-01; RTWPB VII improve its GAD planning so that for CY 2024, their current integration and implementation of GAD projects in its regular activities may increase; and RTWPB IX direct the GAD Focal Point System (GFPS) to administer the HG DG tool particularly the PIMME and/or FIMME checklist on the major PAPs attributed to GAD in the GPB to determine the actual expenditures of the major PAPs to be attributed during the preparation of the GAD AR.						Contract (ABC) last 01 April 2024. RB-CAR submitted the revised GAD Accomplishment Report to COA on 03 April 2024 NWPC disseminated the 6-year GAD Strategic Plan to regional boards for their guidance in the formulation of their own GAD plan NWPC resident auditors will discuss the audit observation on the development of HG DG to RB-IX Auditor.	
12.CAAR pages no. 92-93	Except for RTWPBs CAR, IV-A and VII, the Commission formulated plans, programs and activities (PPAs) related to SCs and PWDs and integrated the same in their regular activities in accordance with	We recommended the Management of the concerned RTWPBs:							

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	Fund (GIF) of the Government Service Insurance System (GSIS), in compliance with RA No. 656, also known as the Property Insurance Law. However, Property Insurance Law was not strictly adhered to in RTWPB IX due to the following deficiencies: (a) non-inclusion of Board's insurable assets with total acquisition costs of P497,016.35 for insurance coverage with the GIF of the GSIS, thus, depriving it of adequate and reliable protection against any damage to or loss due to fortuitous events; and (b) inappropriate usage of the acquisition costs instead of the sound value of the properties as the insured value, which may result to overpayments in insurance premiums, contrary to the pertinent provisions of RA No. 656 and COA Circular No. 2018-002.	adequate and reliable protection against any damage or loss of properties, in compliance with COA Circular No. 2018-002; and b. create an Appraisal Committee responsible for conducting the appraisal of the insurable properties to determine their sound value or replacement costs less accumulated depreciation, to serve as an accurate basis for determining the amount of insurable properties.							
14.CAAR pages no. 95-96	The Commission have complied with the applicable BIR, GSIS, PhilHealth and Pag-IBIG laws, rules, and regulations as it deducted from its employees and suppliers/contractors the appropriate withholding taxes as well as GSIS, Pag-BIG and PhilHealth contributions and loan amortizations. All deductions including the required government's shares were remitted to the concerned agencies earlier or within the periods specified by each regulation.	We commended the Commission for complying with the BIR, GSIS, PhilHealth, and Pag-IBIG laws, rules and regulations on the required monthly deductions of contributions and the prompt remittances thereof.					POSITIVE AOM	The management extend its sincere appreciation for the favorable audit findings and will remain committed to continuously comply with the rules and regulations implemented by the concerned government agencies (BIR, GSIS, Pag-IBIG, and PhilHealth) and prompt remittance of monthly mandatory deductions of contributions.	

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15.CAAR pages no. 96-97	Audit disallowances amounting to ₱983,816.13 remained unsettled at year-end.	We recommended and Management agreed to strictly enforce settlement of the suspension 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 RRSA					Not Implemented	<p>NWPC Disallowance of ₱9,000.00 was settled in December 2023 & March 2024. Remaining balance of ₱17,000.00.</p> <p>Appeal for disallowance of ₱489,900.00 related to "Walang Liban Award" was filed on 06 June 2024.</p> <p>RTWPB NCR Appeal for disallowance of ₱41,500.00 related to "Walang Liban Award" was filed on 25 June 2024.</p> <p>RTWPB IV-A Disallowance is still on appeal for ₱141,000.00 since 2017 and another appeal for ₱128,886.61 last February 9, 2023.</p> <p>RTWPB V Disallowance was settled amounting to ₱74,023.56 in 2024 with a remaining balance of 66,186.49.</p> <p>RTWPB VI Per issued SASDC dated July 3, 2023 with no. 2023-001, disallowance amounting to ₱2,500.00 was fully settled.</p>

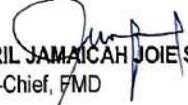
NATIONAL WAGES AND PRODUCTIVITY COMMISSION
 2ND Floor, DY International Building, San Marcelino cor. Malvar St., Malate, Manila

ANNEX A

Ref.	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			
								RTWPB VIII Remaining balance of ₱17,578.13 was filed on appeal last 16 November 2022. RTWPB XIII Disallowance amounting to ₱14,000 was settled this 2024 with a remaining balance of ₱45,614.90.	

Prepared by:

ANGIELYN L. CARO
 Accountant III

Certified Correct by:

APRIL JAMAICAH JOIE S. ESTOQUE
 OIC-Chief, FMD

04 October 2024