

NATIONAL WAGES AND PRODUCTIVITY COMMISSION
 11th Floor Trium Square Sen. Gil J. Puyat Ave. Pasay City 1306 Metro Manila

AGENCY ACTION PLAN and STATUS of IMPLEMENTATION

Consolidated Annual Audit Report
 Audit Observations and Recommendations
 For the Calendar Year 2024
 As of December 31, 2025



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			
1.CAAR page no. 61	There are no material misstatements in the financial statements (FSs) of the Commission as of December 31, 2024. Accounting errors and improper accounting treatment of transactions found in audit that are considered departures from the International Public Sector Accounting Standards (IPSAS) totalling ₱202,795.50 have been adjusted in the books of accounts of the NWPC as at year-end.						Fully Implemented		
2.CAAR pages no 62-66	Out of the ₱301,659,723.96 allotments received by the Commission for Calendar Year (CY) 2024, ₱297,627,174.38 or 98.66 percent was obligated, leaving an unobligated balance of ₱4,032,549.58 or 1.34 percent as at December 31, 2024.	We commended the Management for attaining a budget utilization rate of 98.6 percent for CY 2024. Nevertheless, we recommended and the Management agreed to maximize the utilization of the NCAs by ensuring the timely implementation of programs, projects, and activities within the scheduled implementation period, as reflected in the corresponding DBM-evaluated MDPs.					POSITIVE AQM	Management expresses its sincere appreciation for the favorable findings and remains committed to faithfully performing its mandated functions while ensuring the achievement of its annual performance targets.	

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3.CAAR pages no.66-70	The Commission has satisfactorily accomplished all targeted output/outcome performance indicators identified in the FY 2024 GAA, however, as compared to the previous year's actual accomplishments, based on the Commission's 12 core indicators, five have increased in number, four remained the same, while the remaining three declined, resulting in a lower number of: (a) trained MSMEs with Productivity Improvement Program (PIP); (b) clients who rated training/technical services as satisfactory or better; and (c) MSMEs provided with technical assistance on designing Productivity-Based Incentive Schemes (PBIS).	We commended the Commission's strict implementation of its policies and strategies which resulted in the Commission's achievement of all targeted core indicators for CY 2024. However, we recommended and the Management agreed to formulate plan of action to encourage MSMEs to avail of orientations, training programs, and technical assistance in designing PBISs to improve workers' capacity and enterprises' competitiveness.					POSITIVE AOM	<p>Management expresses its sincere appreciation for the favorable findings and remains committed to faithfully performing its mandated functions while ensuring the achievement of its annual performance targets.</p> <p>We would like to emphasize that the MWPC has exceeded its 2024 performance targets as set in the General Appropriations Act (GAA). Specifically, 66% of trained MSMEs have developed productivity improvement programs or action plans, surpassing the target of 50%. Additionally, 1,709 MSMEs were provided with technical assistance on designing Productivity-Based Incentive Schemes (PBIS), significantly exceeding the target of 1,260.</p>	
4.CAAR pages no.70-71	The Petty Cash Fund (PCF) amounting to ₱15,000.00 established by RTWPBs V and IX was excessive for the one-month requirement for recurring petty operating expenses, contrary to Section 35, Chapter 6 of the Government Accounting Manual (GAM) for National Government Agencies (NGAs), Volume I, thus, exposing government resources to possible risk of loss or misuse.	We recommended and the Management of the concerned RTWPBs agreed to review the amount of PCF granted and thereafter reduce the amount if warranted.					Fully Implemented	<p>RTWPB V-Office Order No. 02 series of 2025 dated 01 April 2025 was issued to lower the Petty Cash Fund to P10,000.00. The amount is sufficient to cover the Board's monthly recurring expenses.</p> <p>RTWPB IX -Office Order No. 24 series of 2025 dated 09 June 2025 was issued to lower the Petty Cash Fund to P10,000.00.</p>	

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5.CAAR pages no.71-73	RTWPB XII has not disposed 17 unserviceable properties with a total cost of ₱221,553.15 as of December 31, 2024, contrary to Section 79 of Presidential Decree (PD) No. 1445 and COA-DBM Joint Circular No. 2024-1, thereby exposing the items to further deterioration and depriving the government from earning income that may be generated from its disposal.	We recommended and the Management of RTWPB XII agreed, through the Supply Officer and the Disposal Committee, to immediately dispose the Identified unserviceable properties, in accordance with Section 79 of PD No. 1445 and the Revised Manual on Disposal of Government Properties, as embodied in COA-DBM JC No. 2024-1 dated January 30, 2024, to avoid further deterioration.				Fully Implemented		RTWPB XII - The unserviceable properties were disposed of through sale to employees on 11 June 2025.	
6.CAAR pages no.74-77	Various disbursements in six RTWPBs, aggregating ₱15,057,206.79, were paid without complete supporting documents, contrary to paragraph 6, Section 4 of PD No. 1445 and COA Circular No. 2012-001 dated June 14, 2012.	We recommended the Management of RTWPBs II, V, IX, X, XI and XIII to refrain from processing claims lacking the required supporting documents. Likewise, we recommended and the Management of the concerned RTWPBs agreed to: a. RTWPB III strictly adhere with paragraph 3 of COA Circular No. 2004-006 by ensuring that all disbursements are thoroughly examined and that the "receipt of payment" portion of the DVs is completely filled-out and signed by the payee(s) to confirm receipt of the indicated amount; b. RTWPB X:				Fully Implemented		RTWPBs II, III, V, IX, X, XI and XIII already submitted all lacking documentary requirements to their respective COA resident auditors: RTWPB II - Required documents were submitted on 27 March 2025. RTWPB 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. RTWPB V - Required documents were submitted on 31 May 2025. RTWPB IX - Per agreement	

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		<p>b.1 ensure that the DVs bear the approval of the authorized Official before processing for payment, and that the vital information and numbering on the required forms are properly indicated; and</p> <p>b.2 thoroughly review the DVs and its supporting documents, as well as the RADAs, before submission to the Audit Team.</p>						<p>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.</p> <p>RTWPB X - Required documents were submitted on 06 March 2025.</p> <p>RTWPB XI - 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.</p> <p>RTWPB XIII - Required documents were submitted on 19 February 2025.</p>	
7.CAAR pages no.77-78	Monthly Reports on Official Travels and Fuel Consumption for CY 2024 in RTWPBs VI and XIII were not submitted to the Audit Team, inconsistent with Items 6 and 7, Section D, of COA Circular No. 77-61 dated September 26, 1977, thereby preventing the verification of the reasonableness of the fuel expenses incurred during the period amounting to ₱176,241.86.	We recommended and the Management of RTWPBs VI and XIII agreed, through their respective Supply Officer Designates, to prepare and submit the Monthly Report of Official Travels, supported by Trip Tickets, and Monthly Report on Fuel Consumption, to the Audit Team.				Fully Implemented		<p>RTWPBs VI and XIII - 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.</p> <p>The Board submitted report as of November 2025 to COA.</p>	
8.CAAR pages no.78-81	Several financial reports together with supporting documents were not submitted on time by the RTWPBs V and IX, with delays	We recommended and the Management of concerned RTWPBs agreed to:				Fully Implemented		RTWPBs V and IX - agreed to institute measures to comply and be able to submit all financial and budgetary reports	

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	ranging from 1 to 307 days, contrary to Section 60, Chapter 19 of the GAM for NGAs, Volume I, and COA Circular No. 2009-006 dated September 15, 2009, thereby affecting the timely audit thereof and subsequent correction of deficiencies, if there be any.	<p>a. RTWPB V to:</p> <p>a.1 direct the officers and employees involved in the processing of DVs, to promptly comply with the statutory deadline for the submission of accounts to the Audit Team; and</p> <p>a.2 enforce the sanction provided under Section 122 of PD No. 1445, if necessary, for unjustified failure of concerned officers and employees on the submission/rendition of accounts to the COA;</p> <p>b. RTWPB IX to:</p> <p>b.1 implement the necessary measures to improve workplace efficiency; and</p> <p>b.2 direct the concerned personnel to ensure that financial reports and required documents are submitted to the Audit Team within the reglementary period.</p>						<p>within the prescribed reglementary period.</p> <p>RTWPB V – The Accountant-designate and Cashier-designate shall closely coordinate to ensure the timely preparation, processing, and submission of Disbursement Vouchers (DVs) in compliance with prescribed deadlines and documentation requirements. For 2025, the Board submitted financial reports updated as of November 2025.</p> <p>RTWPB IX – The Accountant-designate needs to clarify the prescribed deadline for the submission of Disbursement Vouchers (DVs) to the Commission on Audit (COA). According to Section 60, Chapter 19, Volume I of the Government Accounting Manual (GAM) for NGAs, the deadline is the 10th day of the following month. However, the Audit Team Leader has asserted that submission</p>	

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								<p>should be made by the 5th day of the following month. To resolve this discrepancy, official clarification must be sought to ensure compliance with the correct reporting timeline.</p> <p>For 2025, the Board submitted financial reports updated as of November 2025.</p>	
9.CAAR pages no.81-87	Expenditures incurred in RTWPBs V, VII and XII, aggregating approximately ₱1,825,670.00, were considered extravagant or excessive, in contravention with the provisions under COA Circular No. 2012-003 dated October 29, 2012.	<p>We recommended the Management of the concerned RTWPBs to refrain from incurring excessive and/or extravagant expenditures to avoid disallowance in audit. Likewise, we recommended and the Management of the concerned RTWPBs agreed:</p> <p>a. RTWPB V to lease more economical venue or utilize government facilities in the conduct of its trainings, seminars and other activities;</p> <p>b. RTWPB VIII to:</p> <p>b.1 claim transportation expenses only as specifically provided in the guidelines;</p> <p>b.2 b. secure a duly approved Activity and Budget Proposal, for every seminar/activity,</p>				Fully Implemented	<p>RTWPBs V, VIII and XII – already submitted a detailed justification, supported by documentation:</p> <p>RTWPB V – Submitted the requested documents such as Request for Quotation and Office Order for Celling of Allowable Meals and Accommodation to their resident auditor on 20 May 2025.</p> <p>RTWPB VIII -The Board has complied with the audit recommendations for CY 2025 transactions by reviewing the travel allowance provisions in the existing guidelines, indicating the actual mode of transportation in the Travel Orders, and attaching a</p>		

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		<p>indicating all budgetary estimates, and approved Travel Orders, indicating all means of transportations to be used;</p> <p>b.3 avoid payments in excess of the amounts contracted under the approved Pos; and</p> <p>c. RTWPB XII to assess its actual space requirements evaluate whether the leased spaces provide adequate value relative to the cost incurred, and explore more practical, cost-effective alternatives.</p>						<p>detailed breakdown of the activity's budgetary expenses to the Disbursement Vouchers.</p> <p>RTWPB XII – A detailed justification was submitted to the Resident Auditor on 5 May 2025. An updated report relative to the space rental requirements was subsequently submitted to COA on 5 November 2025.</p>	
10.CAAR pages no.87-91	<p>Deficient compliance with some provisions of the 2016 Revised Implementing Rules and Regulations (RIRR) of RA No. 9184, otherwise known as the Government Procurement Reform Act, in the procurement of goods and services, was observed in RTWPBs I, III, IV-B and IX, hence, precluding other eligible suppliers from participating and ensuring that the most economical and advantageous prices were accorded to the government.</p>	<p>We recommended and the Management of the concerned RTWPBs agreed to:</p> <p>a. RTWPB I to:</p> <p>a.1 require the BAC to prioritize the procurement of CSE directly from the DBM-PS or if unavailable, use Shopping as alternative mode of procurement, if warranted, subject to the submission of proof of unavailability of</p>				Fully Implemented		<p>RTWPBs I, III, IV-B and IX - agreed to comply with the provisions cited under RA 9184 on the procurement process of goods and services.</p> <p>RTWPB I - The Supply Officer was directed to procure directly from the DBM-PS or, if unavailable, to utilize other applicable modes of procurement and submit proof of DBM-PS unavailability. Additionally, the agency has successfully resolved the issue</p>	

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		<p>stock from the DBM-PS; and</p> <p>a.2 coordinate with the DBM-PS to resolve the issue on the online access of the Board</p> <p>b. RTWPB III to:</p> <p>b.1 ensure the procurement of CSE from DBM-PS pursuant to AO No. 17 and Section 53.5 of the RA No. 9184; and</p> <p>b.2 plan the procurement of supplies judiciously and select the most suitable procurement method that offers the greatest economic advantage to the government. If possible, separate the purchase requests for commonly used items, such as paper, from those that are not regularly used or are highly specialized and often unavailable from the DBM-PS.</p> <p>c. RTWPB IV-B to require</p>						<p>concerning its online access to the DBM-PS portal. The Board purchased office supplies from the agency in October and December 2025.</p> <p>RTWPB 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.</p> <p>RTWPB IV-B-Complied with</p>	

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		<p>the BAC Secretariat or the employee concerned to strictly observe the posting requirement for POs and contracts even for alternative modes of procurement in accordance with the RIRR of RA No. 9184.</p> <p>d. RTWPB IX to:</p> <p>d.1 the BAC to ensure that suppliers comply with the necessary documents and information as part of the eligibility requirements, before awarding the contract; and</p> <p>d.2 the Accountant Designate to ensure that supporting documents are complete and proper before any disbursement is processed and paid.</p>						<p>the posting requirements of POs and Contracts.</p> <p>RTWPB IX - 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.</p>	
11.CAAR pages no.91-94	The NWPC has complied with Sections 99, 100, and 103 of the General Provisions (GP) of RA No. 11975, otherwise known as the GAA of FY 2024, thereby enhancing transparency and accountability in the government.	We commended the Commission for complying with Sections 99, 100, and 103 of the GP of RA No. 11975 or the GAA of FY 2024, and for continuously enhancing transparency and accountability in government operations.					POSITIVE AOM	Management expresses its sincere appreciation for the favorable findings and reaffirms its commitment to upholding the principles of transparency and accountability in all its operations.	
12.CAAR pages no.94-99	The Central Office and RTWPB NCR have not complied with certain provisions of COA-CBM JC No. 2, series of 2020, in hiring of	We recommended and the Management of Central Office and RTWPB NCR agreed to:					Fully Implemented	The rates for Job Order workers covering the period July to December 2025 were already adjusted.	

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	individual workers, thereby affecting the Commission's commitment in promoting fundamental principles and rights at work, including decent employment and social protection.	<ul style="list-style-type: none"> a. adjust the wages/salaries of individual workers covered by COSs or JOs based on the current wage/salary of comparable positions in the government, in compliance with Sections 9.0 and 11.5 of COA-DBM JC No. 2, series of 2020; b. grant premium payment of 20 percent to individual workers hired under COS or JO, based on their respective wages/salaries, as may be warranted by the availability of Agency funds; and c. incorporate specific provisions in all COS that clearly outline the corresponding comparable position in government, ensuring proper remuneration to COS workers. d. prepare and maintain records of individual hired under COS and JO and their corresponding comparable positions as the basis for which their services were engaged. 							
13.CAAR pages no.99-110	The Commission was able to integrate GAD-related PPAs into its regular activities by allocating ₱15,145,000.00, equivalent to 5.03 percent of the Commission's	We commended the Management on its effort to implement GAD-related PPAs, in compliance with Section 35 of the GP of FY 2024 GAA. Nonetheless, we recommended and					POSITIVE AOM	Management expresses its sincere appreciation for the favorable findings and remains firmly committed to integrating GAD-related programs.	

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	<p>adjusted appropriation of P301,019,158.00, in compliance with Section 35 of the GP of the GAA for the FY 2024 or RA No. 11975.</p> <p><i>Non-submission of RTWPB CAR of the necessary attachments to the GAD AR</i></p> <p><i>Non-observance of the guidelines on attribution by RTWPB VII</i></p>	<p>the Management agreed to efficiently and effectively utilize allocations for each GAD PPA included in the approved and endorsed GPB through proper planning and budgeting.</p> <p>RTWPB CAR to submit to the Audit Team the attachments to the GAD AR required under Items 9.2 and 9.3 of PCW-NEDA-DBM JC No. 2022-.01</p> <p>RTWPB VII to ensure that attributed programs undergo evaluation using the HGDG tool during the preparation of the GPB and a second test for its effectiveness for the preparation of the GAD AR in accordance with PCW-NEDA-DBM JC No. 2022-01</p>						<p>projects, and activities (PPAs) by allocating at least 5% of the approved total agency budget, in line with existing guidelines.</p> <p>In response to the audit recommendations for RTWPBs CAR and VII, it is clarified that the Harmonized Gender and Development Guidelines (HGDG) is primarily applied at the agency level. Regional offices are not required to conduct separate assessments unless managing major projects or instructed by the central office. For GAD planning and reporting, they rely on the HGDG scores and documents provided by the central office. To address the matter, NWPC will coordinate with PCW through a formal request for clarification on the applicability of HGDG at the regional level.</p>	
14.CAAR pages no.110-111	The Commission was able to formulate PPAs related to SCs and PWDs and integrated the same in their regular activities in accordance with Section 36 of the GP of the GAA for FY 2024 or RA No. 11975.	We commended the Management on its effort to implement PPAs related to SCs and PWDs for CY 2024, in compliance with Section 36 of the GP of FY 2024 GAA.					POSITIVE AOM	Management expresses its sincere appreciation for the favorable findings and remains committed to the continued implementation of programs and activities for the benefit of Senior Citizens (SCs) and Persons with Disabilities (PWDs).	
15.CAAR pages no.111-113	Insurable assets of the Commission, with an aggregate cost of P59,738,190.09 were fully	We commended the Commission for complying with RA No. 656 or the Property Insurance Law and					POSITIVE AOM	Management expresses its sincere appreciation for the favorable findings and remains	

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		<p>adjustments in the books to reflect the correct amount payable to the said agencies; and</p> <p>c. ensure that the withheld taxes and the amount withheld from the salaries of employees due to GSIS, HDMF and PhilHealth are remitted in full within the reglementary period.</p>						<p>Voucher No. 2025-11-000644 dated November 30, 2025.</p> <p>b. Due to PhilHealth – An adjustment amounting to ₱678.71 was recorded through Journal Entry Voucher No. 2025-04-000188 dated 30 April 2025.</p> <p>c. Due to Pay-BIG – An adjustment amounting to ₱200.00 was made through Journal Entry Voucher No. 2025-05-000200 dated 20 May 2025 and JEV No. 2025-11-000642 amounting to ₱1,385.06.</p> <p>d. Due to BIR – An adjustment amounting to ₱28,165.01 was recorded through Journal Entry Voucher No. 2025-09-000503 dated 30 September 2025.</p>	
17.CAAR pages no.116-117	Audit disallowances amounting to ₱374,618.13 remained unsettled at year-end.	We recommended and the Management agreed to strictly enforce the settlement of the disallowances, in compliance with the provisions of the RRSA, as				Not implemented	Collection efforts commenced upon receipt of the Notice of Finality of Decision (NFD)	NWPC The remaining disallowance amounting to ₱16,000.00 under ND No. 2013-06-101-(2011), relative to the issuance	

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		prescribed under COA Circular No.2009-006 dated September 15, 2009.					<p>and shall continue until full settlement of the disallowed amount.</p> <p>of gift checks, remains outstanding and is still for collection. Demand letters have been issued to the concerned separated employees.</p> <p>The decision on ND No. 2023-001 (2020-2022), pertaining to the 'Walang Liban Award' amounting to ₱489,900.00, was received on 30 June 2025. On 28 July 2025, the NYPC filed a Petition for Review with the Commission Proper, seeking reconsideration of the decision rendered by the Director.</p> <p>RTWPB NCR The Board received Notice of Finality of Decision (NFD) dated 01 October 2025. Out of 71,700.00, 12,000.00 was collected for 2025</p> <p>RTWPB IV-A The disallowance amounting to ₱141,000.00 has been under appeal since 2017, while another appeal involving ₱128,886.61 was filed on February 9, 2023. Both cases are currently awaiting decision.</p> <p>RTWPB V A total of ₱26,400.00 was collected in 2025. The remaining balance of the disallowance stands at</p>		

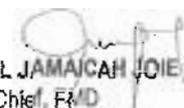
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								₱83,036.49. RTWPS VIII The remaining balance of ₱17,578.13 was filed for appeal on 16 November 2022 and is currently awaiting decision. RTWPS XIII A total of ₱35,614.90 was collected in 2025 through payroll deduction. All disallowances have been fully settled.	

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07 January 2026