

**OVERSEAS WORKERS WELFARE ADMINISTRATION**

**AGENCY ACTION PLAN AND  
STATUS OF IMPLEMENTATION  
Audit Observations and Recommendations  
For the Calendar Year 2019**

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	<p><b>FINANCIAL AUDIT</b></p> <p><i>Misstatements/Errors in the Financial Statements</i></p> <p>There were total misstatements of P82, 409,086.23 due to some noted accounting errors and omissions, thus affecting the fair presentation of some accounts in the Financial Statements of the Overseas Workers Welfare Administration (OWWA) as of December 31, 2019.</p> <p><b>A. Cash and Cash Equivalents</b></p> <p><i>Misstatement in the Cash Accounts of P22,290,458.63</i></p>	<p>It was recommended that the Management require the Accountants of the respective RWOs to:</p> <p>a. Restore in the cash accounts the stalled/cancelled checks, pursuant to Section 6, Chapter 21 of GAM for NGAs, Volume I.</p> <p>b. Exert more effort to trace unidentified deposits as well as the amounts debited/credited to the bank accounts and record in the books all adjustments duly supported with the necessary supporting documents.</p>		ROCS / RWOs			Fully Implemented		<p><u>RWO NCR</u></p> <ul style="list-style-type: none"><li>On the inadvertent transfer of funds to RWO IV-B, RWO-NCR management already coordinated and send letter to the said regional office for the recoup of the funds and is waiting for response.</li><li>Will require from the bank copies of the debit/credit memos to substantiate the adjusting entries that was made.</li></ul>

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							Partially Implemented		<u>RWO I</u>  Management agreed to comply with the audit recommendation and will device a system of tapping the Program Focal Persons to follow-up the recipients of the unclaimed checks to prevent its cancellation.
							Fully Implemented		<u>RWO-III</u>  Management was also able to revert to cash account all unreleased checks and staled checks amounting to P15,562,124.14 and P569,000 respectively as of December 31, 2019.
							On-going		<u>RWO IV-B</u>  The Accountant is in the process of verifying the noted reconciling items.
							Partially Implemented		<u>RWO V</u>  Management assured the Audit Team (AT) that adjusting entry shall be made to take up the cancellation of the stale checks and they would

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							Fully Implemented		notify the concerned payee/claimant of the checks that have become stale to file their claims for possible replacement of the stale check.  <u>RWO VII</u>  Journal Entry Vouchers have been prepared for the cancellation of stale checks and restoring the drawn balance to the Cash in Bank accounts.  <u>RWO VIII</u>  Recommendation has been complied.  <u>RWO X</u>  Management is looking for the original disbursement vouchers together with its supporting documents for the preparation of the Journal Entry Voucher (JEV) to ensure the recording of the cancellation. They will furnish the Auditor with the copy of the JEV.
							Fully Implemented		
							On-going		

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		a. Make the necessary adjustments in the books of accounts to correct the noted deficiencies;		ROCS / RWOs NCR, II, IV-B and VIII			Partially Implemented		<u>RWO NCR</u>  Management will comply with the desired adjustments in the books of accounts. However, they requested that a 10 percent residual value is more accurate to be utilized as per agency experience.
		b. Reclassify all PPE items costing below the capitalization threshold of P15,000 to the appropriate inventory account;					Fully Implemented		<u>RWO II</u>  The Management made necessary adjustments in the books of accounts. The Management particularly the Supply/Property Officer prepared the IIRUP. However, disposal of Unserviceable PPEs was deferred due to COVID-19 pandemic.
		c. Drop the PPE items reported in IIRUP from the books.							
		d. Comply with the requirement of the GAM to fix the residual value of assets to at least five percent and make the necessary adjustments in the books of accounts and to recognize depreciation					Partially Implemented		<u>RWO IV-B</u>  The Accountant and the Property Officer will update their corresponding records and reconcile thereafter.
							Partially Implemented		<u>RWO VIII</u>  Management will follow the recommendation and revert the unserviceable assets to



[illegible]

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									3.Cash in Bank – Local Currency, Savings Account-LBP-Capital Fund as of December 31, 2017, however it is not yet available.
7	<p><i>Receivables</i></p> <ul style="list-style-type: none"><li>Loans Receivable in CO with no available documents and dormant loans receivable for 10 o 34 years also in OWWA-CO and five RWOs</li><li>Due from NGAS – Funds transferred to various NGAs in OWWA-CO, that remained unliquidated for more than three to more than 12 years and unreconciled variance between the agency's books and the NGAs per confirmation of OWWA-CO and RWO-NCR</li><li>Other-Receivables – Receivables with no names of debtors in the Schedule, but grouped and tagged as "Various" and "Others"; and erroneous recording / misclassification</li><li>Advances to Officers and Employees – a) Cash Advances granted by OWWA-CO to personnel on AWOL status,, already retired / separated from service and deceased and long overdue</li></ul>	<p>It was recommended and Management of RWOs concerned agreed to file a request for write off of long overdue and dormant receivables to clean the books of accounts of the agency and to:</p> <p><u>CO</u></p> <p>a) Strictly enforce the liquidation of fund transfers by implementing agencies pursuant to the provisions of COA Circular No. 94-013 dated December 13, 1994 and the provisions of the MOA as well as the liquidation of the advances granted to officers and employees, thru the sending of Demand Letters;</p> <p>b) Monitor regularly the utilization of the funds transfers and compliance by the concerned NGAs with the reporting requirements;</p> <p>c) Enforce sanctions in case the concerned officials of the NGAs failed to liquidate the funds transferred;</p>		Central Office / RWOs NCR, IVB, VI, IX and BARMM			On-going	<p><u>CO</u></p> <p>A request to write-off the outstanding cash advances of deceased and AWOL personnel had been submitted to the COA Office on December 26, 2011. On February 16, 2012, said request was returned to Management by the then OIC Supervising Auditor, COA requesting for justification / explanation for the write-off of the accounts and submission of copies of demand letters.</p>	

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	advances, thus, liquidation is nil; b) Advances to SDOs erroneously recorded as Advances to Officers and Employees	<p><u>CO and RWO-NCR</u></p> <p>d) Closely monitor and conduct regular reconciliation with the records of client agencies;</p> <p><u>BARMM</u></p> <p>e) File a claim against the estate of the deceased AO in a timely manner so that the same will not be barred by prescription in order to safeguard the interest of the government. Thus, we reiterated our recommendation stated in CY 2018 ML that ism to exhaust all legal remedies for the collection of the AO's unliquidated cash advances</p> <p>f) Send written notice to the employer of the heir regarding the deceased outstanding liability to OWWA-BARMM in order to safeguard the interest of the government.</p>					On-going	<p><u>RWO-NCR</u></p> <p>Management will coordinate with the OWWA Central Office regarding the unreconciled variance between the RWO-NCR record and that of the confirmed balance with the NGA.</p> <p><u>RWOs IVB, VI and IX</u></p> <p>The Management is amenable with the recommendation and will exert utmost effort to comply with the recommendations. In addition, Management of RWO VI informed during the Exit Conference about the submission of the Liquidation Report by the Accountable Officer that is yet subject to the Accountant's review and recording in the books of accounts.</p> <p><u>BARMM</u></p> <p>Demand letter sent to Ms. Tanedo and received through OWWA IX on March 5, 2014. OWWA BARMM sought the assistance of</p>
							Partially Implemented	
							Fully Implemented	

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									central office in May 11, 2017. Demand letter through the representative sent on December 5, 2019. Husband of the deceased person notified of the unliquidated amount granted to Liddy A. Tanedo and he requested for write off of the claims based on humanitarian grounds and that such obligations were incurred more than 21 years ago. Letter forwarded to central office for approval. Also, OWWA BARMM coordinated with PAL and Cebu Pacific for possible liquidation of cash advance through retrieval of records of tickets issued but the date of travels taken are no longer available in its database.
8	<i>Inventories</i>  • Unreconciled variance between the records of the Accounting and Property Units in OWWA-CO	It was recommended and CO Management agreed to:  a) Require the Procurement and Property Management Division (PPMD) and the AD to reconcile records and make the necessary adjustment to bring into agreement both records;		FMS / Accounting Division / PPMD			Partially Implemented		• The variance if the result of different methods of costing inventories employed by the Accounting which is the weighted average method in the SLC, which tallies

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		b) Conduct physical count on all inventory accounts at least twice a year; and  c) Accomplish all the required data / information in the RPCI.					On-going		with the balance per books, while the PPMD and other Offices in the OWWA is using the First in First out (FIFO) method in the Stock Card which is the basis of costing in the RPCI. As regards to the other inventories, amount cannot be determined due to unfilled unit value column in the RPCI. Further, Management requested to use the ending balance per books and the unit value per item used in the SLC as of December 31, 2019, as the basis for costing the Inventories in the RPCI beginning January 2020.  • The PPMD informed that the reconciliation of inventory records is tentatively scheduled on September 2020, and the conduct of physical count of all inventory accounts is scheduled on August 2020 and November 2020 in compliance with the required inventory of at least twice a year. The actual physical inventory for the 1 <sup>st</sup> Semester and

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									the required submission of report on 31 July was deferred due to the COVID 19 pandemic.
9	<ul style="list-style-type: none"> <li>• Unreconciled variance between the records of the Accounting and the Report on the Physical Count of PPE in OWWA-CO and two RWOs.</li> </ul>	<p>We recommended that Management of the concerned offices to:</p> <ol style="list-style-type: none"> <li>a. Require the PPMD and AD of OWWA-CO, RWOs II and IVB to reconcile their records and make the necessary adjustments in the PPE accounts;</li> <li>b. Require the completion of the inventory taking of PPEs in RWO II; and</li> <li>c. Require the updating of PARs in RWO IVB.</li> </ol>		FMS / Accounting Division / PPMD			On-going          Fully Implemented		<p><u>CO</u></p> <p>The AD and PPMD are still verifying and reconciling the PPE accounts. Adjustments from the reconciliation will be prepared using retrospective application. Likewise, PPEs with inherited balances will be reconciled with the records of the PPMD and the necessary adjustments will be taken up in the books.</p> <p><u>RWO II</u></p> <p>The Management submitted the RPCPPE as of June 2020 to the Office of Auditor. The Inventory Committee conducted physical count of all existing PPEs last July 14, 2020.</p>

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							Partially Implemented		<u>RWO IVB</u>  The Accountant and the Property Officer will update their corresponding records and reconcile thereafter.
10	<p><b>COMPLIANCE AUDIT</b></p> <p><i>Budget Utilization</i></p> <p>The OWWA had considerably utilized its budget for CY 2019, spending 89 percent of its allotment.</p> <p><i>Unremitted to OWWA-CO, Collections and Unutilized Cash</i></p> <p>Unutilized cash balances and collection from OFWs for loan repayments totaling ₱24,667,058.31 of RWO I were not yet remitted to the OWWA CO as required in unnumbered Memorandum dated October 21, 2019 and Memorandum of Instructions No. 001, series of 2009.</p>	We recommended and Management agreed to require the accountant of RWO I to remit to the OWWA CO the unutilized fund totaling ₱24,667,058.31 pursuant to unnumbered Memorandum dated October 21, 2019 and Memorandum of Instructions No. 001, series of 2009.		ROCS / RWO I			Partially Implemented		During the exit conference at RWO I, Management agreed to comply with the audit recommendations. They committed to determine the composition of OWWA Regular Fund to determine unutilized balances for return to OWWA Capital Fund including unremitted collections in the Calamity Fund and FELSF.
11	<p><i>Dormant and unnecessary bank accounts</i></p> <p>Dormant and unnecessary bank accounts are still maintained by RWOs X and XIII contrary to COA Circular No.</p>	We recommended that Management of RWOs X and XIII require the closure of the dormant and unnecessary accounts and effect the smooth and efficient		RWO X and RWO XIII			Partially Implemented		<u>RWO X</u>  The Office has already brought the matter to the CO

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	97-001 dated February 5, 1997 and OWWA Unnumbered Memorandum dated October 21, 2019	transfer of the account balances to OWWA- Central Office.					Partially Implemented		during the Year End Performance Assessment. A letter of approval will be made to notify the CO in closing these dormant accounts.  <u>RWO XIII</u>  The audit observation is well taken and that they will implement the audit recommendation.
12	The lack of efficient collection mechanism, inadequate monitoring as well as non-adherence with the pertinent provisions in the Memorandum of Instructions (MOIs) of OWWA resulted in the accumulation of past due Loans Receivable totaling P369,734,376.86 in OWWA-CO and seven RWOs depriving the agency of additional funds to finance the programs and projects that will benefit the OFW members.	We recommended and Management agreed that the respective Regional Directors to:  a. Ensure compliance with the provisions of RA 10801 and applicable Memorandum of Instructions on collection of loans receivables;  b. Intensify collection efforts by resorting to other collection remedies like negotiation and compromise settlement to maximize recovery;  c. Resort to legal remedies to enforce collection of accounts in default, if warranted; and  d. Analyze the dormant loans receivables for possible write-off in		FMS / Accounting Division			Fully Implemented		<u>RWO-NCR</u> • The RWO is regularly monitoring the Loans Receivable. They will intensify the collection of Loans receivable by sending demand letters at least twice a year.  • There are OFWs who already changed their address that is why they are getting returned letters. They will coordinate with Commission on Election to trace their whereabouts and if they found futile to recover the loan amount like in case of death,

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		accordance with COA Circular No. 2016-005.					Fully Implemented		sickness and inability to pay they will request a write off of the accounts with the Commission on Audit.  • They will determine the status of MMG and SOL accounts through the OWWA Central Office and the probability of collection.  <u>RWO I</u>  Management committed to intensify their efforts this CY 2020 by sending follow-up demand letters to borrowers for possible collection of the long outstanding receivables.
13	<i>Delayed/Incomplete/Non submission of financial documents and reports</i>  The delayed and incomplete submission of financial documents and reports in seven RWOs hindered the timely verification and audit of the RWOs transactions, thus, errors and deficiencies found in audit could not be effected at once and is not in accordance with Section 107 and 122 of PD 1445, Section 60, Chapter 19 of GAM, Vol. I and Sections 7.1.1 and	It was recommended and Management of the concerned RWOs agreed to:  • Submit the financial reports, schedules and other reports within the due date as required by existing rules and regulations; and  • Direct the DOs and Accountants of RWOs V and IX to submit		ROCS / Various RWOs			Fully Implemented		<u>RWO V</u>  Disbursement Vouchers from September 2019 to December 2019 were submitted dated February 12, 2020. Source: Transmittals received by

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	<p>7.2.1 of COA Circular No. 2009-006 dated September 15, 2009.</p> <p>For CY 2019, the following offices have not complied with the preparation and/or submission of the required reports and schedules within the reglementary period that affected the timely audit of the Agency's financial transactions.</p> <table><tr><th>OWWA Office</th><th>Observations</th></tr><tr><td>RWO IV-A</td><td>Non-submission of monthly and quarterly TBs, quarterly FS, BRS, and Agency Action Plan and Status of Implementation (AAPSI)</td></tr><tr><td>RWO IV-B</td><td>Delayed and non-submission of monthly and quarterly TBs, quarterly FS, JEVs, DVs and BRS</td></tr><tr><td>RWO V</td><td><ul style="list-style-type: none"><li>The DVs with the supporting documents covering the period from September to November 2019 totaling ₱18,659,627.86 were not submitted to the Auditor</li><li>Delayed and non-submission of FS and supporting schedules (SS), TBs and SS</li></ul></td></tr><tr><td>RWO VI</td><td>Delayed submission of FS and supporting schedules (SS), JEVs, RCI and RCDs</td></tr></table>	OWWA Office	Observations	RWO IV-A	Non-submission of monthly and quarterly TBs, quarterly FS, BRS, and Agency Action Plan and Status of Implementation (AAPSI)	RWO IV-B	Delayed and non-submission of monthly and quarterly TBs, quarterly FS, JEVs, DVs and BRS	RWO V	<ul style="list-style-type: none"><li>The DVs with the supporting documents covering the period from September to November 2019 totaling ₱18,659,627.86 were not submitted to the Auditor</li><li>Delayed and non-submission of FS and supporting schedules (SS), TBs and SS</li></ul>	RWO VI	Delayed submission of FS and supporting schedules (SS), JEVs, RCI and RCDs	immediately the lacking DVs to the Audit Team.					Fully Implemented		COA.
OWWA Office	Observations																		
RWO IV-A	Non-submission of monthly and quarterly TBs, quarterly FS, BRS, and Agency Action Plan and Status of Implementation (AAPSI)																		
RWO IV-B	Delayed and non-submission of monthly and quarterly TBs, quarterly FS, JEVs, DVs and BRS																		
RWO V	<ul style="list-style-type: none"><li>The DVs with the supporting documents covering the period from September to November 2019 totaling ₱18,659,627.86 were not submitted to the Auditor</li><li>Delayed and non-submission of FS and supporting schedules (SS), TBs and SS</li></ul>																		
RWO VI	Delayed submission of FS and supporting schedules (SS), JEVs, RCI and RCDs																		
							On-going		Financial Statements were submitted on February 13, 2020. Source: Transmittals received by COA.										
									<u>RWO VIII</u>										
									As of March 2020, all disbursement vouchers were submitted to the auditor.										
									<u>RWO IX</u>										
									As of August 31, 2020, about 50% of the lacking DVs has already been transmitted to the Auditor.										
								Fully Implemented	<u>RWO X</u>										
									Sees to it that all monthly reportorial requirements are submitted on time.										
								Fully Implemented	<u>RWO XI</u>										
									The 508 paid disbursement vouchers and supporting documents for OWWA XI transactions totalling to P14,009,123.36 were submitted to the Office of the										

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	RWO VIII	DVs for the period January to December, 2019 totaling P1,098,904.12 were not submitted for post-audit							Auditor on February 17, 2020.
	RWO IX	265 DVs amounting to P3,590,291.37 and 122 DVs amounting P2,910,436.92 for CYs 2019 and 2018, respectively, including its attachments were not submitted to the Audit Team.							<u>RWO XII</u> Reports are continuously being updated and accountable officers were reminded of the reports they need to submit to COA.
	RWO X	Delayed submission of required monthly, quarterly and annual reports ranges from 12 to 161 days							
	RWO XI	508 paid DVs and their supporting documents for agency transactions totaling P14,009,123.36 not submitted to COA							
	RWO XII	Delayed Submission of BRS, RCDs, RCI with paid DVs and its supporting documents							
14	<p><i>Lapses in the handling of cash and accounts</i></p> <p>Internal control lapses were noted in the handling of cash and accounts of Accountable Officers in CO and eight RWOs contrary to the pertinent provisions of PD No. 1445, GAM for NGAs, Vol. I, Revised Cash Examination Manual (RCM) and COA Circular No. 97-002 dated February 10,</p>		<p>It was recommended and Management agreed to require the directors of the concerned RWOs to:</p> <ul style="list-style-type: none"> <li>Refrain from granting additional cash advance to AOs unless their previous cash advances are fully liquidated pursuant to Section 89 of</li> </ul>		FMS / Cash Division / ROCS / Various RWOs		Fully Implemented		<p><u>NCR</u></p> <p>For the year 2020, RWO NCR strictly implement internal control. There were</p>

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	1997, thus placing the Agency's resources at risk of loss.	PD No. 1445 and COA Circular No. 97-002 dated February 10, 1997;							no additional cash advances granted if the previous ones were not yet fully liquidated and cash is always kept in an immovable safe.									
	<table><tr><th>OWWA Office</th><th>Deficiencies</th></tr><tr><td>CO, RWOs NCR, I, II and IX</td><td>Additional cash advances were granted even if the previous ones were not yet fully liquidated. This practice is contrary to the provisions of Section 89 of PD No. 1445 and COA Circular No. 97-002 dated February 10, 1997.</td></tr><tr><td>RWO NCR</td><td>Cash on hand is not kept in a safe or vault</td></tr><tr><td>RWO V</td><td>Disbursements totaling P2,532,366.55 covering the from period January to June 2019 were not supported with complete documents as required in Section 4(6) of the Presidential Decree (PD) No. 1445; the 2016 Revised Implementing Rules and Regulation (IRR) of RA 9184; and COA Circular No. 2012-001 dated June 14, 2012, thus casting doubt on the validity of the payments made.</td></tr><tr><td>RWO II</td><td>No CDRec were prepared/maintained by three SDOs, contrary to Section 17 of Chapter 6 of the GAM for NGAS, Volume</td></tr></table>	OWWA Office	Deficiencies	CO, RWOs NCR, I, II and IX	Additional cash advances were granted even if the previous ones were not yet fully liquidated. This practice is contrary to the provisions of Section 89 of PD No. 1445 and COA Circular No. 97-002 dated February 10, 1997.	RWO NCR	Cash on hand is not kept in a safe or vault	RWO V	Disbursements totaling P2,532,366.55 covering the from period January to June 2019 were not supported with complete documents as required in Section 4(6) of the Presidential Decree (PD) No. 1445; the 2016 Revised Implementing Rules and Regulation (IRR) of RA 9184; and COA Circular No. 2012-001 dated June 14, 2012, thus casting doubt on the validity of the payments made.	RWO II	No CDRec were prepared/maintained by three SDOs, contrary to Section 17 of Chapter 6 of the GAM for NGAS, Volume	<ul style="list-style-type: none"><li>Direct the AOs to record the disbursement transactions properly and immediately in the prescribed forms in accordance with Sections 14 and 17 Chapter 6 of the GAM for NGAS Volume 1 and other required forms pursuant to GAM for NGAS Volume 2;</li><li>Require the concerned personnel to stamp "PAID" all Disbursement Vouchers and its supporting documents so that double payment and other irregular use of the documents could be avoided;</li><li>Strictly enforce the provisions on the liquidation of cash advances; and</li><li>Comply strictly with COA Circular No. 97-002 on the limitation of payments through cash advances.</li></ul>				Fully Implemented	<u>RWO II</u>  The Management is now rigid in implementing rules in granting of Cash Advances. The Disbursing Officers maintain their respective Cash Disbursement Record effective January 2020.	
OWWA Office	Deficiencies																	
CO, RWOs NCR, I, II and IX	Additional cash advances were granted even if the previous ones were not yet fully liquidated. This practice is contrary to the provisions of Section 89 of PD No. 1445 and COA Circular No. 97-002 dated February 10, 1997.																	
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RWO II	No CDRec were prepared/maintained by three SDOs, contrary to Section 17 of Chapter 6 of the GAM for NGAS, Volume																	
							Partially Implemented	<u>RWO III</u>  The Management will comply with COAs recommendation to follow disbursement process as specified in the New Government Accounting System (NGAS). For CY2019, RWO III resorted to the reimbursement of expenses due to the urgent and indispensable needs of the office. Our disbursing officer at that time was tied up on the review of outstanding cash advances and obligations for programs and services delivered for a period of one										

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		1.						Fully Implemented		month.  <u>RWO V</u>  All needed supporting documents are complied dated December 16, 2019. Source: Transmittal received by COA.
	RWO I	Liquidation of cash advances totalling ₱213,260.00 were not supported with complete documentation as required under COA Circular 2012-001, rendering doubtful the validity of the payments made.						Fully Implemented		<u>RWO IX</u>  All cash advances granted have been liquidated within 30 days after returning to station. The Accountant sees to it that the Cash Advances are being monitored accordingly.
	RWO III	The RWO resorted to frequent reimbursement of expenses, instead of direct payment or through cash advance contrary to the disbursement process specified in the New Government Accounting System (NGAS), Volume and Section 4.3.1 of COA Circular No. 97-002, causing possible abuse or misuse of government funds and/or irregularity of disbursements.						Fully Implemented		<u>RWO XII</u>  Cash Advances were not made unless for transactions that are urgent and necessary.
	RWO IVA	Paid vouchers and their supporting documents of RWO IVA were not stamped "PAID", contrary to sound internal control system as provided under Sections 123 and 124 of								

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		Presidential Decree (PD) No. 1445 thus, exposing the documents for possible misuse.								
	RWOs I and XII	Procurement of services and supplies and materials and other operating expenses totaling were paid through cash advances by SDOs instead of direct payment to suppliers which is not in conformity with Section 2 of COA Circular No. 97-002 dated February 10, 1997.								
15	<p><i>Non-Compliance with RA 9184</i></p> <p>RWO VII did not prepare the Annual Procurement Plan (APP) as well as a Project Procurement Management Plan (PPMP) as basis for the Region's procurement transactions, while RWO XIII failed to comply with the required posting of procurement for goods and services with approved budget for the contract (ABC) above P50,000.00 in PhilGEPS and conspicuous places in the agency's premises, contrary to the pertinent provisions of Republic Act (RA) 9184, the Government Procurement Reform Act.</p>		<p>It was recommended that Management of:</p> <p>RWO VII</p> <p>a. Require the end-users to formulate their respective PPMP for programs, activities, and projects, and submit the same to the Budget Office for evaluation and compliance with existing budgeting rules. Subsequently approved PPMP shall be forwarded to BAC Secretariat for consolidation into an APP;</p> <p>b. Direct the BAC Secretariat to prepare and submit APP in</p>		ROCS / RWOs VII and XIII			Fully Implemented		<p><u>RWO VII</u></p> <p>There may only be miscommunication as they regularly prepare APP and submitted to the same to OWWA Central Office. Consequently, RWO VII submitted their APP right after the Exit Conference.</p> <p><u>RWO XIII</u></p> <p>Management commented that they already</p>

[illegible]

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							Fully Implemented		and paragraphs 4.1, 4.4 and 4.6 of Section 4.0 of Treasury Circular No. 02-2009 dated August 6, 2009.  <u>RWO V</u>  All disbursements and collecting officers of OWWA RWO V are bonded accordingly.
17	<i>Non-disposal of unserviceable properties and waste materials</i>  Unserviceable Properties of undetermined amount in RWO II and P615,494.7 in RWO V were not yet disposed of as required in Section 79 of PD 1445, thus their continued keeping not only hastens their deterioration but also occupies space that could otherwise be utilized for other productive purposes.	It was recommended and Management agreed to cause the disposal of the unserviceable properties valued at P615,494.78 in consonance with Section 79 of PD 1445.		ROCS / RWOs II and V			On-going		<u>RWO II</u>  The Management particularly the Supply/Property Officer prepared the IIRUP. However, disposal of Unserviceable PPEs was deferred due to COVID-19 pandemic.
18	<i>Non-submission of POs/non-notification of the auditor of the delivery of goods and services</i>  Copies of Purchase Orders (POs) and their supporting papers were not submitted to the Audit Team of RWOs II, VIII, X and BARMM within five (5) days from issuance thereof. Further, agency official responsible for accepting deliveries of procured items failed to notify the auditor within	It was recommended and Management of the concerned RWOs agreed to:  a. Furnish the Auditor with copies of POs issued together with the supporting documents within five days upon issuance thereof as required in COA Circular No. 2009-001; and		ROCS / RWOs II, VIII, X and BARMM			Fully Implemented		<u>RWO II</u>  Copies of purchase orders issued were submitted to the Office of the Auditor.

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	twenty four (24) hours from such acceptance of goods and services in violation of Section 3.2.1 of COA Circular No. 2009-001, Item 6.9 of COA Circular No. 2009-002 and provisions of COA Circular No. 96-010, thus preventing the timely review of contracts and inspection of items procured and delivered.	b. Notify the Auditor of the time and date of the scheduled deliveries to enable the Auditor concerned to conduct timely physical inspection and verification of deliveries.					Fully Implemented   <		

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									<p>earnings which shall be exempt from any tax assessment, fee, charge, or customs or import duty taxes, we will be sending communications to our partners once the BIR sends us updates on our letter sent to their office; and</p> <p>c. The remittance made by the OWWA to the Bureau of Internal Revenue (BIR) were taxes withheld by OWWA as a withholding agent. These were withheld taxes from the suppliers for the procurement of goods and services, thus there were no additional expenses on the part of the OWWA.</p>
20	<p><i>Non-compliance with GAM for NGAS on preparation and maintenance of records and reports</i></p> <p>The seven RWOs did not comply with the requirements of the GAM for NGAs on the preparation and maintenance of accounting/property forms and reports</p> <p>The forms, records and reports required</p>	<p>It was recommended that Management of the concerned RWOs comply with the requirement of the GAM for NGAs.</p>		<p>ROCS / Various RWOs</p>			<p>Fully Implemented</p>		<p><u>NCR</u></p> <p>For the year 2020, RWO NCR implemented the guidelines set forth in Sections 14 and 17 Chapter</p>

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	<p>by GAM for NGAs to be prepared and maintained were not complied by the following RWOs:</p> <table><tr><th>OWWA Office</th><th>Observations</th></tr><tr><td>RWO NCR</td><td>Prescribed forms such as DVs, Petty Cash Voucher (PCV), Cash Disbursement Record (CDRec), Report on Cash Disbursement (RCDIsb), were not maintained by some SDOs, contrary to Sections 14 and 17 Chapter 6 of the GAM for NGAS, Volume 1.</td></tr></table>	OWWA Office	Observations	RWO NCR	Prescribed forms such as DVs, Petty Cash Voucher (PCV), Cash Disbursement Record (CDRec), Report on Cash Disbursement (RCDIsb), were not maintained by some SDOs, contrary to Sections 14 and 17 Chapter 6 of the GAM for NGAS, Volume 1.						Fully Implemented		6 of the GAM for NGAS, Volume I. SDOs were reminded by the AFD and OD through a memorandum issued dated 13 February 2020 to use the prescribed forms such as DVs, Petty Cash Voucher (PCV), Cash Disbursement Record (CDRec), Report on Cash Disbursement (RCDIsb). As of writing, those forms were maintained by the SDOs.
OWWA Office	Observations												
RWO NCR	Prescribed forms such as DVs, Petty Cash Voucher (PCV), Cash Disbursement Record (CDRec), Report on Cash Disbursement (RCDIsb), were not maintained by some SDOs, contrary to Sections 14 and 17 Chapter 6 of the GAM for NGAS, Volume 1.												
							Fully Implemented		<u>RWO II</u>  The Management duly noted the Audit Observations and Recommendations. Actions were taken to be compliant with the requirements of the GAM for NGAS.				
							On-going		<u>RWO V</u>  This has been complied already since January 2020.				
									<u>RWO VII</u>  Supposedly, the implementation was scheduled to start on March 2020 but was delayed/deferred since the				

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	<p>RWO I</p> <ul style="list-style-type: none"><li>• The General Ledger (GL) Balance of Cash in Bank-Local Currency, Current Account (CIB-LCCA)-Operations Fund as of December 31, 2019 was not supported with subsidiary ledgers (SLs) required under Appendix 6, Volume II of the GAM hence its composition could not be determined</li><li>• Checks and Advices to Debit Account Disbursements Records (CkADADRec) were not maintained by the Cashier to monitor the seven (7) bank accounts of the entity, which is not in conformity with the requirements prescribed in Section 10, Chapter 6, Volume I of the Government Accounting Manual (GAM), thus, resulting in lack of control and monitoring of the Cash in Bank accounts.</li><li>• Petty Cash Fund Register was maintained to monitor and control the granting and utilization of the fund, instead of the Petty Cash</li></ul>							office has been focused on assistance to stranded and repatriated OFWs affected by the COVID-19 pandemic. This has been complied already.	

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		<p>Fund Record (PCFR) required under Section 37, Chapter 6, Volume I of the GAM. Likewise, Report on Paid Petty Cash Vouchers (RPPCV) was not prepared on replenishments of the fund, thus, resulting in lack of control and monitoring of the Petty Cash Fund.</p> <ul style="list-style-type: none"><li>• The prescribed Purchase Request (PR) form was not being used on purchases of goods/supplies, contrary to the requirements of Appendix 60, Volume II of the Government Accounting Manual, rendering the validity of the procurement transactions doubtful. Likewise, the Purchase Order, Inspection and Acceptance Report and Requisition and Issue Slip were not serially numbered as required under Appendices 61 to 63 of the same Manual, for monitoring and control.</li></ul>								

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	<div>RWO II</div> <ul style="list-style-type: none"><li>Property Cards (PCs) and PPE Ledger Cards (PPELCs) were not maintained by the Property Officer and the Accountant, respectively, in violation of Section 42, Chapter 10, Volume I of Government Accounting Manual (GAM) for NGAs, Volume I.</li><li>Stock Cards maintained by the Supply Officer were not updated, in violation of Section 17 of the same Chapter of GAM for NGAs, Volume I.</li><li>The receipt, utilization and balances of cash advances granted to SDOs were not recorded in the CDRec contrary to Section 17, Chapter 6, of GAM Vol. I, hence monitoring of utilizations and balances of the same could not be easily determined at any given time.</li></ul>								

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	RWO IVB	Failure of the Property Officer and Accountant to issue Inventory Custodian Slip (ICS) to end-users upon issuance of semi-expendable properties is contrary to Sections 10 and 11, Chapter 8, of GAM for NGAs, Volume 1 thus, the accountability of end-users cannot be established, exposing the properties to possible loss and/or misuse.								
	RWO V	<ul style="list-style-type: none"><li>• Cash Receipts Record and CDRec not maintained by SCO/SDO</li><li>• Complete SLs and General Ledger lack the complete and necessary information</li><li>• The Report of Supplies and Materials Issued (RSMI) was not prepared to report/summarize all issued inventories during the day as required in Appendix 64 of the GAM</li></ul>								

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	RWO VI	Aging schedules were not prepared for Loans Receivable and Accounts Payable contrary to Section 27, Chapter 7, Volume I of the GAM for NGAs and the pertinent instructions in Volume II of the same Manual, thereby affecting the reliability of the reported balances.								
	RWO VII	The Supply and Property Officer – Designate did not prepare PC and PAR for all PPEs								
21	<i>Other Observations</i>  Some deficiencies were noted in four RWOs, such as:  a) Cash advances/traveling expenses totaling P239,534.00 were granted/paid to certain RWO XI Contract of Service workers;  b) Non-submission to the Audit Team of Monthly Report of Fuel consumption in RWOs V and VIII, contrary to COA Circular No. 77-61 dated September 26, 1977; and  c) Meal expenses during meetings of PP100,328.40 for the period January to June 2019 in RWO V with no clear necessity for the		<p>It was recommended and Management of RWOs V and VIII agreed to require the submission of the Monthly Report of Fuel Consumption and Official Travels of government vehicles by concerned personnel and revise the Driver's Trip Ticket to conform to the prescribed format. Henceforth, the accomplishment as well as submission of said reports shall be done regularly on a monthly basis.</p> <p>It was recommended and Management of RWO V agreed to:</p> <p>a. Stop the practice of allowing frequent reimbursements for meals incurred during staff meetings and instead</p>	ROCS / RWO V and RWO VIII			Fully Implemented   			

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	conduct of said meetings and said claims were not supported with complete documents as required in COA Circular No. 2012-001, thus casting doubt on the regularity as well as validity of the payments made.	observe the prescribed processes/procedures in the disbursement of government funds;  b. Review the agency's Annual Procurement Program to ascertain the reasonableness of planned purchases to avoid the incidence of frequent reimbursements; and  c. Require the Accountant to submit the lacking documents on payments for reimbursements amounting to P100,328.40.							Consumption.
22	<b>OTHER COMPLIANCE ISSUES</b>  <i>Compliance with Tax Laws</i>  OWWA has complied with the withholding of taxes from its employees and suppliers and remitted the same in accordance with Revenue Regulation No. 2-98. A total of P39,744,410.92 was withheld and remitted by the OWWA for CY 2019. However, in RWO XIII, the Accounting Office failed to withhold the creditable withholding income tax from the payment of services rendered by Job Orders whose gross earnings exceeded P250,000.00, and to require those earning below P250,000.00 to execute income payee's sworn declaration contrary to Section 3 and 4(6) of BIR Revenue Regulation No. 11-2018 dated January 31, 2018.	It was recommended that Management instruct the:  a. Accountant of RWO XIII to revisit the TRAIN Law particularly the provisions mentioned above and ensure that creditable withholding tax is properly withheld; and  b. Concerned Job Order Workers to settle the tax deficiency in the BIR Office and present the proof of settlement to the accounting office for verification.		ROCS / RWO XIII			Fully Implemented  		

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23	<i>Gender and Development (GAD)</i>  OWWA was able to accomplish various GAD related activities integrated in the regular projects, activities and programs (PAPs) of the agency. However, the prepared GAD Plan and Budget (GPB) for CY 2019 was not accepted by the Philippine Commission on Women (PCW) due to non-conformity with the format prescribed in DBM-NEDA-NCRFW Joint Circular No. 2004-01 dated April 5, 2004 as amended by Annex B of the PCW-National Economic Development Authority (NEDA) and DBM Joint Circular No. 2012-01 which took effect in 2013.	It was recommended that Management strictly comply with the requirements and format prescribed under the above-mentioned PCW-NEDA-DBM Joint Circular for the preparation, completion and submission of the GPB and AR and submit an approved copy thereof to the Audit Team.		GAD Focal Person			On-going	The revised 2019 GAD Plan and Budget was submitted to PCW for review as per advise of the latter. It was only returned with their inputs on September 2020.	The 2019 GAD GPB, together with a request for GMMS training and encoding, is for signature of the Administrator.
24	<i>Senior Citizens and Differently-abled Persons</i>  OWWA failed to plan projects, activities and programs (PAPs) to address the concerns of Senior Citizens and Differently-abled Persons and to allot the required 1% of their budget for the implementation thereof, contrary to Section 33 of the General Provisions of the Republic Act No. 11260 or the General Appropriations Act (GAA) for CY 2019 and Joint DBM and DSWD Circular No. 2003-01 dated April 28, 2003, respectively.	It was recommended that Management formulate PAPs intended to address the concerns of senior citizens and persons with disability and allocate at least one percent (1%) of the OWWA's budget for the implementation of said PPPAs.		GAS / HRMDD					



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26	<p><i>Compliance with National Disaster Risk Reduction Management (NDRRMF)</i></p> <p>The OWWA did not formulate plans relative to the mainstreaming of Disaster Risk Reduction (DRR) in its programs and projects contrary to Section 37 of the General Provisions of the General Appropriations Act (GAA) for Fiscal Year (FY) 2019. Moreover, no emergency evacuation plans posted on strategic and conspicuous locations at the OWWA Center Building, contrary to Section 10.2.5.13 of the Implementing Rules and Regulation (IRR) of RA No. 9514.</p>	<p>It was recommended that Management:</p> <p>a. Formulate plans relative to the mainstreaming of DRR in the OWWA programs and projects pursuant to Section 37 of the General Provisions of the GAA for FY 2019; and</p>		GAS			Partially Implemented		<p>a.The Management shall coordinate with the Climate Change Commission (CCC) so that we may be briefed on the National Climate Change Action Plan (NCCAP) for our long-term program and strategies for climate change adaptation and mitigation. We intend to invite the CCC to extend the necessary technical and capacity building assistance for OWWA in the conduct of risk assessment, as well as adaptation and mitigation planning. The funding for this initial capacity building activity/ies shall be sourced from savings from approved funds for personnel development as included in the approved budget for CY 2020.</p>

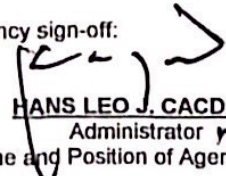
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		b. Post emergency evacuation plans in strategic and conspicuous locations in every level of the OWWA Center pursuant to Section 10.2.5.13 of the IRR of RA No. 9514.					Fully Implemented		b.We have evacuation maps in every floor at strategic locations within the OWWA Center building.
27	<p><b>PROGRAM EVALUATION</b></p> <p><i>Balik-Pinas Balik Hanapbuhay (BPBH)</i></p> <p>The non-compliance of four RWOs with Paragraphs V and VI of the Memorandum of Instruction (MOI) No. 005, series of 2017 dated 10 May, coupled with flaws in the program implementation like delayed release of grant, lack of manpower to evaluate and process grant application, inadequate monitoring of grantees and their projects resulted in the non-attainment of the program objectives. Likewise, the validity of the disbursements in BARM is doubtful due to incomplete information/data in the Disbursement Vouchers and other financial documents.</p>	<p>We recommended that the Management of the concerned RWOs:</p> <p><u>NCR, CAR, I and XII</u></p> <p>a. Strictly comply with the requirements of the MOI in the conduct of site inspection/addresses prior to the release of the grant and to regularly monitor and evaluate the implementation of the beneficiaries' livelihood project/s to identify interventions to sustain the project;</p> <p><u>RWO I and XII</u></p> <p>b. Direct the concerned Program Officers to facilitate timely release of grants to the concerned OFWs;</p> <p><u>RWO XII</u></p> <p>c. Review/revisit their manpower complement especially plantilla positions so that the scarcity of</p>		ROCS / RWOs NCR, CAR, I, XII and BARMM			Partially Implemented		<p><u>NCR</u></p> <p>The RWO will comply with the MOI in the conduct of site inspection/addresses prior to the release of the grant and to regularly monitor and evaluate the implementation of the beneficiaries' livelihood project/s to identify interventions to sustain the project.</p> <p><u>CAR</u></p> <p>The Management will strictly implement the monitoring of funded projects of OFW beneficiaries under Balik Pinas Balik Hanapbuhay.</p>

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		<p>manpower could be promptly addressed;</p> <p>d. Notify the OFWs with unclaimed checks and/or require the accountant to adjust in the books the cancelled checks;</p> <p>e. Request for additional motor vehicle for use in the RWOs operations;</p> <p><u>BARMM</u></p> <p>f. Explain why the transactions were consummated despite the deficiencies noted;</p> <p>g. Advise the Accountant to see to it that the DVs and other documents are properly filled up before approving the claim, and the cashier/disbursing officer to ensure that Box E of paid DVs were properly signed/acknowledged; and</p> <p>h. Require the attendees of the EDT to sign in the attendance sheet and furnish the audit team a copy thereof in order to validate compliance of MOI relative to BPBH program of OWWA.</p>					On-going	<p>The office is still waiting for the approval of our request for the suspension of the site visitation. In lieu of the site visitation, LGU or Barangay Certificate will be accepted.</p>	<p>(BPBH) by monitoring the projects a month after the release of the assistance, to ensure that the projects are being implemented based on the business proposal submitted and validated by the OWWA staff.</p> <p>The Regional Head also instructed the Family Welfare Officers to prepare their monthly schedule of activities that includes the monitoring of BPBH-OFCs, and scholar's aside from the validation of the proposed project of new applicants under BPBH.</p> <p><u>RWO XII</u></p> <p>Vouchers and checks were prepared for all its pending applications prior to COVID-19 Pandemic. Applicants were also informed of their checks and there were releases made from June to September 2020.</p>

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							Fully Implemented		<u>BARMM</u>  Journal Entry Voucher, Disbursement Vouchers and Budget Utilization Slips signed by accountant. Box E of DVs and acknowledgement receipt were completely filled out. Certification of the accountant in JEVs, DVs and BUS were inadvertently skipped due to voluminous transactions in 2018. Accountable persons were already advised to comply with the recommendations of COA. Copy of certificate of entrepreneurship livelihood training for BPBH program attached to DVs and submitted to COA BARMM.
28	<i>Welfare Assistance Program</i>  In RWO XII fund released amounting to P19,000,000.00 intended for Welfare Assistance Program (WAP) – Calamity (Earthquake) was not promptly and efficiently distributed to the OFWs and their families after the calamities happened in those identified areas, thus, defeating the mandate of the agency to immediately respond in times of crisis and or emergencies.	It was recommended that Management  a. Fast track the releases of the unutilized balance P9,647,500.00 to the concerned OFWs and their families; and  b. Review/revisit their manpower compliment especially plantilla positions so that programs,		ROCS / RWO XII			On-going	Still waiting for fund replenish-ment from Central Office	<u>RWO XII</u>  Financial assistance was released from June to September 2020. However, until today, the office did not yet receive the fund replenishment.

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		projects and activities could be promptly addressed/attained.						

Agency sign-off:


**HANS LEO J. CACDAC**

Administrator

Name and Position of Agency Officer

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 Date