

OVERSEAS WORKERS WELFARE ADMINISTRATION

AGENCY ACTION PLAN and
STATUS OF IMPLEMENTATION
Audit Observations and Recommendations
For the Calendar Year 2023

Ref	Audit Observations	Audit Recommendation	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	FINANCIAL AUDIT								
	<i>Accounting Errors and Omissions</i>								
	There are no material misstatements found in the audit of the financial statements (FSs) of the Overseas Workers Welfare Administrations (OWWA) as of December 31, 2023. The accounting errors and improper accounting treatment of transactions, which are considered departures from the International Public Sector Accounting Standards (IPSAS), that were identified totalling ₱22,517,438.79 as summarized in “Annex B” have already been adjusted in the books of accounts expect for ₱1,114,212.73. This remaining amount does not significantly affect the reliability of the accounts and the fair presentation of the FSs.	It was recommended and the Management agreed to require the Accountants of RWO-NCR, VII and VIII to prepare the necessary adjusting entries to correct the misstatements.		RWO NCR			Fully Implemented		The management already adjusted all misstatements.
				RWO VII			Fully Implemented		Adjusting entries had already been made and recorded in the book of accounts of RWO 7.
				RWO VIII			Fully Implemented		Adjusted the 2023 Depreciation & Accumulated Depreciation together with the revised 2023 Financial Statement
	IPSAS No. 1, paragraph 27 provides that FSs present fairly the financial position, financial performance, and cash flows of an entity. Fair presentation requires the faithful								

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	<p>representation of the effects of transactions, other events, and conditions in accordance with the definitions and recognition criteria for assets, liabilities, revenue, and expenses set out in IPSAS. The application of IPSAS, with additional disclosures, when necessary, is presumed to result in financial statements that achieve a fair presentation.</p> <p>Audit of the Administration’s Consolidated FSs for Calendar Year (CY) 2023 disclosed uncorrected misstatements aggregating ₱1,114,212.73, broken down as follows:</p> <table><caption>Table 1. Summary of Unadjusted Misstatements</caption><tr><th>Account Classification</th><th>Office/ RWO</th><th>Balance as at December 31, 2023 (Amount in PhP)</th><th>Uncorrected Misstatements</th><th>Table</th></tr><tr><td>Inventories</td><td>NCR</td><td>19,773,150.08</td><td>70,218.00</td><td>2</td></tr><tr><td>Financial Liabilities</td><td>VII</td><td>1,365,969,548.25</td><td>887,501.14</td><td>3</td></tr><tr><td>Expenses</td><td>VIII</td><td>4,604,685,053.71</td><td>156,493.59</td><td>4</td></tr><tr><td>Total</td><td></td><td></td><td>1,114,212.73</td><td></td></tr></table> <p>Details of the unadjusted misstatements are presented in the ensuring paragraphs.</p> <p>A) <i>Misstatements in Inventories</i></p> <p>The misstatements found in the audit of Inventories that remained uncorrected or unadjusted in the books at year-end are shown in <i>Table 2</i>.</p> <table><caption>Table 2. Summary of Misstatements in Inventories</caption><tr><th>Description of Misstatement</th><th>Criteria</th><th>Office/ RWO</th><th>Amount of Misstatement</th><th>Accounts Affected (Amount in PhP)</th><th>Under/(Over) Statement</th></tr><tr><td rowspan="2">Unrecorded issuances of accountable forms</td><td rowspan="3">Section 7, Chapter 8 of the GAM for NGAs, Volume I</td><td rowspan="3">NCR</td><td rowspan="2">(70,218.00)</td><td>Accountable Forms, Plates and Stickers Inventory</td><td>(70,218.00)</td></tr><tr><td>Accumulated Surplus/ (Deficit)</td><td>70,218.00</td></tr><tr><td colspan="3">Net Overstatement</td><td>(70,218.00)</td><td></td></tr></table>	Account Classification	Office/ RWO	Balance as at December 31, 2023 (Amount in PhP)	Uncorrected Misstatements	Table	Inventories	NCR	19,773,150.08	70,218.00	2	Financial Liabilities	VII	1,365,969,548.25	887,501.14	3	Expenses	VIII	4,604,685,053.71	156,493.59	4	Total			1,114,212.73		Description of Misstatement	Criteria	Office/ RWO	Amount of Misstatement	Accounts Affected (Amount in PhP)	Under/(Over) Statement	Unrecorded issuances of accountable forms	Section 7, Chapter 8 of the GAM for NGAs, Volume I	NCR	(70,218.00)	Accountable Forms, Plates and Stickers Inventory	(70,218.00)	Accumulated Surplus/ (Deficit)	70,218.00	Net Overstatement			(70,218.00)							
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	<p>The submitted Report of Accountability for Accountable Forms (RAAF) of RWO NCR disclosed a total issuance of 7,631 checks amounting to ₱210,483.00 for CY 2023. However, the recorded issuance of accountable forms per books for CY 2023 is only ₱552.00 or 92 checks, resulting in an unrecorded issuance of ₱209,931.00. Consequently, an adjustment through Journal Entry Voucher (JEV) No. 2023-12-683 dated December 31, 2023, amounting to ₱139,713.00 was made by the RWO NCR to record the issuance of accountable forms. Nevertheless, evaluation of records found the uncorrected or unadjusted misstatements amounting to ₱70,218.00</p> <p>B) Misstatements in Financial Liabilities</p> <p>The misstatements found in the audit of Financial Liabilities which remained uncorrected or unadjusted in the books at year-end are shown in <i>Table 3</i>.</p> <table><caption>Table 3. Summary of Misstatements in Liabilities</caption><tr><th rowspan="2">Description of Misstatement</th><th rowspan="2">Criteria</th><th rowspan="2">Office/ RWO</th><th>Amount of Misstatement</th><th>Accounts Affected</th><th rowspan="2">Under/(Over) Statement</th></tr><tr><th colspan="2">(Amount in PhP)</th></tr><tr><td rowspan="2">Unsupported payables</td><td rowspan="3">Section 2(a), Chapter 6 of the GAM for NGAs, Volume I</td><td rowspan="3">VII</td><td>(887,501.14)</td><td>Accounts Payable</td><td>(887,501.14)</td></tr><tr><td></td><td>Accumulated Surplus/ (Deficit)</td><td>887,501.14</td></tr><tr><td colspan="3">Net Overstatement</td><td>(887,501.14)</td><td></td></tr></table> <p>Audit in RWO VII noted that accruals for General Services, Janitorial Services, Telephone Expenses, Rent Expenses,</p>	Description of Misstatement	Criteria	Office/ RWO	Amount of Misstatement	Accounts Affected	Under/(Over) Statement	(Amount in PhP)		Unsupported payables	Section 2(a), Chapter 6 of the GAM for NGAs, Volume I	VII	(887,501.14)	Accounts Payable	(887,501.14)		Accumulated Surplus/ (Deficit)	887,501.14	Net Overstatement			(887,501.14)							
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	<p>and Other MOOE amounting to ₱721,364.14 were not supported with billing statements or statements of account. As a result, the obligated amounts were not accurate. The accountant averred that the recorded amounts were estimated based on previous billings from the suppliers and/or their contracts.</p> <p>In addition, the contracts for Office Supplies Inventory, Other Supplies and Materials Inventory, Semi-Expendable Information and Communication Technologies (ICT), Medical Equipment, and Repairs and Maintenance – Motor Vehicles amounting to ₱166,137.00 were already obligated in CY 2023. However, delivery of the goods did not occur by year-end, as evidenced by the Charge Sales Invoice and Inspection and Acceptance Report that was dated in the subsequent year, January 2024.</p> <p>C) <i>Misstatements in Expenses</i></p> <p>The misstatements in RWO VIII aggregating ₱156,493.59 found in the audit of Depreciation Expense/Accumulated Depreciation which remained uncorrected or unadjusted in the books at year-end are shown in <i>Table 4</i>.</p> <table><caption>Table 4. Summary of Misstatements in Depreciation Expense/Accumulated Depreciation</caption><tr><th>Description of Misstatement</th><th>Criteria</th><th>Office/ RWO</th><th>Amount of Misstatement</th><th>Accounts Affected</th><th>Under/(Over) Statement</th></tr><tr><td colspan="6">(Amount in PhP)</td></tr><tr><td>Non-recognition of</td><td>Section</td><td>VIII</td><td>156,493.59</td><td>Accumulated</td><td>103,317.13</td></tr></table>	Description of Misstatement	Criteria	Office/ RWO	Amount of Misstatement	Accounts Affected	Under/(Over) Statement	(Amount in PhP)						Non-recognition of	Section	VIII	156,493.59	Accumulated	103,317.13						
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	<table><tr><td rowspan="5">erroneous provision of depreciation</td><td rowspan="5">27, Chapter 10 of the GAM for NGAs Volume I</td><td rowspan="5"></td><td rowspan="5"></td><td>Depreciation – Buildings</td><td></td></tr><tr><td>Accumulated Depreciation – Motor Vehicles</td><td>50,703.75</td></tr><tr><td>Accumulated Depreciation – Furniture and Fixtures</td><td>2,278.87</td></tr><tr><td>Accumulated Depreciation - Expense Building</td><td>193.84</td></tr><tr><td>Accumulated Surplus/ (Deficit)</td><td>(104,520.04)</td></tr><tr><td colspan="3">Net Understatement</td><td>156,493.59</td><td></td><td></td></tr></table>						erroneous provision of depreciation	27, Chapter 10 of the GAM for NGAs Volume I			Depreciation – Buildings		Accumulated Depreciation – Motor Vehicles	50,703.75	Accumulated Depreciation – Furniture and Fixtures	2,278.87	Accumulated Depreciation - Expense Building	193.84	Accumulated Surplus/ (Deficit)	(104,520.04)	Net Understatement			156,493.59									
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2	<p>Accounting Errors and Omissions</p> <p>Accounting deficiencies, such as unreconciled/unaccounted, unsupported, and dormant balances due to inadequate periodic monitoring and maintenance of records/reports and reconciliation affecting some accounts to the extent of ₱409,576,249.37 were noted. The possible/potential effects of the various accounting deficiencies, affect the entity’s ability to report financial data reliably.</p> <p>Section 6, Chapter 19 of the GAM for NGAs, Volume I, enumerates the qualitative characteristics of financial reporting. Among these are reliability, faithful representation, and completeness, defined as follows:</p> <p><i>Reliability – reliable information is free from material error and bias, and can be depended on by the users to represent faithfully what it purports to represent or could reasonably be expected to represent</i></p>						<p>It was recommended and the Management agreed to require the:</p> <p>a) RWOs NCR and III to determine the nature and origin of the unaccounted/ unreconciled/ unadjusted difference. Once identified and documented, prepare appropriate adjusting journal entries to reflect the transaction accurately in the FSs;</p>			<p>RWO NCR</p> <																							

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	<p><i>Faithful representation - information to represent faithfully transactions and other events, which should be presented in accordance with the substance of the transactions and other events, and not merely their legal form.</i></p> <p><i>Completeness - the information in FSs should be complete within the bounds of materiality and cost.</i></p> <p>Moreover, Section 111 of Presidential Decree (PD) No. 1445 requires that:</p> <p>(1) The accounts of an agency shall be kept in such detail as is necessary to meet the needs of the agency and at the same time be adequate to furnish the information needed by fiscal or control agencies of the government.</p> <p>(2) The highest standards of honesty, objectivity, and consistency shall be observed in the keeping of accounts to safeguard against inaccurate or misleading information.</p> <p>Audit of the OWWA's financial accounts disclosed accounting deficiencies requiring further analysis, reconciliation, physical count/verification. coordination, and future corrective actions as these have possible effects on the reliability of the reported account balances at year-end, as</p>	<p>b) CO and RWO IV-A to conduct regular monthly bank reconciliation of all the Cash in Bank accounts and submit monthly to the AT;</p> <p>c) CO and RWO III to make representations with the banks for the possible enrolment to the LBP weAccess and for the early transmission of the bank statements and/or request a snapshot of transaction ledgers of the corresponding bank account and should then submit to the AT; and</p>		<p>Central Office (FMS / Accounting Division)</p> <p>RWO IV-A</p> <p>Central Office (FMS / Accounting Division)</p> <p>RWO III</p>		<p>1st quarter</p>	<p>Fully Implemented</p> <p>Fully Implemented</p> <p>On-going</p> <p>Fully Implemented</p>		<p>The Central Office prepares regular monthly bank reconciliation of all the Cash in Bank Accounts and submits monthly to the Audit Team.</p> <p>Bank Reconciliation Statement were already submitted to the audit team.</p> <p>The Central Office requests for snapshots of transaction ledgers of the corresponding bank account to reconcile the bank balance with that of balance per books.</p> <p>The certification of bank balances were already submitted to the Audit Team last February 26, 2024 and enrolled to LBP WeAccess since 2021.</p>

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	summarized in <i>Table 5</i> . <table><caption>Table 5. Summary of Accounting Deficiencies</caption><tr><th>Accounts</th><th>Deficiencies</th><th>Office/ RWO</th><th>Amount of Deficiency (in PhP)</th><th>Standard</th></tr><tr><td rowspan="3">Cash and Cash Equivalents</td><td>a. Unaccounted/ unsupported reconciling items</td><td>NCR</td><td>1,119,907.50</td><td>Paragraph 27 of IPSAS No. 1</td></tr><tr><td rowspan="2">b. Delayed preparation and timely submission of the monthly Bank Reconciliation Statements (BRSs)</td><td>CO</td><td>-</td><td rowspan="2">Sections 5 and 7, Chapter 21 of the GAM for NGAs, Volume I</td></tr><tr><td>IV-A</td><td></td></tr><tr><td></td><td>c. Non-maintenance of Cashbooks or equivalent and non-reconciliation of records between the Cashier and Accountant</td><td>IV-A</td><td>-</td><td>COA Circular No. 2003-006, dated December 2, 2003 and the Revised Cash Examination Manual (RC EM) under COA Memorandum No. 2013-004 dated July 09, 2013</td></tr><tr><td rowspan="3">Loans Receivable</td><td rowspan="2">d. Non-provision of allowance for impairment for the Loans Receivable</td><td>CO</td><td>-</td><td rowspan="2">Paragraphs 73 and 75 of the IPSAS 41</td></tr><tr><td>IV-B</td><td></td></tr><tr><td>e. Incomplete Supporting Documents</td><td>CO</td><td>6,356,222.50</td><td></td></tr><tr><td>Inter-Agency Receivables</td><td>f. Unreconciled variance between the books and that of the Implementing Agencies (IAs)</td><td>CO</td><td>8,182,987.40</td><td>Section 4.6 of COA Cir. No. 94-013 dated December 13, 1994</td></tr><tr><td rowspan="2">Inventories</td><td rowspan="2">g. Variance between Accounting and Property Records due to:<ul style="list-style-type: none">Misclassified inventory items within the Property RecordsUnaccounted prior years' balancesNon-maintenance and/or non-submission of the required records, forms and reports</td><td>CO</td><td>(27,493,261.49)</td><td rowspan="2">Section 10.1.6 of Part IV of COA Circular No. 2018-003 GAM for NGAs Volume III Section 13, Chapter 8 of the GAM for NGAs, Volume I COA Circular No. 2022-004</td></tr><tr><td>NCR</td><td></td></tr><tr><td>Other Assets – Advances</td><td>h. Abnormal negative balances of cash advances</td><td>CO</td><td>2,183,502.54</td><td>Section 15, Chapter 2 of the GAM for NGAs, Volume I COA Circular No. 2020-001 dated January 08, 2020</td></tr><tr><td rowspan="4">Property, Plant and Equipment</td><td rowspan="3">i. Variance between records in Accounting and Property Divisions due to:<ul style="list-style-type: none">Unaccounted PPE items for reconciliationPPE items not recognized in the books but unrecorded in the RPCPPE</td><td>CO</td><td rowspan="3">51,820,421.16</td><td rowspan="3">Section 42, Chapter 10 of the GAM for NGAs, Volume I</td></tr><tr><td>VIII</td></tr><tr><td>XII</td></tr><tr><td></td><td></td><td>BARMM</td><td></td><td></td></tr><tr><td></td><td>j. Non-preparation of Physical Inventory Plan (PIP) and non-completion of the physical inventory activity</td><td>IX</td><td>-</td><td>Section 38, Chapter 10 of the GAM for NGAs, Volume I</td></tr><tr><td>Inter-Agency Payables</td><td>k. Unaccounted prior years' balances</td><td>CO</td><td>54,429.22</td><td>IPSAS No. 1</td></tr><tr><td>Accounts Payable</td><td rowspan="2">l. Incomplete Supporting Documents</td><td>NCR</td><td rowspan="2">5,790,710.48</td><td rowspan="2">PD No. 1445: GAM for NGAs, Volume I and COA Circular No. 2012-001 dated June</td></tr><tr><td>Due to other funds</td><td>VI</td></tr><tr><td></td><td></td><td>XIII</td><td></td><td></td></tr></table>	Accounts	Deficiencies	Office/ RWO	Amount of Deficiency (in PhP)	Standard	Cash and Cash Equivalents	a. Unaccounted/ unsupported reconciling items	NCR	1,119,907.50	Paragraph 27 of IPSAS No. 1	b. Delayed preparation and timely submission of the monthly Bank Reconciliation Statements (BRSs)	CO	-	Sections 5 and 7, Chapter 21 of the GAM for NGAs, Volume I	IV-A			c. Non-maintenance of Cashbooks or equivalent and non-reconciliation of records between the Cashier and Accountant	IV-A	-	COA Circular No. 2003-006, dated December 2, 2003 and the Revised Cash Examination Manual (RC EM) under COA Memorandum No. 2013-004 dated July 09, 2013	Loans Receivable	d. Non-provision of allowance for impairment for the Loans Receivable	CO	-	Paragraphs 73 and 75 of the IPSAS 41	IV-B		e. Incomplete Supporting Documents	CO	6,356,222.50		Inter-Agency Receivables	f. Unreconciled variance between the books and that of the Implementing Agencies (IAs)	CO	8,182,987.40	Section 4.6 of COA Cir. No. 94-013 dated December 13, 1994	Inventories	g. Variance between Accounting and Property Records due to: <ul style="list-style-type: none">Misclassified inventory items within the Property RecordsUnaccounted prior years' balancesNon-maintenance and/or non-submission of the required records, forms and reports	CO	(27,493,261.49)	Section 10.1.6 of Part IV of COA Circular No. 2018-003 GAM for NGAs Volume III Section 13, Chapter 8 of the GAM for NGAs, Volume I COA Circular No. 2022-004	NCR		Other Assets – Advances	h. Abnormal negative balances of cash advances	CO	2,183,502.54	Section 15, Chapter 2 of the GAM for NGAs, Volume I COA Circular No. 2020-001 dated January 08, 2020	Property, Plant and Equipment	i. Variance between records in Accounting and Property Divisions due to: <ul style="list-style-type: none">Unaccounted PPE items for reconciliationPPE items not recognized in the books but unrecorded in the RPCPPE	CO	51,820,421.16	Section 42, Chapter 10 of the GAM for NGAs, Volume I	VIII	XII			BARMM				j. Non-preparation of Physical Inventory Plan (PIP) and non-completion of the physical inventory activity	IX	-	Section 38, Chapter 10 of the GAM for NGAs, Volume I	Inter-Agency Payables	k. Unaccounted prior years' balances	CO	54,429.22	IPSAS No. 1	Accounts Payable	l. Incomplete Supporting Documents	NCR	5,790,710.48	PD No. 1445: GAM for NGAs, Volume I and COA Circular No. 2012-001 dated June	Due to other funds	VI			XIII			d) RWO IV-A to instruct the AO to prepare and maintain the CRRec for collections/deposits and CDRec for disbursements and to reconcile with the accounting records at least every quarter for more effective and efficient monitoring and control of funds under his accountability. Management commented, thus: <table><tr><th>Office/R WO</th><th>Management's Comments</th></tr><tr><td>III</td><td>All the necessary adjusting entries included in the audit observation were prepared and submitted on February 26, 2024, the same with the bank certifications.</td></tr><tr><td>IX</td><td>Requested twice from the LBP, their authorized depository bank, to provide details of said reconciling items, but no update has yet been received as of April 15, 2024. The accountant was directed to prepare the appropriate adjusting journal entries and assured to effect the adjustments in the 1st quarter of 2024.</td></tr></table>	Office/R WO	Management's Comments	III	All the necessary adjusting entries included in the audit observation were prepared and submitted on February 26, 2024, the same with the bank certifications.	IX	Requested twice from the LBP, their authorized depository bank, to provide details of said reconciling items, but no update has yet been received as of April 15, 2024. The accountant was directed to prepare the appropriate adjusting journal entries and assured to effect the adjustments in the 1st quarter of 2024.			Fully Implemented		Cashbook is already maintained and a reconciliation between cashier and accountant were made.
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Inter-Agency Payables	k. Unaccounted prior years' balances	CO	54,429.22	IPSAS No. 1																																																																																												
Accounts Payable	l. Incomplete Supporting Documents	NCR	5,790,710.48	PD No. 1445: GAM for NGAs, Volume I and COA Circular No. 2012-001 dated June																																																																																												
Due to other funds		VI																																																																																														
		XIII																																																																																														
Office/R WO	Management's Comments																																																																																															
III	All the necessary adjusting entries included in the audit observation were prepared and submitted on February 26, 2024, the same with the bank certifications.																																																																																															
IX	Requested twice from the LBP, their authorized depository bank, to provide details of said reconciling items, but no update has yet been received as of April 15, 2024. The accountant was directed to prepare the appropriate adjusting journal entries and assured to effect the adjustments in the 1st quarter of 2024.																																																																																															

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												From	To																									
	<table><tr><td>Due to Bureau of Internal Revenue</td><td>m. Non-maintenance of Subsidiary Ledgers (SLs)</td><td>IX</td><td>7,497.95</td><td>14, 2012</td></tr><tr><td rowspan="4">Various</td><td>n. Dormant Accounts</td><td rowspan="3">CO, NCR, VI, IX, X and XIII</td><td>309,913,812.27</td><td rowspan="4">Chapter 18 of IPSAS No. 1: GAM for NGAS, Volume I COA Circular No. 2023-008 dated August 17, 2023 and COA Circular No. 97-001 dated February 05,1997</td></tr><tr><td>• Receivables aged ten years or more</td><td></td></tr><tr><td>• Other Assets aged ten years or more</td><td></td></tr><tr><td>• Payables aged five years or more</td><td>CO and BARMM</td><td>38,475,798.30</td></tr><tr><td colspan="2"></td><td>X</td><td>13,184,221.54</td><td></td></tr><tr><td colspan="2">Total</td><td></td><td>409,576,249.37</td><td></td></tr></table>	Due to Bureau of Internal Revenue	m. Non-maintenance of Subsidiary Ledgers (SLs)	IX	7,497.95	14, 2012	Various	n. Dormant Accounts	CO, NCR, VI, IX, X and XIII	309,913,812.27	Chapter 18 of IPSAS No. 1: GAM for NGAS, Volume I COA Circular No. 2023-008 dated August 17, 2023 and COA Circular No. 97-001 dated February 05,1997	• Receivables aged ten years or more		• Other Assets aged ten years or more		• Payables aged five years or more	CO and BARMM	38,475,798.30			X	13,184,221.54		Total			409,576,249.37											
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		X	13,184,221.54																																			
Total			409,576,249.37																																			
<p>Details of the noted accounting deficiencies are presented in the ensuing paragraphs.</p> <p>Cash and Cash Equivalents</p> <p>a. Unaccounted/unsupported reconciling items - ₱1,119,907.50</p> <p>In RWO NCR, one of the reconciling items under the account Cash in Bank – Local Currency, Current Account (LCCA) - Operations Account (Land Bank of the Philippines (LBP) Current Account No. 1702-1003-52), has an unaccounted difference from prior years of ₱38,450.00. This amount has been incorrectly lumped into the total outstanding checks. Consequently, this results in an unaccounted difference or discrepancy.</p> <p>In RWO III, bank reconciling items amounting to ₱1,081,457.50 lack supporting details and documents for the two bank accounts. A review of the latest BRS from the Accounting Unit (AU)</p>																																						

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	<p>disclosed that the reconciling items have no attached data or details supporting the said transactions. There were no adjustments made to reconcile the bank and book balances.</p> <p>b. Delayed preparation and timely submission of the monthly BRSs</p> <p>In CO, the BRS was prepared on a semestral basis or as a single report covering six months, while other foreign currency accounts were not submitted to the Audit Team (AT). The latest BRSs for Cash in Bank -LCCA submitted to the AT were for June to December 2023, while the BRS for six savings accounts were for June to December 2021 only. Inquiry with the concerned staff averred that it takes time for the bank to provide them with bank statements, hence the delay in reconciling the bank balance with the balance per book. However, Management can always request a snapshot of the ledger entries of these bank accounts, which is usually accommodated by the bank.</p> <p>Furthermore, in RWO IV-A the BRS for CY 2023 was not submitted to the Office of the Auditor for verification, ranging from 21 to 324 days. Thus, the AT was precluded from conducting timely verification and analysis of the accuracy of the balances of the accounts</p>								

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	<p>presented in the financial statements and the agency's bank account.</p> <p>Bank reconciliations should be completed at regular intervals for all bank accounts to ensure that the Agency's cash records are correct in both the bank and the ledger.</p> <p>c. Non-maintenance of Cash Receipts Record (CRRec) and Cash Disbursements Record (CDRec) and non-reconciliation of records between the Cashier and Accountant</p> <p>The Accountable Officer (AO) in RWO IV-A does not maintain the CRRec and CDRec to record collections and disbursements, and no reconciliation was conducted with the accounting records, contrary to the provisions of Chapters 5 and 6 of the GAM for NGAs, Volume I and COA Circular No. 2003-006, dated December 2, 2003. Thus, as a consequence of the non-maintenance of the required reports per GAM, the collections and disbursements could not be readily ascertained.</p>								
3	<p>Receivables</p> <p>Non-provision of allowance for impairment of the Loans Receivables</p> <p>The allowance for impairments in the CO</p>	<p>It was recommended and the Management agreed to require the concerned personnel of the CO and RWO IV-B to undertake the</p>		Central Office			Fully Implemented		<p>An allowance for the impairment of loan receivables-SFLA-SOL had been recognized.</p>

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	<p>revealed that the provision for impairment only pertains to Regular Loans and Livelihood Loans. Management was unable to formulate and recognize the allowance for impairment for the Loans Receivables – Special Financial Loan Assistance (SFLA) – Special Financial Loan Assistance (SOL) Account</p> <p>In RWO IV-B, the Management was able to recognize impairment losses and their corresponding allowances in prior years. However, the balance of the Allowance for Impairment – Loans Receivable -Other account has not been updated periodically for more than five years amounting to ₱8,198,354.66, which is not in accordance with the provisions set in Paragraphs 73 and 75 of IPSAS 41.</p>	assessment, formulation, and recognition of the allowance for impairment of Loans Receivable. This should be done as much as practicable for accounts whose collectability is highly improbable. The results of this assessment should be disclosed in the Noted to FSs.		(FMS / Accounting Division) 					

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									to unidentified collections remitted directly to FELSF Bank account. We will coordinate with the Bank if they can provide us information regarding the depositor of the unidentified collections.																															
5	<p>Unreconciled variance between the books of CO and the IAs - ₱8,182,987.40</p> <p>The confirmation letters were sent by CO to the respective Accounting Division (AD) and the ATs of the IAs; however, only six out of the 13 IAs were able to reply. Thus, a discrepancy of ₱8,182,987.40 was noted in the Inter-Agency Receivables, details are presented in <i>Table 7</i>:</p> <table><caption>Table 7. Summary of Unreconciled variance between the books of CO and the IAs</caption><tr><th>Office</th><th>Balance per book</th><th>Per Confirmation</th><th>Variance</th></tr><tr><th colspan="4">(Amount in PhP)</th></tr><tr><td colspan="4"><i>Due from NGAs</i></td></tr><tr><td>Bureau of Local Employment (BLE)</td><td>3,940.00</td><td>-</td><td>3,940.00</td></tr><tr><td>Department of Foreign Affairs (DFA)</td><td>1,183,058.75</td><td>-</td><td>1,183,058.75</td></tr><tr><td>DOLE</td><td>10,650,911.64</td><td>3,658,862.99</td><td>6,992,048.65</td></tr><tr><td>Occupational Health and Safety Center (OHSC)</td><td>3,940.00</td><td>-</td><td>3,940.00</td></tr><tr><td>Total</td><td>11,841,850.39</td><td>3,658,862.99</td><td>8,182,987.40</td></tr></table> <p>Confirmation from the DOLE provides that the account has a balance of ₱3,658,862.99, different from the books of the OWWA-CO which is ₱10,650,911.64. Similarly, the (BLE), a DOLE bureau, has no separate books of account, possibly incorporating the ₱3,940.00 in the confirmed balance. Furthermore, confirmation replies from the DFA and OSHC indicated zero balances, resulting in discrepancies of ₱1,183,058.75 and ₱3,940.00, respectively.</p>	Office	Balance per book	Per Confirmation	Variance	(Amount in PhP)				<i>Due from NGAs</i>				Bureau of Local Employment (BLE)	3,940.00	-	3,940.00	Department of Foreign Affairs (DFA)	1,183,058.75	-	1,183,058.75	DOLE	10,650,911.64	3,658,862.99	6,992,048.65	Occupational Health and Safety Center (OHSC)	3,940.00	-	3,940.00	Total	11,841,850.39	3,658,862.99	8,182,987.40	<p>It was recommended and the Management agreed to the require the AD to validate the status of unliquidated fund transfers, coordinate and reconcile the records with the IAs, requiring the submission of a Report of Disbursement on completed programs/projects for proper recording and/or appropriate actions.</p>		<p>Central Office (FMS / Accounting Division)</p>	<p>01/01/2024</p>	<p>12/31/2024</p>	<p>On-going</p>	<p>The AD will validate the status of unliquidated fund transfers, coordinate and reconcile the records with the IAs and require the submission of a Report of Disbursement.</p>
Office	Balance per book	Per Confirmation	Variance																																					
(Amount in PhP)																																								
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					From	To																																									
6	<p><i>Inventories</i></p> <p>Variance between Accounting and Property Records - ₱27,493,261.49</p> <p>A comparison of the balances of Inventory accounts per books and Report of Physical Count of Inventory (RPCI) as of December 31, 2023, of CO and RWO NCR, revealed a net discrepancy of ₱27,493,261.49. Details of which are presented in <i>Table 8</i>.</p> <table><caption>Table 8. Schedule of Variance between Books and RPCI</caption><tr><th>Office/ RWO</th><th>Per Books</th><th>Per Inventory (Amount in Php)</th><th>Difference</th></tr><tr><td>CO</td><td>963,146.81</td><td>30,115,137.02</td><td>(29,151,990.21)</td></tr><tr><td>NCR</td><td>3,320,106.83</td><td>1,661,378.11</td><td>1,658,728.72</td></tr><tr><td>Total</td><td>4,283,253.64</td><td>31,776,515.13</td><td>(27,493,261.49)</td></tr></table> <p>Analysis of the above variance can be partly attributed to the lapses of the AD and Procurement and Property Management Division (PPMD) in conducting periodic reconciliation of records, details are shown in <i>Table 9</i>.</p> <table><caption>Table 9. Causes of discrepancies in Inventory Reports and Records</caption><tr><th>Office/RWO</th><th>Nature of Deficiencies</th><th>Amount (in Php)</th></tr><tr><td rowspan="5">CO</td><td>Misclassified inventory items in Property Records</td><td rowspan="2">(199,500.00)</td></tr><tr><td>a.1. PPE included in RPCSP</td></tr><tr><td>a.2. Within the inventory accounts</td><td rowspan="4">(2,986,829.35)</td></tr><tr><td>Unaccounted prior years' balance since 2020, with no details nor documents to substantiate their existence, details are as follows:</td></tr><tr><td>Office Supplies Inventory</td><td>82,431.00</td></tr><tr><td>Other Supplies and Materials Inventory</td><td>2,846,553.35</td></tr><tr><td>Semi-Expendable Communication Equipment</td><td>57,845.00</td></tr><tr><td></td><td>Unidentified reconciling items due to non-preparation of Registry of Semi-expendable Property Issued (RegSPI) and delay in the maintenance and updating of the required ledger cards, stock cards, other required forms and reports for inventory items, and semi-expendable properties</td><td>(25,965,660.86)</td></tr><tr><td>NCR</td><td>Unidentified reconciling items due to absence of periodic reconciliation</td><td>1,658,728.72</td></tr><tr><td>Net Effect</td><td></td><td>(27,493,261.49)</td></tr></table>	Office/ RWO	Per Books	Per Inventory (Amount in Php)	Difference	CO	963,146.81	30,115,137.02	(29,151,990.21)	NCR	3,320,106.83	1,661,378.11	1,658,728.72	Total	4,283,253.64	31,776,515.13	(27,493,261.49)	Office/RWO	Nature of Deficiencies	Amount (in Php)	CO	Misclassified inventory items in Property Records	(199,500.00)	a.1. PPE included in RPCSP	a.2. Within the inventory accounts	(2,986,829.35)	Unaccounted prior years' balance since 2020, with no details nor documents to substantiate their existence, details are as follows:	Office Supplies Inventory	82,431.00	Other Supplies and Materials Inventory	2,846,553.35	Semi-Expendable Communication Equipment	57,845.00		Unidentified reconciling items due to non-preparation of Registry of Semi-expendable Property Issued (RegSPI) and delay in the maintenance and updating of the required ledger cards, stock cards, other required forms and reports for inventory items, and semi-expendable properties	(25,965,660.86)	NCR	Unidentified reconciling items due to absence of periodic reconciliation	1,658,728.72	Net Effect		(27,493,261.49)	<p>It was recommended and Management agreed to require the AD/AU and PPMD/PPU of CO and RWO NCR, respectively, to:</p> <p>a) Conduct periodic reconciliations and make the necessary adjustments to their Inventory records/reports;</p> <p>b) Classify the Inventory accounts under the Revised Chart of Accounts of the GAM for NGAs, Volume III, and COA Circular No. 2020-001 dated January 08, 2020;</p> <p>c) Require the PPMD of the CO to promptly submit the required forms, registry, and reports of the inventory items and semi-expendable properties, and complete the conduct of a physical count of the inventory accounts at year-end, within the</p>	<p>Central Office (FMS / Accounting Division)</p> <p>Central Office (PPMD)</p>		<p>Fully Implemented</p> <p>Fully Implemented</p> <p>On-going</p>	<p>The PPMD and AD regularly reconciles the inventory accounts and makes the necessary adjusting entries in the books. The RPCI as of June 30, 2024 and submitted the report to COA on July 22, 2024.</p> <p>The inventory accounts were reclassified in accordance with the Revised Chart of Accounts (Updated 2019) of the GAM for NGAs Volume III, and COA Circular 2020-001 dated January 08, 2020.</p> <p>The PPMD noted to submit the required forms, update the registry and reports of the inventory items including semi-expendable properties and conduct the physical count of inventory within the prescribed period.</p>
Office/ RWO	Per Books	Per Inventory (Amount in Php)	Difference																																												
CO	963,146.81	30,115,137.02	(29,151,990.21)																																												
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					From	To																											
		prescribed period; and d) Require the RWO NCR to update/reconcile the SCs for each item in stock.		RWO NCR			Fully Implemented		The management already adjusted all misstatements.																								
7	Other Assets – Advances Abnormal negative/balances of cash advances - ₱2,183,502.54 Examination of the subject accounts in CO revealed the presence of negative balances totalling ₱2,183,502.54. These abnormal or negative balances were due to errors in recording, posting, or over-liquidation in the accountabilities which need to be reconciled and supported with appropriate details, to wit: <table><tr><th colspan="4">Table 10. Schedule of Negative Balances in Cash Advances (CAs)</th></tr><tr><th>Particulars</th><th>Advances to OEs</th><th>Advances to SDOs</th><th>Amount</th></tr><tr><td>For adjustment</td><td>(5,456.52)</td><td>(573,939.01)</td><td>(579,395.53)</td></tr><tr><td>For reconciliation</td><td>(16,587.23)</td><td>(958,058.67)</td><td>(974,645.90)</td></tr><tr><td>No remarks provided</td><td>(209,570.87)</td><td>(419,890.24)</td><td>(629,461.11)</td></tr><tr><td>Total</td><td>(231,614.62)</td><td>(1,951,887.92)</td><td>(2,183,502.54)</td></tr></table> Nonetheless, the AD is required to identify and provide the status of the employees when submitting the report on the aging of outstanding CAs, to easily identify those still active in the service and take appropriate action.	Table 10. Schedule of Negative Balances in Cash Advances (CAs)				Particulars	Advances to OEs	Advances to SDOs	Amount	For adjustment	(5,456.52)	(573,939.01)	(579,395.53)	For reconciliation	(16,587.23)	(958,058.67)	(974,645.90)	No remarks provided	(209,570.87)	(419,890.24)	(629,461.11)	Total	(231,614.62)	(1,951,887.92)	(2,183,502.54)	It was recommended and the Management agreed to require the AD of CO to analyze, reconcile, and determine the causes of the negative balances and prepare the necessary adjusting entries to correct the affected accounts.		Central Office (FMS / Accounting Division)	01/01/ 2024	12/31/ 2024	On-going		The AD is reconciling the records on the negative balances and ais preparing the necessary adjusting entries to correct the affected accounts.
Table 10. Schedule of Negative Balances in Cash Advances (CAs)																																	
Particulars	Advances to OEs	Advances to SDOs	Amount																														
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Total	(231,614.62)	(1,951,887.92)	(2,183,502.54)																														
8	Property, Plant and Equipment (PPE) Variance between the records of the Accounting and Property Divisions - ₱51,820,421.16	It was recommended and the Management agreed that the AD/AUs and PPMD/Property Units of:																															

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	<p>Differences between the balances of the accounting and property records were noted in CO and RWOs VIII, XII and BARMM, details are presented in the table below:</p> <table><caption>Table 11. Schedule of Unreconciled differences per books and Report on the Physical Count of PPE (RPCPPE)</caption><thead><tr><th>Office/ RWO</th><th>Per Accounting Records</th><th>Per RPCPPE (Amount in Php)</th><th>Variance</th></tr></thead><tbody><tr><td>CO</td><td>515,488,044.94</td><td>469,245,953.79</td><td>46,242,091.15</td></tr><tr><td>VII</td><td>11,713,308.89</td><td>5,865,878.87</td><td>5,847,430.02</td></tr><tr><td>XII</td><td>3,444,617.28</td><td>3,635,112.29</td><td>(190,495.01)</td></tr><tr><td>BARMM</td><td>2,895,864.38</td><td>2,974,469.38</td><td>(78,605.00)</td></tr><tr><td>Total</td><td>533,541,835.49</td><td>482,041,414.33</td><td>51,820,421.16</td></tr></tbody></table> <p>Analysis of the variances can be attributed to the following noted deficiencies:</p> <table><caption>Table 12. Details of the variances per Office</caption><thead><tr><th>Office/ RWO</th><th>Observation</th><th>Amount (in Php)</th></tr></thead><tbody><tr><td colspan="3">Unaccounted PPE Items for reconciliation</td></tr><tr><td>XII</td><td>Variances in the balance of PPEs in the RPCPPE as against the balance recorded in the FSs. These variances require adjustments to either or both sets of records</td><td>(190,495.01)</td></tr><tr><td>BARMM</td><td>The PPE account balance totalling ₱2,895,864.38 as of December 31, 2023, was not reconciled with the RPCPPE leaving an unreconciled difference</td><td>(78,605.00)</td></tr><tr><td colspan="3">PPE Items recognized in the books but unrecorded in the RPCPPE</td></tr><tr><td>CO</td><td>PPE Items were not reported in the RPCPPE due to incomplete inventory taking and non-maintenance/non-updating of PPE Ledger Cards (PPELCs)/ Property Cards (PCs) by the PPMD</td><td>46,242,091.15</td></tr><tr><td>VIII</td><td>The unreconciled balance represents the newly purchased Motor Vehicles which were recorded in the GL but were not recorded in the RPCPPE.</td><td>5,847,430.02</td></tr><tr><td>Total</td><td></td><td>51,820,421.16</td></tr></tbody></table>	Office/ RWO	Per Accounting Records	Per RPCPPE (Amount in Php)	Variance	CO	515,488,044.94	469,245,953.79	46,242,091.15	VII	11,713,308.89	5,865,878.87	5,847,430.02	XII	3,444,617.28	3,635,112.29	(190,495.01)	BARMM	2,895,864.38	2,974,469.38	(78,605.00)	Total	533,541,835.49	482,041,414.33	51,820,421.16	Office/ RWO	Observation	Amount (in Php)	Unaccounted PPE Items for reconciliation			XII	Variances in the balance of PPEs in the RPCPPE as against the balance recorded in the FSs. These variances require adjustments to either or both sets of records	(190,495.01)	BARMM	The PPE account balance totalling ₱2,895,864.38 as of December 31, 2023, was not reconciled with the RPCPPE leaving an unreconciled difference	(78,605.00)	PPE Items recognized in the books but unrecorded in the RPCPPE			CO	PPE Items were not reported in the RPCPPE due to incomplete inventory taking and non-maintenance/non-updating of PPE Ledger Cards (PPELCs)/ Property Cards (PCs) by the PPMD	46,242,091.15	VIII	The unreconciled balance represents the newly purchased Motor Vehicles which were recorded in the GL but were not recorded in the RPCPPE.	5,847,430.02	Total		51,820,421.16	<p>a) CO and RWOs VIII, XII and BARMM to conduct regular reconciliation between the Accounting and Property records to facilitate adjustments of discrepancies or make corrections where applicable; and</p>		<p>Central Office (Accounting Division and PPMD)</p> <p>RWO VIII</p> <p>RWO XII</p> <p>RWO BARMM</p>		<p>Fully Implemented</p> <p>Fully Implemented</p> <p>Fully Implemented</p>	<p>The PPMD and AD are reconciling the PPE accounts and makes the necessary adjusting entries in the books.</p> <p>Reconcile the accounting records & property records and submitted the revised financial statement of 2023</p> <p>Errors rectified with adjusting entry - JEV No. 24-03-056 dated 15 March 2024</p> <p>The difference was erroneously recording the amount of motor vehicle and ICT Equipment on the RPCPPE and the RWO-BARMM submitted the correct report to COA.</p>
Office/ RWO	Per Accounting Records	Per RPCPPE (Amount in Php)	Variance																																																				
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		<p>b) CO to update the PCs and PPELCs.</p>		<p>Central Office (Accounting Division and</p>		<p>Fully Implemented</p>	<p>The Central Office regularly updated the OCs and PPELCs.</p>																																																

Ref	Audit Observations	Audit Recommendation	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			
				PPMD)					
9	<p>Non-preparation of Physical Inventory Plan (PIP) and non-completion of the physical inventory activity</p> <p>RWO IX failed to prepare the PIP and complete the physical inventory taking in compliance with Section 38, Chapter 10 of the GAM for NGAS, Volume I. The Management explained that the non-preparation and non-submission of the PIP was not intentionally done due to time constraints as the year-end is fast approaching. The non-completion of the inventory taking likewise was due to conflicting schedules of the members of the Inventory Committee. hence unable to establish the accuracy and existence of the accounts.</p>	<p>It was recommended and the Management agreed to require RWO IX to fully comply with the provisions of Section 38, Chapter 10 of the GAM for NGAs, Volume I.</p> <p><i>Management Comment:</i></p> <p>The RWO IX commented that an Inventory Committee was created with the issuance of Office Order No. 012 series of 2024 but has yet to complete the process of the one-time cleansing and gave assurance that they will follow the given recommendations.</p>		RWO IX	January 2024	December 2024	On-going		<p>The management have created an <i>Inventory Committee on February 2, 2024</i>, with Office <i>Order# 012-s24</i>. We have not yet completed the whole process of the one-time cleansing of PPE but rest assured that we will follow the recommendation given.</p>
10	<p><i>Liabilities Account</i></p> <p>The deficiencies affecting the reliability of payables accounts and other affected accounts are discussed as follows:</p> <p>Unaccounted prior years' balance for Inter-Agency Payables - ₱54,429.22</p> <p>The remaining balance of ₱54,429.22 pertains to CY 2020 carry-over amounts from the OWWA Fund of CO which remained unreconciled, due to the absence of records from earlier years to verify the details of prior years' transactions thereby precluding the</p>	<p>It was recommended and the Management of CO agreed to require the AD and Human Resource Management and Development Division (HRMDD) to regularly analyze and reconcile their records; and remit the balance, if warranted.</p>		Central Office (Accounting Division and HRMDD)	01/01/ 2024	12/31/ 2024	On-going		<p>The AD and HRMDD will regularly analyze and reconcile their records of the inter-agency payables and remit the balance, if warranted.</p>

Ref	Audit Observations	Audit Recommendation	Agency Action Plan				Status of Implementation	Reason for Partial / Delay / Non-Implementation, if applicable	Action Taken / Action to be taken																						
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	Management from making adjustments and/or make remittance for the past due balances, details are presented in <i>Table 13</i> . Table 13. Unaccounted PY's Balance of <table><tr><th colspan="6">Inter-Agency Payables</th></tr><tr><th>Year</th><th>Particulars</th><th>GSIS</th><th>Pag-ibig</th><th>Philhealth</th><th>Total</th></tr><tr><td colspan="6">(Amount in PhP)</td></tr><tr><td>2020</td><td>Unreconciled balance</td><td>26,185.07</td><td>(12,877.49)</td><td>41,121.64</td><td>54,429.22</td></tr></table>	Inter-Agency Payables						Year	Particulars	GSIS	Pag-ibig	Philhealth	Total	(Amount in PhP)						2020	Unreconciled balance	26,185.07	(12,877.49)	41,121.64	54,429.22						
Inter-Agency Payables																															
Year	Particulars	GSIS	Pag-ibig	Philhealth	Total																										
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2020	Unreconciled balance	26,185.07	(12,877.49)	41,121.64	54,429.22																										
11	Incomplete Supporting Documents The details of the accounts payables with incomplete supporting documents are as follows: <table><tr><th colspan="3">Table 14. Observation of the Incomplete Supporting Documents of AP</th></tr><tr><th>Particulars</th><th>Office/ RWOs</th><th>Amount</th></tr><tr><td>Obligations for CY 2023 which were not supported with documentary requirements such as Sales Invoices, Statements of Account, or Delivery Receipts to determine if goods or services have already been delivered or rendered.</td><td>NCR</td><td>4,705,004.18</td></tr><tr><td>CY 2020 Claims by Qualified Hospital, Iloilo for the provision of testing services, and claims by various Local Government Units (LGUs) as reimbursements for meal allowances</td><td rowspan="2">VI</td><td>945,179.67</td></tr><tr><td>As per SPIMS Beneficiary List dated March 31, 2021</td><td>80,000.00</td></tr><tr><td>As per OWWA Unnumbered Memorandum dated September 09, 2021, for emergency Repatriation Fund (ERF) – Afghanistan and Vietnam (GAA)</td><td></td><td>40,000.00</td></tr><tr><td>Due to Other Funds – Provident Fund Incorporated (PFI) Premium and Loan accounts not backed up with supporting schedules</td><td>XIII</td><td>20,526.63</td></tr><tr><td>Total</td><td></td><td>5,790,710.48</td></tr></table>	Table 14. Observation of the Incomplete Supporting Documents of AP			Particulars	Office/ RWOs	Amount	Obligations for CY 2023 which were not supported with documentary requirements such as Sales Invoices, Statements of Account, or Delivery Receipts to determine if goods or services have already been delivered or rendered.	NCR	4,705,004.18	CY 2020 Claims by Qualified Hospital, Iloilo for the provision of testing services, and claims by various Local Government Units (LGUs) as reimbursements for meal allowances	VI	945,179.67	As per SPIMS Beneficiary List dated March 31, 2021	80,000.00	As per OWWA Unnumbered Memorandum dated September 09, 2021, for emergency Repatriation Fund (ERF) – Afghanistan and Vietnam (GAA)		40,000.00	Due to Other Funds – Provident Fund Incorporated (PFI) Premium and Loan accounts not backed up with supporting schedules	XIII	20,526.63	Total		5,790,710.48	<p>It was recommended and the Management agreed that:</p> <p>a) RWOs NCR, VI, and XIII ensure that JEVs are duly supported with pertinent documents;</p> <p>b) RWO VI undertake a thorough re-assessment of the validity of payables totaling ₱1,065,179.67; and</p>		RWO NCR		Fully Implemented		The management reversed the accounting entry for those AP with incomplete documents.
Table 14. Observation of the Incomplete Supporting Documents of AP																															
Particulars	Office/ RWOs	Amount																													
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Total		5,790,710.48																													
				RWO VI		Fully Implemented		JEVs are duly supported with pertinent documents.																							
				RWO XIII		Fully Implemented		JEV has been completely supported with required documents																							
				RWO VI		Fully Implemented		Reverted to Central Office all the payables concerned last April 23, 2024 and June 3, 2024.																							

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					From	To			
		c) RWO XIII to exert best efforts to reconstruct transaction records and other related documents to identify the names of the payee-employees and their corresponding amounts as the basis for the adjustment of the affected accounts.		RWO XIII			Fully Implemented		The Management resolves to adopt the recommendations of the Auditor to exert efforts in reconstructing transaction records and other related documents to identify the names of the payee-employees and their corresponding amounts as the basis for the adjustment of the affected accounts. Also, In the event that any misstatements are confirmed within the recording, the Management commits to promptly reimburse the corresponding amount to the National Treasury.
12	Non-maintenance of SLs The Due to BIR of RWO IX had an abnormal year-end balance last year of ₱35,893.86 compared to this year's balance of ₱7,497.95. This is due to non-preparation and maintenance of the SL.	The prior year's recommendation was reiterated and the Management agreed to require the RWO IX Accountant to prepare and maintain SL and retrieve prior year's records to determine the correctness of the account		RWO IX	January 2024	December 2024	Fully Implemented		The subsidiary ledger for Due to BIR has already been setup, and the accountant is in the process of updating the Subsidiary Ledgers and reconciliation.
13	Dormant Accounts COA Circular No. 2023-008 dated August 17, 2023, lays down the Guidelines on the Proper Disposition of Dormant Accounts of National Government Agencies (NGAs) and Instrumentalities, LGUs and Government-	It was recommended and the management agreed to: <i>On dormant Loans and Receivable Accounts:</i>							

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	<p>Owned and Controlled Corporations (GOCCs), amending COA Circular No. 2016-005 dated December 19, 2016 re: Guidelines and Procedures on the Write-off of Dormant Receivable Accounts, Unliquidated Cash Advances, and Fund Transfers of NGAS, LGUs and GCs.</p> <p>Section 5 of the same circular described the nature of dormant accounts as follows:</p> <p>Dormant Accounts, individual or group of account balances within the general ledger account, which remained non-moving/no activity for ten (10) years or more from the last transaction recorded in the books.</p> <p>Dormant Receivable Accounts whose balance remained inactive or non-moving in the books of accounts for ten (10) years or more and where settlement/collectability could no longer be ascertained.</p> <p>Dormant Unliquidated Cash Advances - advances granted to disbursing officers, agency officers, and employees which remained non-moving for ten (10) years or more and where settlement/ collectability could no longer be ascertained.</p> <p>Dormant Unliquidated Fund Transfers advances granted by the source agency to the implementing agency for the implementation of programs/projects that remained non-moving for ten (10) years or</p>	<p>a) CO and BARMM to:</p> <ul style="list-style-type: none">• Validate the status of unliquidated fund transfers, coordinate and reconcile the records with the IAs, requiring the submission of a Report of Disbursement on completed programs/ projects for proper recording and/or appropriate actions;• Determine the existence of dormant accounts and initiate a request for write-off in accordance with the provisions of COA Circular No. 2023-008 dated August 17, 2023;		<p>Central Office (FMS / Accounting Division)</p> <p>RWO BARMM</p> <p>Central Office (FMS / Accounting Division)</p> <p>RWO BARMM</p>	<p>01/01/ 2024</p> <p>Septem ber 2024</p>	<p>12/31/ 2024</p> <p>Decem ber 2024</p>	<p>On-going</p> <p>On-going</p> <p>On-going</p> <p>Fully Implemented</p>		<p>The AD will validate the status of unliquidated fund transfers coordinate and reconcile the records with the IAs and require the Submission of a Report of Disbursement.</p> <p>The management will coordinate with IA to know what programs are unliquidated, and we will submit a report of disbursement on completed programs.</p> <p>CO will resubmit the letter request for write-off of the dormant accounts in accordance with the provisions of COA Circular No. 2023-008 dated August 08, 2023.</p> <p>The management closed the dormant account (NRCO) dated June 30, 2023.</p>

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	<p>more and where settlement/collectability could no longer be ascertained.</p> <p>COA Circular No. 97-001 dated February 5, 1997, provides that dormant accounts refer to liabilities created for specific projects/programs, the implementation of which have been completed and the account balances remained non-moving for more than five years.</p> <p>The dormant asset and liability accounts amounting to ₱361,546,789.49 of the Administration are summarized in <i>Table 15</i>.</p> <table><caption>Table 15. Summary of Dormant Accounts</caption><thead><tr><th>Accounts</th><th>Amount (in PhP)</th></tr></thead><tbody><tr><td>Receivables aged ten years or more</td><td></td></tr><tr><td>Loans and Accounts Receivables</td><td></td></tr><tr><td>Accounts Receivables</td><td>18,050.00</td></tr><tr><td>Loan Receivables</td><td>231,108,814.03</td></tr><tr><td>Inter-Agency Receivables</td><td></td></tr><tr><td>Due from NGAs</td><td>77,886,650.70</td></tr><tr><td>Due from GOCCs</td><td>32,948.52</td></tr><tr><td>Due from LGUs</td><td>860,306.40</td></tr><tr><td>Other Receivables</td><td></td></tr><tr><td>Due from OEs</td><td>7,042.62</td></tr><tr><td>Sub-total</td><td>309,906,769.65</td></tr><tr><td>Other Assets aged ten years and more</td><td></td></tr><tr><td>Advances</td><td></td></tr><tr><td>Advances to SDOs</td><td>5,382,902.83</td></tr><tr><td>Advances to OEs</td><td>33,092,895.67</td></tr><tr><td>Sub-total</td><td>38,475,798.30</td></tr><tr><td>Payables aged five years and more</td><td></td></tr><tr><td>Accounts Payable</td><td>13,164,221.54</td></tr><tr><td>Sub-total</td><td>13,164,221.54</td></tr><tr><td>Total</td><td>361,546,789.49</td></tr></tbody></table> <p>Analysis of the Receivables account showed that the total of ₱309,913,812.27 remained outstanding for ten years or more, hence considered dormant and liquidations could no longer be ascertained and/or collections ceased to be probable due to low collection rate, lack of monitoring and analysis of the</p>	Accounts	Amount (in PhP)	Receivables aged ten years or more		Loans and Accounts Receivables		Accounts Receivables	18,050.00	Loan Receivables	231,108,814.03	Inter-Agency Receivables		Due from NGAs	77,886,650.70	Due from GOCCs	32,948.52	Due from LGUs	860,306.40	Other Receivables		Due from OEs	7,042.62	Sub-total	309,906,769.65	Other Assets aged ten years and more		Advances		Advances to SDOs	5,382,902.83	Advances to OEs	33,092,895.67	Sub-total	38,475,798.30	Payables aged five years and more		Accounts Payable	13,164,221.54	Sub-total	13,164,221.54	Total	361,546,789.49	<p>b) CO and RWOs NCR, IX, X and XIII to intensify the collection of Accounts and Loans Receivable by employing an efficient collection mechanism and regular monitoring of the loan accounts;</p>		<p>Central Office (FMS / Accounting Division)</p> <p>RWO NCR</p> <p>RWO IX</p>			<p>On-going</p> <p>On-going</p> <p>On-going</p>	<p>The AD is continuously sending demand letters to concerned delinquent OFW debtors for the immediate collection of overdue accounts. An AdHoc of Committee had been consulted for the inventory, audit and management of foreclosed properties under the various livelihood programs for the possible condonation of overdue loans.</p> <p>The RWO-NCR partially requested write off for those AR with complete documents.</p> <p>The management is now preparing the 2nd Demand Letter to the borrowers while waiting for the transmittal. Management has already sent the 1st Demand Letter and is committed to the Auditor to resend them in three attempts. <i>The management has regularly updated the loans accounts and submitted them to the Central Office</i></p>
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	<p>account by the concerned offices. Details are as follows:</p> <table><tr><th colspan="3">Table 16. Dormant Receivables</th></tr><tr><th>Office/ RWOs</th><th>Amount</th><th>Observation</th></tr><tr><td colspan="3">Loans and Accounts Receivable</td></tr><tr><td colspan="3"><i>Accounts Receivable</i></td></tr><tr><td>VI</td><td>18,050.00</td><td>Dormant accounts for over 12 years</td></tr><tr><td>Subtotal</td><td>18,050.00</td><td></td></tr><tr><td colspan="3"><i>Loans Receivable – Others</i></td></tr><tr><td>CO</td><td>118,333,534.16</td><td>The balance remained outstanding for more than 10 to over 15 years, with very low collection rate, making the chances of recovery even more doubtful. The receivable in RWO NCR pertains to loans granted to OFWs which include Groceria, Filipino Expatriate Livelihood Support Fund (FELSF), Special Loan, and Calamity Loan Program (CLP)</td></tr><tr><td>NCR</td><td>67,718,909.42</td><td></td></tr><tr><td>VII</td><td>14,946,462.10</td><td>Dormant receivables aged over 10 to over 16 years and remained in the records. The receivables pertain mostly to loans granted to OFWs for various purposes which include the Livelihood, Regular, Loans Enterprise Development and Loan Program (EDLP), FELSF, GROCERIA, FAL, and non-collateralized loans.</td></tr><tr><td>XIII</td><td>11,595,620.01</td><td></td></tr><tr><td>IX</td><td>11,032,029.48</td><td></td></tr><tr><td>X</td><td>7,482,258.86</td><td></td></tr><tr><td>Subtotal</td><td>231,108,814.03</td><td></td></tr><tr><td colspan="3">Inter-Agency Receivables</td></tr><tr><td colspan="3"><i>Due from NGAs</i></td></tr><tr><td rowspan="10">CO</td><td>3,940.00</td><td>Due from BLE, expenses regarding the 8th EDSA anniversary and per Administrative Order No. 25-B series 1994</td></tr><tr><td>1,183,058.75</td><td>DFA forwarded balance from 2007 presented as \$23,750.00 @ ₱49,813, no other details were provided.</td></tr><tr><td>10,650,911.64</td><td>Various disbursements of DOLE</td></tr><tr><td>520,841.36</td><td>International Labor Organization (ILO) loans to cover deployment and 4th quarter allotment of Labatt F. Domingo to Iraq and loans to cover advance rental (January to November 1987) for the space occupied by the Regional Labor Centre Extension Office in Al Khobar, and travel allowances of ILO delegates.</td></tr><tr><td>13,359,503.20</td><td>Maritime Training Council (MTC) forwarded 2007 balance amounting to ₱27,577,172.41 and various disbursements and utilization including remittance of interest for January to December 2008 amounting to ₱101,331.47</td></tr><tr><td>119,010.00</td><td>Forwarded balance from 2007 with no other details provided by the National Labor Relation Commission (NLRC).</td></tr><tr><td>52,049,385.75</td><td>Forwarded 2007 balance amounting ₱52,175,705.95 and Philippine Overseas Employment Administration (POEA) share regarding Softfel charges.</td></tr><tr><td>Subtotal</td><td>77,886,650.70</td></tr><tr><td colspan="3"><i>Due from GOCCs</i></td></tr><tr><td>CO</td><td>29,008.52</td><td>Medicare-Philippine Health Insurance Corporation (PhilHealth) forwarded balance from 2007 amounting to ₱29,008.52 and inclusion of undocumented January 2009 carryover balance of ₱1,039,493.03 from reclassification of account with reference JEV No. 2021-06-0122P</td></tr><tr><td></td><td>3,940.00</td><td>CHSC expenses regarding the 8th EDSA anniversary and per Administrative Order (AO) No. 25-B s. 1994</td></tr><tr><td>Subtotal</td><td>32,948.52</td><td></td></tr><tr><td colspan="3"><i>Due from LGUs</i></td></tr><tr><td>CO</td><td>860,306.40</td><td>Construction of Misamis Oriental Provincial Hospital</td></tr><tr><td>Subtotal</td><td>860,306.40</td><td></td></tr><tr><td colspan="3">Other Receivables</td></tr><tr><td colspan="3"><i>Due from OEs</i></td></tr><tr><td>VI</td><td>7,042.62</td><td>Pertains to receivables from AO No. 1 for Job Orders- Telephone Bill and unremitted Expanded Livelihood Fund (ELF) Loan payment of AO No. 2 collected by AO No. 3 in Bacolod City</td></tr><tr><td>Subtotal</td><td>7,042.62</td><td></td></tr><tr><td>Total</td><td>309,913,812.27</td><td></td></tr></table> <p>Non-moving Other Assets aged ten years and more amounting to ₱38,475,798.30 are discussed in <i>Table 17</i>.</p>	Table 16. Dormant Receivables			Office/ RWOs	Amount	Observation	Loans and Accounts Receivable			<i>Accounts Receivable</i>			VI	18,050.00	Dormant accounts for over 12 years	Subtotal	18,050.00		<i>Loans Receivable – Others</i>			CO	118,333,534.16	The balance remained outstanding for more than 10 to over 15 years, with very low collection rate, making the chances of recovery even more doubtful. The receivable in RWO NCR pertains to loans granted to OFWs which include Groceria, Filipino Expatriate Livelihood Support Fund (FELSF), Special Loan, and Calamity Loan Program (CLP)	NCR	67,718,909.42		VII	14,946,462.10	Dormant receivables aged over 10 to over 16 years and remained in the records. The receivables pertain mostly to loans granted to OFWs for various purposes which include the Livelihood, Regular, Loans Enterprise Development and Loan Program (EDLP), FELSF, GROCERIA, FAL, and non-collateralized loans.	XIII	11,595,620.01		IX	11,032,029.48		X	7,482,258.86		Subtotal	231,108,814.03		Inter-Agency Receivables			<i>Due from NGAs</i>			CO	3,940.00	Due from BLE, expenses regarding the 8 th EDSA anniversary and per Administrative Order No. 25-B series 1994	1,183,058.75	DFA forwarded balance from 2007 presented as \$23,750.00 @ ₱49,813, no other details were provided.	10,650,911.64	Various disbursements of DOLE	520,841.36	International Labor Organization (ILO) loans to cover deployment and 4 th quarter allotment of Labatt F. Domingo to Iraq and loans to cover advance rental (January to November 1987) for the space occupied by the Regional Labor Centre Extension Office in Al Khobar, and travel allowances of ILO delegates.	13,359,503.20	Maritime Training Council (MTC) forwarded 2007 balance amounting to ₱27,577,172.41 and various disbursements and utilization including remittance of interest for January to December 2008 amounting to ₱101,331.47	119,010.00	Forwarded balance from 2007 with no other details provided by the National Labor Relation Commission (NLRC).	52,049,385.75	Forwarded 2007 balance amounting ₱52,175,705.95 and Philippine Overseas Employment Administration (POEA) share regarding Softfel charges.	Subtotal	77,886,650.70	<i>Due from GOCCs</i>			CO	29,008.52	Medicare-Philippine Health Insurance Corporation (PhilHealth) forwarded balance from 2007 amounting to ₱29,008.52 and inclusion of undocumented January 2009 carryover balance of ₱1,039,493.03 from reclassification of account with reference JEV No. 2021-06-0122P		3,940.00	CHSC expenses regarding the 8 th EDSA anniversary and per Administrative Order (AO) No. 25-B s. 1994	Subtotal	32,948.52		<i>Due from LGUs</i>			CO	860,306.40	Construction of Misamis Oriental Provincial Hospital	Subtotal	860,306.40		Other Receivables			<i>Due from OEs</i>			VI	7,042.62	Pertains to receivables from AO No. 1 for Job Orders- Telephone Bill and unremitted Expanded Livelihood Fund (ELF) Loan payment of AO No. 2 collected by AO No. 3 in Bacolod City	Subtotal	7,042.62		Total	309,913,812.27		<p>c) CO and RWOs NCR, IX, X and XIII to:</p> <ul style="list-style-type: none">Continue the sending of demand letters to the concerned delinquent OFW debtors for the immediate collection of overdue accounts and consider drafting a policy condoning/waiving the interests, penalties, and surcharges of overdue loans to encourage the borrowers to at least pay the principal amount of the loan;	<p>RWO X</p> <p>RWO XIII</p> <p>Central Office (FMS / Accounting Division)</p> <p>RWO NCR</p>		<p>On-going</p> <p>Fully Implemented</p> <p>On-going</p> <p>Fully Implemented</p>	<p>Management will adhere to the recommendation and will strengthen the collection of Accounts and Loans Receivable.</p> <p>Per recommendation, the Management has been preparing a second notice of demand letter for all Loan avalees, which we will schedule for the 4th quarter of CY. 2024.</p> <p>The AD is continuously sending demand letters to concerned delinquent OFW debtors for the immediate collection of overdue accounts. An AdHoc of Committee had been consulted for the inventory, audit and management of foreclosed properties under the various livelihood programs for the possible condonation of overdue loans</p> <p>The RWO-NCR continues to send letter to concerned delinquent borrowers.</p>
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Observations of Dormant Other Assets</caption><thead><tr><th>Office/ RWOs</th><th>Amount</th><th>Observation</th></tr></thead><tbody><tr><td colspan="3">Advances</td></tr><tr><td colspan="3">Advances to SDOs</td></tr><tr><td>CO</td><td>5,382,902.63</td><td>Unliquidated CAs to SDOs from previous years where documentation and records were insufficient to support the claim, and dormant accounts of employees no longer connected with the agency.</td></tr><tr><td>Subtotal</td><td>5,382,902.63</td><td></td></tr><tr><td colspan="3">Advances to OEs</td></tr><tr><td>CO</td><td>33,051,793.17</td><td>Unliquidated CAs to Officers and Employees from previous years where documentation and records were insufficient to support the claim and dormant accounts of employees no longer connected with the agency.</td></tr><tr><td>BARM</td><td>41,102.50</td><td>Multiple cash advances were granted to one SDO despite having unliquidated CAs whose purpose was already completed considering the period that has lapsed.</td></tr><tr><td>Subtotal</td><td>33,092,895.67</td><td></td></tr><tr><td>Total</td><td>38,475,798.30</td><td></td></tr></tbody></table> <p>Accounts Payable under the OWWA Fund totaling ₱13,164,221.54 had been outstanding in RWO X for five to eight years. A review of the details of the accounts payable disclosed that a significant portion of the long-outstanding payables pertain to unclaimed scholarship benefits of ₱7,468,408.01 which management pointed out as attributed to the lack of documentation submitted by the scholars on the claim and non-compliance by the students on covenants stipulated in the scholarship grant. Management personnel revealed that they are communicating with the scholarship grantees to determine the validity of the claims thereon. Details are presented in <i>Table 18</i>.</p> <table><caption>Table 18. Dormant Payables</caption><thead><tr><th>Particulars</th><th>No. of Payees</th><th>Aging</th><th>Amount</th></tr></thead><tbody><tr><td colspan="4">Scholarship Programs</td></tr><tr><td>OFW Dependents Scholarship Program (ODSP)</td><td>334</td><td>10</td><td>3,272,940.16</td></tr><tr><td>Skill for Employment Scholarship Program (SESP)</td><td>226</td><td>10</td><td>2,670,397.00</td></tr><tr><td>Education for Development Scholarship Program (EDSP)</td><td>52</td><td>7</td><td>1,472,387.96</td></tr><tr><td>Tuloy Aral</td><td>4</td><td>6</td><td>19,682.89</td></tr><tr><td>Congressional Migrant Workers' Scholarship Program (CMWSP)</td><td>4</td><td>8</td><td>33,000.00</td></tr><tr><td>Subtotal</td><td></td><td></td><td>7,468,408.01</td></tr><tr><td colspan="4">Other OWWA Programs</td></tr><tr><td>Education and Livelihood Assistance Program (ELAP)</td><td>253</td><td>9</td><td>2,195,897.64</td></tr></tbody></table>	Office/ RWOs	Amount	Observation	Advances			Advances to SDOs			CO	5,382,902.63	Unliquidated CAs to SDOs from previous years where documentation and records were insufficient to support the claim, and dormant accounts of employees no longer connected with the agency.	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Subtotal	33,092,895.67		Total	38,475,798.30		Particulars	No. of Payees	Aging	Amount	Scholarship Programs				OFW Dependents Scholarship Program (ODSP)	334	10	3,272,940.16	Skill for Employment Scholarship Program (SESP)	226	10	2,670,397.00	Education for Development Scholarship Program (EDSP)	52	7	1,472,387.96	Tuloy Aral	4	6	19,682.89	Congressional Migrant Workers' Scholarship Program (CMWSP)	4	8	33,000.00	Subtotal			7,468,408.01	Other OWWA Programs				Education and Livelihood Assistance Program (ELAP)	253	9	2,195,897.64		<div>RWO IX</div> <div>RWO X</div> <div>RWO XIII</div>	<div>January 2024</div> <div>Decem ber 2024</div>	<div>On-going</div> <div>On-going</div> <div>Fully Implemented</div>	<div>The management has kept sending demand letters to the delinquent OFWs. The waiver of interest , penalties, and surcharge for overdue loans is already included in the 2nd demand letters.</div> <div>Management will now schedule its third demand letters for FELSF and Non-Collateral and second demand letters for FAL and EDLP.</div> <div>Per recommendation, the Management has been preparing a second notice of demand letter for all Loan avaiilees, which we will schedule for the 4th quarter of CY. 2024. In compliance to Section D of Memorandum No. 001, s. 2009, outlining the collection procedures, the Management issued One-Hundred Forty-Three (143) Demand Letters dated February 22, 2024 to various debtors. Out of 143 Demand Letters sent, twelve (12) Debtors made partial and full payments with an aggregate amount of Ninety-Nine Thousand Five Hundred Sixty-Three Pesos and 67/100 only (PHP 99,563.67), while the remaining balance are</div>
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		<ul style="list-style-type: none">Exhaust all possible courses of action to reconcile the GL and SL balances under the account to provide more accurate and reliable financial data; and		<div>RWO XIII</div> <div>RWO NCR</div> <div>RWO IX</div> <div>RWO X</div>			<div>On-going</div> <div>Fully Implemented</div> <div>On-going</div> <div>On-going</div>		<div>collectability/settlement of the Accounts Receivable.</div> <div>Furthermore, if enough debtors persist to default their loans for CY 2024, the Management resolves to raise these concerns to the Legal Division at OWWA – Central Office before year ends.</div> <div>The RWO-NCR send letters to other governments agencies and OFCs for possible assistance.</div> <div>The Accountant has started to reconcile the GL and SL balances of loans receivables. Rest assured it will be reconciled before the year end.</div> <div>Management already exhausted all efforts in reconciling the GL and SL balances however, there are few borrowers who settle their</div>

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		<ul style="list-style-type: none">Resubmit the letter requesting the write-off of the dormant accounts to the AT only after complying with the deficiencies identified in the initial assessment.		<div>RWO XIII</div> <div>Central Office (FMS / Accounting Division)</div> <div>RWO NCR</div> <div>RWO IX</div>			<div>Fully Implemented</div> <div>On-going</div> <div>On-going</div> <div>On-going</div>		<p>loans through depositing the money directly in the bank accounts of OWWA and did not notify the office of their settlement.</p> <p>Hence, we will prepare a request for write off of qualified borrowers. Hence, per audit's recommendation we assure that the in-charge will provide a detailed assessment of the possible collectability/settlement of the loans receivable account.</p> <p>CO will resubmit the letter request for write-off of the dormant accounts in accordance with the provisions of COA Circular No. 2023-008 dated August 08, 2023.</p> <p>The RWO-NCR already re-submits the letter requesting for write-off.</p> <p>Then, if it is still unsuccessful, the management will request a write-</p>

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		<p><i>On dormant Other Assets:</i></p> <p>d) CO and RWO BARMM to:</p> <ul style="list-style-type: none">Exert effort to document, review, and analyze the long outstanding/dormant CAs and initiate the request for a write-off on the unliquidated CAs that remained non-moving for ten years or more in the books, duly supported with required		<p>RWO X</p> 					

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					From	To			
		documents; and							
		<ul style="list-style-type: none">Impose the appropriate penalties/remedies to erring AOs and employees with past due accounts.		Central Office (FMS / Accounting Division)			On-going		Salaries of AOs who have not complied with the Final Demand Letters have been withheld in accordance with MOI No. 009 Series of 2023 and Sections 5 of the COA Circular No. 97-002.
		On dormant Liabilities:		RWO BARMM			On-going		The management will impose a salary deduction to those AOs/ employees with past dues to avoid having an unliquidated cash advance.
		e) RWO X to:							
		<ul style="list-style-type: none">Reconcile accounting records with those of the creditors; and	Request for write off	RWO X	January 2024	December 2024	Fully Implemented	Due to the processing of the supporting documents.	Management already reconciled accounting records with those of the creditors.
		<ul style="list-style-type: none">Maintain SL for all accounts payable and coordinate with the CO for the remittance of the cash earmarked for the said liability as this pertains to the OWWA Fund.		RWO X			Fully Implemented		Management already returned to Central Office the cash equivalent to the accounts payable that had been outstanding for more than two years per JEV No. 24-05-088 dated 31 May 2024.

Ref	Audit Observations	Audit Recommendation	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											
		<div>Management Comments:</div> <table><tr><th>Office/RWO</th><th>Comments</th></tr><tr><td>NCR</td><td>The Management will continue sending demand letters as part of its efforts. Additionally, they will collaborate with the CO to engage the assistance of the Department of Migrant Workers (DMW) to carry out the provisions in the Deed of Assignment. Furthermore, management commits to adhering to the recommendations provided.</td></tr><tr><td>IX</td><td>The Management will exert their best effort to locate and retrieve loan documents to get the addresses of the borrowers and send demand letters.</td></tr><tr><td>X</td><td>Management commented that several of these payables pertain to scholarship grants that were accrued but payment was not made since proof of enrolment by the scholars was not provided by the beneficiaries. The Management has stated that they are in the process of contacting the grantees for verification and the respective schools or universities to reconcile billings of the scholar against their claims and to release of payment as necessary.</td></tr></table>	Office/RWO	Comments	NCR	The Management will continue sending demand letters as part of its efforts. Additionally, they will collaborate with the CO to engage the assistance of the Department of Migrant Workers (DMW) to carry out the provisions in the Deed of Assignment. Furthermore, management commits to adhering to the recommendations provided.	IX	The Management will exert their best effort to locate and retrieve loan documents to get the addresses of the borrowers and send demand letters.	X	Management commented that several of these payables pertain to scholarship grants that were accrued but payment was not made since proof of enrolment by the scholars was not provided by the beneficiaries. The Management has stated that they are in the process of contacting the grantees for verification and the respective schools or universities to reconcile billings of the scholar against their claims and to release of payment as necessary.							
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14	OTHER AUDIT AREAS <i>Utilization of Regular Agency Fund</i> The Administration has minimal utilization of 35% or P5,342,503,584.87 of their allotted budget of P15,340,145,758.90 for CY 2023, leaving an utilized amount of P9,997,642,174.03 or 65%. However, it was noted that most of the unutilized allotment was intended for the CY and Continuing Appropriations for general administration and support to operation per GAA that did not materialize due to simplification of the mandatory facility-based quarantine requirement for returning OFWs pursuant to the Inter-Agency Task Force (IATF) Resolution No. 160-A/B and Presidential Proclamation No. 297. The OWWA is a national government agency vested with the special function of developing and implementing welfare programs and services that respond to the	<p>It was recommended and the Management agreed to prepare a realistic budget and to prioritize programs and services that can administer the budget efficiently and provide a realistic and manageable time frame for utilizing the budget in the year it was appropriated.</p> <p><i>Management Comment:</i></p> <p>The OWWA has requested the Department of Budget and Management (DBM) to modify the Approved Continuing Appropriations for MOOE to purchase Motor Vehicles for the CO, RWOs, and OWOs. The requested modifications also includes the purchase of a lot intended to construct the New OWWA Building which will serve as a</p>		Central Office (Budget Division)			Fully Implemented		Modification of ₱2,600,003,904.00 for the purchase of lot with SARO No. SARO-BMB-B-24-0000195. Realignment of ₱110,009,000.00 for the implementation of Alagang OWWA Program (Migrants Brew, OFW Lounge, Seafarer’s Welfare Hub and Financial Assistance) from ERF								

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			Action Plan	Person / Dept. Responsible	Target Implementation Date				
					From	To			
	<p>needs of its member OFWs and their families. It is endowed with powers to administer a trust fund to be called the OWWA Fund.</p> <p>The OWWA Fund is a private fund held in trust by the OWWA. Being a trust fund, no portion thereof or any of its income, dividends or earnings shall accrue to the GAA of the National Government (NG). Neither shall any amount or portion thereof be conjoined with government money, nor revert to the NG. in the same manner, it is exempted from the “one fund doctrine” of the government. The OWWA Fund can only be used for the purposes for which it was created, that is, to serve the welfare of member OFWs and their families which shall include the financing of core programs and services of the OWWA.</p> <p>Furthermore, Congress shall annually appropriate the necessary amount to meet the funding requirement for PS and the MOOE of the OWWA. In addition, RA No. 10801 does not prevent the NG from allocating funds for the operation or implementation of any of the programs or services stated herein, including the budget for capital outlay.</p> <p>The General Provisions of RA No. 11936 or the GAA for Fiscal Year (FY) 2023 provides that all appropriations authorized in the Act, including budgetary support to GOCCs and financial assistance to LGUs, shall be</p>	Halfway Home and Training Center for OFWs. Furthermore, Management emphasized that OWWA has recently launched the ALAGANG OWWA Program funded by the MOOE – Operation which includes the OFW Lounge Program, the Migrants Brew, and the Seafarers’ Hub.							

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					From	To																					
	<p>available for release and obligation for the purpose specified, and under the same general and special provisions applicable thereto, until December 31, 2024, except for personnel services which shall be available for release, obligation and disbursement until December 31, 2023.</p> <p>For CY 2023, the Administration has a total adjusted budget of P15,340,145,758.90, this is composed of appropriations from the GAA totaling P12,298,435,927.90 and the OWWA Board approved budget totaling P3,041,709,831.00 from the OWWA fund under RA No. 10801 form program implementation for the benefit of the OFWs and their families.</p> <p>However, out of the amount of P15,340,145,758.90, only 35% or P5,342,503,584.87 was utilized, leaving an unutilized amount of P9,997,642,174.03 or 65%, as presented in <i>Table 19</i>.</p> <table><caption>Table 19. Summary of Unutilized Budget</caption><tr><th>Particulars</th><th>GAA</th><th>OWWA Fund</th><th>Total</th></tr><tr><td>Adjusted Budget</td><td>12,298,435,927.90</td><td>3,041,709,831.00</td><td>15,340,145,758.90</td></tr><tr><td>Less: Utilization</td><td>2,970,810,759.22</td><td>2,371,692,825.65</td><td>5,342,503,584.87</td></tr><tr><td>Balance</td><td>9,327,625,168.68</td><td>670,017,005.35</td><td>9,997,642,174.03</td></tr><tr><td>Percentage of Utilization</td><td>24%</td><td>78%</td><td>35%</td></tr></table> <p>It was observed that for FY 2023, the approved appropriation for OWWA includes the total amount of P9,889,433,000.00 intended for the ERF. However, under Presidential Proclamation No. 297 which lifted the nationwide declaration of a public health emergency due to COVID-19 and the Inter-Agency Task Force (IATF) Resolution</p>	Particulars	GAA	OWWA Fund	Total	Adjusted Budget	12,298,435,927.90	3,041,709,831.00	15,340,145,758.90	Less: Utilization	2,970,810,759.22	2,371,692,825.65	5,342,503,584.87	Balance	9,327,625,168.68	670,017,005.35	9,997,642,174.03	Percentage of Utilization	24%	78%	35%						
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	<p>No. 160-A/B, the mandatory facility-based quarantine was no longer required thus, resulting in the facility-based quarantine was no longer required thus, resulting in the decrease of expenditures for hotel accommodation, provisions of food, transportation and other COVID-19 related expenses for returning OFWs.</p> <p>Furthermore, it was noted that the ERF is demand-driven and contingent on the unforeseen incidents that may affect the OFWs, such as war, political unrest, and the like.</p>								
15	<p><i>Implementation of the Balik Pinas, Balik Hanapbuhay! Program</i></p> <p>With the effective implementation of the BPBH Program, P486,110,000.00 or 83.66% of the OWWA Board approved budget of P581,000,000.00 for CY 2023 was released to program beneficiaries, thereby extending immediate relief to repatriated/ displaced/ distressed 29,333 member-OFW beneficiaries. However, assistance to 366 beneficiaries in RWOs IV-A and BARMM was noted to have incomplete documentary requirements, and there was inadequate monitoring in RWOs I and BARMM to determine whether the OFW recipients successfully materialized their proposed business plans, in contrast to Memorandum of Instruction (MOI) No. 005, Series of 2017</p>	<p>Management’s effort in the adequate implementation of the BPBH Program in extending immediate relief to repatriated/displaced/distressed 29,333 member-OFW beneficiaries affected by the COVID-19 Pandemic was commended.</p> <p>However, it was recommended and the Management agreed to require:</p> <p>a. RWO I and BARMM to conduct monitoring/validation of the livelihood projects undertaken by the beneficiaries of the Program to ensure that the projects are implemented accordingly, as</p>	<p>The management commits to intensify the project monitoring and documentation to ascertain the success of the business</p>	<p>RWO I</p>	<p>01/01/2024</p>	<p>12/31/2024</p>	<p>Fully Implemented</p>		<p>The management has resumed the on-site validation and monitoring of the business venture of the program beneficiaries. BPBH Monitoring teams are being deployed regularly to perform such</p>

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					From	To			
	<p>dated May 10, 2017. As a result, the full achievement of the BPBH Program objectives could not be confirmed.</p> <p>The BPBH Program is a package of livelihood support/assistance intended to provide immediate relief to returning member-OFWs, active or non-active who were: (a) displaced from their jobs due to wars/ political conflicts in host countries, or policy reform controls and changes by the host government; (b) victims of illegal recruitment and/or human trafficking or other distressful situations; (c) distressed wards at the Migrant Workers and Overseas Filipino Resource Centers who are due to repatriation; and (d) repatriated OWWA-members who were employed by foreign employers which are beset with financial difficulties due to economic conditions. This was implemented by the OWWA through the issuance of MOI No. 7, Series of 2013, and subsequent amendments.</p> <p>In addition, paragraphs IV and VI of MOI No. 005, Series of 2017 dated May 10, 2017, provide the following on monitoring and evaluation of BPBH program implementation:</p> <p><i>Documentary Requirements</i></p> <p><i>a. Applications Form (with Undertaking that the cash assistance will be used solely for self-employment or for</i></p>	<p>provided by paragraph VI of the MOI No. 005, Series of 2017, and render a report thereon; and</p>	<p>ventures of the beneficiaries.</p> <p>The management shall likewise recommend a program review to the Programs and Policy Division in OWWA Central Office to consider limitations as to resources and other factors.</p>					<p>functions which are properly documented. The office has forwarded to the Audit Team a monitoring schedule to program beneficiaries for them to join the validation process.</p> <p>Likewise, the office has forwarded a letter of inquiry to the Central Office particularly with the Policy and Program Development Office on May 31, 2024 to review Paragraph VI of MOI 05 series of 2017 prescribing the timeline for initial and subsequent monitoring of all approved livelihood projects regarding the monitoring frequency of livelihood projects, considering that the present guidelines require more time, logistics and manpower. As of writing, the office still awaits the response of the central office since the concern is currently under review.</p> <p>At present, RWO1 has hired additional two job order personnel to facilitate the conduct of BPBH monitoring.</p>	
			Set a schedule and target of beneficiaries	RWO BARMM			On-going	Lack of man power and	Continuous monitoring of the BPBH beneficiaries. We have

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	<p><i>starting or expansion of livelihood project or business)</i></p> <p><i>b. Certificate of Entrepreneurial Development Training</i></p> <p><i>c. Business Plan/Proposal approved by RWO Director indicating sustainability/feasibility of the chosen livelihood undertaking</i></p> <p><i>d. Proof of repatriation or return to the Philippines (passport or travel documents, airline ticket)</i></p> <p><i>Monitoring and Evaluation</i></p> <p><i>Initial monitoring shall be done a month after the release of the assistance/ grant to ensure that the projects are implemented. Thereafter, the RWOs shall monitor all approved livelihood projects every six (6) months to ensure that projects are implemented accordingly to the business plan/ proposal, and identify other interventions to help sustain the operation of the project. [emphasis supplied]</i></p> <p>Likewise, MOI No. 10 Series of 2023 emphasizes the strengthening of the implementation and monitoring of the OWWA Reintegration Programs and Services. The OWWA shall conduct process monitoring/ evaluation and program review and assessment for policy improvement of the Reintegration Program.</p>	<p>b. RWO IV-A and BARMM to require the recipients to submit the required documents as provided in Paragraph IV of the MOI No. 005, Series of 2017 and in compliance with Section 4(6) of PD No. 1445.</p> <p>It was also recommended and the Management agreed to revisit the existing policy guidelines on project monitoring, considering the manpower and financial limitations of the RWOs.</p>	to be inspect three to four days every week in order to meet the target.	<p>RWO BARMM</p> <p>RWO IV-A</p> <p>PPDO/PPDD</p>			<p>Fully Implemented</p> <p>Fully Implemented</p> <p>On-going</p>	<p>vehicle conducting inspection. in integrated the monitoring of BPBH beneficiaries during the inspection of new applications.</p> <p>As of September 11, 2024 we have monitored 321 beneficiaries out of 704 remaining for CY 2023 and the remaining 303 are scheduled for monitoring.</p> <p>Submitted the complete documentation to the audit team.</p> <p>Submitted the complete documentation to the audit team. Moving forward,</p> <p>In 2023, the OWWA-PPDO, through PPDD, conducted a Rapid Assessment for the Balik-Pinas Balik Hanapbuhay (BPBH).</p> <p>Currently, the assessment is on its third phase which is the conduct of validation of the findings. This is</p>	

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	<p>Section 4 (6) of PD No. 1445 requires that claims against the government shall be supported with complete documentation.</p> <p>For CY 2023, OWWA has released a total amount of P486,110,000.00 to 29,333 member-OFW beneficiaries with amounts ranging from P5,000.00 to P20,000.00, thereby extending immediate relief to repatriated/displaced/distressed member-OFW beneficiaries. The details are presented in <i>Table 20</i>.</p> <table><caption>Table 20. Summary of Beneficiaries and Allotment for BPBH</caption><tr><th>Office/ RWO</th><th>No. of Beneficiaries</th><th>Amount Released</th></tr><tr><td>NCR</td><td>2,724</td><td>42,625,000.00</td></tr><tr><td>CAR</td><td>618</td><td>13,915,000.00</td></tr><tr><td>I</td><td>2,013</td><td>35,505,000.00</td></tr><tr><td>II</td><td>1,452</td><td>34,570,000.00</td></tr><tr><td>III</td><td>4,300</td><td>65,330,000.00</td></tr><tr><td>IV-A</td><td>4,337</td><td>78,975,000.00</td></tr><tr><td>IV-B</td><td>518</td><td>7,330,000.00</td></tr><tr><td>V</td><td>854</td><td>15,480,000.00</td></tr><tr><td>VI</td><td>2,061</td><td>37,450,000.00</td></tr><tr><td>VII</td><td>1,012</td><td>725,000.00</td></tr><tr><td>VIII</td><td>1,222</td><td>19,720,000.00</td></tr><tr><td>IX</td><td>1,697</td><td>28,060,000.00</td></tr><tr><td>X</td><td>938</td><td>12,525,000.00</td></tr><tr><td>XI</td><td>1,400</td><td>25,855,000.00</td></tr><tr><td>XII</td><td>2,323</td><td>37,680,000.00</td></tr><tr><td>XIII</td><td>873</td><td>15,720,000.00</td></tr><tr><td>BARMM</td><td>991</td><td>14,645,000.00</td></tr><tr><td>Total</td><td>29,333</td><td>486,110,000.00</td></tr></table> <p>In addition, the abovementioned MOI provides that Management should monitor all approved livelihood projects after a month of release of the grant and six months thereafter, to ensure that projects are implemented according to the business plan/proposal. However, for RWO I, out of the 2,013 beneficiaries for CY 2023, only 134, or 6.65 percent had been subjected to monitoring. While for BARMM, no narrative reports on the conduct of monitoring/ validation of the program were provided to AT.</p>	Office/ RWO	No. of Beneficiaries	Amount Released	NCR	2,724	42,625,000.00	CAR	618	13,915,000.00	I	2,013	35,505,000.00	II	1,452	34,570,000.00	III	4,300	65,330,000.00	IV-A	4,337	78,975,000.00	IV-B	518	7,330,000.00	V	854	15,480,000.00	VI	2,061	37,450,000.00	VII	1,012	725,000.00	VIII	1,222	19,720,000.00	IX	1,697	28,060,000.00	X	938	12,525,000.00	XI	1,400	25,855,000.00	XII	2,323	37,680,000.00	XIII	873	15,720,000.00	BARMM	991	14,645,000.00	Total	29,333	486,110,000.00							being conducted in partnership with the University of the Philippines – Institute of Small Scale Industries.
Office/ RWO	No. of Beneficiaries	Amount Released																																																															
NCR	2,724	42,625,000.00																																																															
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	<p>Moreover, post audit of the submitted vouchers for the implementation of the BPBH Program in RWOs IV-A and BARMM disclosed that a total of P5,765,000.00 for 336 beneficiaries were not adequately supported with documentary requirements as stated in paragraph IV of MOI No. 005, Series of 2017 dated May 10, 2017, thus, an indication of lapses in international control, details are presented in <i>Table 21</i>.</p> <table><caption>Table 21. Unsupported Release of BPBH to Beneficiaries</caption><tr><th>Office/ RWO</th><th>No. of Beneficiaries</th><th>Amount Released</th></tr><tr><td>IV-A</td><td>172</td><td>3,165,000.00</td></tr><tr><td>BARMM</td><td>164</td><td>2,600,000.00</td></tr><tr><td>Total</td><td>336</td><td>5,765,000.00</td></tr></table>	Office/ RWO	No. of Beneficiaries	Amount Released	IV-A	172	3,165,000.00	BARMM	164	2,600,000.00	Total	336	5,765,000.00							
Office/ RWO	No. of Beneficiaries	Amount Released																		
IV-A	172	3,165,000.00																		
BARMM	164	2,600,000.00																		
Total	336	5,765,000.00																		
16	<p><i>Training and Scholarship Programs</i></p> <p>Of the total OWWA Board approved budget for the Training and Scholarship Programs totalling P516,600,000.00 for CY 2023, only P219,567,611.02 or 42.50% was released to 16,483 program beneficiaries. Moreover, grant of educational assistance under the Project Educational Assistance for School Emergencies (EASE) of RWO NCR, and the Education for Development Scholarship Program (EDSP) and OFW Dependents Scholarship Program (ODSP) of RWO XIII, deficiencies were noted in the processing of the eligibility requirements and its supporting documents and delay in the release of educational assistance, thus poses potential risks to the quality of the designated standards for the educational assistance and selection process, which</p>	<p>It was recommended and the Management agreed to intensify the information dissemination on the Training and Scholarship Programs of the OWWA to provide more assistance to the OWWA-member OFWs and their families.</p> <p>It was recommended and the Management agreed to require the concerned officials of:</p> <p>a) RWO NCR to:</p> <ul style="list-style-type: none">Strictly follow Paragraph 6 of Item IV(B) of MOI No. 013, s. 2020, which requires them to provide clear timelines to the student-beneficiaries regarding the release of educational assistance. This will help in the		RWO NCR			Fully Implemented	The management already implemented recommendations. said												

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					From	To																																																				
	<p><i>dependent is enrolled in school in two (2) or three (3) terms, the release shall be once a year only". [emphasis supplied]</i></p> <p>For CY 2023, OWWA has released a total amount of ₱16,614,000.00 to 3,773 qualified dependents of active OWWA member-OFWs, details are presented in <i>Table 22</i>.</p> <table><caption>Table 22. Summary of Beneficiaries and Allotment for Project Ease</caption><tr><th>Office/RWO</th><th>No. of Beneficiaries</th><th>Amount Released</th></tr><tr><td>NCR</td><td>1,194</td><td>424,000.00</td></tr><tr><td>CAR</td><td>95</td><td>135,000.00</td></tr><tr><td>II</td><td>51</td><td>600,000.00</td></tr><tr><td>III</td><td>560</td><td>3,740,000.00</td></tr><tr><td>IV-A</td><td>735</td><td>7,350,000.00</td></tr><tr><td>IV-B</td><td>80</td><td>400,000.00</td></tr><tr><td>V</td><td>130</td><td>1,035,000.00</td></tr><tr><td>VI</td><td>205</td><td>1,430,000.00</td></tr><tr><td>VII</td><td>315</td><td>1,120,000.00</td></tr><tr><td>VIII</td><td>142</td><td>-</td></tr><tr><td>X</td><td>79</td><td>-</td></tr><tr><td>XI</td><td>45</td><td>270,000.00</td></tr><tr><td>XII</td><td>107</td><td>-</td></tr><tr><td>XIII</td><td>27</td><td>110,000.00</td></tr><tr><td>BARMM</td><td>8</td><td>-</td></tr><tr><td>Total</td><td>3,773</td><td>16,614,000.00</td></tr></table> <p><i>EDSP and ODSP</i></p> <p>Item VII of the MOI No. 006, s. 2017, and Item II of the MOI No. 013, s. 2017, which set forth the implementing guidelines of the EDSP and ODSP. respectively, provides that:</p> <p><i>"All scholars accepted to the program including their parents or guardians shall sign a Scholarship Agreement with OWWA. The agreement shall bind the scholar, the Parent or Guardian and the OWWA to observe, comply and abide by the terms and conditions set forth under the program, xxx"</i></p> <p>Likewise. Item VI of the implementing</p>	Office/RWO	No. of Beneficiaries	Amount Released	NCR	1,194	424,000.00	CAR	95	135,000.00	II	51	600,000.00	III	560	3,740,000.00	IV-A	735	7,350,000.00	IV-B	80	400,000.00	V	130	1,035,000.00	VI	205	1,430,000.00	VII	315	1,120,000.00	VIII	142	-	X	79	-	XI	45	270,000.00	XII	107	-	XIII	27	110,000.00	BARMM	8	-	Total	3,773	16,614,000.00						
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					From	To			
	<p>guidelines for EDSP provides the documentary requirements, viz:</p> <ul style="list-style-type: none">1. Accomplished EDSP Application Form (2 copies)2. 2 x 2 ID Photos (2 copies)3. Birth Certificate authenticated by the Philippine Statistics Authority4. Certificate of good moral character5. Form 137 for incoming first year college or Transcript of Records or Certificate of Grades for those already enrolled in college6. Certification from the principal that the applicant obtained a GWA of 80% and that he/she belongs to the top 20% of the graduating class. <p>Additionally, Item V of the implementing guidelines for ODSP provides the documentary requirements, viz:</p> <ul style="list-style-type: none">1. Accomplished Application Form (Annex B)2. 2 copies 2 x 2 ID picture3. Proof of relationship to OWWA member (e.g. (PSA or the Local Civil Registry-authenticated birth certificates and certificate of no marriage if OFW is single)4. Form 136 or Transcript of Records or Certificate of True Grades for those who are already in college5. Medical certificate/clearance from any DOH accredited hospitals/ center/clinic								

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	<div>6. Certificate of good moral character issued by the school principal/guidance counsellor</div> <div>7. Accomplished original copy of the Scholarship Agreement</div> <div>For CY 2023, OWWA has released the total amount of ₱202,953,611.02 to 12,710 EDSP and ODSP Scholars, the Summary of Beneficiaries and Allotment are presented in <i>Table 23</i>.</div> <table><tr><th rowspan="2">Office / RWO</th><th colspan="2">EDSP</th><th colspan="2">ODSP</th></tr><tr><th>No. of Beneficiaries</th><th>Amount Released</th><th>No. of Beneficiaries</th><th>Amount Released</th></tr><tr><td>NCR</td><td>859</td><td>4,811,847.16</td><td>1,174</td><td>2,159,411.80</td></tr><tr><td>CAR</td><td>199</td><td>6,348,333.35</td><td>805</td><td>8,959,444.34</td></tr><tr><td>I</td><td>86</td><td>2,580,000.01</td><td>254</td><td>2,144,111.12</td></tr><tr><td>II</td><td>236</td><td>8,310,000.00</td><td>803</td><td>10,290,000.00</td></tr><tr><td>III</td><td>229</td><td>14,157,928.70</td><td>783</td><td>5,550,379.95</td></tr><tr><td>IV-A</td><td>332</td><td>13,437,462.40</td><td>434</td><td>5,092,333.42</td></tr><tr><td>IV-B</td><td>114</td><td>6,420,000.00</td><td>550</td><td>10,200,000.00</td></tr><tr><td>V</td><td>464</td><td>9,233,499.97</td><td>606</td><td>8,712,461.99</td></tr><tr><td>VI</td><td>281</td><td>7,215,125.97</td><td>628</td><td>7,445,081.00</td></tr><tr><td>VII</td><td>213</td><td>6,870,000.02</td><td>238</td><td>3,450,000.00</td></tr><tr><td>VIII</td><td>124</td><td>1,890,000.00</td><td>669</td><td>1,830,000.00</td></tr><tr><td>IX</td><td>83</td><td>1,290,000.00</td><td>82</td><td>1,270,000.00</td></tr><tr><td>X</td><td>143</td><td>5,640,000.00</td><td>384</td><td>3,610,000.00</td></tr><tr><td>XI</td><td>174</td><td>6,480,000.00</td><td>492</td><td>6,910,000.00</td></tr><tr><td>XII</td><td>66</td><td>2,310,462.22</td><td>326</td><td>2,392,472.51</td></tr><tr><td>XIII</td><td>66</td><td>5,310,000.00</td><td>225</td><td>7,530,000.00</td></tr><tr><td>BARMM</td><td>88</td><td>5,617,646.22</td><td>500</td><td>7,485,608.87</td></tr><tr><td>Total</td><td>3,757</td><td>107,922,306.02</td><td>8,953</td><td>95,031,305.00</td></tr></table> <div>Analysis of the implementation of the above-mentioned scholarship programs showed the following deficiencies:</div> <table><tr><th colspan="3">Table 24. Summary of Observations on Training and Scholarship Programs</th></tr><tr><th>Program</th><th>Office / RWO</th><th>Deficiencies</th></tr><tr><td colspan="3">Eligibility requirements</td></tr><tr><td rowspan="3">Project EASE</td><td rowspan="3">NCR</td><td>The RWO NCR was able to approve and grant educational assistance to 1,201 program beneficiaries in CYs 2020-2021, thereby extending immediate assistance to qualified dependents of active OWWA member-OFWs at the time of repatriation to the country from the declaration of COVID-19 outbreak</td></tr><tr><td>Seventy or 53.03%, out of 132 samples, showed alterations in the application form by striking out the "I am not recipient of any government scholarship, any OWWA Scholarship" portion; thus, absent any memorandum of simplification of eligibility requirements, casts doubt as to the completeness and validity of the application process.</td></tr><tr><td>Accordingly, there are no OWWA issuances that modify the eligibility criteria of the beneficiaries of the said program, thus this alteration is unjustifiable which could result in and affect the impartiality among the beneficiaries of all the scholarship programs of OWWA.</td></tr><tr><td colspan="3">Timeline and schedule for the release of educational assistance</td></tr><tr><td>Project EASE</td><td>NCR</td><td>As evidenced by the significant amount of releases for</td></tr></table>	Office / RWO	EDSP		ODSP		No. of Beneficiaries	Amount Released	No. of Beneficiaries	Amount Released	NCR	859	4,811,847.16	1,174	2,159,411.80	CAR	199	6,348,333.35	805	8,959,444.34	I	86	2,580,000.01	254	2,144,111.12	II	236	8,310,000.00	803	10,290,000.00	III	229	14,157,928.70	783	5,550,379.95	IV-A	332	13,437,462.40	434	5,092,333.42	IV-B	114	6,420,000.00	550	10,200,000.00	V	464	9,233,499.97	606	8,712,461.99	VI	281	7,215,125.97	628	7,445,081.00	VII	213	6,870,000.02	238	3,450,000.00	VIII	124	1,890,000.00	669	1,830,000.00	IX	83	1,290,000.00	82	1,270,000.00	X	143	5,640,000.00	384	3,610,000.00	XI	174	6,480,000.00	492	6,910,000.00	XII	66	2,310,462.22	326	2,392,472.51	XIII	66	5,310,000.00	225	7,530,000.00	BARMM	88	5,617,646.22	500	7,485,608.87	Total	3,757	107,922,306.02	8,953	95,031,305.00	Table 24. 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							From				To
			<div>project EASE recorded as Accounts Payable at the beginning of the year, the primary reason for the low implementation or disbursement is the delay or non-compliance by some scholars or beneficiaries in completing their documentary requirements. This is due to the absence of a deadline set for its submission, which allows the student-beneficiary to submit whenever they want, resulting in unused funds, even if this has already been received from CO.</div> <div>However, even in the absence of the prescribed deadline for the submission of documents in MOI No. 013, s. 2020, the "announced time" in the aforementioned requirement, the implementing unit is allowed to determine the timing of the release of the educational assistance and consequently the submission of documents as a requirement for processing.</div>								
	Incomplete documentation										
	EDSP and ODSP	XIII	<div>A total of P260,000.00 was granted despite the absence of a duly executed Scholarship Agreement. Some documents lacked the signature of the Regional Director while others by the grantee, which are deemed essential requisites therefor. The agreement binds not only the scholar and parent/guardian but also the OWWA to adhere to the terms and conditions outlined within the program.</div> <div>A total of P1, 706,769.465 was not substantiated with the appropriate and complete supporting documents as required in the above-cited MOIS. Some attachments are unauthenticated documents, while others are mere screenshots from phones and school websites, which cast doubt as to the validity of the documents and the eligibility of scholars to avail of the benefits from the grant.</div>								
17	<i>Humanitarian Assistance for OFWs with Saudi Claims (HASC)</i> Commendable efforts by the Administration in the implementation of the HASC resulted in the release of P88,920,000.00 or 97.52% of the total OWWA Board approved budget of P91,185,000.00 for CY 2023 to program beneficiaries, thereby providing financial assistance to the 9,592 distressed/repatriated OFWs affected by the declaration of bankruptcy or closure of construction companies / establishment in Kingdom of Saudi Arabia (KSA) from 2015 to 2016. However, in RWO XI, inadequate controls were observed in the evaluation and validation of the eligibility requirements of beneficiaries of HASC, which is inconsistent with MOI No. 002, s. 2023, dated March 13, 2023.			<p>The Management's efforts were commended in the adequate implementation of the HASC Program in extending immediate financial assistance to 9,592 distressed / repatriated OFWs affected by the declaration of bankruptcy or closure of construction companies / establishments in KSA from 2015 to 2016.</p> <p>It was recommended and the Management agreed to require the HASC Focal person of RWO XI to conduct a comprehensive evaluation of the eligibility / qualification requirements consistent with the guidelines issued for that purpose.</p>	<p>The management will adhere to the recommendation of COA to conduct a Comprehensive evaluation on the eligibility/qualification requirements consistent with the guidelines issued for that purpose.</p>	RWO XI			Fully Implemented	<p>Humanitarian Aid for Saudi Claims (HASC) have ended on December 31, 2023, as confirmed by the Central office Advisory 005-24, copy of such advisory have been submitted to COA.</p>	

Ref	Audit Observations	Audit Recommendation	Agency Action Plan				Status of Implementation	Reason for Partial / Delay / Non-Implementation, if applicable	Action Taken / Action to be taken
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	<p>Pursuant to MOI No. 002, s. of 2023, dated March 13, 2023, or the “<i>Guidelines and Procedures in the Implementation of the Humanitarian Assistance for OFWs with Saudi Claims (HASC)</i>”, a program jointly spearheaded by two national government agencies: namely, the Department of Social Welfare and Development (DSWD) and the DMW, through the OWWA.</p> <p>This program provides financial assistance to the distressed/repatriated OFWs affected by the declaration of bankruptcy or closure of construction companies / establishments, such as Saudi Oger Limited, Mohammad Al Mojil Group of Companies, and other similarly situated companies, from 2015 to 2016 in the KSA.</p> <p>The HASC provides an additional grant of P10,000.00 to each qualified OFWs / beneficiary who still unable to cope with financial difficulties while awaiting settlement of their claims in Saudi Labor Courts.</p> <p>In addition, MOI No. 002 emphasizes the basis for the entitlement of OFWs or those who are qualified to receive the HASC financial assistance and the documentary requirements in availing the additional financial assistance.</p> <p>The following documentation served as supporting documents for the payments made for this HASC assistance, as follows:</p>								

Ref	Audit Observations	Audit Recommendation	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													
	<p>a. Soft copy of a master list of beneficiaries;</p> <p>b. Paid payrolls (for cash advances);</p> <p>c. Application Form-Humanitarian Assistance for Saudi Claims Program (HASC-01 Annex A-1) signed by the claimant and duly approved by the OIC-RD with a specific declaration of the claimant, as: <i>“Ako ay may nakabinbing money claims na nakasampa sa Saudi Labor Court na naghihintay na madesisyunan / mapagkasunduan”</i></p> <p>d. Valid government-issued IDs;</p> <p>e. Photocopies of passports;</p> <p>f. Benefits Assistance Program (BAP) system print-outs</p> <p>Moreover, the MOI provided the Process Flow to be followed in accepting application for this HASC financial assistance, which showed the Steps and the Responsible Person / Office:</p> <table><tr><th>Steps</th><th>Responsible Person/Office</th></tr><tr><td>1. Online Application</td><td>OFWs (distressed and/or with Pending Saudi Claims)</td></tr><tr><td>2. Review and Validation of Application<ul style="list-style-type: none">Check if OFW is in the master list of qualified beneficiariesVerify the OFW / claimant's identity</td><td>RWO Designated Officer or Evaluator</td></tr><tr><td>3. Send the results of the application<ul style="list-style-type: none">Approved<ul style="list-style-type: none">Notice of approval and code / control no.Disapproved<ul style="list-style-type: none">Notice of disapproval</td><td>RWO Designated Officer or Evaluator and Regional Director</td></tr><tr><td>4. Release the financial assistance</td><td>RWO Designated (Finance) Officer</td></tr><tr><td>5. Submit a report of accomplishments (physical and financial)</td><td>RWO, ROCS, FMS</td></tr></table> <p>In CY 2023, the OWWA paid a total of P88.920,000.00 in financial assistance to 9,592 distressed/repatriated OFWs affected by the declaration of bankruptcy or closure of</p>	Steps	Responsible Person/Office	1. Online Application	OFWs (distressed and/or with Pending Saudi Claims)	2. Review and Validation of Application <ul style="list-style-type: none">Check if OFW is in the master list of qualified beneficiariesVerify the OFW / claimant's identity	RWO Designated Officer or Evaluator	3. Send the results of the application <ul style="list-style-type: none">Approved<ul style="list-style-type: none">Notice of approval and code / control no.Disapproved<ul style="list-style-type: none">Notice of disapproval	RWO Designated Officer or Evaluator and Regional Director	4. Release the financial assistance	RWO Designated (Finance) Officer	5. Submit a report of accomplishments (physical and financial)	RWO, ROCS, FMS						
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	<p>construction companies / establishments in KSA from 2015 t 2016 at P10,000.00 each, known as HASC financial assistance, details presented in <i>Table 25</i>.</p> <table><caption>Table 25. Summary of Beneficiaries and Allotment for HASC</caption><tr><th>Office / RWO</th><th>No. of Beneficiaries</th><th>Amount Released</th></tr><tr><td>NCR</td><td>688</td><td>6,810,000.00</td></tr><tr><td>CAR</td><td>64</td><td>640,000.00</td></tr><tr><td>I</td><td>849</td><td>4,240,000.00</td></tr><tr><td>II</td><td>2,806</td><td>28,060,000.00</td></tr><tr><td>IV-A</td><td>1,739</td><td>17,390,000.00</td></tr><tr><td>IV-B</td><td>371</td><td>1,180,000.00</td></tr><tr><td>V</td><td>182</td><td>1,820,000.00</td></tr><tr><td>VI</td><td>344</td><td>3,350,000.00</td></tr><tr><td>VII</td><td>870</td><td>8,770,000.00</td></tr><tr><td>VIII</td><td>115</td><td>1,150,000.00</td></tr><tr><td>IX</td><td>97</td><td>970,000.00</td></tr><tr><td>X</td><td>798</td><td>7,900,000.00</td></tr><tr><td>XI</td><td>146</td><td>1,450,000.00</td></tr><tr><td>XII</td><td>84</td><td>840,000.00</td></tr><tr><td>XIII</td><td>91</td><td>910,000.00</td></tr><tr><td>BARMM</td><td>348</td><td>3,440,000.00</td></tr><tr><td>Total</td><td>9,592</td><td>88,920,000.00</td></tr></table> <p>Moreover, the AT of the RWO XI conducted validation for 50 out of the 146 HASC beneficiaries and disclosed the following:</p> <p>a. Forty-three individuals filed their Saudi claims but have not yet received any settlement of their unpaid salaries from Saudi employers;</p> <p>b. One beneficiary filed a Saudi claim but has not yet received back pay salaries due to undecided cases; and</p> <p>c. Six beneficiaries received their unpaid salaries sometime in January or February 2024, following the resolution of the Saudi Court case. All of them were previously employed by Saudi Oger Limited.</p> <p>Despite the inclusion of these 146</p>	Office / RWO	No. of Beneficiaries	Amount Released	NCR	688	6,810,000.00	CAR	64	640,000.00	I	849	4,240,000.00	II	2,806	28,060,000.00	IV-A	1,739	17,390,000.00	IV-B	371	1,180,000.00	V	182	1,820,000.00	VI	344	3,350,000.00	VII	870	8,770,000.00	VIII	115	1,150,000.00	IX	97	970,000.00	X	798	7,900,000.00	XI	146	1,450,000.00	XII	84	840,000.00	XIII	91	910,000.00	BARMM	348	3,440,000.00	Total	9,592	88,920,000.00						
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	<p>claimants/recipients in the master list of beneficiaries for previously granted financial assistance during their repatriation and/or as distressed OFWs from the KSA, the qualification for entitlement of this HASC financial assistance should be based on the 2023 issued MOI No. 002. Therefore, there is a need to re-evaluate their qualification and consider the “<i>proof of their cases filed in the Saudi Labor Courts</i>” as one of the documents to be submitted and validated.</p> <p>As can be gleamed from the above process flow, the review and validation of applicants were the responsibilities of the RWO Designated Officer or Evaluator. The process seemed to rely more on the master list, probably based also on the master list used in the previous financial assistance given to the same individuals upon their repatriation from the KSA inn 2015 to 2016.</p>								
18	<p><i>Welfare Assistance Program (WAP)</i></p> <p>Of the P343,820,000.00 approved budget for the implementation of the WAP, a total of P319,753,690.00 or 93 percent was utilized for the grant of immediate assistance to 52,157 OFW member beneficiaries affected by natural calamities / disasters, victims of crimes and accidents, and other fortuitous events. However, deficiencies were noted in the implementation of the program in RWOs IV-A, V, and XI, whereby financial assistance granted to: (a) 401</p>	<p>The Management’s efforts in the adequate implementation of the WAP by providing immediate financial assistance to 52,157 OFW member beneficiaries affected by natural calamities / disasters, victims of crimes and accidents, and other fortuitous events was commended.</p> <p>However, it was recommended and the Management agreed to require the concerned officials of:</p>							

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	<p>economic / political situations in the job sites</p> <p>MOI No. 008, series of 2017 and MOI No. 011, series of 2018 provides the guidelines for the implementation of the WAP for members affected by natural calamities / disasters, victims of crimes and accidents, and other fortuitous events.</p> <p>Item 7 of the Memorandum of Agreement (MOA) executed between the Overseas Workers Welfare Administration (OWWA) and the Universal Storefront Services Corporation (USSC), explicitly states:</p> <p><i>Upon the lapse of one-month period from the date USSC received the financial assistance from OWWA, USSC shall automatically cancel all unclaimed transactions as mentioned in Items 3.5 and 6. All unclaimed amount corresponding to the “unsuccessful transactions” shall be reverted to OWWA within five (5) banking days from the lapse of the one-month period, accompanied by a billing statement unless the OWWA requested to extend the payout.</i></p> <p>Furthermore, Item 5 of the MOA between the OWWA and the pay-out partner provides that all outstanding claims for 90 days and that the service provider shall refund the principal amount only to the OWWA (excluding the service fee).</p>	<p>from possible misuse or misappropriations.</p> <ul style="list-style-type: none">• Instruct the Acting Accountant under the supervision of the Head, Administrative and Finance Unit to take up under the account Other Payables the receipt of the refunded amount; and• Enjoin the Head of the Programs and Services Division to reach out to the concerned recipients/payees of the unclaimed amount, preferable a written notice with emphasis on the retention period/deadline within which the Agency would hold the benefit in the RWO’s books of accounts, otherwise, if remained unclaimed beyond the period indicated, such benefit shall be returned/remitted to the capital fund of CO. <p>c) RWO XI to:</p>	<p>An instruction was made to the Acting accountant to monitor the return of funds from M. Lhuillier and record the Other Payables account upon receipt of refunded amount;</p> <p>A team of FWOs and other Administrative staff of RWO V are enjoined to call or message the OFW recipients of WAP Fund to claim their benefits to M Lhuillier.</p>			<p>Fully Implemented</p> <p>Fully Implemented</p>		<p>RWO Bicol financial/administrative staff are instructed to send via messenger the WAP assistance for the 120 beneficiaries, however to date said claimants are not responsive /replying.</p> <p>As such, we have instructed the FWOs from the 6 provinces of Bicol to coordinate with the local LGU’s to locate the residence of OFWs with unclaimed WAP benefits to inform them of the WAP funds ready for released through M. Lhuillier.</p>	

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	<p>In availing of the WAP, documentary requirements per category are to be complied with by the applicant OFW or family member and shall be submitted to RWOs for evaluation.</p> <p>In CY 2023, the OWWA granted financial assistance totaling P319,753,690.00 to 52,157 OFWs and their beneficiaries who were affected by natural calamities/disasters, victims of crimes and accidents, and other fortuitous events, details presented <i>in Table 26</i>.</p> <table><caption>Table 26. Summary of Beneficiaries and Allotment for WAP</caption><tr><th>Office/RWO</th><th>No. of Beneficiaries</th><th>Amount</th></tr><tr><td>NCR</td><td>2,657</td><td>34,896,000.00</td></tr><tr><td>CAR</td><td>313</td><td>14,538,000.00</td></tr><tr><td>I</td><td>14,204</td><td>50,265,000.00</td></tr><tr><td>II</td><td>9,316</td><td>24,454,000.00</td></tr><tr><td>III</td><td>3,945</td><td>35,499,000.00</td></tr><tr><td>IV-A</td><td>2,885</td><td>49,714,200.00</td></tr><tr><td>IV-B</td><td>283</td><td>3,328,500.00</td></tr><tr><td>V</td><td>1,106</td><td>9,638,500.00</td></tr><tr><td>VI</td><td>1,358</td><td>19,608,000.00</td></tr><tr><td>VII</td><td>8,174</td><td>22,594,430.00</td></tr><tr><td>VIII</td><td>150</td><td>5,220,000.00</td></tr><tr><td>IX</td><td>630</td><td>6,330,500.00</td></tr><tr><td>X</td><td>1,704</td><td>13,379,900.00</td></tr><tr><td>XI</td><td>1,550</td><td>10,573,500.00</td></tr><tr><td>XII</td><td>2,754</td><td>11,628,000.00</td></tr><tr><td>XIII</td><td>707</td><td>4,704,160.00</td></tr><tr><td>BARMM</td><td>221</td><td>3,382,000.00</td></tr><tr><td>Total</td><td>52,157</td><td>319,753,690.00</td></tr></table> <p>However, deficiencies were noted in its implementation in the following RWOs as discussed in <i>Table 27</i>.</p> <table><caption>Table 27. Summary of Observations on the WAP Program</caption><tr><th>Office / RWO</th><th>Observations</th><th>Beneficiaries</th><th>Amount</th></tr><tr><td colspan="4">Beneficiaries with unclaimed calamity financial assistance fund</td></tr><tr><td>V</td><td>Funds transferred to the service provider from CYs 2020 to 2021 for WAP to 120 OFW Members or his/her qualified beneficiaries affected by Typhoon Tisoy and Rolly, remained unclaimed and were not returned by the service provider, inconsistent with the provisions in the MOA.</td><td>120</td><td>360,000.00</td></tr><tr><td>XI</td><td>The unreleased and/or unclaimed amounts for WAP corresponding to the 281 beneficiaries who did not present themselves to claim their calamity financial assistance remained under the custody of the service provider.</td><td>281</td><td>499,500.00</td></tr><tr><td colspan="2">Subtotal</td><td>401</td><td>859,500.00</td></tr><tr><td colspan="4">Incomplete documentation</td></tr><tr><td>IV-A</td><td>Beneficiaries were paid despite incomplete documentation.</td><td>36</td><td>567,000.00</td></tr><tr><td colspan="2">Subtotal</td><td>36</td><td>567,000.00</td></tr></table>	Office/RWO	No. of Beneficiaries	Amount	NCR	2,657	34,896,000.00	CAR	313	14,538,000.00	I	14,204	50,265,000.00	II	9,316	24,454,000.00	III	3,945	35,499,000.00	IV-A	2,885	49,714,200.00	IV-B	283	3,328,500.00	V	1,106	9,638,500.00	VI	1,358	19,608,000.00	VII	8,174	22,594,430.00	VIII	150	5,220,000.00	IX	630	6,330,500.00	X	1,704	13,379,900.00	XI	1,550	10,573,500.00	XII	2,754	11,628,000.00	XIII	707	4,704,160.00	BARMM	221	3,382,000.00	Total	52,157	319,753,690.00	Office / RWO	Observations	Beneficiaries	Amount	Beneficiaries with unclaimed calamity financial assistance fund				V	Funds transferred to the service provider from CYs 2020 to 2021 for WAP to 120 OFW Members or his/her qualified beneficiaries affected by Typhoon Tisoy and Rolly, remained unclaimed and were not returned by the service provider, inconsistent with the provisions in the MOA.	120	360,000.00	XI	The unreleased and/or unclaimed amounts for WAP corresponding to the 281 beneficiaries who did not present themselves to claim their calamity financial assistance remained under the custody of the service provider.	281	499,500.00	Subtotal		401	859,500.00	Incomplete documentation				IV-A	Beneficiaries were paid despite incomplete documentation.	36	567,000.00	Subtotal		36	567,000.00	<ul style="list-style-type: none">• Prepare a demand/request letter to the service provider for the immediate return of the unclaimed/unreleased amounts in favor of the WAP beneficiaries, and strictly adhere to the provisions of the MOA regarding the automatic return of unclaimed cash after the lapse of the 30 days, to avoid misuse and accumulation of idled funds in the hands of a private entity; and• Initiate control measures setting the allowable number of days for beneficiaries to claim their financial assistance before returning it to the RWO. <p><i>Management Comment:</i></p> <p>The Management of RWO V commented that they had already issued a Demand Letter to the service provider regarding the refund of all unclaimed amounts for CYs 2020-2021 amounting to P360,000.00 intended as WAP-Calamity Assistance to 120 OFW members at P3,000.00 each. the RWO V also noted that they had required the concerned personnel to record in the books the proper accounting entry</p>	<p>The immediate action of the Management is that we already sent a Demand Letter to the USSC for the transfer of undisbursed WAP calamity funds</p>	<p>RWO XI</p> <p>RWO XI</p>	<p>Fully Implemented</p> <p>Fully Implemented</p>	<p>Refund from the USSC has been received by OWWA RWO XI, thus liquidation process has already started.</p> <p>The Refund from the USSC has been received by OWWA RWO XI, thus liquidation process has already started, any unclaimed assistance have reverted back to the RWO Current Program fund account for proper accounting and liquidation already submitted to COA.</p>
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					From	To					
	<table><tr><td>Total</td><td>437</td><td>1,426,500.00</td></tr></table>	Total	437	1,426,500.00	upon receipt of the refund and to notify the concerned recipients/payees of the unclaimed amount through a written notice with the information to claim the said benefit within a particular period, otherwise, the amount will be returned/remitted to the CO.						
Total	437	1,426,500.00									
19	<p><i>Tulong Pangkabuhayan sa Pag-unlad ng Samahang OFWs, (Tulong-PUSO) Program Implementation</i></p> <p>Of the total OWWA Board approved budget for the implementation of the Tulong-PUSO of P77,995,331.00 for CY 2023, only P37,366,382.00 or 47.91% was released to 3,093 program beneficiaries. The implementation of the Tulong-PUSO in RWOs II, VI, and IX had deficiencies, including inadequate supporting documents, delayed evaluation of eligibility requirements for prospective beneficiaries, and inconsistencies in the release of grants/assistance to OFW Groups contrary to the pertinent provisions of MOI No. 018 s. 2020.</p> <p>MOI No. 018, Series of 2020, dated October 2020 prescribes the guidelines on the implementation of the DOLE-OWWA Tulong-PUSO Program for OFW groups affected by the COVID-19 Pandemic which aims to provide immediate livelihood support to OFWs and their families affected by COVID-19 pandemic.</p>	<p>It was recommended and the Management agreed to:</p> <p>a) Intensify its efforts in the information dissemination and distribution of the Tulong-PUSO Program to provide livelihood assistance to the OWWA-member OFWs and their families; and</p>	The management plans to increase its effort in the information dissemination and distribution of the Tulong-Puso Program	<p>RWO II</p> <p>RWO VI</p> <p>RWO IX</p>	March 20, 2024	Present	<p>Fully Implemented</p> <p>Fully Implemented</p> <p>Fully Implemented</p>	<p>Management complied with the Audit Recommendations and increased its efforts in the information dissemination of TP program</p> <p>Always introduced by our FWOs when conducting activities in different provinces</p> <p>The management is always informing and reminding the Tulong-Puso groups on the submission of documentary requirements as soon as possible.</p>			

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	<p>The Program is a one-time livelihood financial grant that supports the proposed business plan for both the start-up and expansion of the OFW Groups, duly recognized by DOLE, Cooperative Development Authority (CDA), and the Securities and Exchange Commission (SEC). OFW Groups may avail from P150,000.00 up to P1,000,000.00 depending on the category size of the group. The fund for this program shall be sourced from the OWWA Capital Fund. Thus, the release of program funds from the OWWA Central Office is through a request prepared and submitted by the RWOs which is based on the application received from OFW groups in the region.</p> <p>Furthermore, MOI No. 018, series of 2020 prescribes the guidelines on the implementation of the Tulong-PUSO Program. The same likewise states that requirements and conditions for the release of Tulong-PUSO livelihood grants to OFW groups.</p> <p>The categories of the OFW Groups that shall be supported, are as follows:</p> <table><tr><th>Category</th><th>Number of members</th><th>Maximum Grant</th></tr><tr><td>Micro-sized OFW Groups</td><td>5 to 10</td><td>May avail up to a maximum of P150,000.00 grant</td></tr><tr><td>Small-sized</td><td>11 to 15</td><td>May avail up to a maximum of P250,000.00 grant</td></tr><tr><td>Medium-sized</td><td>16 to 30</td><td>May avail up to a maximum of P500,000.00 grant</td></tr><tr><td>Large-sized</td><td>31 or more</td><td>May avail up to a maximum of P1,000,000.00 grant</td></tr></table>	Category	Number of members	Maximum Grant	Micro-sized OFW Groups	5 to 10	May avail up to a maximum of P150,000.00 grant	Small-sized	11 to 15	May avail up to a maximum of P250,000.00 grant	Medium-sized	16 to 30	May avail up to a maximum of P500,000.00 grant	Large-sized	31 or more	May avail up to a maximum of P1,000,000.00 grant	<p>b) Require the concerned officials of RWOs II, VI, and IX to conduct the prompt evaluation of the documentary requirements submitted by OFW Group applicants for the Tulong-PUSO program and strictly comply with the pertinent provisions of MOI No. 18, s. 2020 to ensure full achievement of its objectives of providing support to the intended beneficiaries.</p>	<p>The management have outlined the following actions: -Process Review: We will conduct a comprehensive review of our current procedures for evaluating documentary requirements -Streamlining Procedures: We will streamline our procedures to expedite the evaluation of documentary requirements - Monitoring & Reporting Mechanism: We will establish robust monitoring & reporting mechanism to track the progress of documentary evaluations & identify any potential issues and delays</p>	<p>RWO II</p>	<p>Mar 20, 2024</p>	<p>Present</p>	<p>Fully Implemented</p>	<p>The FWOs are also helping the groups in complying the requirements.</p> <p>Management complied with the Audit Recommendations and strictly complying with the pertinent provisions of MOI No.18,s.2020 by conducting prompt evaluation and monitoring.</p>
Category	Number of members	Maximum Grant																					
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	<p>Government Organizations/People’s Organizations (NGOs/POs). Likewise, COA Circular No. 2007-001 dated October 25, 2007, also provides the guidelines for the granting, utilization, accounting, and auditing of funds released to NGOs/POs. Specifically, Section 4.5 provides the procedure for the availment, release, and utilization of funds, with Section 4.5.5 further specifying guidelines for staggered funds releases.</p> <p>In CY 2023, OWWA granted livelihood financial grants totaling P37,366,382.22 to 3,093 OFWs Groups, details as follows:</p> <table><caption>Table 28. Summary of Beneficiaries and Allotment for Tulong-PUSO</caption><tr><th>Office/RWO</th><th>No. of Beneficiaries</th><th>Amount Released</th></tr><tr><td>NCR</td><td>1</td><td>0.00</td></tr><tr><td>CAR</td><td>233</td><td>1,956,500.00</td></tr><tr><td>I</td><td>2</td><td>700,985.00</td></tr><tr><td>II</td><td>1,254</td><td>8,156,900.00</td></tr><tr><td>III</td><td>525</td><td>1,650,000.00</td></tr><tr><td>IV-A</td><td>5</td><td>824,000.00</td></tr><tr><td>IV-B</td><td>0</td><td>1,710,000.00</td></tr><tr><td>V</td><td>138</td><td>1,378,511.30</td></tr><tr><td>VI</td><td>11</td><td>5,744,534.65</td></tr><tr><td>VII</td><td>5</td><td>2,685,000.00</td></tr><tr><td>VIII</td><td>3</td><td>490,000.00</td></tr><tr><td>IX</td><td>24</td><td>5,547,525.81</td></tr><tr><td>X</td><td>2</td><td>194,453.71</td></tr><tr><td>XI</td><td>1</td><td>182,000.00</td></tr><tr><td>XII</td><td>757</td><td>5,070,9971.75</td></tr><tr><td>XIII</td><td>120</td><td>375,000.00</td></tr><tr><td>BARMM</td><td>12</td><td>700,000.00</td></tr><tr><td>Total</td><td>3,093</td><td>37,366,382.22</td></tr></table> <p>Audit of the submitted supporting documents and reports in the implementation of the Tulong-PUSO Program regarding the requirements, conditions, fund allocation, release, and liquidation of funds to the recipients, the Audit Team noted the following deficiencies:</p>	Office/RWO	No. of Beneficiaries	Amount Released	NCR	1	0.00	CAR	233	1,956,500.00	I	2	700,985.00	II	1,254	8,156,900.00	III	525	1,650,000.00	IV-A	5	824,000.00	IV-B	0	1,710,000.00	V	138	1,378,511.30	VI	11	5,744,534.65	VII	5	2,685,000.00	VIII	3	490,000.00	IX	24	5,547,525.81	X	2	194,453.71	XI	1	182,000.00	XII	757	5,070,9971.75	XIII	120	375,000.00	BARMM	12	700,000.00	Total	3,093	37,366,382.22							
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					From	To			
	<p>a) <i>Inadequate Supporting Documents</i></p> <p>a.1 In RWO VI, post audit of the Disbursement Vouchers (DVs) and its attached supporting documents totaling P5,253,180.00 noted the following observations:</p> <p>i. Lacking supporting documents, such as:</p> <p><i>i.1</i> Memorandum of Agreement (MOA); and</p> <p><i>i.2</i> Membership Profile Form</p> <p>ii. The signed Affidavits of Undertaking, as required by MOI No. 18, s. 2020, were deficient in the following respects, to the requirements of COA Circulars Nos. 2012-001 and 2007-001:</p> <p><i>ii.1</i> Non-inclusion of provisions for purchase of specific assets thru the conduct of simple bidding or canvass to ensure the best terms and quality of purchase;</p> <p><i>ii.2</i> No clause is present to provide for their ineligibility to receive subsequent fund transfers from the Agency in the event of their non-</p>								

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	<p>compliance in the submission of quarterly project reports;</p> <p><i>ii.3</i> No such clause is present in the undertaking, which may limit the ability of the Agency to pursue legal action in the case of non-completion of the project; and</p> <p><i>ii.4</i> The absence of the clause for return to the Agency of any amount not utilized to complete the project, including interest, if any, which may impact the ability of the Agency to recover unused funds.</p> <p><i>b) Delay in the evaluation of the eligibility requirements of the prospective beneficiaries</i></p> <p>b.1 In RWO II, the AT observed that the Management of RWO requested fir funding from the CO totaling P15,850,000.00 representing 49 applications from OFW groups. However, the RWO failed to conduct a thorough evaluation of the completeness of the eligibility requirements of the prospective beneficiaries. Thus, most of the</p>								

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	<p>OFW groups submitted lacking documents, hence, the grant was not immediately released to the OFW groups in CY 2023.</p> <p>b.2 Consequently, the delay in the thorough evaluation of the application of OFW Groups resulted in further delays in the release and utilization of the livelihood grants. Thus, a significant unutilized amount of P7,700,000.00 or an underutilization rate of 48.58% in RWO II affected the realization of the program’s objective to provide immediate livelihood support to OFWs and their families.</p> <p>c) <i>Inconsistencies in the release of grants / assistance to OFW Groups</i></p> <p>c.1 The AT in RWO VI noted that the grant of the 1st tranche of assistance to OFW Group 1, and the 2nd tranche to OFW Group 3 were more than the mandated 20% and 50% respectively, potentially circumventing controls set forth in the MOI and related COA Circulars, specifically the ongoing review of required documents for each specific tranche release, details presented in <i>Table 29</i>.</p>								
Table 29. Summary of Inconsistent Grants/Release of Tulong-PUSO									
	Payee	Check No.	Date	Amount	Total Grant	Tranche	Release as % of Total Grant		

Ref	Audit Observations							Audit Recommendation		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																																		
	<table><tr><td rowspan="3">OFW Group 1</td><td>6324041</td><td>06/21/23</td><td>200,000.00</td><td rowspan="3">250,000.00</td><td>1st</td><td>80%</td></tr><tr><td>6354009</td><td>09/22/23</td><td>30,000.00</td><td>2nd</td><td>12%</td></tr><tr><td colspan="2">Not released in CY 2023</td><td></td><td>3rd</td><td>n/a</td></tr><tr><td rowspan="3">OFW Group 2</td><td>6306172</td><td>06/01/23</td><td>200,000.00</td><td rowspan="3">1,000,000.00</td><td>1st</td><td>20%</td></tr><tr><td>6375913</td><td>11/30/23</td><td>700,000.00</td><td>2nd</td><td>70%</td></tr><tr><td colspan="2">Not released in CY 2023</td><td></td><td>3rd</td><td>n/a</td></tr></table> <p>Moreover, in RWO IX, the audit disclosed that the cash grant/assistance benefits of the second and third tranches given to the eight OFW Groups were released beyond 30 days or delayed for more than 30 days to six months from the receipt of the first tranche, contrary to Section VII of MOI No. 18. Thus, the program did not achieve its objective to provide immediate livelihood support to OFW and their families affected by COVID-19 pandemic.</p>							OFW Group 1	6324041	06/21/23	200,000.00	250,000.00	1 st	80%	6354009	09/22/23	30,000.00	2 nd	12%	Not released in CY 2023			3 rd	n/a	OFW Group 2	6306172	06/01/23	200,000.00	1,000,000.00	1 st	20%	6375913	11/30/23	700,000.00	2 nd	70%	Not released in CY 2023			3 rd	n/a						
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	Not released in CY 2023				3 rd	n/a																																									
20	<p><i>Compliance with RA No. 9184 also known as the “Government Procurement Reform Act”</i></p> <p>Deviations from certain provisions of RA No. 9184 and its Revised IRR by RWOs III, IV-B and XIII on procurement planning, processes, and modes of procurement, thereby affecting the Administration’s adherence to the principles of transparency, efficiency, and economy in the procurement of goods and services.</p> <p>A summary of the deficiencies noted is shown in the table below:</p> <table><tr><th colspan="3">Table 30. Summary of Observations in Compliance with RA No. 9184</th></tr><tr><th>Office / RWO</th><th>Observations</th><th>Applicable Laws, Rules, and Regulations of the RIRR of RA No. 9184</th></tr><tr><td>III</td><td><p><i>a. Non-inclusion and non-submission of the Annual Procurement Plan (APP) – P5.42.3.906.25</i></p><p>There is no attached APP and listed mode of procurement as a basis in the contract</p></td><td>Section 7, Rule II</td></tr></table>							Table 30. Summary of Observations in Compliance with RA No. 9184			Office / RWO	Observations	Applicable Laws, Rules, and Regulations of the RIRR of RA No. 9184	III	<p><i>a. Non-inclusion and non-submission of the Annual Procurement Plan (APP) – P5.42.3.906.25</i></p> <p>There is no attached APP and listed mode of procurement as a basis in the contract</p>	Section 7, Rule II	<p>It was recommended and the Management agreed to require the concerned officials:</p> <p>a) RWO III to:</p> <ul style="list-style-type: none">Furnish the AT with the CY 2023 APP and BAC Resolution for each contract awarded to the service provider;Conduct public bidding to ensure that all interested and capable suppliers have an opportunity to participate in the procurement process and avoid splitting of contracts; and		<p>RWO III</p>	1 st quarter	Fully Implemented		<p>The management submitted to the Audit Team the CY2023 APP and the BAC Resolution last February 26, 2024.</p> <p>The management will conduct the public bidding for transaction to ensure that all interested and capable suppliers have an opportunity to participate in the procurement process and avoid</p>																								
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		<p>submitted to the audit team.</p> <p><i>b. <u>Resorting to an Alternative Mode of Procurement (AMP) without complying with the pre-requisite conditions prescribed under R.A. No. 9184 and its RIRR</u></i></p> <p>Small Value Procurement (SVP) was adopted as AMP due to a lack of procurement planning as required under Section 7.3 Rule II of RIRR of R.A. No. 9184. Likewise, Section 10, Rule IV requires that all procurement shall be done through competitive bidding, except given instances where an alternative method of procurement ensures the most advantageous price for the government, thus, depriving the government of the most economical and advantageous prices</p> <p><i>c. <u>Only three of the same suppliers were requested for quotation for the whole year of 2023</u></i></p> <p>Through the departure from competitive bidding and the adoption of SVP, quotation from different suppliers were requested. However, during the year, quotations from only three suppliers were requested.</p> <p><i>d. <u>Non-submission of Resolution of the Bids and Awards Committee (BAC) recommending award and Undated Abstract of Bids</u></i></p> <p>Abstract of Bids related to these transactions were all undated, as a result, the required number of days where the Procuring Entity should enter into a contract with the winning bidder cannot be obtained. In addition, not a single BAC Resolution was attached to any particular transaction on the procurement of transportation services. In this respect, the Head of the Procuring Entity (HoPE) has nothing to approve or disapprove, thus follows, the uncertainty of when to award and enter into the contract.</p> <p><i>e. <u>Non-Posting of NTP and Approved Contract in the PhilGEPS</u></i></p> <p>The supporting documents attached to the DVs do not include a copy of posting evidence in the PhilGEPS nor a mere inclusion of Award Notice Number in the face of the DV, hence, a material defect that will affect the validity of the procurement process.</p> <p><i>f. <u>Prohibition on Splitting Government Contracts</u></i></p> <p>The procurement of the transportation services manifested the splitting of contracts with an aggregate amount of P5,423,906.25. Despite transport services rendering on different dates, it can be recollected that the dates when the quotations were sent and received were relatively on the same day. The duration of the contracts ranging from three to six months also implied long-term engagement of the services needed, thus, possible consolidation into one large contract may have been applied if there had been judicious planning and budgeting done. Incidental to this, if these procurements were associated and combined, competitive bidding may have been utilized as the mode of procurement for the transportation services. The RWO, therefore, may have availed of the most advantageous price for the government.</p>	<p>Section 7, Rule II and Section 10, Rule IV</p> <p>Section 21, Rule VII</p> <p>Section 37, Rule XI</p> <p>Section 37, Rule XI</p> <p>Section 54, Rule XVI</p>	<ul style="list-style-type: none">Explain the non-posting in the PhilGEPS of the Contracts, otherwise, submit a copy of documents evidencing posting in the PhilGEPS; and	RWO III			Fully Implemented		splitting of contracts.	
	IV-B	<p><i>g. <u>Payments of hotel accommodations for training/seminars amounting to P352,021.88 more than the estimated budget of P200,000.00 in the APP.</u></i></p> <p>The RWO leased under the Negotiated Procurement – Lease of Venue two private venues for the conduct of training/seminar/planning activities with an aggregate amount of P352,021.88. However,</p>	Section 7, Rule II								

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		<p>the approved APP disclosed that the estimated budget for said activities was only P200,000.00. Furthermore, the DV was not supported with a copy of the revised/supplemental APP, as duly approved, showing an increase in the estimated budget for the said procurement. Hence, the lease of venues exceeded the approved APP. Accordingly, the excess payment for hotel accommodations is no longer covered by the approved budget of the RWO.</p> <p><i>h. Use of modes of procurement other than those enumerated in the RIRR of the RA 9184 – P671,248.00</i></p> <p>The payment of meals, accommodation, supplies and materials, and food catering services, among others, were made through cash advances, thus, dispensing the procurement procedures laid down in the 2016 RIRR of RA NO. 9184, hence casting doubt whether the RWO was able to obtain the most advantageous price of the good procured.</p> <p><i>i. Procurement of lease of the venue with incomplete bidding documents – P941,059.38</i></p> <p>In the conduct of training and planning activities, the RWO paid P841,059.38 for the lease of privately – owned venues (inclusive of meals and accommodations). The said venues were procured through Negotiated Procurement – Lease of Venue. However, the absence of bidding documents as required in Item V(D)(9), Annex H of the RIRR of RA No. 9184, casts doubt on the validity and propriety of teg procurement process and disbursements.</p>	<p>Section 7 or Rule II, Section 48 of Rule XVI and Item V, Annex H</p> <p>Item V, Annex H</p>	<p>b) RWO IV-B to:</p> <ul style="list-style-type: none">• Ensure the procurement of goods and services is within the approved APP;• Limit the use of cash advances for procurement and strengthen compliance with the required procurement procedures under the 2016 RIRR of RA No. 9184; and• Require the AU to immediately submit the required supporting documents to ensure the validity and propriety of the disbursements; and		RWO IV-B	January	Decem ber	Fully Implemented	The Management utilize the fund in accordance with the approved budget of the Agency as supported by the approved APP for this year CY 2024 (Fully Implemented for CY 2024)	facilities until a new service provider be contracted. This will cause delays in their return to respective provinces.
XIII	<p><i>j. Suppliers Not Registered with PhilGEPS – P1,637,479.75</i></p> <p>The RWO XIII entered into procurement contracts represented by 107 Pos to 36 contractors or suppliers that were registered with PhilGEPS or with suspended membership, thus, challenging the doctrine of transparency and public monitoring in the procurement process that deprived the general public of vital information to ensure that contracts are awarded strictly in accordance to the statutory provisions of the RA No. 9184.</p>	<p>Sections 2 and 3 of Rule I, Section 8 of Rule II, and Section 54 of Rule XVI</p>	Fully Implemented						The Management limit the use of case advance for procurement and strictly adhere to the procedures under the 2016 RIRR of RA 9184 for this year CY 2024. (Fully Implemented for CY 2024)		
			On-going						Other documentary requirements are still to be submitted by the		

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		c) RWO XIII to discontinue the practice of contracting with suppliers that are nor PhilGEPS registered or those with suspended membership to avoid depriving the public of vital information and to ensure that contracts are awarded strictly following the statutory provisions of RA 9184		RWO XIII			Fully Implemented	concerned personnel. Other documentary requirements still to submit by the concerned personnel. We resolve to adopt your recommendations to discontinue contracting with suppliers lacking PhilGeps registration or with suspended membership. Adhering strictly to registration requirements to uphold transparency and ensure contracts are awarded in line with statutory provisions, fostering public trust in government procurement. Strengthening monitoring mechanisms will also be observed to prevent future lapses and promote responsible procurement practices. Rest assured that the Management will commit to the full satisfaction of this Audit Memorandum Observation.	
	Compliance with the CSC-COA-DBM Joint Circular on the hiring of Contract of Service (CoS) and Job Order (JO) Personnel								

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21	<p>The Administration’s hiring of CoS and JO personnel for CY 2023 complies with the relevant guidelines of Section 7.2 of CSC-COA-DBM Joint Circular No. 1 s. 2017, as amended, except for the four Cos personnel hired in the CO whose remuneration is not within the comparable rates in government.</p> <p>Section 7.2 the CSC-COA-DBM Joint Circular (JC) No. 1, s. 2017 dated June 15, 2017, provides that contract of service and job order workers should not, in any case, be made to perform functions that are part of the job description of the agency’s existing regular employees.</p> <p>In response to the workforce needed in the implementation of various programs/projects and activities to achieve the mandated function of the Administration, the CO and RWOs engage the services of the JO and CoS personnel, details in <i>Table 31</i>.</p> <table><caption>Table 31. Summary of Hired Jos and CoS</caption><tr><th>Office / RWO</th><th>No. of Jos</th><th>CoS</th></tr><tr><td>CO</td><td>191</td><td>16</td></tr><tr><td>NCR</td><td>-</td><td>130</td></tr><tr><td>CAR</td><td>37</td><td>3</td></tr><tr><td>I</td><td>46</td><td>-</td></tr><tr><td>II</td><td>37</td><td>-</td></tr><tr><td>III</td><td>38</td><td>-</td></tr><tr><td>IV-A</td><td>70</td><td>-</td></tr><tr><td>IV-B</td><td>22</td><td>-</td></tr><tr><td>V</td><td>45</td><td>-</td></tr><tr><td>VI</td><td>38</td><td>-</td></tr><tr><td>VII</td><td>-</td><td>53</td></tr><tr><td>VIII</td><td>-</td><td>31</td></tr><tr><td>IX</td><td>27</td><td>3</td></tr><tr><td>X</td><td>26</td><td>-</td></tr><tr><td>XI</td><td>-</td><td>39</td></tr><tr><td>XII</td><td>-</td><td>35</td></tr><tr><td>XIII</td><td>28</td><td>-</td></tr><tr><td>BARMM</td><td>27</td><td>-</td></tr></table> <p>While Management of RWO CAR and XI spent the amount of P6,654,942.96 and</p>	Office / RWO	No. of Jos	CoS	CO	191	16	NCR	-	130	CAR	37	3	I	46	-	II	37	-	III	38	-	IV-A	70	-	IV-B	22	-	V	45	-	VI	38	-	VII	-	53	VIII	-	31	IX	27	3	X	26	-	XI	-	39	XII	-	35	XIII	28	-	BARMM	27	-	<p>It was recommended and the Management agreed to require the HRMDD of CO to:</p> <p>a) Match the rates for Nurse, Counter Officer, and Date Encoder positions based on comparable position in government and re-evaluate the rate given for the PRO position; and</p> <p>b) Strictly comply with Section 9 of the CSC-COA-DBM Joint Circular No. 2, s. 2020 to enhance the coverage of social protection and equal benefits for the individuals hired as JO personnel.</p>		<p>GAS HRMDD</p> <p>GAS HRMDD</p>			<p>Fully Implemented</p> <p>Fully Implemented</p>	<p>A Memorandum was approved to match the rates for the nurse, counter officer and data encoders based on comparable positions in the government. Likewise, their salaries have been adjusted based on the comparable positions.</p> <p>The Management will also comply with Section 9 of the CSC-COA-DBM Joint Circular No. 2, s. 2020 to enhance the coverage of social protection and equal benefits for the individuals hired as JO personnel.</p>
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	<p>P8,290,074.64, respectively, in CY 2023 for the services of their JO/CoS personnel to assist in the RWO and its other Provincial Offices.</p> <p>On the Other hand, further evaluation on the compliance on the hiring of CoS and JO disclosed that four CoS personnel hired in the CO whose renumeration is not within the comparable rates in government as presented in <i>Table 32</i>.</p> <table><tr><th colspan="2">Table 32. Observations in Hiring JOs and CoS</th></tr><tr><th>Laws, Rules and Regulations</th><th>Brief Description</th></tr><tr><td>DBM Budget Circular (BC) No. 2020-4 dated July 17, 2020</td><td>The monthly salary rate for the Nurse position is only P28,000.00 which is below the rate for the same position in the government of P36,619.00 or a difference of P15,942.80, while the counter officer and data encoder positions were only given an equivalent of SC 4 (same as Clerk II), instead of the appropriate comparable position based on their duties and responsibilities, thereby a difference of P4,989.60 and P2,360.40, respectively.</td></tr><tr><td>CSC-COA-DBM Joint Circular No. 2, s. 2020</td><td>The salary rate for the Public Relations Officer (PRO) hired in the Advocacy & Social Marketing Division (ASMD) was based on the market survey of similar positions in the three private companies instead of those comparable positions within the government.</td></tr></table> <p>The disproportionate rates for the nurse, counter officer, data encoder, and PRO position at CO deprive them their rights to have their general welfare and dignity in their profession.</p>	Table 32. Observations in Hiring JOs and CoS		Laws, Rules and Regulations	Brief Description	DBM Budget Circular (BC) No. 2020-4 dated July 17, 2020	The monthly salary rate for the Nurse position is only P28,000.00 which is below the rate for the same position in the government of P36,619.00 or a difference of P15,942.80, while the counter officer and data encoder positions were only given an equivalent of SC 4 (same as Clerk II), instead of the appropriate comparable position based on their duties and responsibilities, thereby a difference of P4,989.60 and P2,360.40, respectively.	CSC-COA-DBM Joint Circular No. 2, s. 2020	The salary rate for the Public Relations Officer (PRO) hired in the Advocacy & Social Marketing Division (ASMD) was based on the market survey of similar positions in the three private companies instead of those comparable positions within the government.							
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22	<p><i>Lapses/deficiencies in the handling of Cash Advances (CAs)</i></p> <p>Insufficient observance of the laws, rules and regulations in the granting, utilization, and liquidation of CAs resulted in: (a) unliquidated CAs totaling P459,457,313.91 even if the purpose had already been served; (b) outstanding advances of P439,494,530.18 of</p>	<p>It was recommended and the Management agreed to require the concerned officials:</p> <p>a) CO, RWOs CAR, III, IV-B, and XII to require the AOs to liquidate/return/refund immediately by the unutilized balances of CAs;</p>		<p>Central Office (FMS / Accounting Division)</p>			<p>Fully Implemented</p>		<p>Demand Letters are continuously sent to Accountable Officers (AOs) to liquidate the balance of their Cash Advances (CA). Advisories are also sent to AOs for them to</p>							

Ref	Audit Observations	Audit Recommendation	Agency Action Plan				Status of Implementation	Reason for Partial / Delay / Non-Implementation, if applicable	Action Taken / Action to be taken
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	<p>personnel who had retired, resigned, or deceased; (c) advances of P2,469,805.84 granted to AOs with previous unliquidated CAs; (d) weakness in internal control; and (e) delayed liquidation of advances; thus, exposing public funds to possible risk of misuse and non-recording of related expenses during the period in which they were incurred.</p> <p>Section 89 of PD No. 1445 provides that:</p> <p><i>“No cash advance shall be given unless for a legally authorized specific purpose. A cash advance shall be reported on and liquidated as soon as the purpose for which it was given has been served. No additional cash advance shall be allowed to any official or employee unless the previous cash allowance given to him is first settled or a proper accounting thereof is made.” (Emphasis supplied)</i></p> <p>COA, Circular Nos. 97-002, 2009-002, and 2012-004 dated February 10, 1997, May 18, 2009, and November 28, 2012, respectively, lays down the rules and regulations on the granting, utilization, and liquidation of CAs.</p> <p>Audit of CAs and the corresponding Liquidation Reports (LRs) of the designated SDOs for CO and RWOs III, IV-B, VI, IX, and XII revealed various deficiencies/lapses in</p>			RWO CAR	Sep 2024	Dec 2024	On-going		fully liquidate their Cash Advances at the of year.
				RWO III	1 st quarter	2 nd quarter	Fully Implemented		The management already submitted the liquidation and refund of the cash advances of the Accountable Officers.
				RWO IV-B			On-going	Personnel 2- Submitted the 2 unliquidated cash advances amounting to P130,960.00 but still to submit additional supporting documents and to refund the excess fund.	The Management instructed the concerned personnel to immediately liquidate their outstanding cash advances. 2 out of 4 employees fully liquidated their cash advances. Partially Implemented due to the following: a. Personnel 1- Nonsubmission of 2 unliquidated cash advances amounting to P 55,280.00.

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Lapses/deficiencies in the handling of CAs</th></tr><tr><th>Office / RWOs</th><th>Audit Observations</th><th>Amount</th></tr><tr><td colspan="3">Unliquidated CAs</td></tr><tr><td>CO</td><td>A high percentage of the unliquidated CAs pertain to those granted during the year, with ages ranging from 91 days to more than 10 years.</td><td>384,343,834.92</td></tr><tr><td>CAR</td><td>Advances to SDO remained unliquidated as of December 31, 2023.</td><td>4,580,312.23</td></tr><tr><td>III</td><td>Cash advances to its employees for various occasions that remained unliquidated as of December 20, 2023.</td><td>2,975,945.00</td></tr><tr><td>IV-B</td><td>Unliquidated CAs of four AOs at year-end.</td><td>602,610.00</td></tr><tr><td>XII</td><td>Various CAs to SDO remained unliquidated for over eight months.</td><td>5,772,000.00</td></tr><tr><td colspan="3">Outstanding CAs of personnel who were either retired/resigned/deceased/absence without leave (AWOL)</td></tr><tr><td>CO</td><td>916 CAs granted to 221 AOs who were either retired/resigned/separated from service/deceased or whose whereabouts were unknown, remained unliquidated.</td><td>439,494,530.18</td></tr><tr><td colspan="3">Granting of CA despite non-liquidated of the previous balances</td></tr><tr><td>CO</td><td>11 AOs were granted multiple CAs and/or replenishable CAs despite the non-liquidation of previously granted CAs.</td><td>2,469,805.84</td></tr><tr><td>CAR</td><td>CAs were granted to SDOs despite the non-liquidation or proper accounting of their previous CAs. Seven SDOs had multiple unliquidated CAs as of year-end.</td><td>No amount stated</td></tr><tr><td colspan="3">Weakness in Internal Control on the granting, utilization, and liquidation of CAs</td></tr><tr><td rowspan="2">XI</td><td>Excessive amounts were granted with substantial refunds and subsequent granting despite unliquidated previous cash advances.</td><td>473,909.63</td></tr><tr><td>One SDO was granted a CA the same day his previous CA was liquidated.</td><td>9,200.00</td></tr><tr><td colspan="3">Delayed liquidation of CAs</td></tr><tr><td>IX</td><td>CAs for operating expenses, official travel, and special purpose/time-bound advances were not liquidated within the prescribed period resulting in the total outstanding balances of the same amount at year-end.</td><td>411,628.71</td></tr><tr><td colspan="2">Total</td><td>841,133,776.51</td></tr></table>	Table 33. Lapses/deficiencies in the handling of CAs			Office / RWOs	Audit Observations	Amount	Unliquidated CAs			CO	A high percentage of the unliquidated CAs pertain to those granted during the year, with ages ranging from 91 days to more than 10 years.	384,343,834.92	CAR	Advances to SDO remained unliquidated as of December 31, 2023.	4,580,312.23	III	Cash advances to its employees for various occasions that remained unliquidated as of December 20, 2023.	2,975,945.00	IV-B	Unliquidated CAs of four AOs at year-end.	602,610.00	XII	Various CAs to SDO remained unliquidated for over eight months.	5,772,000.00	Outstanding CAs of personnel who were either retired/resigned/deceased/absence without leave (AWOL)			CO	916 CAs granted to 221 AOs who were either retired/resigned/separated from service/deceased or whose whereabouts were unknown, remained unliquidated.	439,494,530.18	Granting of CA despite non-liquidated of the previous balances			CO	11 AOs were granted multiple CAs and/or replenishable CAs despite the non-liquidation of previously granted CAs.	2,469,805.84	CAR	CAs were granted to SDOs despite the non-liquidation or proper accounting of their previous CAs. 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Personnel 2-Submitted the 2 unliquidated cash advances amounting to P130,960.00 but still to submit additional supporting documents and to refund the excess fund</p> <p>Liquidation Reports (Nos. 23-12-075 to 23-12-084) under JEV No. 23-12-267 submitted to the Audit Team.</p> <p>To ensure such, new CAs are not granted unless previous CA is fully liquidated with the exception of officers in the Overseas Posts who have multiple cash advances. However, new CAs are not granted to these officers unless previous CA of the same purpose or program had been settled.</p> <p>Refrained from granting cash advances to SDOs with prior unliquidated cash advances</p>
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		c) CO to impose the appropriate penalties/remedies to erring AOs and employees with past accounts; d) RWO XI to approve cash advance amounts that accurately reflect the actual expenses to be incurred for each activity/program, a control measure to prevent excessive cash in the custody of the SDO or FWO, which could potentially lead to the risk of fund’s misuse; and	The management will see to it, that the Head of office approves cash advance in amounts that closely reflect the actual expenses to be incurred for each activity/program we will implement, and the OIC Programs and Services Division will also ensure that enough time will be given to our officers for planning each of our activities and programs before they	RWO XII Central Office (FMS / Accounting Division) RWO XI			Fully Implemented Fully Implemented Fully Implemented		RWO XII ensures compliance with the recommendation of the Commission. Grant of additional cash advance, however, under very rare circumstance is due to exigency of service and the limited number of SDOs in the region. Salaries of AOs who have not complied with the Final Demand Letters have been withheld in accordance with MOI No. 009 Series of 2023 and Section of the COA Circular No. 97-002. The management will now do a comprehensive planning with the officers and program implementers, as well as the procurement team to make sure that the cash advance will accurately reflect the actual expenses to be incurred for each activity/program and also to now include and submit Post Activity Reports (PAR) for each activity conducted, the said document will show that the funded activities Conducted have achieved its objectives, and funds are utilized for its intended Purposes

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		e) RWO IX to strictly enforce the period of liquidation as prescribed.	will be conducted so that any expenses will be optimized resulting to minimization of amounts return due to unspent cash advances granted to Special disbursing officers.	RWO IX	January 2024	December 2024	Fully Implemented		<p>As to the prior years unliquidated Cash Advance, we requested the Central Office to settle through Araceli Saavedra's salary, deduction after failing to response our three (3) demand letters.</p> <p>The current unliquidated cash advance was already liquidated in the first quarter of 2024 and is a revolving fund for repatriation.</p> <p>The management are doing their best to comply Cash Advance liquidation requirements for the current CY 2024.</p>
23	Compliance with Financial Reporting Requirements Delayed or non-submission/preparation								

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	<p>of financial reports, including their supporting schedules, other required reports, and documents were noted in the CO and RWOs I, IV-A, VIII, XII, and XIII, ranging from one to 410 days, contrary to Section 122 of PD No. 1445, GAM for NGAs, and pertinent COA Circulars, thus affecting the timely audit/verification of financial transactions and the correction of errors/deficiencies that may be found in the course of the audit, if any.</p> <p>The required reports to be furnished to COA within the prescribed period and the supporting records/documents to be prepared and submitted by Management are summarized in <i>Table 34</i>.</p> <table><caption>Table 34. Deadline of submission of financial reports</caption><tr><th>Reports</th><th>Due Date of Submission</th><th>Basis</th></tr><tr><td>1. JEVs, RCI, DVs, Payrolls, Report of Collection and Deposit (RCD) and Official Receipt (ORs)</td><td rowspan="3">Every 10th day after the end of each month</td><td>Section 7.2.1.a of the RSSA as prescribed under COA Circular No. 2009-006 dated Sept. 15, 2009.</td></tr><tr><td>2. LRS and their complete supporting documents</td><td>Section 5.3 of COA Circular No. 97-002</td></tr><tr><td>3. Monthly TBs, JEVs and supporting schedules (SSs)</td><td rowspan="2">Section 60b, Chapter 19 of the GAM for NGAs, Volume I</td></tr><tr><td>4. Quarterly FSs, TBs, and SSSs</td><td></td></tr><tr><td>5. Year-end FS, TBs, and SSSs</td><td>On or before January 31 of the following year</td><td></td></tr><tr><td>6. BRS, with the paid checks, original copies of Debit Memoranda (DM) /Credit Memoranda (CM) from the GSB and BS with the GL</td><td>Within 10 days from receipt of monthly Bank Statements</td><td>Section 5, Chapter 21 of the GAM for NGAs, Volume I</td></tr><tr><td>7. Statement of Obligations, Disbursements, Liquidations, and Balances for Inter-Agency Fund Transfers – FAR No. 1-C</td><td>30 days after the end of each quarter</td><td>Section 32a, Chapter 3 of the GAM for NGAs, Volume I</td></tr><tr><td>8. Aging of Due and Demandable Obligations – FAR No. 3</td><td>On or before the 30th day following the end of the year</td><td>COA and DBM JC No. 2019-1 dated Jan. 1, 2019</td></tr><tr><td>9. Monthly Report of Disbursements – FAR No. 4</td><td>On or before the 30th day of the following month covered</td><td>Section 32c, Chapter 3 of the GAM for NGAs, Volume I;</td></tr><tr><td>10. Quarterly Report of Revenue and Other Receipts – FAR No. 5</td><td rowspan="3">30 days after the end of each quarter</td><td>COA and DBM JC No. 2019-1 dated Jan. 1, 2019</td></tr><tr><td>11. Statement of Appropriations, Allotments, Obligations, Disbursements and Balances (SAAODB) – FAR No. 1</td><td>Section 32a, Chapter 3 of the GAM for NGAs, Volume I</td></tr><tr><td>12. Summary of Appropriations, Allotments, Obligations, Disbursements, and Balances by Object of Expenditures (SAAODBOE)</td><td>COA and DBM JC No. 2019-1 dated Jan. 1, 2019</td></tr></table>	Reports	Due Date of Submission	Basis	1. JEVs, RCI, DVs, Payrolls, Report of Collection and Deposit (RCD) and Official Receipt (ORs)	Every 10 th day after the end of each month	Section 7.2.1.a of the RSSA as prescribed under COA Circular No. 2009-006 dated Sept. 15, 2009.	2. LRS and their complete supporting documents	Section 5.3 of COA Circular No. 97-002	3. Monthly TBs, JEVs and supporting schedules (SSs)	Section 60b, Chapter 19 of the GAM for NGAs, Volume I	4. Quarterly FSs, TBs, and SSSs		5. Year-end FS, TBs, and SSSs	On or before January 31 of the following year		6. BRS, with the paid checks, original copies of Debit Memoranda (DM) /Credit Memoranda (CM) from the GSB and BS with the GL	Within 10 days from receipt of monthly Bank Statements	Section 5, Chapter 21 of the GAM for NGAs, Volume I	7. Statement of Obligations, Disbursements, Liquidations, and Balances for Inter-Agency Fund Transfers – FAR No. 1-C	30 days after the end of each quarter	Section 32a, Chapter 3 of the GAM for NGAs, Volume I	8. Aging of Due and Demandable Obligations – FAR No. 3	On or before the 30 th day following the end of the year	COA and DBM JC No. 2019-1 dated Jan. 1, 2019	9. Monthly Report of Disbursements – FAR No. 4	On or before the 30 th day of the following month covered	Section 32c, Chapter 3 of the GAM for NGAs, Volume I;	10. Quarterly Report of Revenue and Other Receipts – FAR No. 5	30 days after the end of each quarter	COA and DBM JC No. 2019-1 dated Jan. 1, 2019	11. Statement of Appropriations, Allotments, Obligations, Disbursements and Balances (SAAODB) – FAR No. 1	Section 32a, Chapter 3 of the GAM for NGAs, Volume I	12. Summary of Appropriations, Allotments, Obligations, Disbursements, and Balances by Object of Expenditures (SAAODBOE)	COA and DBM JC No. 2019-1 dated Jan. 1, 2019	<p>It was recommended and the Management agreed to require the AD of CO and AUs of RWOs I, IV-A, VIII, XII, and XIII to prepare and submit the required reports within the deadline prescribed in the GAM for NGAs and pertinent COA Circulars.</p> <p>The management commits to improve on the processes being implemented as to the submission of DVs and other supporting documents to be able to meet the set deadline on the submission of the same.</p> <p>The office shall likewise send the cashier to trainings and other capacity building activities to develop necessary competencies to address this concern.</p>	<p>Central Office (FMS / Accounting Division)</p> <p>RWO I</p>	<p>01/01/2024</p> <p>12/31/2024</p>	<p>Fully Implemented</p> <p>On-going</p>	<p>The required reports have been submitted.</p> <p>The finance team of OWWA RWO1 is currently checking on the DV files to locate for the noted unsubmitted DVs and likewise in coordination with the satellite offices for any document in their possession.</p> <p>The office has partially complied with the submission of the indicated DVs. On September 6, 2024, RWO I has submitted five (5) more DVs as compliance to the AOM.</p> <p>The management commits to fully comply with the AOM before the end of the 3rd Quarter.</p> <p>To address this mishap, the Finance Team has formulated a more effective strategy to monitor the filing of DVs as added internal control.</p> <p>Further, the Cashier Designate has attended a training on records</p>
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	<table><tr><td>– FAR No. 1-A</td><td></td><td></td></tr><tr><td>13. List of Allotments and Sub-allotments – FAR No. 1-B</td><td></td><td>Section 32c, Chapter 3 of the GAM for NGAs, Volume 1; COA and DBM JC No. 2019-1 dated Jan. 1, 2019</td></tr><tr><td>14. Statement of Approved Budget, Utilization, Disbursements and Balances for Trust Receipts – FAR No. 6</td><td></td><td></td></tr><tr><td>15. Report of Checks Issued (RCI)</td><td rowspan="3">Every 10th day after the end of each month</td><td rowspan="3">Section 7.2.1.a of the Rules and Regulations on the Settlement of Accounts (RRSA) as prescribed under COA Circular No. 2009-006 dated Sept. 15, 2009</td></tr><tr><td>16. RCDs</td></tr><tr><td>17. RAAF</td></tr><tr><td>18. Report of Advice to Debit Account Issued (RADAI)</td><td></td><td></td></tr><tr><td>19. Quarterly Physical Report of Operation (QPRO) – BAR No. 1</td><td rowspan="2">30 days after the end of each quarter quarterly</td><td>Section 32c, Chapter 3 of the GAM for NGAs, Volume I; COA and DBM JC No. 2019-1 dated Jan. 1, 2019</td></tr><tr><td>20. CDR</td><td>COA Circular No. 2003-006, dated December 2, 2003 and the RCEM as prescribed by COA Memorandum No. 2013-004 dated July 9, 2013</td></tr><tr><td>21. Contract / POs</td><td>Within 5 days from the date of issuance</td><td>Sec. 3.2.1 of COA Circular No. 2009-01 and RA No. 9184</td></tr></table> <p>The submission of the required financial reports, including their supporting schedules, other required reports, and documents were either delayed ranging from one to 410 days and/or not submitted in CO and seven RWOs, were presented in the succeeding pages:</p> <p>a. Details of the delayed submission of required financial reports, including their supporting schedules, other required reports, and documents:</p> <table><tr><th colspan="3">Table 35. Schedule of delays in Submission of the required financial reports</th></tr><tr><th>Office / RWO</th><th>Financial Reports / Documents / Records</th><th>No. of Days Delayed</th></tr><tr><td rowspan="6">CO</td><td>JEVs</td><td>61 to 241</td></tr><tr><td>Checks with DVs/Payrolls</td><td>1 to 241</td></tr><tr><td>ADA with DVs/Payrolls</td><td>1 to 241</td></tr><tr><td>ORs</td><td>8 to 181</td></tr><tr><td>LRs</td><td>5 to 336</td></tr><tr><td>FSs and SS</td><td>58 to 185</td></tr><tr><td rowspan="3">IV-A</td><td>DVs and Source Documents (SDs)</td><td>20 to 410</td></tr><tr><td>RCD, OR and Deposit Slips</td><td>7 to 29</td></tr><tr><td>BRS</td><td>21 to 324</td></tr><tr><td>VIII</td><td>RCI with all paid DVs and SDs</td><td>7 to 410</td></tr><tr><td rowspan="3">XII</td><td>DVs and RCI with SDs to</td><td>4 to 56</td></tr><tr><td>Monthly/Quarterly TB, FSs and SSs to</td><td>4 to 79</td></tr><tr><td>BRS</td><td>4 to 79</td></tr><tr><td rowspan="3">XIII</td><td>DVs</td><td>8 to 131</td></tr><tr><td>RCD</td><td>14 to 315</td></tr><tr><td>BRS</td><td>16 to 222</td></tr></table> <p>b. Details of the unsubmitted financial reports, including their supporting schedules, other required reports, and</p>	– FAR No. 1-A			13. List of Allotments and Sub-allotments – FAR No. 1-B		Section 32c, Chapter 3 of the GAM for NGAs, Volume 1; COA and DBM JC No. 2019-1 dated Jan. 1, 2019	14. Statement of Approved Budget, Utilization, Disbursements and Balances for Trust Receipts – FAR No. 6			15. Report of Checks Issued (RCI)	Every 10 th day after the end of each month	Section 7.2.1.a of the Rules and Regulations on the Settlement of Accounts (RRSA) as prescribed under COA Circular No. 2009-006 dated Sept. 15, 2009	16. RCDs	17. RAAF	18. Report of Advice to Debit Account Issued (RADAI)			19. Quarterly Physical Report of Operation (QPRO) – BAR No. 1	30 days after the end of each quarter quarterly	Section 32c, Chapter 3 of the GAM for NGAs, Volume I; COA and DBM JC No. 2019-1 dated Jan. 1, 2019	20. CDR	COA Circular No. 2003-006, dated December 2, 2003 and the RCEM as prescribed by COA Memorandum No. 2013-004 dated July 9, 2013	21. Contract / POs	Within 5 days from the date of issuance	Sec. 3.2.1 of COA Circular No. 2009-01 and RA No. 9184	Table 35. Schedule of delays in Submission of the required financial reports			Office / RWO	Financial Reports / Documents / Records	No. of Days Delayed	CO	JEVs	61 to 241	Checks with DVs/Payrolls	1 to 241	ADA with DVs/Payrolls	1 to 241	ORs	8 to 181	LRs	5 to 336	FSs and SS	58 to 185	IV-A	DVs and Source Documents (SDs)	20 to 410	RCD, OR and Deposit Slips	7 to 29	BRS	21 to 324	VIII	RCI with all paid DVs and SDs	7 to 410	XII	DVs and RCI with SDs to	4 to 56	Monthly/Quarterly TB, FSs and SSs to	4 to 79	BRS	4 to 79	XIII	DVs	8 to 131	RCD	14 to 315	BRS	16 to 222										management to develop necessary competencies.
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						RWO IV-A				Fully Implemented	All financial reports were submitted to the audit team.																																																																				
						RWO VIII				Fully Implemented	Submitted all lacking DV's & supporting documents last May 2024																																																																				
						RWO XII				On-going	Complied with the submission of lacking or delayed DVs for CY 2023, but after the prescribed time due to untimely death of OIC-Accountant and movement of accounting personnel.																																																																				

Ref	Audit Observations	Audit Recommendation	Agency Action Plan				Status of Implementation	Reason for Partial / Delay / Non-Implementation, if applicable	Action Taken / Action to be taken																
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	documents are shown in <i>Table 36</i> . <table border="1"><caption>Table 36. Details of the unsubmitted financial reports of RWOs</caption><thead><tr><th>Office / RWO</th><th>Financial Reports / Documents / Records</th><th>Period Covered</th></tr></thead><tbody><tr><td>I</td><td>15 Disbursement Vouchers</td><td>February to December 2023</td></tr><tr><td>IV-A</td><td><i>Monthly reports:</i><ul style="list-style-type: none">Liquidation Reports and supporting documentsTrial Balances, JEVs and supporting schedulesBRSMonthly Report of Disbursements – FAR No. 4<i>Quarterly reports:</i><ul style="list-style-type: none">Quarterly FSs, TBs and SSsSAAODB – FAR No. 1SAAODBOE – FAR No. 1-AList of Allotments and Sub-allotments – FAR No. 1-BStatement of Obligations, Disbursements, Liquidation and Balances for Inter-Agency Fund Transfers – FAR No. 1-CQuarterly Report of Revenue and Other Receipts – Far No. 5Statement of Approved Budget, Utilization, Disbursements and Balance for Trust Receipts – FAR No. 6QPRO – BAR No. 1<i>Other required documents:</i><ul style="list-style-type: none">Government contracts, Purchase Orders and their supporting documentsCDRPurchase Order (POs), Contracts, and Notices of Delivery</td><td>January to December 2023</td></tr><tr><td>VIII</td><td>37 DVs</td><td>January to December 2023</td></tr><tr><td>XII</td><td>864 DVs</td><td>December 2022 to December 2023</td></tr><tr><td>XIII</td><td>RCDs</td><td>January 2021 to December 2023</td></tr></tbody></table> <p>The delayed / non-submission of the required reports and their supporting documents affected the timely examination and verification of the transaction by the respective ATs and the timely correction of errors, if any.</p>	Office / RWO	Financial Reports / Documents / Records	Period Covered	I	15 Disbursement Vouchers	February to December 2023	IV-A	<i>Monthly reports:</i> <ul style="list-style-type: none">Liquidation Reports and supporting documentsTrial Balances, JEVs and supporting schedulesBRSMonthly Report of Disbursements – FAR No. 4 <i>Quarterly reports:</i> <ul style="list-style-type: none">Quarterly FSs, TBs and SSsSAAODB – FAR No. 1SAAODBOE – FAR No. 1-AList of Allotments and Sub-allotments – FAR No. 1-BStatement of Obligations, Disbursements, Liquidation and Balances for Inter-Agency Fund Transfers – FAR No. 1-CQuarterly Report of Revenue and Other Receipts – Far No. 5Statement of Approved Budget, Utilization, Disbursements and Balance for Trust Receipts – FAR No. 6QPRO – BAR No. 1 <i>Other required documents:</i> <ul style="list-style-type: none">Government contracts, Purchase Orders and their supporting documentsCDRPurchase Order (POs), Contracts, and Notices of Delivery	January to December 2023	VIII	37 DVs	January to December 2023	XII	864 DVs	December 2022 to December 2023	XIII	RCDs	January 2021 to December 2023		RWO XIII			Fully Implemented	The Regional Accountant has strictly observed the establish deadlines for the submission of the Disbursement Vouchers and Other Financial Reports for timely audit of the transactions and to ensure the noted deficiency, if any, be timely communicated to the Management for appropriate action. Moving Forward, the Management also commits to religiously adhere to the compliance of Section 122 (1) of PD No. 1445, Section 7.2, Chapter II of COA Circular No. 2009-006 dated September 15, 2009, and Section 59, Chapter 19, Vol. 1 of Government Accounting Manual (GAM).
Office / RWO	Financial Reports / Documents / Records	Period Covered																							
I	15 Disbursement Vouchers	February to December 2023																							
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24	<i>Incomplete supporting documents</i> Disbursements totaling P19,431,600.02 were made without the complete supporting documents, contrary to Section 4(6) of PD No. 1445, COA Circular No. 2012-001 dated June 14, 2012, and other related rules and regulations, thereby rendering the propriety and	It was recommended and the Management agreed to require the RWOs NCR, CAR, I, III, IV-A, IV-B, V, VI, VII and XIII to: a) Submit the lacking documentary requirements as required by PD No. 1445 and COA Circular No.		RWO NCR			Fully Implemented	The management already adjusted all misstatements. The management already submitted																	

Ref	Audit Observations	Audit Recommendation	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									
	<p>validity of the transactions doubtful.</p> <p>Fundamental Principles governing the financial transactions and operations of any government agency as provided under Section 4(6) of PD No. 1445 provides, among others that: <i>“Claims against government funds shall be supported with complete documentation.”</i></p> <p>COA Circular No. 2012-001, prescribes the revised guidelines and documentary requirements for common government transactions.</p> <p>Additionally, MOI No. 005, Series of 2017, and MOI No. 18-2020 specify the documentary requirements for implementing and granting of BPBH and Tulong-PUSO Program, respectively.</p> <p>Furthermore, Annex H of the 2016 RIRR of RA No. 9184 outlines the required documents for alternative procurement methods.</p> <p>The ATs conducted post-audit of the DVs and revealed that a total of P19, 431,600.02 for various transactions were not duly supported with complete and proper documentary requirements, thereby precluding the AT from ascertaining the propriety and validity of the transactions, as follows:</p> <table><tr><td colspan="4">Table 37. Summary of incomplete submission of required documents of RWOs</td></tr><tr><td>Office /</td><td>Particulars</td><td>Lacking Documents /</td><td>Amount</td></tr></table>	Table 37. Summary of incomplete submission of required documents of RWOs				Office /	Particulars	Lacking Documents /	Amount	2012-001, as well as other relevant rules and regulations; and	<p>The management commits to intensify the current processes of the office to address such errors.</p> <p>The Regional Director has also instructed the BAC to undergo relevant training to develop necessary competence.</p>	<p>RWO CAR</p> <p>RWO I</p> <p>RWO III</p> <p>RWO IV-A</p>	<p></p> <p>01/01/ 2024</p> <p>12/31/ 2024</p> <p>1st quarter</p> <p></p>	<p>Fully Implemented</p> <p>Fully Implemented</p> <p>Fully Implemented</p> <p>Fully Implemented</p>	<p>required documents and drop from the books for those transactions that cannot comply.</p> <p>Already submitted lacking documents.</p> <p>The management has instructed the Regional Accountant to provide and submit the necessary documents to ascertain validity of the transactions.</p> <p>On May 19, 2024, OWWA RWO1 was able to submit all the required lacking documents to the COA as compliance to the AOM.</p> <p>The management already submitted the lacking documentary requirements last February 26, 2024.</p> <p>Supporting documents were submitted to the audit team.</p>
Table 37. Summary of incomplete submission of required documents of RWOs															
Office /	Particulars	Lacking Documents /	Amount												

Ref	Audit Observations				Audit Recommendation				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
	RWOs		Deficiencies Noted			RWO IV-B			On-going						
	NCR	Obligations for were recorded with incomplete documentation	JEV Nos. 2023-12-666 and 2023-12-673 to take up obligations for CY 2023 included inventories that were not supported with Sales Invoices, Statements of Account, or Delivery Receipts	1,229,000.00											
	CAR	Liquidations of CAs held by the SDOs	Some of the lacking documentary requirements were official receipts, acknowledgement receipts, trip tickets, itinerary of travel, original copies of deposit slips, attendance sheets, and others	1,223,211.25											
	I	Procurement of goods	The procurement of goods lacked essential documents such as a copy of PS-DBM Certification of Non-Availability of Stocks, Approved schedule of activity / Office Order of participants / Term of Reference / Program, and approved Inspection and Acceptance Report (IAR)	3,100,533.00											
		Payment of salaries of Job Order (JO) personnel	Salary payments for JO personnel charged to Other general Services lacked supporting documents such as Record of Attendance / Service, specifically Daily Time Record (DTR) and Approved Official Business Forms.	854,737.32											
		Payments for meals	Payments for meals during OFW Family Day were not supported by Attendance Sheets of participants.	236,000.00											
	III	Meals and accommodations for various programs and activities	Lacked supporting documents such as: 1. Signed Attendance Sheet 2. Memoranda 3. Copy of the program budget proposal 4. Office order of agency personnel needed in the program 5. Abstract of Bids and BAC Resolution recommending the Award 6. Evidence of posting requirements of the RIRR of R.A. No. 9184												
		Payments for meals	Meals provided during the Migrants' Brew opening lacked supporting documents, including a signed attendance sheet of those provided with meals as well as the program and budget proposal for this event.	8,869.00											
	IV-A	Grants of BPBH financial assistance	The deficiencies noted are as follows: 1. No signature of recipients in Box E of the Disbursement Vouchers; 2. Unable to recognize the proof of repatriation due to low-quality printing of the passport; 3. The required date of approval is not indicated in the Application Form; 4. Signature is different from the Identification Card presented and on the face of the Disbursement Voucher (Box E); 5. Alteration in the passport on the stamp date (year); 6. No barangay clearance was attached to the Disbursement Vouchers; and 7. No signature of applicant in the Application Forms.	3,165,000.00											
	IV-B	Grant & liquidation of cash advances for traveling expenses	Lacked supporting documents such as: 1. Certification from the Chief Accountant that previous cash advances have been	605,888.77											

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								From	To			
			fully liquidated and accounted for in the books; and 2. Duly approved Itinerary of Travel		The RWO V have issued a Memorandum to all FWOs assigned in the Bicol provinces Satellite Offices and Provincial Offices , authorizing them to sign Box A or B of Appendix 64 – Inspection and Acceptance Report to comply on the COA’s requirement in pursuance to Item A.2 of COA Circular No. 96-010 dated 15 August 1996	RWO V			Fully Implemented		The RWO V have complied on the submission of lacking documents of sales invoice, IAR and Acknowledgement receipt as required by COA in compliance to their requirement.	
	Replenishment of Petty Cash Fund	No Inspection and Acceptance Report (IAR) for supplies or property, Waste Material Report (WMR) in case of replacement / repair, and Pre-/Post-Repair Inspection Report for repairs.	6,646.75									
	Grant of special cash advance	No certification from the Chief Accountant that previous cash advances have been fully liquidated and accounted for in the books	20,900.00									
	Lease of Venue (alternative mode of procurement)	Lacking Documents: 1. End-User justification that the lease to privately-owned venues is more efficient and economical to the government. 2. Technical specification taking into consideration the rating factors under Appendix B of Annex H of the RIRR of RA 9184. 3. Request for quotation (RFQ) to at least three (3) venues within the vicinity of the selected location. 4. Compliance rating of the Lowest Calculated Quotation with the technical specifications prepared. 5. Notice of Award (NOA)	841,059.38									
	V Livelihood assistance (Groceries)	Lacking Documents: 1. Sales Invoice 2. IAR 3. Acknowledgement Receipt	158,293.53									
	VI Tulong-PUSO Program Disbursements	Lacked supporting documents as required by MOI 18-2020, and to the requirements of COA Circular Nos. 2012-001 and 2007-001.	5,253,180.00									
	VII Payments for medical retainer	The payments to the medical retainer were not substantiated with Official Receipts (ORs) and a detailed accomplishment report	230,594.44									
	XIII Various operating expenses	Various operating expenses were not substantiated with complete documents as required under the revised guidelines on documentary requirements.	1,769,830.11									
	Total			19,431,600.02								
	The enumerated observations above are not compliant with Section 4(6) of PD No. 1445, COA Circular No. 2012-001 dated June 14, 2012, and other relevant rules and regulations. Consequently, the completeness, propriety, and validity of these transactions are doubtful.											
						RWO VII			Fully implemented		We recommend the newly hired medical retainer to submit a detailed accomplishment report before processing the payment for his monthly services and likewise	

Ref	Audit Observations	Audit Recommendation	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			
		b) Ensure that all disbursements are duly supported with complete documentary requirements.	The Management will adopt the recommendations of the Auditor.	RWO XIII			On-going		issue an invoice upon receipt of the check issued to him by the office.
				RWO NCR			Fully Implemented		The remaining unsubmitted documentary requirements are still pursuing to set forth.
				RWO CAR			Fully Implemented		The management will do the same.
				RWO I			Fully Implemented		The region will ensure all required attachments are in place prior to processing of disbursements.
									The finance team commits to establish added internal controls for a more efficient processing of vouchers and its supporting documents. The Regional Accountant has attended a recent related training conducted by GACPA to develop necessary competencies.

Ref	Audit Observations	Audit Recommendation	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			
				RWO III	1 st quarter		Fully Implemented		The management will ensure that all disbursement transactions are duly supported with complete documentary requirements.
				RWO IV-A			Fully Implemented		Revisited the guidelines and conducted a re-orientation to the frontline officers and process owners on documentary requirements.
				RWO IV-B			Fully Implemented		The management instructed all concerned personnel that all disbursements must be duly supported by complete documentary requirements
				RWO V			Fully Implemented		The RWO V issued Office Order No. 06-062 series 2024 – Authorizing all FWOs to sign in boxes A and B of Appendix 62 (IAR) pertaining to deliveries of procured items under the ELAP Livelihood Assistance for OFWs Recipients.

Ref	Audit Observations	Audit Recommendation	Agency Action Plan				Status of Implementation	Reason for Partial / Delay / Non-Implementation, if applicable	Action Taken / Action to be taken
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			Follow-up Central Office as to the status of our submitted draft MOA to be included as an additional requirement for the succeeding releases of Tulong Puso Program	RWO VI			Fully Implemented	Waiting for the feedback of Central Office regarding our submitted draft MOA.	There is a recommendation to have MOA as an additional requirement for the succeeding releases of Tulong Puso. We have already sent our draft MOA to Central Office last April 22, 2024 and sent a follow-up letter last June 20, 2024.
				RWO VII			Fully Implemented		Recent disbursements for the payment of medical retainer fees are already supported with complete documentary requirements.
				RWO XIII			Fully Implemented		Per recommendation, the Management has been complying with the lacking documents of the various operating expenses
25	<p>Results of the Audit conducted by COA-deployed Auditors in the MWOs</p> <p>Observations on cash and property management and operations of various MWOs were noted in the conduct of field audits.</p> <p>Out of the 34 MWOs existing as of December 31, 2023, COA deployed 12 audit teams to</p>			OOCS					

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	<p>conduct field audits of MWOs in 2023. The list of the posts with transmitted reports to date is presented in <i>Table 38</i>.</p> <table><caption>Table 38. List of audited MWOs</caption><tr><th>Date Transmitted</th><th>Location of MWO</th><th>Scope of Audit</th></tr><tr><td>January 29, 2024</td><td>Abu-Dhabi</td><td>November 4, 2019 to October 10, 2023</td></tr><tr><td>January 29, 2024</td><td>Kaohsiung, Taiwan</td><td>October 15, 2019 to October 30, 2023</td></tr><tr><td>February 6, 2024</td><td>Tokyo, Japan</td><td>September 3, 2019, to September 4, 2023</td></tr><tr><td>February 13, 2024</td><td>Singapore, Singapore</td><td>September 16, 2019 to October 13, 2023</td></tr><tr><td>February 23, 2024</td><td>Taichung, Taiwan</td><td>October 14, 2019 to October 30, 2023</td></tr><tr><td>March 11, 2024</td><td>New Zealand</td><td>July 26, 2021 to November 21, 2023</td></tr><tr><td>March 13, 2024</td><td>Taipei, Taiwan</td><td>October 15, 2019 to October 31, 2023</td></tr><tr><td>April 3, 2024</td><td>Hongkong, China</td><td>August 21, 2018 to November 5, 2023</td></tr><tr><td>May 6, 2024</td><td>Dubai, United Arab Emirates</td><td>November 3, 2019 to October 9, 2023</td></tr><tr><td>May 14, 2024</td><td>Jeddah, Kingdom of Saudi Arabia</td><td>November 5, 2019 to November 14, 2023</td></tr></table> <p>The scope of audits included the review of the cash and property accountabilities of the accountable officers assigned at the post, evaluation of selected program/projects and assessment of the overall performance / accomplishments of the MWOs. The Observations from the audit of the MWOs are discussed in the table below:</p> <table><caption>Table 39. Summary of Audit Observations and Recommendations transmitted per MWOs</caption><tr><th>Audit Observation</th><th>Audit Recommendation</th></tr><tr><td>Abu Dhabi, United Arab Emirates For the period November 4, 2019 to October 10, 2023</td><td></td></tr><tr><td>The fidelity bond of the Special Collecting Officer (SCO) with maximum cash accountability of P250,000.00 is insufficient to cover this actual accountability over collections averaging AED55,065.07 which is equivalent to P832,716.70, contrary to</td><td>We recommended and the Welfare Officer (WelOf) agreed to make representations to the HO for the increase of the amount of the bond of the SCO sufficient to cover his actual cash accountability.</td></tr></table>	Date Transmitted	Location of MWO	Scope of Audit	January 29, 2024	Abu-Dhabi	November 4, 2019 to October 10, 2023	January 29, 2024	Kaohsiung, Taiwan	October 15, 2019 to October 30, 2023	February 6, 2024	Tokyo, Japan	September 3, 2019, to September 4, 2023	February 13, 2024	Singapore, Singapore	September 16, 2019 to October 13, 2023	February 23, 2024	Taichung, Taiwan	October 14, 2019 to October 30, 2023	March 11, 2024	New Zealand	July 26, 2021 to November 21, 2023	March 13, 2024	Taipei, Taiwan	October 15, 2019 to October 31, 2023	April 3, 2024	Hongkong, China	August 21, 2018 to November 5, 2023	May 6, 2024	Dubai, United Arab Emirates	November 3, 2019 to October 9, 2023	May 14, 2024	Jeddah, Kingdom of Saudi Arabia	November 5, 2019 to November 14, 2023	Audit Observation	Audit Recommendation	Abu Dhabi, United Arab Emirates For the period November 4, 2019 to October 10, 2023		The fidelity bond of the Special Collecting Officer (SCO) with maximum cash accountability of P250,000.00 is insufficient to cover this actual accountability over collections averaging AED55,065.07 which is equivalent to P832,716.70, contrary to	We recommended and the Welfare Officer (WelOf) agreed to make representations to the HO for the increase of the amount of the bond of the SCO sufficient to cover his actual cash accountability.							
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				OWO – Abu Dhabi, UAE			Fully Implemented		The Fidelity bond of SCO Marco Antholin T. Santos was increased from 100,000.00 to 500,000.00 effective Nov. 7, 2023 to Nov 9, 2024.																																						

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	Section 5.1 of Treasury Circular No. 2-2009; thus, posing the risk of non-indemnification from the fidelity fund in case of loss or theft.						Fully Implemented		The OWWA Fund, CY 2022 Repatriation The amount was credited to OWWA Secretariat with Account No. 1704-0000-53 (Dollar Account) on 26 March 2024.	
	The unexpended balance of CAs amounting to P1,066,528.58 which is equivalent to US\$19,968.21 remained unliquidated or not yet refunded despite having served their purpose, contrary to Section 5.7 of COA Circular No. 97-002 dated February 10, 1997, thus, resulting in the accumulation of unliquidated CAs.	We recommended and the WelOf agreed to refund to the HO the unexpended balance of CAs whose purpose had already been served unless approval to utilized the unused CAs on purchase of the motor vehicle and the CY 2023 1 st Semester InfoTech is obtained.							The DO sent requests to HO for the Authority to Use the CY2023 unused fund of Post for CY2024 and is waiting for the approval.	
	The refund of CAs by the former WelOf totaling P96,990,551.07 was not supported with official receipts, contrary to Section 5.8 of COA Circular No. 97-002 and Section 68 (1) of PD NO. 1445.	We recommended and the WelOf agreed to ensure that the succeeding refunds of CAs are duly acknowledged by the cashier of HO through the issuance of an official receipt.					Former WO Fabian herself refunded the cash advances to HO and was able to get a clearance from all her accountabilities at the Accounting Division.		WO returned CA, according to Cash Division: <i>We do not issue an official receipt for the bank transfer made instead you can request a copy of the updated Subsidiary Ledger.</i>	

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	Remittance of collections for Membership Fees incurred transaction fees/charges with a fixed rate of AED11.00 per transaction resulting in the reduction of the MOOE Fund of the MWO since those fees are being charged to the latter.	We recommended and the WelOf agreed to come up with a strategy to reduce, if not eliminate, the incurrence of transaction fees on the remittance of Membership Fees.					On-going		Post tried finding other ways to remit the collections for Membership Fees. Al Bader Exchange remains the most dependable, reliable convenient and cheapest.	
	The semi-expendable items found in the Post, five of which have property numbers, were not included and listed in the Report on the RPCSP as of September 30, 2023.	We recommended and the WelOf agreed to include in the RPCSP as of September 30, 2023 items that have not been listed to complete the report.					Fully Implemented		Post already disposed the unserviceable properties after receiving the approval of our request from the HO.	
	Seven items in the RPCSP as of September 30, 2023, have no unit values.	We recommended and the WelOf agreed to obtain data on acquisition cost from the HO of the property without acquisition data or conduct an appraisal of said property to assign value thereof.					Fully Implemented		Post already disposed the unserviceable properties. Most of the donated items are without unit values upon receipt.	
	Two items have the same property number and were not listed in the Inventory Report as of September 30, 2023.	We recommended and the WelOf agreed to assign an individual property number and include said items in the Inventory report separately.					Fully Implemented		The recommendation was duly noted. Said property numbers were corrected.	

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	Three items were no longer in the September 30, 2023 inventory report but not have been included in the report of previously disposed properties. Conversely, an item that was already disposed of per IIRUP dated October 1, 2020, but was still found in the station and included in the September 30, 2023 report.	We recommended and the WelOf agreed to include the items in the IIRUP to have a basis in the exclusion from the report on those disposed of but not in IIRUP and exclude in the report items that have already been disposed of.					Fully Implemented		The recommendation was duly noted. Inventory of Properties on serviceable and unserviceable was conducted. Properties for disposal was requested and approved by the management.	
	The Property Acknowledgement Receipt (PAR) of the former WelOf, who ended her duty at the Post on July 2, 2023, has not been cancelled yet.	We recommended and the WelOf agreed to cancel the PAR issued to the previous WelOf assigned in the MWO.					Fully Implemented		The recommendation was duly noted.	
	The date when the non-expendable items were received by the end-user, the date when the items were issued, and the estimated useful life of the property are not indicated in the ICS.	We recommended and the WelOf agreed to complete the information needed in the ICS.					Fully Implemented		The recommendation was duly noted. WO requested Inventory Custodian Slips (ICS) format from PPMD to be used at Post.	
	CA amounting to P87,552,630.00 or US\$1,581,800.00 intended for Alagang Kabayan Laban sa COVID-19 Program was not utilized and was subsequently refunded by the former WelOf to OWWA HO. Had there been proper coordination between	We recommended and the WelOf agreed to ensure that in the succeeding implementation of programs/projects, there should be proper and clear coordination between the HO and the MWO to avoid the incurrence of unnecessary costs on					Fully Implemented		The recommendation was duly noted.	

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	the HO and the MWO, bank charges totaling P263,998.14 in the release of the CA to the MWO would have been avoided.	the part of the government.			OWO – Kaohsiung, Taiwan	17 Jan 2024	01 Nov 2024	Fully Implemented	OWWA Kaohsiung immediately sent a request to the OWWA Head Office to increase the fidelity bond of AS Racquel F. Lastimosa as Special Collecting Officer (SCO) of OWWA Membership. Fidelity bond of AS Lastimosa was increased to 3,500,000.00	
	Kaohsiung, Taiwan For the Period October 15, 2019 to October 30, 2023									
	The fidelity bond of the CO is not sufficient to cover her cash accountability contrary to Section 101 of PD No. 1445 and Treasury Circular No. 02-2009 dated August 6, 2009, thus the government is not fully protected in case of loss and/or shortage.	We recommended and the WelOf agreed to request an increase in the coverage of the CO’s fidelity bond with the BTr.								
	The two AOs failed to fully provide adequate protection of their cash accountability contrary to Section 2 of PD No. 1445; hence, government funds and records are not properly safeguarded and are exposed to possible loss.	We recommended and the WelOf agreed to request the HO to provide them with a safe/vault to protect their cash accountabilities and records.				28 Dec 2023	01 Nov 2023	Fully Implemented	OWWA Kaohsiung started to canvass for the purchase of safe/vault as recommended and sought approval from the OWWA Head Office if the amount will exceed Php 50,000.00. After OWWA Home Office approved and provided the budget for the purchase of safe/vault, OWWA Kaohsiung immediately purchased two (2) vaults which were used for the cash accountability of both the	

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						07 Nov 2023	01 Nov 2023	Fully Implemented		Collecting Officer and the Special Disbursing Officer.
	The AO maintains CDRec to account for the Cas and disbursements of the Post instead of the CDReg as prescribed under Appendix 43 of the GAM for NGAs, Volume II.	We recommended and the WelOf agreed to adhere to the provision of GAM for NGAs on the use of the CDReg to record and monitor the grant and utilization of CAs.						OWWA Kaohsiung ensures the preparation of CDReg to record and monitor the grant and utilization of cash advances effective October 2023 to comply with the provision of GAM for NGAs.		
	There was no reconciliation of records between the MWO and the HO to establish the accuracy and completeness of the PPE balances and total property accountability contrary to Section 58 of PD No. 1445 and Section 42, Chapter 10 of the GAM for NGAs Volume I.	We recommended and the WelOf agreed to request the reconciliation of records with the Chief Accountant of HO.				12 Jan 2024	01 Nov 2024	Fully Implemented		OWWA Kaohsiung prepared request to OWWA Manila through the Chief Accountant on the reconciliation of records and effect the necessary adjustments, if any as recommended.
	Unserviceable semi-expendable properties costing NTD122,261.00 were not disposed, contrary to Section 79 of PD Np. 1445, hence causing further deterioration and loss of economic value of the property.	We recommended and the WelOf agreed to request disposal of the unserviceable assets following Section 79 of PD No. 1445.				15 Dec 2024	01 Nov 2024	On-Going		The Post has prepared all necessary documents for the disposal of

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						From				To
								the unserviceable properties. However, additional documents and procedures were required by the Home Office before we could dispose of the said unserviceable properties.	immediately dispose of the unserviceable assets to further avoid deterioration of the property as recommended.	
	The MWO managed to attain most of its physical targets for its programs/projects/activities for CYs 2019 to September 30, 2023. However, a full assessment/evaluation for CYs 2019 to 2021 cannot be done due to the absence of quantifiable targets for some programs/projects/activities as the MWO used the word “variables” in the target's column for some programs/projects/activities in CYs 2022 to 2023.	We recommended and the WelOf agreed to prepare quantifiable and realistic targets for all its programs/projects/activities during planning based on historical data to facilitate full assessment and evaluation of its accomplishments against its targets for the year.				01 Jan 2024	01 Nov 2023		Fully Implemented	OWWA Kaohsiung in CY 2024 prepared quantifiable and realistic targets for all its programs/projects/activities during planning based on historical data to facilitate full assessment and evaluation of its accomplishments as against its targets for the year as recommended.
	The MWO has fully implemented its Alagang Kabayan Laban sa	We recommended and the WelOf agreed to institute effective				11 May 2023			Fully Implemented	OWWA Kaohsiung shall continue to ensure timely implementation of

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	COVID-19 Project; however, delays ranging from four to 113 days were observed in the release of the special cash assistance due to a lack of manpower, bulk of application, and limitations in the process of daily bank transaction, thereby affecting the timeliness of the delivery of aid to the COVID-19 infected OWWA Member OFWs as provided in Item IV 5.3 of OWWA MOI No. 020, series of 2020.	mechanisms to ensure timely implementation of its projects particularly those that involve the immediate delivery of aid to the OFWs due to health emergencies.			OWO – Tokyo, Japan			Fully Implemented		its projects particularly those that involve the immediate delivery of aid to the OFWs due to Health Emergencies.
	Tokyo, Japan For the Period September 3, 2019 to September 4, 2023									Unutilized funds for the Alagang Kabayan were returned to OWWA Home Office.
	Semi-expendable PPE with an estimated useful life of more than one year but fall below the capitalization threshold of P50,000.00 are included in the RPCPPE, contrary to Section 4.1 of COA Circular No. 2022-004 dated May 31, 2022.	We recommended and the WelOf agreed to comply with the proper recognition of semi-expendable items. The issued supplies or property items below the P50,000.00 threshold must be removed from the RPCPPE and reported in the RSPI.								The Post will comply with the recommendations and will strictly observe COA Circular No. 2022-004 dated May 31,2022 on the proper recognition of semi-expendable items.
	The ICS maintained by the MWO was deficient since only one was issued for the 36 property items already issued to end-users, and the same was not	We recommended and the WelOf agreed to prepare separate ICS for each tangible item with corresponding control number in compliance with COA								The Post will comply with the recommendations and will strictly observe COA Circular No. 2022-004 dated May 31,2022

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						From				To
	numbered, thereby affecting the proper keeping and monitoring of assets by the MWO.	Circular No. 2022-004 dated May 31, 2023.		Cash Division applies Fidelity Bond to cover the accountabilities of AS Bibanco as Property Officer	OWO – Singapore	13 Oct 23	11 Oct 24	Fully Implemented		specifically in separating ICS for each tangible item with corresponding control number.
	Singapore For the Period September 16, 2019 to October 13, 2023									
	The fidelity bond of the AO who acts as SCO and SDO did not include her accountability as a property officer, inconsistent with Treasury Circular (TC) No. 01-2022, thus, exposing the MWO properties to the risk of non-indemnification in case of loss due to unforeseen and unfavourable occurrences.	We recommended and the WeiOf agreed to coordinate with the HO on the action/s to be taken.								Cash Division immediately applied for Fidelity Bond of AS Bibanco upon recommendation of COA Audit Teams thru advised of the OOCs (Complied by the Cash Division on 16 Oct 23)
	Three hundred seventy-one (371) ORs were not issued in numerical sequence, not following Section 4(h), Chapter 2 of the GAM for NGAs, Volume I, making it difficult to account for the ORs issued at any given time. Likewise, ORs used for collection on official missions were reported in a CRRReg.	We recommended and the WeiOf agreed to require the CO to issue ORs in strict numerical sequence and comply with the provision of Section 4(h) of the GAM for NGAs, Volume I.								Provide a daily summary of OR used per day for easy traceability and reference
				Conduct a review of all ORs used (including checking of Membership Status of those who registered during the period when MPS was down) upon		3 November 2022	17 November 2022			Accordingly checked the Membership Status of those who registered during the period when the system was down and the same were appropriately adjusted/corrected.

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				reactivation/resumption of the MPS system		13 October 2023	03 November 2023	Fully Implemented		Submitted the OWO SG Membership Collection Report for the month of October 2023 in compliance with the COA's audit findings/recommendation/correction on the proper filling out of the CRR. Use of CRR format as recommended by COA Auditors adding the Columns for Date of Deposits and Balance as "reflected in the CRR format for OWO SG October 2023 Collection Report.
	The CRReg that was prepared and submitted was not properly filled up as provided under Appendix 27 of the GAM for NGAs, Volume II, casting doubt on the accuracy and correctness of financial reports and data submitted.	We recommended and the WelOf agreed to require the Aos to: a. Properly prepare/fill up the CRReg;		Revise the CRR accordingly per COA's recommendation starting October 2023 as reflected in OWO SG Report of Collection for the month of October 2023						
		b. Present the reported missing ORs to clear accountability; and								
		c. Require the certifying officers to review the correctness and						Fully Implemented		All the ORs mentioned herein were accordingly checked/traced and

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		completeness of reports before submission.				15 Septem ber 2023	11 October 2023	Fully Implemented		the same were accounted for and reconciled	
	The Report of Accountability for Accountable Forms (RAF) is not properly filled up following the instructions in GAM for NGAs, Volume II.	We recommended and the WelOf agreed to require the AO to fill up the RAAF correctly.								Submit thru email to the Cash Division all RAAFs for the period September 2019-September 2023, as well as correct/revise the erroneous RAAF for the month of August 2023	Submitted all RAAFs for the period September 2019 – September 2023 to Cash Division thru email. Subsequently, monthly RAAF was submitted altogether with the monthly collection report in compliance with the COA Audit recommendation.
	The CDR for the Alagang Kabayan Project covering the period from May 12, 2021, to December 2, 2022, reported a negative balance which indicates the use of other funds for the project, which is not in accordance with Appendix 40 of the GAM for NGAs, Volume II.	We recommended and the WelOf agreed to require the AO in charge of the project to limit disbursement to the available funds and request replenishment once disbursements reach the threshold for replenishment.								Post take note of COA's recommendation on the matter and ensure that disbursements under the Alagang Kabayan Project does not exceed the fund allocated for the purpose	Moreover, the erroneous RAAF for the month of August 2023 was also corrected and the revised on was submitted to Cash Division on 10 October 2023 through email.
						13 October 2023	31 October 2023	Fully Implemented		Post took note of COA's recommendation on the matter and ensured that disbursements under the Alagang Kabayan Project does not exceed the fund allocated for the purpose.	

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	The adjustments effected on the liquidation reports submitted by the AO to the AD of the Financial Management Service (FMS) at the HO were not properly communicated to the AOs concerned resulting in the reconciled balances of the records between the AD and the AO.	We recommended and the WelOf agreed to make representation with the AD of the FMS to discuss/communicate adjustment/s made on the liquidation report of the Disbursing/AO to avoid the recurrence of error/s and improve the accuracy and reliability of reports.		Welfare Officer Marivic C. Clarin coordinates, reckons, and settles the matter with the Accounting Division	OWO – Taichung, Taiwan			Fully Implemented		Welfare Officer Marivic C. Clarin coordinated, reckoned and settled the matter with the Accounting Division.
	Taichung, Taiwan For the Period October 14, 2019 to October 30, 2023									
	Total collections and deposits for the period from October 14, 2019, to October 30, 2023, were understated due to an unrecorded collection by the former CO amounting to US\$25.00 or NT\$744.00, which was immediately deposited to the bank upon demand by the Audit Team.	We recommended and the CO agreed to monitor and reconcile the ORs issued vis a vis the report of collections and daily deposits to avoid errors and ensure the correctness of collections and deposits at all times.						Fully Implemented		AS Janell P. Serrano paid to Cash Division the Cash shortage immediately upon receipt of the Audit Findings.
	The total Cas for the operating requirements of the MWO from January to October 30, 2023, aggregating to US\$188,905.49 or NT\$5,875,265.00 were commingled with the personal funds of the SO in Taipei Bank, contrary	We recommended that the Cas of the designated SDO be transferred to the present WelOf and she be allowed to perform disbursing functions until a new WelOf for MWO in Taichung is appointed. This is to						Not Implemented		Waiting for Welfare Officer at Post

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	to the generally accepted accounting principles and sound internal control procedures, thus, the correctness and accuracy of the bank balance of OWWA funds cannot be assured and consequently exposes the government funds to the risk of misappropriation.	ensure the correctness and accuracy of the bank balance of MWO funds and to avert the risk of misappropriation of funds. If not practicable, coordinate with HO for the immediate designation of a new WelOf.								
	The fidelity bond of the SCO/SDO is insufficient contrary to the provisions of TC No. 02-2019, thus government funds are exposed for possible non-recovery in full in case of defalcation, shortages or losses.	We recommend and the SCO/SDO agreed to make a representation with HO to: a. Increase her fidelity bond; and b. Consider the segregation of duties of SCO/SDO, and custodian of property and equipment and designating an additional AO.								
	The unserviceable IT equipment of the MWO, with a total acquisition cost NT\$136,500.00, was still included in the RPCSP and in the RPCPPE which is not in accordance with Item 4.7.10 of COA Circular No. 2022-004 dated May 31, 2022 and Section 40.d, Chapter 10 of the GAM for NGAs, Volume I.	We recommended and the MWO agreed to report the unserviceable IT equipment in the IIRUSP and IIRUP and request immediately from the OWWA HO an authority to dispose of said items.								On-going

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	The Training Center of MWO in Taichung lacks IT Facilities for Basic and Advance Computer Training for the OFWs which is in line with its mandated functions under MFO2: Capacity Building Services-Information Technology Programs.	We recommended the MWO in Taichung for the successful conduct of various training programs in spite of the limited manpower resources. Henceforth, we recommended and the WeiOf agreed to make representations with HO and follow up the acquisition of new computer units to be more effective and efficient in capacitating the OFWs by way of providing trainings in basic and advanced computer.						On-going	Approval from Home Office	Requested for the release of 4 additional desktop computers from Home Office this month, July 2024.
	Local hires in the MWO were allowed to drive official vehicles without written authority from the WeiOf, thereby, exposing the personnel and government resources to the risk of non-indemnification for physical injuries/damages caused by unforeseeable events or force majeure. Moreover, the lack of written authority to drive government vehicles may hold the local hires personally liable in case of loss and damaged caused by unforeseeable events	We recommended and the WeiOf agreed to issue a written authority or include in the Duties and Responsibilities of the Local Hires the use and the driving of government vehicles for official purposes.						On-going	Emailed Home Office for the approval.	

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	The MWO exceeded its target relative to the OWWA Membership Program for FY 2020 to September 30, 2023, resulting in an increase in funds, and ultimately increase in appropriation of funds for programs and activities to promote the welfare of member-OFWs.	We commended MWO for its exceptional performance in achieving a high number of OWWA membership registrations and renewals and appreciate its efforts in delivering essential public services to the OFWs in Taichung, Taiwan. Furthermore, we recommended and the WelOf agreed to make representation with the HO to assess the need for additional personnel.					Fully Implemented		Post hired two (2) local hires	
	The allotment of NT\$4,675,588.00 from CYs 2021 to 2022 for the AKAP was utilized in accordance with the intended purpose of providing financial assistance to 734 OFW beneficiaries who had tested positive for COVID-19 and ‘Ayuda” in the form of food packs to 1,071 OFW beneficiaries, thus, it has achieved significant milestones in promoting the welfare and well-being of our OFWs.	We commended the MWO personnel for their exceptional dedication and commitment to their duties and responsibilities. Despite the significant challenge of limited manpower, the team has risen to the occasion and made a significant impact on supporting OFWs during the COVID-19 pandemic.								
	Wellington, New Zealand For the period July 26, 2021 to November 21,									

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	2023				OWO – Wellington, New Zealand			Delayed		Delay in identifying new shipping company which can regularly pick up parcels from the office.
	Collections and remittances amounting to NZD131,600.00 were not recognized in the subsidiary ledger of the WelOf at the HO due to incomplete documents supporting the Report of Collections.	We recommended and the WelOf agreed to submit a certified copy of the CRRreg together with the required supporting documents, duplicate copies of ORs, and Deposit Slip (DSs) to the HO AD within five days after the end of each month.						Fully Implemented		Fully liquidated and returned to HO remaining funds.
	Unutilized CA amounting to NZD13,821.30 for more than one year was not yet refunded to OWWA HO, while CA amounting to NZD5,539.49 was liquidated beyond the reglementary period contrary to COA Circular NO. 97-002. Moreover, CA for MOOE has a negative balance amounting to NZD8,140.88.	We recommended and the WelOf agreed to: a. Immediately refund the balance of CA for the Alagang Kabayan Laban sa COVID-19 Project amounting to US\$8,800.02 or NZD13,821.30 to the HO; b. Liquidate the CA within the reglementary period provided for under COA Circular No. 97-002; and c. Coordinate with the MWO and/or the Philippine Embassy on the requirements and procedures of opening a separate bank account for the CAs received.						On-going		To consciously attend and devote time for liquidation of cash advances to meet the reglementary period.
								Fully Implemented		Application for opening of separate account for operational funds was already approved by the bank but did not allow a new organizational bank account for OWWA but allowed to have a sub-account for OWWA Membership collection

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							On-going	Awaiting feedback from the Home Office	Coordinated recommendation with the Home Office.	
	The approved amount of bond of the WelOf was not sufficient to cover her total accountability, thus posing the Post the risk of not being indemnified from potential loss or damages of puc=blc funds and property.	We recommended and the WelOf agreed to apply through the HO for an increase in the amount of bond based on the total accountability to comply with the requirement to Treasury Circular Nos. 02-2019 and 1-2022.								
	Fund for CYs 2021 to 2023 for the Reintegration Preparedness Program (RPP) amounting to US\$24,600.00 were not utilized by the MWO resulting to the non-accomplishment of its targeted trainings for 1,135 OFWs, which impacted the capability of the MWO to undertake the activities of the program, thus undermining one of the core programs of the OWWA intended to provide immediate relief to returning distressed/displaced member-OFWs.	We recommended and the WelOf agreed to revisit the setting of targets vis-à-vis its physical resources to implement the RPP and appropriately discuss with the HO. Moreover, cause the return of the unutilized funds of the RPP to the HO.								
	Delay in the release of financial assistance was observed ranging from 22 to 101 days due to causes such as the late receipt of funds from OWWA HO, absence of	We recommended and the WelOf agreed that in the implementation of a similar project with that of the ALagang Kabayan Laban sa COVID-19,								
							Fully Implemented		Non-technical such as sessions in financial literacy, digital literacy English language and other work and immigration-related sessions were started this year in partnership with Filipino foundation trusts. Training in computer literacy is in the pipeline after entering into partnership with another Filipino foundation trust.	
							Fully Implemented		During official mission in Tonga and Cook Islands, consulted Filipino community members on the banking logistics and money	

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	bank accounts of the beneficiaries, and limit in the number of bank's daily transactions. Hence, the requirement of 24-hour to 3-day processing time as provided for in OWWA MOI NO. 020 dated October 28, 2020, cannot be met.	the MWO maximize it resources and ensure that the concerned OFW beneficiaries are given the benefits provided in the OWWA guidelines within the prescribed timelines with due consideration to proper planning and timely informing the HO of the necessary assistance needed under the circumstances.			OWO – Taipei, Taiwan	Oct 2023	Oct 2024	On-going		transfer companies which were regularly used.
	Taipei, Taiwan For the Period October 15, 2019 to October 30, 2023									
	The non-periodic reconciliation of records between the DO and the HO Accountant as required under COA Circular No. 97-002 dated February 10, 1997, and the delayed processing at the HO of liquidation reports/replenishments for the operating expenses and program funds resulted in the delayed release of the MOOE and Program Funds for CY 2023. The lack of funds may affect the daily operations and efficient delivery of services and projects of the Post.	We recommended and the WelOf agreed to: a. Reconcile her records with the HO AD at least quarterly to ensure accuracy of Cas received, liquidated, and balances; and b. Continue to make representation with the HO to expedite the processing of the replenishment of the MOOE.								We will comply with the recommendation.
	Eighteen items of Office/ICT Equipment included in the Report on	We recommended and the WelOf agreed to exert effort to establish								We will continue to comply with the recommendation to reconcile records on quarterly basis.
								Fully Implemented		We will henceforth comply with the recommendation on a regular basis.

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	the RPCPPPE as of June 30, 2023, were not valued; hence, the proper recognition of whether these should be accounted for as PPE or semi-expendable property cannot be determined.	the cost of the 18 items of the Office/ICT equipment.					Fully Implemented		We will henceforth comply with the recommendation on a regular basis.	
	Six serviceable equipment items found at the Post were not included in the RPCSP for CY 2022 due to undetermined cost, which is not in accordance with COA Circular No. 2022-004 dated May 31, 2022.	We recommended and the WeiOf agreed to determine the cost of the subject equipment and henceforth report these equipment items including the reorder in the RPCSP to comply with COA Circular No. 2022-004 dated May 31. 2022.								
	Eleven items of unserviceable equipment, three of which cost NT\$23,450.00, and the remaining eight items with undetermined costs were not yet disposed of despite the receipt of the approval from the OWWA Administrator authorizing the disposal of the same through condemnation or throwaway per the Disposal Committee Resolution No. OWWA Taipei, Taiwan-2023-01	We recommended and the WeiOf agreed to cause the immediate disposal of the 11 pieces of unserviceable equipment through condemnation or throw away under the approved authority for its disposal.								Oct 2023

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	and the corresponding IIRUP dated as of June 30, 2023. These are still found at the Offsite Storage, depriving them of the use of space for other beneficial purposes.				Oct 2023	May 2024	Fully Implemented		The unserviceable properties of Taipei Post for disposal were surrendered in December 2023 and actual turnover of the vehicle was completed on June 10, 2024. Car Body was collected for scrapping by Yinbei Recycling Center and reported to Scraped Vehicle Recycling Management. Please refer to the attached documentation and receipt.			
	An unserviceable Motor Vehicle costing NT\$542,195.00 has not yet been disposed of pending receipt of the approval from the HO on the change of mode of its disposal from barter to destruction or condemnation.	We recommended and the WeiOf agreed to follow up the MWO’s request for a change of mode of disposal for the Motor Vehicle and facilitate the immediate disposal of the same upon receipt of the approved authority.										
	Hongkong SAR, China For the Period August 21, 2018 to November 5, 2023				To formally create Finance Management Division (FMD) at OWO-HK	OWO – Hongkong SAR, China	To date			Nov 2023	Fully Implemented	Creation of Finance Management Division, of OWO HK has facilitated the following: a) Systematic way of keeping / or the proper filing of payment receipts/other documents were done; b) FMD has managed and focused on Cash / financial management; c) Liquidation of Cash Advances has been done within the reglementary period.
	Fully utilized Vas of the Post for operating expenses, programs, projects, and emergency repatriations were not liquidated within the reglementary period, contrary to Section 4.4.2 of COA Circular No. 97-002, OWWA MOI No. 009, s. 2023. The delay in liquidations could preclude the replenishment and receipt of additional funding from the HO to support the various programs and projects of	We recommended and the WeiOf agreed to submit the Liquidation Reports within the reglementary period in compliance with Section 4.4.2 of COA Circular No. 97-002, OWWA MOI No. 009, s. of 2023.										

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	the MWO and result in the further accumulation of unliquidated CAs and the understatement of expenses recognized in the books of accounts at the HO.			To officially create Finance Management Division (FMD) at OWO-HK To find ways how to open the vault.		To date	Nov 2023	Fully Implemented		
	The internal control system of MWO has shown deficiencies in the handling, custody, recording, and disposition of government funds which is not in accordance with Sections 123 and 124 of PD No. 1445. Thus, government funds may not be safeguarded against loss or wastage through illegal or improper disposition.	We recommended and the WelOf agreed to immediately adopt an effective internal control mechanism in the handling, custody, recording, and disposition of government funds for more efficient and effective operations in accordance with Section 123 and 124 of PD No. 1445.								
	The MWO did not fully comply with the requirements of COA Circular No. 2022-004	We recommended and the WelOf agreed to comply with the annual physical count of PPE								To prepare for the needed reports

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	dated May 31, 2022, on the preparation of various reports for Semi-expendable Property. Likewise, the records maintained by the AD do not accurately reflect the actual PPE balances of the MWO and lack individual records or sub-ledgers for proper monitoring and control contrary to Sections 123 and 124 of PD No. 1445.	and the submission of the RPCPPPE, RPCSP, PAR, ICS, and IIRUSP. We also recommended that the AD maintain separate PPELC and SPLC per Post and correct their PPE and SP balances.	To maintain separate PPELC and SPLC and to correct the PPE and SP balances				Fully Implemented		January 2024 reports on RCPPE/ RCPSP/ICS and IIRUSP of 2023					
	The expenditure of the Alagang Kabayan Laban sa COVID-19 under OWWA Trust Fund had exceeded by the P256,557.45 and P1,393,772.04 for CYs 2021 and 2022, respectively, as compared with the appropriations indicated in the Approved Budget and Utilization Report contrary to Sections 84(2) and 111(2) of PD No. 1445. Thus, the validity of the expenditure and accuracy of the budget report could not be ascertained.	We recommended and the WelOf agreed to ensure that reports prepared and submitted to COA are accurate so as not to mislead the user and generate uncertainty in the issuance of reports in compliance with Section 111 (2) of PD No. 1445								To communicate the Recommendation to Budget & Accounting Division	To date	Nov 2023	Fully Implemented	Attached documents with Certification from Accounting shows that the Expenditures of the “Alagang Kabayan Laban sa Covid-19” has not exceeded the approved Budget
	The MWO was able to utilize the fund for Alagang Kabayan Laban sa COVID-19 totaling US\$782,625.06 or HKD6,093,780.00 or equivalent to P39,566,913.54 for CYs	We commended the MWO for complying with the requirements, processes, and implementation of MOI No. 20, s. of 2020, concerning the Alagang Kabayan												

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	<div>2021 to 2023 following the intended purpose. Thus, the MWO provided prompt and appropriate responses to qualified OFW members on-site due to COVID-19 infection.</div> <div>Dubai, United Arab Emirates November 3, 2019 – October 9, 2023</div> <div><div>The tenancy contract of the building in the amount of AED550,000.00 covering the period October 1, 2021, to September 30, 2022, for the use as offices of the MWO, the OWWA, and the SSS contains certain onerous conditions such as: a) is that stated under Additional Notes that requires payment of renewal charges in the amount of AED1,050.00 every year from 2019 to 2024 and; b) is that stated under clause 3 of the Addendum not terminating it, except as provided under clause, otherwise the tenant shall pay the basic rent to the landlord in full for the balance portion of the lock-in period contrary to Article 246(1) of the UAE Civil Code that is tantamount to unjust enrichment on the part of the landlord prejudicial to the interest of the tenants.</div><div>Laban sa COVID-19 Project.</div><div>We recommended and the WelOf agreed that the contract be modified deleting those onerous terms and conditions bereft of good faith and indicative of unjust enrichment.</div></div>		<div>OWO Dubai will assist the Head of MWO in the renewal negotiation of the tenancy contract. Mwo-Dubai (lessee) will negotiate for a shorter lock-in period from five (5) years to a maximum contract period of three (3) years similar to the lease of the Philippine Consulate General (PCG). The 3-year period is more reasonable and beneficial to the Migrant Workers Office (formerly POLO) which includes OWWA, SSS, and Pag-Ibig Fund.</div>	<div>OWO – Dubai, UAE</div>	<div>30/09/2025</div>	<div>01/10/2024</div>	<div>On-going</div>	<div>As discussed and submitted to the Audit Team, renewal are being paid to Royal Star, who serves as agent of the lessor, representing services/adminis trative charges and is paid separately from the rental amount. On the renewal discussion prior to the termination of the contract period as indicated in the Addendum. MWO (lessee) will negotiate with he landlord</div>	<div>Upon receipt of the COAs AOM, OWO Dubai transmitted to OOCS its comment on the observations and recommendations.</div> <div>OWO Dubai thru the MWO will exert earnest and best effort in the renewal negotiation to amend the wordings on the penalty for early termination and should not be burden the tenant to pay in full the balance of the lock-in period but only a more reasonable penalty</div>	

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									if it is possible to deal with the latter and with the exception of the real estate agent, in order to avoid the payment of renewal. Also, MWO is also maintaining the Migrant Workers Resource Center (MWRC) where the women OFWs run-away are sheltered. This limit and restrict the options of the MWO to transfer anytime as the other landlord would not allow a shelter set-up in their premises. Another point favorable to the tenant is that rental amount is fixed for the covered years and he landlord cannot increase the amount of	

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						31/07/2024	29/07/2024	On-going	rent. Dubai rent is on the rise and to increase at significant pace as the emirate continues to attract visitors and also driven by other factors, such as population growth, increased demand for housing and the city's reputation as a global business hub.	Upon receipt on the AOM, AS Femie Cierva, Special Collecting Officer tried her best effort to deposit her collection to limt her deposit two to three times a week. OWO Dubai shall seek guidance and authority to deposit the collection to two to three times a week instead of daily to OWWA Administrator through OOCs, FMS and AFMO.
	Collections by the Post are not deposited intact daily and left accumulated for a considerable length of time ranging from four to 11 days contrary to DOF – Department Circular No. 001-2017 dated May 11, 2017, and Section 21 of the GAM government funds to risk of loss by theft, robbery or related other cause.	We recommended and the WelOf agreed to require the Cos to deposit their collections daily and intact as required in the referred circular and the GAM for NGAs manual.							As mentioned on the Reply to AOM No.2 dated 13/10/2023, the numerous tasks / functions assigned to AS Cierva and timing to close the counter resulted for the collection not to be deposited daily.	

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		<p>d. Make representation with the HO to facilitate the professional development of AOs before deployment to foreign posts by mandating their participation in a webinar on Cash Management and Control System (CMCS) conducted by the COA;</p>							Inform OWWA-Ho regarding recommendation of COA to facilitate the professional development of accountable officers before deployment to foreign posts by mandating their participation in a webinar on Cash Management and Control System (CMCS) conducted by the Commission on Audit (COA).	
		<p>e. Coordinate with the HO regarding the appropriate bond requirements of each AO in the Post; and</p>							On-going	Coordinate with the Head Office regarding the appropriate bond requirements of each Accountable Officer in the Post effective January 2025
		<p>f. Direct the DO to expedite the liquidation of the outstanding CAs without further delay.</p>							On-going	Accountable Officers were advised to expedite liquidation of their Cash Advances and coordinates/ reconciles with the Head Office of outstanding balances
	<p>The cash examination conducted on the cash and accounts of the Collecting Officer disclosed various deficiencies, such as: a) existence of cash overage; b) local hired personnel who is not bonded and has no authority to handle cash</p>	<p>We recommended, and Management agreed to:</p> <p>a. Require the AO to issue an official receipt for the cash overage amounting to SAR 18.00 and see to it that it is recorded properly in</p>							Fully Implemented	The cash overage amounting to SAR 18.00 was already issued an Official Receipt and properly accounted under Official Receipt Numbers 20667131, 20667132 and 20667133 dated November

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	was designated as a cashier.	the books;						Fully Implemented		23, 2023 Said amount was already remitted to the Head Office.
		b. Avoid assigning a locally hired personnel to act as a cashier without authority and bonds; and								Effective immediately, the assigned local hired personnel acting as Cashier without authority and bond was replaced by the official cash Disbursing Officer who were properly bonded.
		c. Coordinate with the HO for additional permanent manpower to assist in the proper and smooth discharge of functions/tasks of the Post.								Post have already requested an additional permanent manpower at the Head Office to assist in the proper and smooth discharge of functions/tasks of the Post.
	The MWO failed to update RPCPPE as required under Section 38 of GAM for NGAs Volume I and Appendix 73 Volume II of the same manual. Moreover, the Management also failed to implement the provision of COA Circular No. 22-004 dated May 31, 2022, relative to the increase of the capitalization threshold of PPE from P15,000.00 to	We recommended and the WelOf agreed to instruct the Property Officer to update the RPCPPE and record the desktop, which was acquired in 2022 as required by Section 38 of the GAM for NGAs Volume I and Appendix 73 of Volume II; and apply the provision of COA Circular No. 22-004 dated May 31, 2022, relative to the increase						Fully Implemented		The Property Officer was already prepared the updated the RPCPPE as of November 2023 and included the desktop acquired in 2022.

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	P50,000.00 .	of capitalization threshold of PPE from P15,000.00 to P50,000.00 and prepare the required report.								
	The Property Officer failed to prepare and maintain the prescribed forms, registry, and reports related to the Semi-Expendable Properties contrary to COA Circular No. 2022-004 dated May 31, 2022.	We recommended and the WelOf agreed to require the Property Officer to prepare and maintain the prescribed forms, registry, and periodic reports following COA Circular No. 2022-004.								
	The MWO Jeddah's CY 2023 Work and Financial Plan (WFP) was prepared and submitted to the HO for approval but there is no approved WFP in their possession, hence, the Office is using an unapproved WFP as the basis for their operation, which is not accordance with Section 4.2 and 4.3 of the IATF Memorandum Circular No. 2021-1. Further, the Statistical Performance Reporting System's (SPRS) format and contents were not in accordance with the WFP, hence, the accomplishments cannot be readily measured.	We recommended and the WelOf agreed to: a. Prepare an Accomplishment Reports (SPRSs) following the format of the WFP to be validated and approved by the HO; b. Prepare and submit to the HO of WFP, which consists of the detailed plans, targets, and budgets of the Post benchmarked from the prior year's date for the approval of the HO that there will be an official								Fully Implemented

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		<p>basis to measure the efficiency and effectiveness of the programs / projects / activities for the year; and</p> <p>c. Coordinate with the HO and request the approved/validated copies of the WFPs and SPRS as the basis for the MWO's operations and official results of the accomplishments.</p>						Fully Implemented		Welfare Officer coordinated with the Main Office relative to the approved / validated copies of the WFPs and SPRS as basis for the Post's operations and official results of the accomplishments
	<p>The utilization of Reimbursement Expense Receipt (RER) as a means to substantiate the receipt of payments or disbursements originating from the CA for Repatriation provided to the DO is not in compliance with the guidelines outlined in COA Circular NO. 2004-006 dated September 9, 2004.</p>	<p>We recommended and the WelOf agreed to:</p> <p>a. Instruct the DO to discontinue the use of RER as proof of payments / disbursements sourced from the CA and instead utilize the AR; and</p> <p>b. Communicate/furnish copies of the relevant sections of COA Circular No. 2004-006 to all DOs to ensure awareness of the prescribed guidelines. Reminders through</p>						Fully Implemented		Post have already complied with COA recommendation to discontinue use of RER and instead utilize the Acknowledgment Receipt. That must bear the name and address of the recipient.
								Fully Implemented		Disbursing Officers were updated of the relevant sections of COA Circular No. 2004-006 for awareness of the prescribed guidelines.

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		official channels can help reinforce compliance.					Fully Implemented		Post complied to the revised format of Acknowledgement Receipts which include all required data elements as specified in Section 3.2 of COA Circular No. 2004-006.	
	Acknowledgment Receipts attached to the Alagang Kabayan CA liquidation reports lack essential information, specifically the name of the DO and the recipient's address, as mandated/required by COA Circular No. 2004-006 dated September 9, 2004. The non-compliance with the circular hinders the ability to immediately verify the completeness and accuracy of the financial transactions and weakens transparency and accountability in disbursements.	We recommended and the WelOf agreed to revise the format of acknowledgment receipts to include all required data elements as specified in Section 3.2 of COA Circular No. 2004-006. The revision shall include the name of the DO and the recipient's address on the ARs.								
26	Compliance with Property Insurance Law The Administration has made commendable efforts to ensure its properties in compliance with RA No. 656, which helps to negate the risk of not being indemnified with the equivalent amount in the event of unforeseen events such as loss through fire, typhoon, and flood. RA No. 656 or the Property Insurance Law		It was recommended and the Management agreed to continue securing insurance for their insurable assets with the Government Service Insurance System (GSIS) and monitor its renewal.		GAS / EGSD			Fully Implemented	As per GSIS, insurance can be filed 3-4 months before expiration of the policy, the EGSD applied for the renewal and was approved on August 22, 2022 with coverage from November 1, 2022 – November 1, 2023.	

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	<p>dated June 16, 1951, as amended by PD No. 245 dated July 13, 1973, states that every government except a municipal government below first class is hereby required to insure its properties, with the Fund against any insurable risk herein provided and by the premium thereon.</p> <p>The CO and RWOs NCR, CAR, I, IV-A, IV-B, VI, IX, X, XI and BARMM have complied with the above provision.</p> <p>However, there were delayed renewal of insurance policies of two tickets in CO, particularly, the Isuzu Truck and Toyota Innova, which range from 15 to 56 days.</p> <p>It is appropriate that renewal of insurance be filed months before the expiration of the policy to avoid any delay on the renewal of the insurance policy which also exposes the agency to the risk of not being indemnified or compensated for any damage or with the equivalent amount thereof against unforeseen events such as loss through fire, earthquake storm or other casualty.</p>								
27	<i>Gender and Development (GAD)-related Programs, Activities, and Projects (PAPs)</i> Commendable efforts by the Administration in integrating the GAD Plan into their regular activities, and ensuring that the budget for the major programs of the agency is utilized/attributed in support of GAD	The Management was commended for its unwavering commitment to integrating GAD-related PAPs into its regular programs that address gender issues and concerns in compliance with the provisions of		RWO IV-B			On-going	The Management will reflect the Actual Cost in the succeeding Accomplishment	The Management created 2024 Agency GAD Plan and Budget and will administer HGDG Test for the GAD Accomplishment Report.

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	<p>programs totaling P4,674,180,989.00 or 30.47%, exceeding the minimum 5% budget utilized in support of gender-responsive programs and projects, according to Section 35, General Provisions of RA No. 11936 or the GAA for FY 2023.</p> <p>The GAA for FY 2023 provides that all agencies of the government shall formulate a GAD Plan designed to address gender issues within their concerned sectors or mandate. The GAD Plan shall be integrated into the regular activities of the agencies which shall be at least five percent (5%) of their budget appropriations. Utilization of the GAD budget shall be evaluated based on the GAD performance indicators identified by the said agencies.</p> <p>Similarly, Annex A of JC NO. 2012-01 of the Philippine Commission on Women (PCS)-National Economic and Development Authority (NEDA)-DBM effective January 2013 provides the guidelines for completing the GPB template. It states that the primary consideration is the clearness of the gender issue being addressed by the expense or activity and provides the sample list of expenses allowed and not allowed to be charged to the GAD Budget.</p> <p>The PCW issued Memorandum Circular Noo. 2022-03 dated August 31, 2022 on the Preparation and Online Submission of FY</p>	Section 35 of the GP of the GAA for FY 2023.		RWO VII			Fully Implemented	Report of the Region.	RWO 7 shall continue incorporating GAD-related activities during the conduct of its regular community organizing activities and innovate new initiatives that seeks to achieve gender equality as a fundamental value and other related activities to meet the required 5% utilization rate for allocated fund for GAD. Moving forward, RWO 7 shall likewise incorporate GAD-related activities during the conduct of the community organizing activities in the barangay level particularly during the conduct of Parokya ng OWWA, orientation of new scholars; team-building and leadership activities for children and dependents of OFWs.

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	<p>2023 GPB which provides for GAD Budget Costing and Attribution using the Harmonized Gender and Development Guidelines (HGDG).</p> <p>Furthermore, PCW Memorandum Circular No. 2023-05 provides that to assess the gender-responsiveness of the implementation of the program/project attribution of expenditure of a major agency program/project to GAD in the 2023 GAD AR, agencies are required to accomplish the HGDG Project Implementation and Management, and Monitoring and Evaluation (PIMME) checklist or the Facility Implementation, Management, and Monitoring and Evaluation (FIMME), whichever is applicable.</p> <p>Verification of the Administration's GPB and GAD AR showed that the budget allocated for GAD is P4,674,180,989.00 for its identified gender issues- Client-focused and Organization-focused and implemented various Gender and Development-related activities, which are 30.47% of the total appropriations of P15,340,145,758.90. The integration through their plans and programs showed Management's commitment to implementing within its regular agency programs and activities that address gender issues/concerns and the needs of the employees and clients, particularly the OFWs.</p>								

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	<p>However, the following observations in <i>Table 40</i> were noted in the two RWOs in the implementation of GAD in CY 2023:</p> <table><tr><th colspan="2">Table 40. Summary of Deficiencies in GAD Implementation</th></tr><tr><th>Office/RWO</th><th>Observations</th></tr><tr><td>IV-B</td><td>Failure to reflect total actual costs incurred in conducting three GAD activities aggregating P1,279,260.00 in its GAD AR.</td></tr><tr><td>VII</td><td>Only a minimal amount of P124,871.73 was spent on GAD programs and activities during the year.</td></tr></table> <p>Given the preceding deficiencies, the propriety of the reported accomplishment of the concerned offices cannot be ascertained, including whether these contributed to the full attainment of the GAD PAPs.</p> <p>While CO and RWOs NCR, CAR, and RWOs I to III, IV-B, V, VI, VIII, X, XII, and XIII and BARMM have substantially complied with Section 35 of the GP of RA No. 11936 and favorably and effectively implemented the GAD-related PAPs.</p>	Table 40. Summary of Deficiencies in GAD Implementation		Office/RWO	Observations	IV-B	Failure to reflect total actual costs incurred in conducting three GAD activities aggregating P1,279,260.00 in its GAD AR.	VII	Only a minimal amount of P124,871.73 was spent on GAD programs and activities during the year.							
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28	<p><i>Programs and Projects for Senior Citizens (SC) and Differently-abled Persons (DAPs)</i></p> <p>The Administration has substantially implemented plans, programs, and projects related to SCs and DAPs, with a total expenditure of P95,709,796.83 for 14,507 SCs and 1,305 DAPs. However, two RWOs failed to integrate the requirements of Section 36 of the General Provisions of RA No. 11936 or the GAA for FY 2023 into their regular activities.</p> <p>The GAA for CY 2023 requires that all agencies of the government shall formulate plans, programs, and projects intended to</p>	Respective offices’ dedication were commended in carrying out the mandated functions of the Administration, which include incorporating plans, programs, and projects for the welfare, safety, and mobility of SCs and DAPs. However, there are still certain deficiencies that need to be addressed. It is, therefore, important for the management to identify programs and projects that directly and fully address the concerns of SCs and DAPs and allocate at least one percent of their budget.														

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	<p>address the concerns of senior citizens and persons with disability, insofar as it relates to their mandated functions, and integrate the same into their regular activities.</p> <p>In addition, DBM-Department of the Interior and Local Government (DILG) – Department of Social Welfare and Development (DSWD) JC No. 2003-01, dated April 28, 2003, mandates the setting aside of once percent (1%) of the government agency budget for programs/projects/activities for SCs and DAPs.</p> <p>Eight RWOs have undertaken the implementation of the identified programs and projects and expended funds directly allocated to address the concerns of SCs and DAPs, details are presented below:</p> <table><caption>Table 41: Summary of Identified Programs and Projects for SCs and DAPs</caption><tr><th rowspan="2">Office / RWOs</th><th rowspan="2">Programs / Activities</th><th colspan="2">No. of Assisted</th><th rowspan="2">Amount Allocated</th></tr><tr><th>SCs</th><th>PWDs</th></tr><tr><td>CO</td><td><ul style="list-style-type: none">Specific guidelines and enhanced provisions relative to the application of the Equal Employment Opportunity Principle were incorporated in line with the requirements under the Program to Institutionalize the Meritocracy and Excellence in Human Resource Management (PRIME-HRM)Seminars in GSIS MPL Flex for all employees DisasterPreparedness and ResiliencyDisaster Risk Reduction Management Basic Concepts and Earthquake Preparedness SeminarHybrid Orientation on the Intensive Cervical Cancer ScreeningRecognition of years of service of retirees, through awarding plaques and recognition of the awardeesProvision of 24/7 free consultation to the Agency Physician to address the healthy, safety, and wellness of Senior Citizens and Differently-Abled employees</td><td>Not identified</td><td>Not identified</td><td>Not identified</td></tr><tr><td>NCR</td><td><ul style="list-style-type: none">WAPDeath and DisabilitySkills for Employment Scholarship Program (SESP)Seafarer's Upgrading Program (SUP)Post Repatriation Assistance Unit24/7 OP Center</td><td>1,640</td><td>521</td><td>17,087,400.00</td></tr><tr><td>CAR</td><td><ul style="list-style-type: none">Home visitation to monitor and provide and initial assessment of</td><td>605</td><td>55</td><td>199,551.00</td></tr></table>	Office / RWOs	Programs / Activities	No. of Assisted		Amount Allocated	SCs	PWDs	CO	<ul style="list-style-type: none">Specific guidelines and enhanced provisions relative to the application of the Equal Employment Opportunity Principle were incorporated in line with the requirements under the Program to Institutionalize the Meritocracy and Excellence in Human Resource Management (PRIME-HRM)Seminars in GSIS MPL Flex for all employees DisasterPreparedness and ResiliencyDisaster Risk Reduction Management Basic Concepts and Earthquake Preparedness SeminarHybrid Orientation on the Intensive Cervical Cancer ScreeningRecognition of years of service of retirees, through awarding plaques and recognition of the awardeesProvision of 24/7 free consultation to the Agency Physician to address the healthy, safety, and wellness of Senior Citizens and Differently-Abled employees	Not identified	Not identified	Not identified	NCR	<ul style="list-style-type: none">WAPDeath and DisabilitySkills for Employment Scholarship Program (SESP)Seafarer's Upgrading Program (SUP)Post Repatriation Assistance Unit24/7 OP Center	1,640	521	17,087,400.00	CAR	<ul style="list-style-type: none">Home visitation to monitor and provide and initial assessment of	605	55	199,551.00	<p>It was recommended and the Management of CO, and RWOs IV-B and IX agreed to formulate comprehensive plans and programs to address the concerns of SCs and DAPs and allocate at least one percent of their budget towards these initiatives.</p>		Central Office (GAS / HRMDD)			Fully Implemented	<ul style="list-style-type: none">seminar entitled “Silver Linings for the Elderly in the Philippines: Policy and Programs for Senior Citizens” held on 7 August 2024 at the Multi-purpose hall, 10th floor OWWA Bldg via hybridFlu Vaccine for Senior Citizens and Differently Abled Persons in the Central OfficeRecognition of years of service (Loyalty Awards) held on 2 May 2024	
Office / RWOs	Programs / Activities			No. of Assisted			Amount Allocated																								
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				RWO IV-B	January 2024	December 2024	On-going	The Management will create activities for CY 2024.	The Management will create activities for the CY 2024.																						

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	<div><div></div><div>their condition as well as to award financial assistance<ul style="list-style-type: none">• Provision of Economic Entrepreneurship Development training – Financial Literacy• Skills development – meat processing• Creative approach to parenting• IT training• Institutional events• Migrants Workers Day• OFW Family Day</div><div></div><div></div><div></div></div>													
	I	<div><div></div><div><ul style="list-style-type: none">• SESP• BPBH• Regular Disability• MedPlus• EDLP• SUP• Values Formation/Financial Literacy / ODT• IT Training• PDOS• WAP• Repatriation Activities• Special Grants• Welfare Cases• OFW Family Circles• AGAPAY• Financial Assistance• ICF</div><div></div><div></div><div></div></div>	3,531	410	24,800,230.00									
	II	<div><div></div><div><ul style="list-style-type: none">• Provided immediate attention / priority lane in the Public Assistance and Complain Desk;• Assisted in filling out forms; and• Provided dependents of OFWs with WAP for victims of calamity• WAP</div><div></div><div></div><div></div></div>	210	3	1,615,000.00									
	III	<div><div></div><div>Observance of SC's Day following Proclamation NO. 7432 as amended by Republic Act No. 9994</div><div></div><div></div><div></div></div>	91	Not identified	47,518.50									
	IV-A	<div><div></div><div><ul style="list-style-type: none">• BPBH• Humanitarian Assistance for OFWs with Saudi's Claims• Supplemental Medical Assistance Programs for OFWs• WAP• Education and Livelihood Program</div><div></div><div></div><div></div></div>	1,390	Not identified	31,568,520.00									
	VII	<div><div></div><div><ul style="list-style-type: none">• BPBH• WAP (Illness, Disability, Calamity and Bereavement• Welfare Case Management• Membership Collection• Death and Burial• ELAP Livelihood• Community Organizing</div><div></div><div></div><div></div></div>	3,380	98	8,559,482.00									
	X	<div><div></div><div>Implemented targeted activities intended were integrated into the GAD activities for CY 2023</div><div></div><div></div><div></div></div>	Not identified	Not identified	Not identified									
	XI	<div><div></div><div><ul style="list-style-type: none">• SUP• ELAP• WAP (Illness, Disability, Bereavement)• MedPlus• SICP – Disability Benefit• SICP – Death and Burial Benefit Program• BPBH• Rebate• HASC• Special Financial Assistance</div><div></div><div></div><div></div></div>	154	85	5,886,529.90									
	XII	<div><div></div><div><ul style="list-style-type: none">• Educational Assistance• IT Training• Medical Assistance• Capability Building Training• EDLP• Conduct of Demo Farm• EDT• Financial Assistance• Parokya ng OWWA sa Barangay at Pamilyang OFW• Bereavement Assistance• Financial Assistance• Airport assistance• Transport fare</div><div></div><div></div><div></div></div>	2,241	67	3,404,065.43									

The GAD Focal person has included the plans and programs for the SCs and PWDs in the GAD Accomplishment Report and the SPRS Report as of July 31, 2024, that was submitted to ROCS.

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	<table><tr><td>BARMM</td><td><ul style="list-style-type: none">• BPBH• Welfare Case• Community Organizing• Repatriation• WAP• Parokya ng OWWA• PODO• CBT• FORUM• Institutional events</td><td>1,265</td><td>66</td><td>2,541,500.00</td></tr><tr><td colspan="2">Total</td><td>14,507</td><td>1,305</td><td>95,709,796.83</td></tr></table> <p>The submitted Report of Accomplishments of the CO lacks specific details on the number of beneficiaries and expenditures of the said programs, projects, and activities. On the other hand, RWOs IV-B and IX failed to formulate and integrate in their regular activities for CY 2023 plans / programs / projects that address the concerns of senior citizens and PWDs, nor allocate funds for the same, contrary to the GP of RA No. 11936 and DBM-DSWD JC No. 2003-01.</p> <p>However, RWOs V, VI, VIII and XIII did not provide any information regarding the programs and projects of the Management that directly and full addressed the concerns of SCs and DAPs.</p>	BARMM	<ul style="list-style-type: none">• BPBH• Welfare Case• Community Organizing• Repatriation• WAP• Parokya ng OWWA• PODO• CBT• FORUM• Institutional events	1,265	66	2,541,500.00	Total		14,507	1,305	95,709,796.83							
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Total		14,507	1,305	95,709,796.83														
29	<p><i>Availment of additional “Group Personal Accident Insurance” (GPAI)</i></p> <p>The payment for additional premiums for GPAI from the GSIS for accidental, dismemberment, medical, and bereavement assistance of the officials, employees, casuels, and CoS, including the BOard of Trustees (BoTs), totaling P222,445.60 lacked the necessary authority from the Office of the President.</p> <p>The Salary Standardization Law of 2019</p>	It was recommended and the Management agreed to discontinue the availment of additional GPAI from the GSIS.		GAS / HRMDD			Fully Implemented		The Management has discontinued the availment of additional GPAI from the GSIS									

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	<p>provides that the Total Compensation Framework established under Item (4) of the Joint Resolution No. 4, series of 2009, consisting of the following components, shall continue to be adopted: (a) Basic Salaries including Step Increments; (b) Standard Allowances and Benefits; (c) Specific-Purpose Allowances and Benefits; and (d) Incentives.</p> <p>However, other allowances, benefits, and incentives that are excluded in the Total Compensation Framework shall only be granted upon authority from the Office of the President and/or the DBM.</p> <p>Moreover, PD NO. 626, or the “<i>Employees Compensation and State Insurance Fund</i>” provides that the employees’ compensation benefit (or disability benefit) is a compensation package for public and private sector employees and their dependents in the event of a work-related injury, sickness, disability or death. Likewise, Employee’s Compensation (EC) is a purely employer-based contribution benefit. Thus, employees do not contribute any amount to the program. The benefits under this law are (a) medical services, appliances and supplies; (b) rehabilitation services; (c) temporary total disability benefit; (d) permanent total disability benefit; (e) permanent partial disability benefit; (f) death benefit; and (g) funeral benefit.</p> <p>Furthermore, Section 8, Article IX-B of the</p>								

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	<p>1987 Constitution provides that “No elective or appointive public officer or employee shall receive additional, double, or indirect compensation unless specifically authorized by law”. [emphasis supplied]</p> <p>Several RWOs have availed the GPAI with the GSIS for the accidental death, dismemberment, medical and bereavement assistance of their officials. Employees, casuals, and CoS, including the BoTs as presented in <i>Tabel 42</i>.</p> <table><caption>Table 42. Summary of Availed GPAI</caption><thead><tr><th>Office/ RWO</th><th>Policy No.</th><th>Period</th><th>No. of Personnel</th><th>Amount</th></tr></thead><tbody><tr><td>CO</td><td>PA-GPA-GSISHO-0011200</td><td>May 5, 2023 to May 5, 2024</td><td>635</td><td>153,964.80</td></tr><tr><td>VII</td><td>Not specified</td><td>February 11, 2020 to October 09, 2023</td><td>319</td><td>44,413.80</td></tr><tr><td>IX</td><td>PA-GPA-GSISZAM-0000926</td><td>May 25, 2021 to May 25, 2024</td><td>Not specified</td><td>7,975.80</td></tr><tr><td rowspan="2">X</td><td>PA-GPA-GSISCAG-0005703; and</td><td>March 30, 2023 to March 30, 2024</td><td rowspan="2">26</td><td rowspan="2">3,262.00</td></tr><tr><td>PA-GPA GSISCAG-0006249</td><td>November 9, 2023 to November 9, 2024</td></tr><tr><td>XI</td><td>Not specified</td><td>December 2023 to December 2024</td><td>13</td><td>1,364.80</td></tr><tr><td>XII</td><td>Not specified</td><td>CY 2023</td><td>35</td><td>4,734.40</td></tr><tr><td rowspan="2">XIII</td><td>PA_GPA-GSISBUT-0005339</td><td>February 1, 2023 to February 1, 2024</td><td>35</td><td>4,210.00</td></tr><tr><td>PA-GPA-GSISBUT-0006031</td><td>December 20, 2023 to December 20, 2024</td><td>5</td><td>2,520.00</td></tr><tr><td colspan="3">Total</td><td>1,066</td><td>222,445.60</td></tr></tbody></table> <p>Consequently, a comparison between the risks insured against under the GPAI and the EC under PD No. 626 revealed that the risks insured against were seemingly similar, details as follows:</p> <table><thead><tr><th>GPAI with GSIS</th><th>EC under PD No. 626</th></tr></thead><tbody><tr><td><ul style="list-style-type: none">Accidental Death / Dismemberment</td><td><ul style="list-style-type: none">Temporary total disability benefitPermanent total disability benefitPermanent partial disability benefitDeath benefit</td></tr><tr><td><ul style="list-style-type: none">Medical Reimbursement</td><td><ul style="list-style-type: none">Medical servicesAppliances and suppliesRehabilitation services</td></tr></tbody></table>	Office/ RWO	Policy No.	Period	No. of Personnel	Amount	CO	PA-GPA-GSISHO-0011200	May 5, 2023 to May 5, 2024	635	153,964.80	VII	Not specified	February 11, 2020 to October 09, 2023	319	44,413.80	IX	PA-GPA-GSISZAM-0000926	May 25, 2021 to May 25, 2024	Not specified	7,975.80	X	PA-GPA-GSISCAG-0005703; and	March 30, 2023 to March 30, 2024	26	3,262.00	PA-GPA GSISCAG-0006249	November 9, 2023 to November 9, 2024	XI	Not specified	December 2023 to December 2024	13	1,364.80	XII	Not specified	CY 2023	35	4,734.40	XIII	PA_GPA-GSISBUT-0005339	February 1, 2023 to February 1, 2024	35	4,210.00	PA-GPA-GSISBUT-0006031	December 20, 2023 to December 20, 2024	5	2,520.00	Total			1,066	222,445.60	GPAI with GSIS	EC under PD No. 626	<ul style="list-style-type: none">Accidental Death / Dismemberment	<ul style="list-style-type: none">Temporary total disability benefitPermanent total disability benefitPermanent partial disability benefitDeath benefit	<ul style="list-style-type: none">Medical Reimbursement	<ul style="list-style-type: none">Medical servicesAppliances and suppliesRehabilitation services							
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	<div><div><div></div><div>Bereavement Assistance</div></div><div><div></div><div>Funeral benefit</div></div></div> <p>Noteworthy is that the EC Contribution forms part of the RLIP contributions of employees remitted to the GSIS monthly in favor of the employees. For the CoS and JO personnel, the provision for availing of GPAI was not among the terms and conditions outlined in the contract, therefore leaving the availment of GPAI without basis.</p>								
30	<p><i>Compliance with laws, rules, and regulations on Inter-agencies’ Withholding and Remittances</i></p> <p>Deductions withheld from officials and employees that are due for remittance to inter-agencies such as the BIR, GSIS, Home Development Mutual Fund (Pag-IBIG), and PhilHealth were timely remitted following the laws and regulations.</p> <p>Remittances of contributions, withheld or collected amounts to BIR, GSIS, Pag-IBIG and PhilHealth are specifically governed by the following provisions of laws and issuances:</p> <p>BIR Revenue Regulations (RR) No. 11-2018 issued on March 15, 2018, amending certain provisions of RR No. 2-98 dated May 17, 1998 which provides for the withholding of income tax subject to expanded withholding tac (EWT), final withholding tax (FWT), income tax on compensation, creditable value-added tax (VAT) and other percentage taxes.</p>								

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	<p>Revenue Regulations No. 17-2003 dated March 31. 2003, amending pertinent provisions of Revenue Regulations No. 2-98, required that all taxes withheld and payable to the BIR shall be remitted on or before the 10th day of the month following the month withholding was made, except for taxes withheld for the month of December which shall be filed on or before the 15th day of the succeeding year.</p> <p>Paragraph 4 of the Revenue Memorandum Circular (RMC) No. 23-2012 requires that the responsible officials and employees, as withholding agents, “should see to it that taxes withheld are accordingly remitted on or before their due dates using the prescribed monthly/quarterly withholding tax remittance returns, together with other attachments, where applicable”.</p> <p>Sections 6 and 7 of RA No. 8291 or The GSIS Act of 1997, An Act Amending PD NO. 1146, as amended, requires that each employer shall collect and remit contributions the employees and employer’s contributions within the first ten days of the calendar month following the month to which the contributions apply.</p>								

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	<p>Section 23 of RA No. 9679 dated July 21, 2009, and HDMF Circular No. 275 dated January 22, 2010, requires that each employer shall collect and remit contributions the employees and employer's contributions within the first ten days of the calendar month following the month to which the contributions apply.</p> <p>Section 23 of RA No. 9679 dated July 21, 2009, and HDMF Circular No. 275 dated January 22, 2010, requires that employers to remit the required monthly employer and employee contributions to the nearest Pag-IBIG branch or its authorized collecting banks, together with the duly accomplished Membership Contribution Remittance Form (MCRF), of which first letter of employer's name from A to D has a due date of 10th to the 14th day of the month following the period covered.</p> <p>Section 20 Paragraph b of Title III Rule III of the Revised IRR of the National Health Insurance Act of 1995 (RA 7875 as amended by RA No. 9241) states that the monthly premium contribution of employed members shall be remitted by the employer on or before the tenth calendar day of the month following the applicable month for which the payment is due and applicable.</p> <p>The OWWA implemented a centralized</p>								

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	<p>payroll system, thus, withholding and remittance of the premium contributions of all its employees are being done by the CO. Summary of the deductions for the premiums and loan amortizations, government's share of premiums and remittance under inter-agency payables account as of December 31, 2023, are shown in <i>Table 43</i>.</p> <table><caption>Table 43. Summary of Withheld and Remittances</caption><thead><tr><th>Inter-agency</th><th>Withheld / deductions / Adjustments</th><th>Remittances / Adjustments</th><th>Unremitted Balance as of Dec. 31, 2023</th></tr></thead><tbody><tr><td>BIR</td><td>102,169,786.87</td><td>85,436,615.61</td><td>16,733,171.26</td></tr><tr><td>GSIS</td><td>78,694,768.52</td><td>77,348,326.77</td><td>1,346,441.75</td></tr><tr><td>PhilHealth</td><td>12,540,036.60</td><td>12,257,322.12</td><td>282,714.48</td></tr><tr><td>PagIBIG</td><td>6,401,715.78</td><td>5,169,902.82</td><td>1,231,812.96</td></tr></tbody></table> <p>Out of the unremitted balances, the following amounts were remitted in or before the due dates, as follows:</p> <table><caption>Table 44. Summary of Past Due Balances</caption><thead><tr><th>Inter-agency</th><th>Unremitted Balance as of Dec. 31, 2023</th><th>Remittance on or before the due dates (preceding month)</th></tr></thead><tbody><tr><td>BIR</td><td>16,733,171.26</td><td>11,271,154.78</td></tr><tr><td>GSIS</td><td>1,346,441.75</td><td>-</td></tr><tr><td>PhilHealth</td><td>282,714.48</td><td>-</td></tr><tr><td>PagIBIG</td><td>1,231,812.96</td><td>485,209.17</td></tr></tbody></table>	Inter-agency	Withheld / deductions / Adjustments	Remittances / Adjustments	Unremitted Balance as of Dec. 31, 2023	BIR	102,169,786.87	85,436,615.61	16,733,171.26	GSIS	78,694,768.52	77,348,326.77	1,346,441.75	PhilHealth	12,540,036.60	12,257,322.12	282,714.48	PagIBIG	6,401,715.78	5,169,902.82	1,231,812.96	Inter-agency	Unremitted Balance as of Dec. 31, 2023	Remittance on or before the due dates (preceding month)	BIR	16,733,171.26	11,271,154.78	GSIS	1,346,441.75	-	PhilHealth	282,714.48	-	PagIBIG	1,231,812.96	485,209.17						
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31	<p><i>Status of Settlement of Audit Suspensions, Disallowances and Charges</i></p> <p>The audit suspension, disallowance, and charges that remained unsettled as of December 31, 2024 amounted to P23,602.94, P27,062,208.16, and P4,709.71, respectively.</p> <p>COA Circular No. 2009-006 dated September 15, 2009 prescribes the use of the 2009 Rules and Regulations on the Settlement of Accounts (RRSA). It provides,</p>	<p>It was recommended and the Management agreed to:</p> <p>a) Strictly enforce the settlement of outstanding audit disallowances and charges from persons liable; and</p>		<p>Central Office (FMS / Accounting Division)</p>			<p>On-going</p>		<p>Salary deductions are on-going for the disallowances.</p>																																	

Ref	Audit Observations	Audit Recommendation	Agency Action Plan				Status of Implementation	Reason for Partial / Delay / Non-Implementation, if applicable	Action Taken / Action to be taken																																			
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	among others, that the Auditor shall issue a Notice of Disallowance (ND)/Notice of Charge (NC) for difference/balances resulting from the audit of accounts. A Notice of Suspension (NS) may be issued pending compliance with various requirements for transactions which may result in pecuniary loss to the government.		OWWA RWO2 plans to collect the expenses incurred during the visit of OWWA Central Office Officials to the concerned personnel	RWO II	Mar 14, 2023	Dec 30, 2023	Fully Implemented		Management complied with the audit recommendations. The concerned OWWA personnel paid last November 16, 2023 with OR Nos. 17869927, 17869928, 17869932, 17869933.																																			
			RWO III	1 st quarter	4 th quarter	On-going																																						
			RWO IV-A			Delayed																																						
	An audit suspension or disallowance/charge shall be settled by the persons responsible or liable therefor through compliance with the requirements, or payment/restitution or by any of the modes of extinguishment of obligation. The disallowance shall be settled within six months from receipt of the ND by the persons liable.																																											
	The Head of the Agency, who is primarily responsible for all government funds and property pertaining to this agency shall ensure that the settlement of disallowances and charged is made within the prescriptive period and the requirements of transactions suspended in audit are complied with.																																											
	As of December 31, 2023, the total unsettled audit suspensions, disallowances, and charges amounted to P23,602.94, P27,062,208.16 and P4,709.71, respectively, as presented in <i>Table 45</i> .																																											
	<table><tr><th colspan="5">Table 45. Unsettled Audit Suspensions, Disallowances and Charges per Office</th></tr><tr><th>Office/RWOs</th><th>Beginning Balance</th><th>Issuances</th><th>Settlements</th><th>Ending Balance</th></tr><tr><td>Audit Suspensions</td><td></td><td></td><td></td><td></td></tr><tr><td>II</td><td>23,602.94</td><td>-</td><td>-</td><td>23,602.94</td></tr><tr><td>Total</td><td>23,602.94</td><td>-</td><td>-</td><td>23,602.94</td></tr><tr><td>Audit Disallowances</td><td></td><td></td><td></td><td></td></tr><tr><td>CO</td><td>24,407,846.36</td><td>96,530.00</td><td>163,723.25</td><td>24,340,653.11</td></tr></table>	Table 45. Unsettled Audit Suspensions, Disallowances and Charges per Office					Office/RWOs	Beginning Balance	Issuances	Settlements	Ending Balance	Audit Suspensions					II	23,602.94	-	-	23,602.94	Total	23,602.94	-	-	23,602.94	Audit Disallowances					CO	24,407,846.36	96,530.00	163,723.25	24,340,653.11		The outstanding audit disallowance	RWO V			On-going		The RWO V is awaiting for the final decision on the appeal submitted,
Table 45. Unsettled Audit Suspensions, Disallowances and Charges per Office																																												
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	<table><tr><td>II</td><td>302,745.40</td><td>-</td><td>-</td><td>302,745.40</td></tr><tr><td>III</td><td>46,911.51</td><td>-</td><td>-</td><td>46,911.51</td></tr><tr><td>IV-A</td><td>364,000.00</td><td>-</td><td>-</td><td>364,000.00</td></tr><tr><td>V</td><td>312,240.00</td><td>15,100.00</td><td>-</td><td>327,340.00</td></tr><tr><td>VI</td><td>430,806.00</td><td>-</td><td>-</td><td>430,806.00</td></tr><tr><td>VII</td><td>532,000.00</td><td>-</td><td>-</td><td>532,000.00</td></tr><tr><td>IX</td><td>320,503.93</td><td>-</td><td>-</td><td>320,503.93</td></tr><tr><td>X</td><td>-</td><td>8,648.00</td><td>8,648.00</td><td>-</td></tr><tr><td>XI</td><td>431,200.00</td><td>-</td><td>431,200.00</td><td>-</td></tr><tr><td>XII</td><td>375,200.00</td><td>-</td><td>-</td><td>375,200.00</td></tr><tr><td>XIII</td><td>22,48.21</td><td>-</td><td>-</td><td>22,048.21</td></tr><tr><td>Total</td><td>27,545,501.41</td><td>120,278.00</td><td>603,571.25</td><td>27,062,208.16</td></tr><tr><td colspan="5">Audit Charges</td></tr><tr><td>CO</td><td>4,709.71</td><td>-</td><td>-</td><td>4,709.71</td></tr><tr><td>Total</td><td>4,709.71</td><td>-</td><td>-</td><td>4,709.71</td></tr></table>					II	302,745.40	-	-	302,745.40	III	46,911.51	-	-	46,911.51	IV-A	364,000.00	-	-	364,000.00	V	312,240.00	15,100.00	-	327,340.00	VI	430,806.00	-	-	430,806.00	VII	532,000.00	-	-	532,000.00	IX	320,503.93	-	-	320,503.93	X	-	8,648.00	8,648.00	-	XI	431,200.00	-	431,200.00	-	XII	375,200.00	-	-	375,200.00	XIII	22,48.21	-	-	22,048.21	Total	27,545,501.41	120,278.00	603,571.25	27,062,208.16	Audit Charges					CO	4,709.71	-	-	4,709.71	Total	4,709.71	-	-	4,709.71	amounting to Php 15,100 in under appeal. While, the previous disallowance of Php 312,240 is being settled through salary deduction.	RWO VI	Aug 2024	Dec 2024	On-going		whereas the disallowance of Php 312,240.00 is currently deducted from the salaries of accountable officers.
	II	302,745.40	-	-	302,745.40																																																																																		
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	Total	4,709.71	-	-	4,709.71																																																																																		
		Submitted to HRMDD the authorization for salary deduction of existing concerned employees.	RWO VII			Fully Implemented		Submitted to HRMDD the authorization for salary deduction of existing concerned employees in relation to the rice allowance.																																																																															
									RWO IX	January 2024	Decem ber 2024	Fully Implemented		The Management has already submitted a letter -request for payroll deduction and schedule of payroll deduction for the rice subsidy disallowance to the Central Office twice, the latest on September 13, 2023 yet HRMDD has not started implementing the deduction until now waiting for the issuance of Order of Execution from the COA auditor.																																																																									
															The accountant has already submitted the necessary subsidiary ledger to the Accounting Division. The management																																																																								

Ref	Audit Observations	Audit Recommendation	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			
				RWO X			Fully Implemented		submitted a letter for the settlement of disallowances, together with the supporting documents, to the Central office dated November 08, 2023.
				RWO XI	Immedia tely		Fully Implemented		The COA disallowance per N.D. No. 2023-01 (2022) dated 15 May 2023 was already settled per OR No. 17850348 dated 31 July 2023. OR No. 17853304 dated 04 September 2023. OR No. 17853324 dated 23 November 2023 and OR No. 17853325 dated 23 November 2023.
									The management already collected the settlement of outstanding audit disallowances, and charges from persons liable and submitted the documentary requirements for transactions suspended in audit to avoid the issuance of audit disallowance.

Ref	Audit Observations	Audit Recommendation	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			
		b) Fast-track the submission of documentary requirements for transactions suspended in audit	The Management will send an email communication and will contact to Head Office regarding the recommendation for their review and appropriate action.	RWO XII			On-going	On-going coordination	Sent initial demand letters to the concerned persons dated 22 July 2024.
				RWO XIII			On-going		The Management issued a Letter Inquiry to OIC Nimfa C. Unica of Human Resource Management and Development Division (HRMDD) – Central Office dated September 14, 2023 and January 02, 2024 requesting for a certification from the HRMDD stating the amount of salary withheld to satisfy the disallowance to ensure full compliance. Furthermore, the office also commits to coordinate with the liable parties to encourage personal payment or other modes of settlement. Considering the importance of this matter, the Management is actively awaiting for the response from the HRMDD. Rest assured that we will promptly provide the letter reply from the HRMDD once it is received.
				RWO II			Fully Implemented		Management complied with the audit recommendations and submitted the pertinent

Ref	Audit Observations	Audit Recommendation	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			
		to avoid the issuance of audit disallowance.	The management plans to submit immediately to COA auditors the documentary requirements for transactions suspended in audit	RWO III	March 14, 2023	December 30, 2023	On-going		documentary requirements needed
				RWO IV-A			Fully Implemented		Moving forward, all documentary requirements were submitted to the audit team.
				RWO V			Fully Implemented		The RWO V have no suspended account. (please refer to COA matrix)
				RWO VI			Fully Implemented		For Region VI no issued suspended transactions that needed submission of any documentary requirements to avoid issuance of audit disallowance.

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					From	To			
				RWO VII			Fully Implemented		The Management has already made constant follow-ups to the COA auditor for the issuance of the Order of Execution.
				RWO IX			Fully Implemented		The management will adhere to the recommendation given.
				RWO X			Fully Implemented		The Management will adhere to the recommendation and will submit immediately documentary requirements for suspended transactions to avoid the issuance of audit disallowance.
				RWO XI			Fully Implemented		The management also have already submitted the documents in relation to the disallowance, charges since these charges have already been settled and recorded in the OWWA RWO XI's books by the Regional Accountant.
			The management will Fast-track the submission of documentary	RWO XII	Immedia tely	On-going	RWO XII awaiting for responses and/or documentary requirements for immediate submission to the Commission, as recommended.		

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					From	To			
			requirements for transactions suspended in audit to avoid the issuance of audit disallowance.	RWO XIII			On-going		Full implementation is dependent on the HRMDD and cashier division.

Agency sign-off:


EMMA V. SINCLAIR
 Officer-in-Charge

Date

*Note: Status of Implementation may either be (a) Fully Implemented, (b) On-Going, (c) Not Implemented, or (d) Delayed