

**OFFICE OF THE PRESIDENT
PRESIDENTIAL LEGISLATIVE LIAISON OFFICE
2nd Floor, Annex, New Executive Building, Malacañang, Manila**

**AGENCY ACTION PLAN and
STATUS of IMPLEMENTATION
Audit Observations and Recommendations
For the Calendar Year 2020
As of December 31, 2021**


Ref.	Audit Observations	Audit Recommendations	Agency Action Plan				Status of Implementation	Reason for Partial/Delay/Non-Implementation action, if applicable	Action Taken/Action to be Taken
			Action Plan	Person/Dept. Responsible	Target Implementation Date				
					From	To			
AOM									
2021-001 (2020)	The reported balance of the Inventory held for Consumption-Other Supplies and Materials account was inaccurate due to the non-submission of the Report on the Physical Count of Inventory (RPCI) and the inadvertent omission on the monthly Report of Supplies and Materials Issued (RSMI) amounting to ₱492,634.00 for the year.	Management to require the Inventory Committee to conduct semestral physical count of Inventories in accordance with the Section 13, Chapter 8 of GAM Volume I; instruct the Supply Officer to check the completeness of the RSMIs against the RIS before submitting the same to the Accountant for recording purposes; and require the Accountant to prepare adjusting entry for the unreported Other Supplies and Materials Inventory issued in CY 2020.	To comply with the recommendation made by the Commission on Audit	Inventory Committee Property/Supply Unit	March 1, 2021	March 31, 2021	Fully Implemented		RPCI as of December 31, 2020 was submitted to COA on March 17, 2021. Journal Entry Voucher (JEV) No. 01-2021-03-040 dated March 1, 2021 was drawn to recognize the receipt of adjusted RSMI for January 2021 from the Property/Supply Officer.

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2021-002 (2020)	Management could have saved at least ₱360,000.00 had they disposed the unaccounted obsolete/expired and non-moving inventory items, and various unserviceable/idle Property, Plant and Equipment (PPE) accounts as of December 31, 2020, stored in rented storage rooms, which is not in conformity with Section 79 of Presidential Decree (PD) No. 1445 and National Budget Circular (NBC) No. 425, and depriving the agency of any benefit or income that may be derived from its disposal. Moreover, no Inventory and Inspection Report of Unserviceable Property (IIRUP) was submitted for all the PPE items identified by the agency as unserviceable, contrary to Section 40, Chapter 10 of the Government Accounting Manual (GAM), Volume I.	Management to instruct the Property Officer to account for the obsolete/non-moving inventories and unserviceable/idle PPEs and prepare the corresponding IIRUP; facilitate the disposal of obsolete/expired inventory items and the unserviceable/idle PPEs in order to avoid payment of rental for storage rooms.	To comply with the recommendation made by the Commission on Audit	Property/Supply Unit Inventory Committee Disposal Committee	March 1, 2021	December 31, 2021	Ongoing (with the disposal of 2 pcs. of sofa)	Lack of manpower and time constraint due to the Covid-19 pandemic situation	JEV Nos. 01-2021-03-053 and 01-2021-03-061 dated March 16, 2021 and March 31, 2021, respectively, were drawn to recognize receipt of the IIRUP. JEV No. 01-2021-12-279 dated December 23, 2021 was drawn to recognize the donation of one (1) unserviceable unit of motor vehicle – 2007 model Toyota Innova to Barangay Wayda, Municipality of Banisilan, Province of Cotabato. The two (2) unserviceable airconditioning units as reported

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		Management to instruct to Inventory Committee to properly prepare the RPCPPE for CY 2020 and the ensuing years.	To comply with the recommendation made by the Commission on Audit	Property/Supply Unit	March 1, 2021	March 31, 2021	Fully Implemented	<p>in the IIRUP will no longer be disposed of. They will be installed instead at the PLLO office, AAP Building, Aurora Boulevard, Quezon City as per Job Order No. 2022-01-001 dated January 14, 2022.</p> <p>The Disposal Committee commits to fully dispose of the two (2) pcs. of depreciated and unserviceable sofas on or before March 31, 2022.</p> <p>The revised RPCPPE for CY 2020 was already submitted to COA.</p>	

Agency sign-off:



SEC. LUZVERFEDA E. PASCUAL
Acting Presidential Adviser on Legislative Affairs
and Head, PLLO 

December 31, 2021
Date

Note: Status of Implementation may either be (a) Fully Implemented, (b) Ongoing, (c) Not Implemented, (d) Partially Implemented, or (e) Delayed

