

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 June 29, 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
<i>AOM</i>									
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 (COA)	Inventory Committee Property/Supply Unit			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	

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								MRSMI for January 2021 from the Acting Property/Supply Officer.	
2021-002 (2020)	Management could have saved at least P360,000.00 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	<p>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.</p> <p>Management to instruct to Inventory Committee to properly prepare the RPCPPE for CY 2020 and the ensuing years.</p>	To comply with the recommendation made by the Commission on Audit (COA)	Property/Supply Unit Inventory Committee Disposal Committee	April 1, 2021	Dec. 31, 2021	Partially Implemented Time constraint and lack of manpower	<p>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.</p> <p>The management commits to dispose all accounted fully depreciated and unserviceable Property, Plant and Equipment (PPE) by December 31, 2021.</p>	

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	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.								

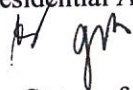
Agency sign-off:



LUZVERFEDA E. PASCUAL

Acting Secretary

Presidential Adviser on Legislative Affairs



June 29, 2021

Date

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