

**OFFICE OF THE PRESIDENT
REPUBLIC OF THE PHILIPPINES
PRESIDENTIAL LEGISLATIVE LIAISON OFFICE
Mabini Hall, Malacañang, Manila**

**AGENCY ACTION PLAN and
STATUS of IMPLEMENTATION
Audit Observations and Recommendations
For the Calendar Year 2022
As of November 14, 2023**

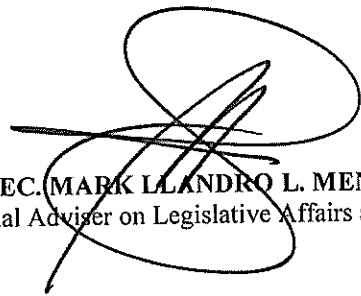
Ref.	Audit Observations	Audit Recommendations	Agency Action Plan				Status of Implementation	Reason for Partial/Delay/Non-Implementation action, if applicable	Action Taken/Action to be Taken
			Action Plan	Person/Dept. Responsible	Target Implementation Date				
					From	To			
<i>AOM</i>									
2023-001 (2022)	1. The PLLO did not able to conduct annual physical count of PPE totaling P28,234,237.79 and did not able to prepare and submit RPCPPE as a result thereof, contrary to Section 38, Chapter 10, Volume I of the Government Accounting Manual (GAM) for National Government Agencies (NGAs).	Management to incorporate the regular conduct of physical inventory as part of its internal control activities to ascertain the existence and accuracy of the PPE balance presented in its financial statement as required in Section 38, Chapter 10, Volume I of the GAM.	To comply with the recommendation made by the Commission on Audit (COA)	Inventory Committee Property/Supply Officer	07/01/2023	12/31/2023	Fully Implemented	No proper turnover of property records Reconstitution of Inventory Committee	The required Report on the Physical Count of Property, Plant and Equipment (RPCPPE) was already prepared and submitted to COA on 8 November 2023 (copy attached).
	2. The PLLO did not able to comply with the audit recommendation in previous year to disposed of unserviceable properties totaling P456,429.54 contrary to Section 79 of Presidential Decree (PD) 1445, thus, consuming added time	Management to direct the Disposal Committee to reconvene and take necessary steps towards the eventual disposal of the unserviceable properties taken into consideration the added time and cost absorbed by the PLLO in handling them.	To comply with the recommendation made by the Commission on Audit (COA)	Disposal Committee Property/Supply Officer	07/01/2023	12/31/2023	Ongoing	No proper turnover of property records Reconstitution of Disposal Committee	The Inventory and Inspection Report of Unserviceable Property (IRUP) totaling P456,609.54 was already forwarded by the Property/Supply Officer to the Disposal Committee. Please note that the P180.00 (P456,609.54 - P456,429.54) difference was due to the understated unserviceable

	and resources in storing, recording and tracking thereof.								refrigerator with Property No. 2515-05 that should have been P15,645.00 not P15,465.00 as stated in AOM.
2023-002 (2022)	Absence of an effective monitoring resulted in delays of liquidating cash advances ranging from 12 to 104 days and cash advance more than maximum cash accountability, contrary to COA Circular No. 2012-002 and 97-002, thereby, resulting to belated recording of expenses, exposing government resources to risk of loss or misappropriation and precluding the timely audit of the liquidation.	<p>a) Management to deploy a monitoring tool that would essentially capture delays in liquidating cash advances and circularize internal memorandum to remind all concerned to liquidate cash advance within the required timeline;</p> <p>b) Require the Accountant and or the Cashier to conduct briefing before releasing cash advance with emphasis, among others, the liquidation timeline and the consequence of non-liquidation;</p> <p>c) Instruct the Accountant to require the Accountable Officer the presentation of bond and designation whenever cash advance is given for special purpose activities so as to avoid granting of CA beyond the maximum accountability; and</p> <p>d) Strictly comply with the provisions of COA Circular 2012-</p>	To comply with the recommendation made by COA	<p>Accountable Special Disbursing Officers</p> <p>Procurement Officer</p> <p>Executive Operations Team</p> <p>Accountant</p> <p>Cashier</p>	03/20/2023	03/30/2023	Fully Implemented	<p>PLLO Memorandum Order No. 09-2023 dated 21 March 2023 (copy attached) was issued to Special Disbursing Officers, Acting Procurement Officer, Acting Chief Accountant and Executive Operations Team.</p> <p>PLLO Executive Operations Team has monitoring reports to actively track the cash advance requests.</p> <p>Accountable Officers are reminded beforehand to liquidate within the reglementary period lest isolation from the grant of PBB and shall constitute a valid cause for the withholding of his/her salary and such other sanctions as provided for under paragraphs 9.2 and 9.3 of COA Circular No. 97-002 which provisions pertain to the grant and liquidation of cash advances.</p> <p>Bond Confirmation Letter from the Bureau of the Treasury forms part of the documentary requirements to every cash advance transaction.</p>	

2023-003 (2022)	Disbursement Vouchers totaling P928,457.74 or 56% of P1,644,248.54 recorded expense for Fuel, Oil and Lubricants Expense were not submitted due to non-preparation of trip tickets to support the disbursements, contrary to Administrative Order No. 239 and COA Circular No. 2012-001, thereby, precluding the timely audit and determination of appropriateness of expenses incurred during the year.	<p>001 and 97-002 pertaining to the grant and liquidations of CA.</p> <p>a) Management to instruct the Accounting Section to submit immediately the subject DVs corresponding to the fuel, oil and lubricant expenditures including trip tickets to support related expense.</p> <p>b) Management to conduct briefing to all employees concerned on the use of trip ticket as primary document to ensure the travel was authorized and expenses for fuel, oil and lubricant were reasonably incurred.</p> <p>c) Management to strictly comply with the provisions of Administrative Order No. 239 and COA Circular No. 2012-001 regulating the use of government vehicles and the preparation of trip tickets.</p>	To comply with the recommendation made by COA	Drivers Cash Section (for the submission of paid disbursement vouchers)	03/23/2023	06/30/2023	Fully Implemented		<p>Please see attached schedule of the already submitted paid Disbursement Vouchers.</p> <p>PLLO Memorandum dated 23 May 2023 (copy attached) was issued to drivers on the timely submission of trip tickets.</p>
2023-004 (2022)	Various office supplies needed by the PLLO in day-to-day operation were either depleted or nil as at year end and have not been	a) Management to conduct actual physical count of inventories on the semi-annual basis and	To comply with the recommendation made by COA	Property/Supply Officer Procurement Officer	04/01/2023	07/19/2023	Fully Implemented	Reconstitution of Inventory Committee	The Inventory Committee conducted physical count of office supplies and other supplies and materials inventory on 19 July 2023.

	<p>replenished during the year due to non-monitoring of stock/supply level and inability to conduct physical inventory on a regular basis, contrary to the provisions of Chapter 8 of the Government Accounting Manual (GAM) and PLLO's Operation Manual.</p>	<p>b) prepare corresponding RPCI and leverage on this activity and report to determine supply/stock level as basis of procurement;</p> <p>c) Instruct the Property/Supply Officer to regularly monitor office supplies request, receipts and issuances to effectively forecast the PLLO requirement of supplies for its operation; and</p> <p>d) Henceforth, strictly comply with the provisions of Chapter 8 of the GAM and PLLO's Operation Manual pertaining on the proper monitoring of inventories or supplies.</p>		<p>Inventory Committee</p>					<p>The required Report on the Physical Count of Inventories (RPCI) was already prepared and submitted to COA (copy attached).</p> <p>The Property/Supply Officer is forwarding copy of the monthly Report of Supplies and Materials Issued (RSMI) to the Accountant for recognition in the books of accounts.</p>
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Agency sign-off:



SEC. MARK LLANDRO L. MENDOZA
 Presidential Adviser on Legislative Affairs and Head, PLLO

November 14, 2023
 Date