

**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 2023
As of August 31, 2024**

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>									
2024-001 (2023) Dated March 15, 2024	<p>1. Non-monitoring of leave credits resulted in:</p> <p>a. Overpayment of terminal leave benefits amounting to P67,488.95; and</p> <p>b. Approval/grant of leave with pay even without available leave credits, contrary to CSC Memorandum Circular No. 41, s. 1998, the Amendment to Rule I and XVI of the Omnibus Rules on Leave</p>	<p>1. Management to review and recompute the leave credits taking into consideration the deduction of the unused five-day forced/mandatory leave of personnel and initiate refund of any overpayment of Terminal Leave.</p> <p>2. Management to instruct the Human Resource Section to properly monitor and review leave cards prepared by designated staffs, so as to avoid over charging of leave credits with pay even though there is no available leave credits.</p>	To comply with the recommendation made by the Commission on Audit (COA).	Administrative, Financial & Management Division (AFMD) Officer-in-Charge/Supervising Administrative Officer	05/01/2024	06/30/2024	Fully Implemented		<p>Pending the approval of creation of positions for AFMD, the PLLO employed one (1) personnel under Contract of Service to assist the Officer-in-Charge/Supervising Administrative Officer/ (AFMD) in the monitoring and updating of leave credits.</p> <p>The PLLO collected the overpayment of terminal leave benefits amounting to P67,488.95 as supported by the following Official Receipts:</p> <ol style="list-style-type: none"> 1. No. 9343301 dated May 20, 2024 – P71.04 2. No. 0400000 dated May 20, 2024 – P191.00 3. No. 9343302 dated May 23, 2024 – P1,344.17 4. No. 9343304 dated June 04 2024 – P65,850.03

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					From	To			
		3. Regularly monitor the leave credits and leave cards of agency personnel making sure that the five-day mandatory/forced leave are used or deducted from the employees' vacation leave balance, in compliance with the provisions of the Omnibus Rules on Leave.						5. No. 9343305 dated June 05, 2024 – P32.71	
2024-002 (2023) Dated March 20, 2024	2. Social protection and equality of benefits for Contract of Service (COS) personnel were not assured due to deficiencies observed in the hiring of COS, such as: a. noncompliance in the payment of wages equivalent to the daily wage/salary of comparable positions in government; b. non consideration of some qualified COS for appointment to vacant positions; and	1. Management to require the AFMD to ensure compliance with Item 11.5 of COA-DBM Joint Circular No. 2, series of 2020, by taking into consideration the following: a. align/adjust the wages of the COS/JO workers with the current wages/salary of comparable positions in the government. b. incorporate specific provisions in all COS/JO contracts that clearly outline the	To comply with the recommendation made by COA.	Administrative, Financial & Management Division (AFMD) Officer-in-Charge/Supervising Administrative Officer	04/01/2024	06/30/2024	Fully Implemented	Contracts of service personnel for the period July to December 2024 are aligned/adjusted with the current wages/salaries of comparable positions in the government in compliance with COA-DBM Joint Circular No. 2, series of 2020. Included in the Contracts are the corresponding salary grades of the positions for a clear computations of premiums. In coordination with the DBM, the PLLO has already submitted on April 23, 2024, the request for creation of additional positions for some qualified COS.	

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	c. some COS were hired to perform similar functions of the existing regular employees.	entitlement to premium payment alongside the corresponding comparable position in government and salary grade, ensuring proper remuneration of COS/JO workers.							
		<p>c. Fast tract the hiring of applicants giving priority to qualified COS workers to fill the workforce gaps.</p> <p>2. Formalize the study of PLLO's functions, systems and procedures, organizational structure and staffing patterns to assess the needs and gaps, and submit justification to DBM necessary for the approval of revised Plantilla, and providing definitive data on human resource complement including the hiring of COS workers needed for their programs/activities/projects.</p>							

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2024-003 (2023) dated March 25, 2024	<p>1. Deficiencies were noted in the utilization and liquidation of cash advances such as:</p> <p>a. the incurrence of expenditure outside of the approved activity budget; and</p> <p>b. cash advance not immediately reported on after the completion of the purpose this was granted, contrary to the provisions of COA Circular No. 97-002 and PD 1445, thus exposing the PLLO to risk of fund misappropriation, embezzlement or losses.</p>	<p>1. Management to strictly comply with the approved budget proposal or the intended purpose in the disbursement of the cash advances in compliance with Section 4.1.7 of COA Circular 97-002.</p> <p>2. Report/liquidate the cash advance immediately after the purpose of which this was given has been completed.</p> <p>3. Maintain a sound internal control over cash advances giving emphasis on proper planning/scheduling and implementation of program and activities to ensure its compliance with the approved ac</p>	To comply with the recommendation made by COA.	<p>Planning Committee</p> <p>Special Disbursing Officer</p>	04/01/2024	12/31/2024	Partially implemented	<p>Awaiting submission of complete documents.</p>	<p>Planning Committee to address the matter.</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 and the sanctions 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>Coordinated with the SDO for the submission of complete documents.</p>

Agency sign-off:



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

September 6, 2024
 Date