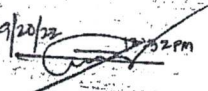


NATIONAL COMMISSION ON MUSLIM FILIPINOS
AGENCY ACTION PLAN AND STATUS OF IMPLEMENTATION
 Audit Observations and Recommendations
 For the Calendar Year 2021
 As of August 31, 2022

9/22/22

 2:52 PM

Ref.	Audit Observations	Audit Recommendations	Agency Action Plan				Status of Implementation	Report for Partial/Delay/ Non-Implementation, If applicable	Action Taken/ Action to be taken
			Action Plan	Person/ Dept. Responsible	Target Implementation Date				
					From	To			
CAAR 2021 pages 31-32	Accounting Errors and Omissions 1. Various accounting errors and omissions in recording of financial transactions resulted in the overstatement of the affected accounts' year end balances by ₱56,151,657.38; thus, not fairly presented in the Financial Statements (FS).	We recommended and Management agreed to: a. record the liquidations of ₱15,728,572.00 by debiting Trust Liabilities account and Advances to SDO account to present the correct balances of the affected accounts; b. submit the JEVs to the Audit Team for verification on the non-recording of liquidations of the SDO of ₱15,728,572.00; and c. to revert to Accumulated Surplus or Deficit the undocumented and dormant Other Payables amounting to	Adjustments and correcting entries be made in the books of NCMF	Accounting Division/ Chief Accountant			Implemented	The Chief Accountant recorded the liquidation and made the necessary adjusting/correcting entries in the books of the NCMF. Recorded in CDJ May 2022. Included in TB. The Chief Accountant will submit the JEVs to the Audit Team for verification. Reverted to accumulated	
			Submit JEV to the Audit Team for verification	Accounting Division/ Chief Accountant			Implemented		
			Effect the reversion	Accounting Division/ Chief Accountant			Implemented		

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		P12,352,211.69 in accordance with Section 2 of EO No. 87.						surplus. Included in TB April 2022, general journal April 2022	
CAAR 2021 pages 33-39	<i>Accounting Deficiencies</i> 2. The various accounting deficiencies noted in the recording and reporting of financial transactions aggregating P44,426,967.13 had undermined the verifiability of the information in the FSSs.	We recommended and Management agreed to:							
		a. to exhaust all possible remedies to locate and reissue Demand Letters to all officials and employees who are no longer connected with the NCMF. Otherwise, set-up allowance for impairment and or request for write-off in accordance with the guidelines and procedures prescribed in COA Circular No. 2016-005;	Locate and send demand letters to all officials and employees with unsettled cash advances or request for write-off for dormant accounts	Chief Accountant / Accounting Division			Not Implemented	The Chief Accountant filed for a request to write-off dormant accounts however the request was not affirmed due to lack of requirements	The Chief Accountant will re-file for a request to write-off and comply with the lacking requirements for the write-off of dormant accounts
		b. conduct periodic reconciliation between the property and accounting records as well as of the agency's records with the PS-DBM on a quarterly basis so that any discrepancy will	Conduct reconciliation between GSD's property records and accounting	Chief Admin. Officer-GSD and Chief Accountant			Not Implemented	The Chief GSD coordinated with the Acting Chief Accountant and conducted reconciliation of	The PS-DBM refunded the amount of the undelivered ICT equipment, the check will be directly paid to

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		immediately be acted upon;	records and that of PS-DBM	Chief Accountant/ Accounting Division / Chief GSD			Implemented	records on the unverified discrepancy	the Bureau of Treasury. The unverified discrepancy were adjusted and corrected by the chief accountant and adjusted in the Trial Balance
		c. trace the reference documents relating to the unverified discrepancy of ₱12,755,776.43 pertaining to the transactions in CY 2020 and prior years to reconcile the balance with PS-DBM;	Instruct the Chief Accountant to prepare the necessary entries to effect the adjustments	Chief Accountant / Person In-charged of GFA / Chief GSD			Not implemented		The management directed the responsible person to coordinate with PS-DBM and make the necessary adjustments for the unrecorded deliveries.
		d. prepare JEVs to effect the necessary adjustments for the unrecorded deliveries and air travels of ₱222,141.25 and ₱42,170.83, respectively, in order to present the correct balances of the affected accounts and coordinate with the PS-DBM for the offsetting/application of the unutilized/excess payments to its subsequent purchases to maximize the use of its funds;	Instruct the accountant to recognize the adjustments and to the end user to coordinate	Chief Accountant / Accountable officers			Implemented		

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		<p>e. ensure that the unutilized balance of previous advances is fully exhausted before granting further advance payments to prevent accumulation of unutilized funds. In addition, inform the Accountant of PS-DBM to adjust in their books the unrecorded advance payments and deliveries of ₱10,208,553.60 and ₱2,842,502.28, respectively;</p> <p>f. require all AOs to immediately liquidate their respective CAs as soon as the purpose for which the advances were granted and submitted the required LRs;</p> <p>g. issue demand letters to accountable officers with long</p>	with PS-DBM accounting Unit	Chief Accountant / Accountable officers			Implemented	The former Acting Chief of the GSD reported that the balance of undelivered common-used supplies were already fully utilized.	
			Management to Issue memorandum to all accountable officers	Chief Accountant			Implemented	Liquidation reports were submitted and recorded	
			Management to issue memorandum	Chief Accountant			Implemented	Demand Letters were issued, CAs were liquidated	

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		<p>outstanding balances. Failure to liquidate the said CAs shall be a valid ground for the withholding of his/her salary and imposition of other sanctions, if warranted;</p> <p>h. require the Acting Chief Accountant to maintain necessary Subsidiary Ledgers (SLs) in accordance with Sections 111 and 114 of PD No. 1445 and use the prescribed forms and observe the instructions provided in Appendix 6 of GAM for the NGAs;</p> <p>i. strengthen its control in the granting, utilization and liquidation of CAs and institute measures to ensure liquidation of CAs are in accordance with the provisions of COA Circular No. 97-002; and</p>	<p>m to comply with the recommendation</p> <p>Management to instruct the chief accountant to comply with the recommendation</p> <p>Management to issue memorandum on No granting of CAs to those officers with unliquidated CA</p>	<p>Chief Accountant</p> <p>Chief Accountant / concern officials and employees</p>			<p>Implemented</p> <p>Implemented</p>	<p>and LRS were recorded</p> <p>The Chief Accountant complied with the recommendation, attached are the SLs of Advances to SDO and Advances to Officers and Employees account.</p> <p>The Chief Accountant complied with the recommendation and stop the granting of CAs to officers with unliquidated CAs.</p>	

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		j. ensure that LRs and supporting documents are processed and recorded immediately and submit these documents to the Audit Team for audit.	Direct the accounting division to submit LRs to Audit Team for post audit.	Chief Accountant			Not Implemented	The management directed the Chief Accountant to record all LRs and submit to Audit Team	
CAAR 2021 pages 39-41	<p><i>Overpayment of Terminal Leave Benefits (TLBs) in NCMF CO</i></p> <p>3. Overpayment of TLBs of officials and employees of NCMF CO amounting to P3,002,160.66 was due to non-deduction of monetized leave credits, mandatory 5 days forced leave, and lapses noted in the Total Leave Credits (TLCs) earned as of</p>	<p>We recommended and Management agreed to:</p> <p>a) require the 13 employees to refund the overpayment of TLB of P3,002,160.66 and prepare a journal entry by debiting Due from Officers and Employees and crediting TLBs account by the same amount;</p> <p>b) submit the final number of days monetized approved by DBM to the Human Resource</p>	<p>Instruct and require the Acting Chief Accountant and Acting Chief of HRDD to review the leave cards of the retired employees and if found</p>	<p>Acting Chief Accountant and Acting Chief of HRDD</p>			<p>Not Implemented</p> <p>Not Implemented</p>	<p>The HRDD has yet to determine the final number of leave credits reflected in the leave cards of the 13 former NCMF employees.</p> <p>The Acting Chief</p>	<p>Issue memorandum and instruct the acting chief HRDD to submit the final leave cards with corrected computation of earned leave credits with deducted</p>

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	October 31, 2018.	<p>Development Division (HRDD) since this will be the basis of the HRDD in recording of monetized leave credits in the leave card of the concerned employees;</p> <p>c) require the submission of the certified true copy of leave card/s as one of the supporting documents for payment of monetization;</p> <p>d) review and validate the leave cards of the employees before issuing and certifying the Computation of Money Value;</p> <p>e) recompute and record the monetized leave credits and forced leave in the leave cards of employees to reflect the accurate total balance of leave credits of the concerned employees;</p> <p>f) record the monetization and forced leave in the leave cards of the concerned employees</p>	<p>out to be overstated, inform and send letter to the concerned NCMF employees to refund the amount of overpayment of their TLB</p>				<p>HRDD is in the process of verifying and reconciling the records of the 13 employees of their remaining number of leave credits reflected in the leave cards with overstated computation of money value paid in the TLB claim.</p>	<p>monetized portion of leave and the 5 days force leave.</p> <p>Require and instruct the Acting Chief of Management Audit Division (MAD) and Chief Accountant not to process TLBs claim and monetization of leave credits unless with corrected and verified number of leave earned reflected in the leave cards. Instruct the Acting Chief of HRDD not to certify the computation of</p>	

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		and reconcile the October 2018 accumulated leave credits to reflect the correct TLC as of December 31, 2021; and g) not to process the monetization and retirement benefits of the concerned employees until the balance of their TLCs are corrected.						monetary value without verifying and reviewing the correct computation of leave reflected in the leave cards.	
CAAR 2021 pages 41-45	<i>Weak internal control in property management</i> 4. Several lapses were noted in property management due to: a) unreconciled balance in the books of accounts against the reported balance on the physical count of PPE; b) failure to conduct, prepare and submit the RPCPPE and RPCI as of December 31, 2021; c) non-maintenance of the Acting Chief Accountant of PPELCs and ICS by the Supply/Custodian Officer; and d) non-	We recommended and Management agreed to: <i>In NCMF CO and NCMF Sulu (Region IXB):</i> a. require the Accountant to reconcile the balances of PPE accounts appearing in the books with that of the RPCPPE prepared by the Property Custodian; b. effect the necessary adjustment after establishing	Issue memorandum to concern and responsible person Instruct the accountant	Chief Accountant/ Chief GSD Regional Accountant and Regional Supply Officer			Implemented Not Implemented	The responsible persons are in the	The Management complied with the audit recommendation and issued memorandum to that effect and submit correct report to the Audit Team. Direct the Chief Accountant to

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	disposal of unserviceable motor vehicles totaling P2,935,000.00 in NCMF CO thus, raises concern on the attainment of effective monitoring and control over Agency assets and casts doubt on the accuracy and reliability of property records.	<p>the correctness of the balance of the affected accounts;</p> <p><i>In NCMF CO and NCMF ROs NCR, Zamboanga, Peninsula (IXA), Sulu (IXB), Davao (XI), SOCCSKARGEN (XIIA), CARAGA (XIII):</i></p> <p>c. strictly comply with the required periodic physical count of inventory items and properties, and consider this as the only control mechanism in determining the physical existence, condition and whereabouts of these properties against the reported inventories and properties;</p>	of the concern region to made adjusting entries in the books					<p>process of reconciling the accounts to be able to established the correct balance of the affected account.</p> <p>make the necessary adjustments in the books, after reconciling the accounts in the books.</p>	
			Direct the Chief GSD to regularly conduct physical count of inventory and to the Supply Officer (SO) of the regions to submit corrected report on inventory			Implemented		<p>The GSD CO and SO conducted physical count of all properties in their areas of concern.</p> <p>Management were able to submit RPCPPE and the RPCI.</p>	

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		<p>d. submit a copy of the RPCI and RCPPE to the Audit Team duly certified correct by the SO and approved by the head of the agency within the prescribed period;</p> <p><i>In NCMF CO and NCMF ROs Zamboanga, Peninsula (IXA), CARAGA (XIII):</i></p> <p>e. Direct the Property, SO and the Accountant to comply with the provisions in maintaining PPELC by the AD and ICS, PC and SC by the GSD to upkeep a more reliable property report, and to facilitate the conduct of physical count and reconciliation processes between records of the two offices to arrive at reliable balances reflected in the FSSs.</p>					<p>Implemented</p> <p>Implemented and on-going</p>	<p>SO of the concern regions were able to submit to the Accountant the RCPPE and RPCI for reconciliation.</p>	

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		<p><i>In NCMF CO:</i></p> <p>f. Instruct the Disposal Committee to dispose the unserviceable motor vehicles.</p>	Issue office order reconstituting the Disposal Committee				Not Implemented	The Disposal Committee is waiting for the reply of the Donee, whether the latter will accept the donation of unserviceable properties. If not accepted, the Disposal Committee intended to sell the said vehicles and will ask the assistance of the COA TSO from COA Central Office whether the price quotation is correct, then Disposal	

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								Committee will conduct the public bidding.	
CAAR 2021 pages 46-47	<p><i>Payment of RATA not on the basis of workdays of actual work performance</i></p> <p>5. Payment of RATA of incumbents and designated officials in NCMF CO which totaled to ₱5,921,500.00 for the period January to August, 2021 contrary to the DBM NBC No. 548 dated May 14, 2013</p>	<p>We recommended and Management agreed to:</p> <p>a) submit the Daily Time Records (DTRs) and leave cards of the officials/employees who received RATA covering the period of January 2021 to August 2021 for our verification on the total number of days of their actual work performance of that period;</p> <p>b) strictly follow the guidelines on the payment of RATA as prescribed in Items 6 and 7 of DBM NBC No. 548 in the computation of the RATA;</p> <p>c) submit the DTRs as one of the supporting documents in the disbursement vouchers for payment of RATA;</p>	<p>Issue memorandum directing the HRDD to comply with the recommendation.</p>	<p>Chief HRDD / Chief Accountant / all officials receiving RATA</p>			<p>Implemented</p> <p>Implemented</p> <p>Implemented</p>	<p>Starting January 2022, leave cards and DTRs will be submitted as supporting documents in payment of RATA.</p> <p>HRDD and FMS complied with the recommendation</p> <p>DTRs of the incumbent and designated will be</p>	

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		<p>d) not to approve/process the payment if the DTRs are not submitted as one of the supporting documents and if the computation of RATA did not consider the actual workdays performed as provided in the Item 6.1 to 6.4 of the DBM NBC No. 548; and</p> <p>e) before certifying the payroll that the services of concerned officials/employees have been duly rendered, require the Acung Chief HRDD to submit as verified by them the report of the actual services rendered by the officials concerned.</p>					Implemented	submitted to Audit Team for verification.	
							Implemented	Management issued memo (copy attached) to HRDD and FMS directing the offices not to process payment of RATA with incomplete attachments and in accordance with NBC No. 548	
CAAR 2021 Page 47	<i>Additional expenses due to double payment of RATA</i> 6. The RATA was paid to officials of NCMF CO who are incumbents of	We recommended and Management agreed to a. refund the amount of P206,000.00 received by the officials who were	Adhere to the recommenda	Chief HRDD/Chief			Not Implemented	The issue on double rata is still being address by The management will issue memorandum to	

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	the position but not in the actual performance of their functions while officials who were designated to that of the position of the incumbent were also paid RATA thus, incurred additional expenses and double the payment of RATA totaled to ₱206,000.00.	incumbents to the position pursuant to Item 14.0 of DBM NBC No. 548; and b. the practice of paying commutable RATA to all incumbents of the position who are not in the actual performance of their functions to prevent the double payment of RATA and strictly adhere with the provisions of DBM NBC No. 548.	tion of the audit team and issue memorandum to all concern officials to refund the amount received.	Accountant / Responsible officials			Implemented	the management and will issue directive to all concern officials to refund the amount claimed.	stop the payment of rata to incumbents who are not in actual performance of duties. The Management issued office order that the payment of RATA must be in conformity to NBC 548 and memorandum to stop the payment of double RATA.
CAAR 2021 pages 48-51	<i>Irregular payment to JOs with DTRs and ARs</i> 7. Out of the 90 JOs employees hired by NCMF CO in CY 2021, only 26 JOs reported to work as evidenced by the recorded attendance in the logbook. The salaries received by 64 JOs	We recommend and Management agreed to: a. require all JOs employees to use Bundy clock or to register in the biometric and also to use the logbook to ascertain the correctness of their attendance and for audit validation. b. submit sufficient and relevant	Management to adhere with the COA's recommendation and issue memoranda	Chief HRDD /Bureau Directors with hired JOs			Implemented		The HRDD complied with the recommendation and instructed all JO's to register their attendance in the biometric and

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	<p>totaling to ₱9,455,954.55 could not be validated due to absence of recorded entries in the logbook thus, reliability of attendance of 64 JOs was not ascertained.</p>	<p>documents to establish the validity of payment of wages of the 64 JOs given that the submitted documents were non-biometric as prescribed by the Agency and generic ARs.</p> <p>c. formulate an internal policy for JO employees including but not limited as to the:</p> <ul style="list-style-type: none"> • Necessity on hiring JOs – require the Bureau Directors to submit justification as to their need for JO employees; • Reliability of attendance of JOs – Acting Chief of HRDD to require all JOs to register in biometric and daily record of attendance in the logbook for JO employees; and • Accomplishment Reports – Acting Chief of HRDD to require the JO employees to submit quantified accomplishment reports (refer to 	<p>m to this effect.</p> <p>Issue guidelines and justification for hiring of JO's</p> <p>Direct all JO's to register their attendance in the biometric and logbook</p>			Implemented	<p>logbook provided. However, NOT ALL JOs are using the biometric nor logbook in registering their attendance.</p> <p>The management already issued directive and guidelines were set in hiring of JOs.</p> <p>Director's of the Bureaus and services with JO's have already submitted justification for hiring staff on Job Order.</p> <p>The HRDD</p>		

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		the issued AOM No. 2021-023-101 (2021) dated November 8, 2021 for the format of the report)						provided logbook for all JO's to register their attendance at the same time registered their names in the biometric machine	
CAAR 2021 pages 51-52	<p><i>Payment of salaries were paid directly to the Acting Cashier of NCMF CO and recorded as outright expense</i></p> <p>8. The salaries of 27 hired JOs were paid through the Acting Cashier of NCMF CO instead of individual Auto Teller Machine (ATM) account amounting to P5,443,500.00 for the year 2021.</p>	<p>We recommend and Management agreed to submit the:</p> <p>a. written explanation as to what office did the 26 JOs assigned because records showed that they did not report to NCMF CO in CY 2021;</p> <p>b. authorization of the Acting Cashier to claim the salaries of 26 JOs;</p> <p>c. justification on the necessity of hiring Hajj Liaison Officer and the payment of P50,000.00 per month for the year 2021; and</p>	<p>Require the JO's to secure ATM from Land Bank</p> <p>Direct the Cashier to submit written explanation/ justification and the authorization as the claimant of</p>	Acting Cashier / concern official			<p>Not Implemented</p> <p>Not Implemented</p> <p>Not Implemented</p>	<p>The management will require the Cashier to submit written explanation and the authority to claim the salaries of the 26 Jos.</p>	


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		d. written justification as to reason why the Hajj Attache did not go to Jeddah, KSA in the year 2021.	the salaries of 26 Jos. Direct the Hajj Attache to submit justification	Hajj Attache			Not Implemented	According to Hajj Attache, there was no Hajj pilgrimage to KSA in 2020 and 2021.	The management already instructed the Hajj Attache to report to the Consulate office in Jeddah. Hajj Attache and one staff is already stationed in the consulate office.
CAAR 2021 pages 53-57	<i>Disbursement not duly supported with complete documentation</i> 9. NCMF CO and in ROs SLO (IVA & IVB), Visayas (VI, VII & VIII), Davao (XI) and SOCKSARGEN (XIIA), the validity and propriety of the disbursements in the total amount of P257,210,282.45 were doubtful due to lack of proper documentation contrary to COA Circular No. 2012-001.	We recommended and Management agreed to require the Acting Chief Accountant and other responsible officials to submit immediately the lacking documents to the Audit Team for review to preclude the issuance of NS/ND.	Require the Acting Chief Accountant and other responsible officials to adhere to the recommendation of the Audit Team.	Acting Chief Accountant			Not Implemented		Instruct/Direct the Chief Accountant and other responsible officials to submit the lacking documents to Audit Team.

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CAAR 2021 pages 57-59	<i>Delayed and unsubmitted Financial Reports (FRs)</i> 10. NCMF CO and ROs SLO (IVA & IVB), CARAGA (XIII) incurred delays ranging from 32 days to 74 days in the submission of FRs, BRSs and DVs with supporting documents, while the BRS and BS of NCMF CO for CYs (2019 to 2021) remain unsubmitted for more than 2 years contrary to the rules and regulations thus, preventing the timely review of deficiencies to Management.	We recommended and Management agreed to: a. submit immediately the lacking documents to the Audit Team for review; b. strictly adhere to the prescribed period of submission of all FRs; c. impose the suspension of payment of salaries of the accountable officers who repeatedly failed to submit on time the documents and reports mentioned above as mandated in Section 122 of PD No. 1445.					Not Implemented Not Implemented Not Implemented	According to the Acting Chief Accountant he cannot comply with the deadlines due to late submission and non-submission of FRs from the Regional Offices.	The management ordered the regional accountants to submit Financial Reports before the deadline or prescribed period otherwise they will be sanctioned pursuant to Section 122 of PD No. 1445
CAAR 2021 pages 60-64	<i>Gender and Development (GAD) activities</i> 11. In NCMF CO and CARAGA (Region XIII), GAD related activities that mainstreamed to the functions and mandate	We recommended and Management agreed to: a. submit the Annual GPB to PCW on time so that the NCMF (CO and ROs) have a basis on the implementation of GAD	Direct the GAD Focal Person to submit the Annual	GAD Focal Person			Not Implemented	GAD programs/projects /activities are attributed with the	The management will see to it that priority programs/projects

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CAAR 2021 pages 64-65	<p><i>Senior Citizens and Persons with Disability</i></p> <p>12. NCMF CO, ROs NCR, SLO (IVA & IVB), Visayas (Region VI, VII and VIII), NMO (X), Davao City (XI), SOCCKSARGEN (XIIB) and CARAGA (XIII) failed to integrate programs/projects for senior citizens and persons with disability (PWD). However, NCMF ROs Zamboanga Peninsula (IXA), NMO (X) were able to integrate programs/projects as provided under Section 33 of General Provisions of the GAA for FY 2021.</p>	<p>We recommended and Management agreed to:</p> <p>a. formulate plans, programs and projects intended to address the concerns of senior citizens and persons with disability, insofar as it relates to their mandated functions, and integrate the same in their regular activities; and</p> <p>b. submit accomplishment report on the programs, projects activities to address the concern of senior citizens and persons with disability.</p>	Issue directive to all concern to formulate plans, programs for senior citizens and person with disability	Administrative Service			Implemented	<p>The management will direct the Bureaus, Services, and other regional offices to integrate programs and projects for Senior Citizens and PWD.</p> <p>In CO Frontline service such as the BER in CO have put up lanes for senior citizens and person with disability who are applying for certificate of tribal membership.</p>	
CAAR 2021 pages	<i>GSIS Property Insurance Law</i>								

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68-69	13. Insurable properties of NCMF ROs NCR, SLO (IVA & IVB), Zamboanga Peninsula (IXA), Davao (XI), CARAGA (XIII) with net book value amounting to ₱3,354,335.74 were not insured with General Insurance Fund (GIF) administered by the GSIS contrary to RA No. 656.	We recommended and Management agreed to insure all physical assets in accordance with RA No. 656.	Direct the GSD and Finance to prepare the necessary documents to process the payment of insurance to GSIS. Direct the regional AFD to insure all the assets in their respective areas.	Chief Admin. Officer-GDS/ Chief Accountant Supply Officer of the Regional Office			Not implemented that of the regional offices. CO-Implemented	Due to lack of funding, the reason why the properties issued to regional offices were not able to insured. However, funds will be downloaded upon availability.	The Management will issue directive to all person responsible in the process of payment of the insurance, and insure all assets of the NCMF with the GSIS.

Submitted By:


Atty. GUILING A. MAMONDEONG
 Secretary
 National Commission on Muslim Filipinos
 Date : _____