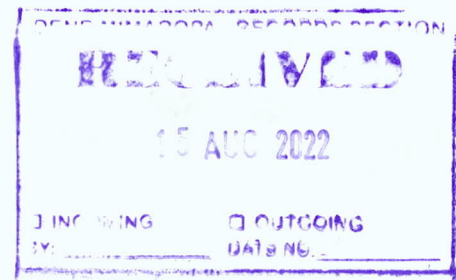




Republic of the Philippines
Department of Environment and Natural Resources
PROVINCIAL ENVIRONMENT AND NATURAL RESOURCES OFFICE
Sta. Monica, Puerto Princesa City
Telefax (048)433-4335638/email-denrpalawan@yahoo.com



MEMORANDUM

FOR : The Regional Executive Director
DENR MIMAROPA REGION
L & S Building, Roxas Boulevard
Ermita, Manila

FROM : The PENRO
Puerto Princesa City, Palawan

SUBJECT : REQUEST FOR ADDITIONAL FUNDING FOR SECURITY
SERVICES

DATE : August 1, 2022

This has reference to the letter dated June 17, 2022, sent by Leonardo B. Lumanog Jr. of ACEGUARD Security Services Inc., concerning the minimum wage increase (WAGE ORDER NO., RB-MIMAROPA-10) of their Security Personnel assigned at DENR-PENRO and other DENR offices in Palawan. With the approved wage increase, the Security Provider requested to consider the adjustment for the salary the security guard to the rate on the standard number of hours rendered exclusive of the extended hours which will be charge as overtime work inclusive of Saturdays and Sundays effective June 16, 2022.

With this, we sought the comment of Attorney Jasmin D. Altea, the lawyer currently assigned in this office, whether or not this office should shoulder the minimum wage increase, in compliance with the aforementioned order in which she answered in affirmative (copy hereto attached). Accordingly, DENR-PENRO Palawan, as the principal, shall bear the wage increase of the security guards as stated under Wage Order No. RB-MIMAROPA-10, Section 4(d) and Section 9.1(b) of DOLE Department Order No. 150, s. 2016 "Revised Guidelines Governing the Employment and Working Conditions of Security Guards or Private Security Personnel in the Private Security Industry.

Likewise, we seek advice from our Resident Auditor in our memorandum dated July 11, 2022 (hereto attached) and also stated that DENR-PENRO Palawan being the party to the contract should compensate the Security Provider for the wage differentials upon the effectivity of the Wage Order (copy of the letter from the COA dated July 22, 2022 hereto attached).

In this regard, may we respectfully request the amount of Seventy Five Thousand Two Hundred Forty Pesos & 27/100 (P75,240.27) to cover the aforementioned increase as mandated.

For his information, consideration and approval.

FELIZARDO B. CAYATOC
DENR-PALAWAN
PENRO-RECORDS
RELEASED
By: _____
Date: 10 AUG 2022 22-1189



ACEGUARD SECURITY SERVICES INC.

26-A San Juan Road, Brgy. San Miguel, Puerto Princesa City, Palawan

Tel. No. / FAX NO. (048) 433-402

Unit 44th Floor Legaspi Towers 300, Roxas Boulevard Malate, Manila


Telephone Number (02) 536537/5365373 Fax No. (02) 5242301

SD/ASSI

June 17, 2022

TO: **OUR VALUED CLIENTS**
Puerto Princesa City &
Municipalities of Palawan

GENR PENRO
PALAWAN RECORDS
RECEIVED

BY: 
DATE: 06-30-2022 22-5708

Dear Sir/Madam:

Greetings!

This has reference to the wage increase that had been approved and published by the Department of Labor and Employment (DOLE) concerning minimum wage of workers pursuant to National Wages and Productivity Commission, Section 2 of Wage Order No. RB-MIMAROPA-10, **PROVIDING FOR A MINIMUM WAGE INCREASE IN MIMAROPA REGION** effective June 10, 2022. (See attached Wage Order)


This Security Provider has been tagged as a DOLE compliant security agency where we stand to maintain the reputation accorded to us. To compliment the services rendered by security guards in securing and protecting the lives and properties of our valued clients from lawless elements and other threats that may hamper the respective company's operation, necessary increase is realized for laborers/workers to cope-up with the fast growing inflation of all commodities nowadays. Hence, with the approved wage increase, we earnestly seek your attention to consider the adjustment for the salary of our security guard to the rate specified in the attached computation based on the **standard number of hours rendered exclusive of the extended hours which will be charge as overtime work** inclusive of Saturdays and Sundays effective June 16, 2022. The extended hours rendered in the performance of duty will be added to the billing statement.

We strongly believed that giving attention about this matter and your approval for the rate adjustment will surely boost the morale of our security personnel especially now that the inflation rate in all commodities are felt in all level of the society.

Rest assured of our quality and diligent service to our valued clients and we appreciate your cooperation in advance.

Thank you very much.

Very truly yours,


LEONARDO B. LUMANOG JR., CSP, CSMS
MAJ (QMS) PA (Ret)
Security Director and General Manager

AGE ORDER NO. RB-MIMAROPA-10

PROVIDING FOR A MINIMUM WAGE INCREASE IN
REGION

WHEREAS, the Regional Tripartite Wages and Productivity Board - MIMAROPA is mandated under *Republic Act No. 5727, otherwise known as The Wage Rationalization Act*, to periodically assess wage rates and conduct continuing studies in the determination of the minimum wage applicable in the region or industry;

WHEREAS, the current Wage Order No. RB-MIMAROPA-09 took effect on November 27, 2018,

WHEREAS, pursuant to Section 3(A), Rule II of the Omnibus Rules in Minimum Wage Determination, and in the absence of any petition for a minimum wage adjustment filed, the Board decided *motu proprio* to initiate wage review;

WHEREAS, after due notice to all stakeholders, the Board conducted series of consultations and public hearings on the following dates and venues to assess and determine the propriety of issuing a new wage order, to wit:

Consultations:

Date	Stakeholder	Venue
March 29, 2022	Government Sector	Online via Zoom Application
April 12, 2022	Public Consultation	Filipiniana Hotel, Sto. Niño, Calapan City, Oriental Mindoro
April 20, 2022	Public Consultation	Balar Hotel, Balarang, Boac, Marinduque

Public Hearings:

Date	Stakeholder	Venue
April 27, 2022	Occidental Mindoro	Seasons Hotel and Convention Center, San Jose, Occidental Mindoro
May 11, 2022	Romblon	Odiongan Sato Hotel, Tabing Dagat, Odiongan, Romblon
May 18, 2022	Palawan	Costa Palawan Resort, Libis Rd cor. Hagedorn, San Pedro, Puerto Princesa City, Palawan

WHEREAS, in setting the minimum wage, the Board has to consider the various criteria under Republic Act No. 6727, as well as the guidelines on the Two-Tiered Wage System;

WHEREAS, after a thorough review and evaluation of the existing socio-economic conditions in the region, the following findings were established:

- a. The Consumer Price Index (CPI) in the region was 103.2 in November 2018 and rose to 117.2 in April 2022; and
- b. The poverty threshold based on the latest available data provided by the Philippine Statistics Authority (PSA) for an average family size of five (5) in 2018 is in the amount of Three Hundred Nineteen Pesos (P319.00).

WHEREAS, after due consideration of the results of the consultations and public hearing, and a thorough review and evaluation of the existing socio-economic conditions in the region, the Board unanimously agreed to adjust the prevailing daily wage rates of workers/employees in the Region to enable them to cope with the rising cost of living without impairing the viability of business and industry;

WHEREAS, wage order exemptions are allowed pursuant to Republic Act No. 6727 and the Omnibus Rules on Minimum Wage Determination;

NOW THEREFORE, by virtue of the power and authority vested under Republic Act No. 6727, RTWPB - MIMAROPA hereby issues this Wage Order.

Section 1. Amount of Increase. Upon effectivity of this Wage Order, minimum wage earners in the private sector in the Region shall receive the amount of Thirty Five Pesos (P35.00) basic wage a day.

Section 2. New Minimum Wage Rates. The new daily minimum wage rates in Region - MIMAROPA shall be as follows:

All Sectors	Current Minimum Wage Rates	New Wage Increase	New Minimum Wage Rates
Establishment with 10 workers and above	P320.00	P35.00	P355.00
Establishment with less than 10 workers	P294.00	P35.00	P329.00

Section 3. Basis of Minimum Wage Rates. The minimum wage rates prescribed under this Order shall be for the normal working hours which shall not exceed eight (8) hours of work a day.

Section 4. Covered. The wage increase prescribed herein shall apply to all minimum wage earners in the private sector within the region, regardless of their position, designation or status and irrespective of the method by which their wages are paid.

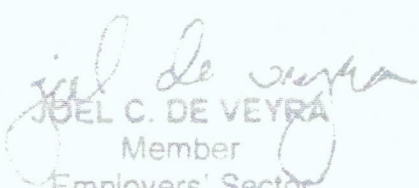
Section 5. Penal Provision. Any person, corporation, trust, firm, partnership, association or entity who refuses or fails to pay the prescribed increase shall be dealt with pursuant to the provisions of *Section 12 of Republic Act No. 6727, as amended by Republic Act No. 8188.*

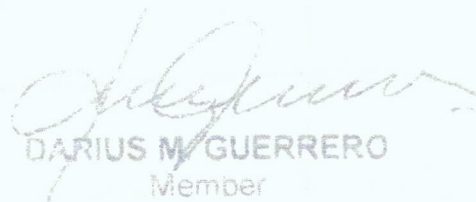
Section 6. Effectivity. This Wage Order shall take effect after fifteen (15) days from its publication in a newspaper of general circulation.


APPROVED. This 19th day of May, 2022


Done in Puerto Princesa City, Palawan, Philippines


ROMEO R. ARICA
Member
Workers' Sector



JOEL C. DE VEYRA
Member
Employers' Sector


DARIUS M. GUERRERO
Member
Workers' Sector


TERESITA A. TOLENTINO
Member
Employers' Sector


AGUSTIN C. MENDOZA
Vice-Chairperson
National Economic and Development
Authority

Digitally
signed by
Valera Joel
Batac
JOEL B. VALERA
Vice-Chairperson
Department of Trade and Industry


NAOMI LYN C. ABELLANA
Chairperson
Department of Labor and Employment

(For NWPC Secretariat)

Date of Publication 25th day of May 2022
Date of Effectivity 10th day of June 2022



WAGE ORDER NO. RB-MIMAROPA-DW-03

**PROVIDING FOR MINIMUM WAGE RATE
INCREASE FOR DOMESTIC WORKERS IN
MIMAROPA REGION**

WHEREAS, Section 24 of Republic Act No. 10361, otherwise known as the *Domestic Workers Act or Batas Kasambahay*, mandated the Regional Tripartite Wages and Productivity Board to review, and if proper, determine and adjust the minimum wage rates of domestic workers.

WHEREAS, the current Wage Order No. RB-MIMAROPA-DW-02 took effect on August 21, 2019.

WHEREAS, pursuant to Section 3(A), Rule II of the Omnibus Rules in Minimum Wage Determination, and in the absence of any petition for a minimum wage adjustment filed, the Board decided *motu proprio* to initiate wage review;

WHEREAS, after due notice to all stakeholders, the Board conducted series of consultations and public hearings on the following dates and venues to assess and determine the propriety of issuing a new wage order for domestic workers, to wit:

Consultations:

Date	Stakeholder	Venue
March 29, 2022	Government Sector	Online via Zoom Application
April 12, 2022	Public Consultation	Filipiniana Hotel, Sto. Niño, Calapan City, Oriental Mindoro
April 20, 2022	Public Consultation	Balar Hotel, Balaring, Boac, Marinduque

Public Hearings:

Date	Stakeholder	Venue
April 27, 2022	Occidental Mindoro	Seasons Hotel and Convention Center, San Jose, Occidental Mindoro
May 11, 2022	Romblon	Odiongan Sato Hotel, Taging Dagat, Odiongan, Romblon
May 18, 2022	Palawan	Costa Palawan Resort, Libis Rd cor. Hagedorn, San Pedro, Puerto Princesa City, Palawan

Digitally
signed by
Valera Joel
Ratar

WHEREAS, after a thorough review and evaluation of the results of the consultation and public hearing, existing socio-economic conditions in the region, the needs of the domestic workers and their families, as well as the employer's capacity to pay, the Board deemed it necessary to increase the prevailing minimum wage rates for domestic workers.

NOW THEREFORE, by virtue of the power and authority vested under Republic Act No. 10361, RTWPB - MIMAROPA hereby issues this Wage Order.

Section 1. New Minimum Wage Rate. Upon effectivity of this Wage Order, the new monthly minimum wage of domestic workers in the Region shall be as follows:

Area/Location	Current Minimum Wage Rate	New Wage Increase	New Minimum Wage Rate
MIMAROPA Region	P3,500.00	P1,000.00	P4,500.00

Section 2. Coverage. This Wage Order shall apply to all domestic workers, whether on a live-in or live-out arrangement, such as but not limited to:

- (a) General househelp;
- (b) Yaya;
- (c) Cook;
- (d) Gardener;
- (e) Laundry person; and
- (f) Any person who regularly performs domestic work in one household on an occupational basis.

The following are not covered:

- (a) Service providers;
- (b) Family drivers;
- (c) Children under foster family arrangement; and
- (d) Any other person who performs work occasionally or sporadically and not on an occupational basis.

Section 3. Payment of Wages. The wages of the domestic worker shall be paid in cash at least once a month. No deductions shall be made other than those mandated by law.

Section 4. Application to Private Employment Agencies (PEAs). In the case of hiring/contracting of domestic workers services through licensed PEAs, the wage rate prescribed in this Order shall be borne by the principals or clients of the PEAs and the contract shall be deemed amended accordingly. In the event that the principals or clients fail to pay the prescribed wage rate, the PEAs shall be jointly and severally liable with his principal or client.

Section 5. Non-Applicability of Exemption. This Wage Order does not allow any exemption.

Section 6. Appeal to the Commission. Any party aggrieved by this Wage Order may file a verified appeal with the National Wages and Productivity Commission (NWPC), through RTWPB - MIMAROPA, not later than ten (10) days from the publication of this Wage Order, subject to the provisions of Rule V of the Omnibus Rules on Minimum Wage Determination.

Section 7. Competency-Based Pay. Household employers and their domestic workers may voluntarily and mutually agree to adopt a competency-based pay scheme in setting and adjusting the pay of domestic workers over and above the applicable minimum wage.

Section 8. Penal Provision. Any person, corporation, trust, firm, partnership, association or entity who withholds the payment of the prescribed minimum wage or otherwise commits any of the unlawful acts enumerated under Republic Act No. 10361 and its implementing Rules and Regulations, shall be dealt with in accordance with the said law, and such other laws as may be deemed applicable.

Section 9. Effectivity. This Wage Order shall take effect after fifteen (15) days from its publication in a newspaper of general circulation.

APPROVED. This 19th day of May, 2022.


Done in Puerto Princesa City, Palawan, Philippines.

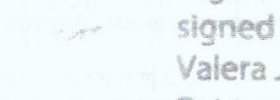
ROMEO R. ARICA
Member
Workers' Sector


JOEL C. DE VEYRA
Member
Employers' Sector


DARIUS M. GUERRERO
Member
Workers' Sector

TERESITA A. TOLENTINO
Member
Employers' Sector


AGUSTIN C. MENDOZA
Vice-Chairperson
National Economic and Development
Authority


JOEL B. VALERA
Batac
Vice-Chairperson
Department of Trade and Industry

Digitally
signed by
Valera Joel


NAOMI LYNNE C. ABELLANA
Chairperson
Department of Labor and Employment

(For NWPC Secretariat)

Date of Publication: 25th day of May 20 22
Date of Effectivity: 10th day of June 20 22

26-A San Juan Road, Brgy. San Miguel
Puerto Princesa City, Palawan

MAJ LEONARDO B. LUMANOG JR. (Ret) CSP, CSMS
Security Director, 29-23



July 6, 2022


MEMORANDUM

FOR : **FELIZARDO B. CAYATOC**
Provincial Environment and
Natural Resources Officer

ATTENTION : **FRANKLIN HERNANDEZ**
Chief, PENRO Management Services Division

FROM : **Atty. Jazmin D. Altea**
Attorney III, currently assigned at PENRO Palawan

SUBJECT : **LETTER DATED JUNE 17, 2022 FROM: LEONARDO**
LUMANOG, JR., CSP, CSMS RE: WAGE ORDER NUMBER. RB-
MIMAROPA-10, PROVIDING FOR A MINIMUM WAGE
INCREASE IN MIMAROPA REGION EFFECTIVE JUNE 10, 2022.

DENR PENRO
PALAWAN REGION
RECEIVED
BY: 
DATE: 07-12-2022 22-6212

COMMENT

This has reference to the letter dated June 17, 2022, sent by Leonardo B. Lumanog Jr. of ACEGUARD Security Services Inc., concerning the minimum wage increase (WAGE ORDER NO. RB-MIMAROPA-10) of their Security Personnel assigned at DENR-PENRO Palawan.

Particularly, the comment of the undersigned is sought on whether or not the DENR-PENRO PALAWAN should shoulder the minimum wage increase of the assigned security personnel at the PENRO Compound by Aceguard Security Services, Inc., in compliance with the Wage Order No. RB-MIMAROPA-10.

The answer is in the affirmative. The DENR PENRO Palawan, as the principal, shall bear the wage increase of the security guards under Wage Order No. RB-MIMAROPA-10. Section 4 (d) and Section 9.1 (b) of DOLE Department Order No. 150, s. 2016 "Revised Guidelines Governing the Employment and Working Conditions of Security Guards or Private Security Personnel in the Private Security Industry" provides that:

Section 4. Service Agreements - The Security Service Contractor (SSC)/Private Security Agency (PSA) and/or the principal shall produce or submit the original copy of the Service Agreement when directed to do so by the Regional Director or his/her duly authorized representative. The Service Agreement must conform to the DOLE Standard Computation and Standard Service Agreement as provided for under this Guidelines. The Service Agreement shall stipulate, among others:

xxx

d. An "automatic crediting provision" which shall immediately **give effect to the common provision in wage orders that prescribe increases in wage rates and other wage related benefits of security guards and other private security personnel shall be borne by the principals or clients** of the SSC/PSAs and the Service Agreement shall be deemed amended accordingly; (Emphasis supplied)



xxx

Section 9. Liability and Responsibility of Security Service Contractors/ Private Security Agencies and Principals. -

9.1. Solidary Liability - The SSC/PSA and its Principal or Client shall be jointly and solidarity liable with each other in any of the following circumstances:

b. If there are wage increases or adjustments after the execution of the Service Agreement, the prescribed increases in the wage rates of security guards and other security personnel shall be borne by the principal and the Service Agreement shall be deemed amended accordingly. In the event that the principal fails to pay the prescribed increases, the SSC/PSA shall be jointly and solidarity liable with the principal. (Emphasis supplied)

The immediate recourse of the security guards and other private security personnel for payment of wage increase before litigation is with their employer, the SSC/PSA. To enable the SSC/PSA to comply with the new rates, the consideration paid by the principal for the security guards' wages has to be adjusted in conformity with the mandated wage increase.¹

In addition, Section 6 of Republic Act No. 6727 otherwise known as "Wage Rationalization Act" provides that:

Section 6. In the case of contracts for construction projects and for security, janitorial and similar services, the prescribed increases in the wage rates of the workers shall be borne by the principals or clients of the construction/service contractors and the contract shall be deemed amended accordingly. In the event, however, that the principal or client fails to pay the prescribed wage rates, the construction/service contractor shall be jointly and severally liable with his principal or client. (Emphasis supplied)

And in the case of *Eagle Security Services vs. NLRC et. al.*², the Supreme Court held that:

The Wage Orders are explicit that payment of the increases are "to be borne" by the principal or client. "To be borne however, does not mean that the principal, PTSI in this case, would directly pay the security guards the wage and allowance increases because there is no privity of contract between them. The security guards' contractual relationship is with their immediate employer, EAGLE. Eagle an employer, EAGLE is tasked, among others, with the payment of their wages [See Article VII Sec. 3 of the Contract for Security Services, *supra* and *Bautista v. Inciong*, G.R. No. 52824, March 16, 1988, 158 SCRA 665].(Emphasis supplied)

On the other hand, there existed a contractual agreement between PTSI and EAGLE wherein the former availed of the security services provided by the latter. In return, the security agency collects from its client payment for its security services. This payment covers the wages for the security guards and also expenses

¹ Hereto attached is the DOLE Department Order No. 150, s. 2016 and the Labor Advisory No. 15 series of 2019 as Annexes "A" and "B", respectively.

² G.R. No. 81314 May 18, 1989 and *Philippine Tuberculosis Society, Inc vs. NLRC et. al*, G.R. No. 81447 May 18, 1989;



for their supervision and training, the guards' bonds, firearms with ammunitions, uniforms and other equipments, accessories, tools, materials and supplies necessary for the maintenance of a security force.

Premises considered, the security guards' immediate recourse for the payment of the increases is with their direct employer, EAGLE. However, in order for the security agency to comply with the new wage and allowance rates it has to pay the security guards, the Wage Orders made specific Provision to amend existing contracts for security services by allowing the adjustment of the consideration paid by the principal to the security agency concerned. What the Wage Orders require, therefore, is the amendment of the contract as to the consideration to cover the service contractor's payment of the increases mandated. **In the end, therefore, ultimate liability for the payment of the increases rests with the principal.** (Emphasis supplied).

Meaning to say, under existing laws and jurisprudence, the burden of increasing the guard's wages pursuant to the DOLE's wage increase orders has to be borne by the principal even if the guards are not considered direct employees of the principal.

IN VIEW OF THE FOREGOING, the undersigned advises the DENR PENRO Palawan to amend the contract as to the consideration to cover the service contractor's payment of the increases mandated under Wage Order No. RB-MIMAROPA-10 effective June 10, 2022 to December 31, 2022. With respect to the COA rules and regulations, the undersigned likewise advises the DENR PENRO Palawan to inquire to the Audit Team Leader of any existing rules regarding the matter.

For your information and guidance.


ATTY. JAZMIN D. ALTEA



Republic of the Philippines
Department of Environment and Natural Resources
PROVINCIAL ENVIRONMENT AND NATURAL RESOURCES OFFICE
PROVINCE OF PALAWAN

Bgy. Sta. Monica, Puerto Princesa City, Palawan
EMAIL : penropalawan@denr.gov.ph
TelFax No. (048) 433-5638/ 434-8791

July 11, 2022

Helen Q. Diaz
State Auditor III
OIC, Audit Team Leader

Madam;

Greetings!


This has reference to the letter dated June 17, 2022, from Major Leonardo B. Lumanog Jr., of ACEGUARD Security Services Inc., our security provider in all DENR Offices in the province of Palawan. In the said letter, it mentioned about the wage increase that was approved and published by the Department of Labor and Employment (DOLE) concerning minimum wage of workers pursuant to National Wages and Productivity Commission, Section 2 of Wage Order No. RB-MIMAROPA-10, providing for the minimum wage increase in MIMAROPA REGION effective June 10, 2022.

With the said wage increase, our security provider is now requesting to consider the adjustment for the salary of security guard to the rate as specified in the attached computation effective June 16, 2022.

Since this is our first time to encounter such issue, may we request advise whether there is an existing COA rules and regulations regarding the matter, considering that we sought comment from the lawyer assigned in our office (copy hereto attached dated July 6, 2022) and portion of which stated that accordingly, "The DENR-PENRO Palawan, as the principal, shall bear the wage increase of the security guards as stated under Wage Order No. RB-MIMAROPA-10. Section 4(d) and Section 9.1 (b) of DOLE Department Order No. 150, s. 2016 "Revised Guidelines Governing the Employment and Working Conditions of Security Guards or Private Security Personnel in the Private Security Industry."

Hoping for your usual support and action on this matter.



FELIZARDO B. CAYATOC
PENRO

COA PENRO PALAWAN
Received by: 
Date: 7/13/2022



Republic of the Philippines
COMMISSION ON AUDIT
Regional Office No. IV-B
NGS Cluster 8 – Agriculture and Environment
OFFICE OF THE AUDITOR-TEAM NO. R4B-32
Provincial Environment and Natural Resources Office
Sta. Monica, Puerto Princesa City, Palawan

DENR PENRO
PALAWAN RECORDS
RECEIVED

BY: 
DATE: 07-25-2022 22:0720

July 22, 2022

Mr. Felizardo B. Cayatoc
PENR Officer
Provincial Environment and Natural Resources Office
Puerto Princesa City, Palawan

Dear Sir:

This pertains to your letter dated July 11, 2022, regarding the request of Major Leonardo B. Lumanog, Jr., of ACEGUARD Security Services, Inc., for the salary adjustment of the assigned security guards in all DENR Offices in the province of Palawan, in compliance with the Wage Order (WO) No. RB-MIMAROPA-10.

Article 1159 of the New Civil Code provides that:

Obligations arising from contracts have the force of law between the contracting parties and should be complied with in good faith.

Thus, being a party to the security services contract, the DENR PENRO Palawan should compensate ACEGUARD Security Services, Inc. for the wage differentials of the security guards serving at all DENR Offices in the province of Palawan upon the effectivity of WO No. RB-MIMAROPA-10 and pursuant to Section 9.1(b) of DOLE Department Order No. 150, s. 2016, which provides that:

If there are wage increases or adjustments after the execution of the Service Agreement, the prescribed increases in the wage rates of security guards and other security personnel shall be borne by the principal and the Service Agreement shall be deemed amended accordingly. xxx.

In view thereof, this Office interposes no objection to amend the Service/Contract Agreement to cover the payment of the wage differentials of the security guards due to the minimum wage increase mandated under WO No. RB-MIMAROPA-10, effective June 16, 2022 to December 31, 2022. Provided, however, that the payments of security services are

subject to mandatory deductions, availability of funds, and the usual accounting and auditing rules and regulations.

Very truly yours,



HELEN Q. DIAZ

State Auditor III

OIC-Audit Team Leader

ACEGUARD SECURITY SERVICES, INCORPORATED26-A San Juan, Bgy. San Miguel
Puerto Princesa City, Palawan**COST DISTRIBUTION (DENR)**

Days worked per week	Seven (70 days/week)
No. of days per year	393.50
	8 hours work/day
New Daily Wage (DW)	355.00
Amount Directly to Guard	
Average pay/month (daily wage x 393.5/12 mos)	11,641.01
Night Diff. Pay (daily wage x 393.5/12 x 10%)	1,164.10
13th Month Pay (daily wage x 393.5/12 x mos/12 mos)	899.83
5 days incentive Leave (daily wage x 393.5/12 mos)	133.33
Uniform Allowance (R.A 5487)(1200/12 mos)	100.00
COLA RB IV-B-04	-
Retirement Benefits (RA 7641) (daily wage x 22.5 days/12 m	665.63
TOTAL AMOUNT DIRECTLY TO GUARD	<u>P 14,603.90</u>
Amount to Gov't in favor of Guard	
Social Security System Premium	935.00
Employee Compensation Insurance	10.00
PhilHealth Contribution	200.00
Pag-ibig fund Contribution	100.00
TOTAL AMOUNT TO GOV'T IN FAVOR OF GUARD	<u>P 1,245.00</u>
A. TOTAL AMOUNT TO TO GUARD & GOV'T	15,848.93
B. AGENCY FEE (20%)	3,169.79
C. VALUE ADDED TAX (12% OF Agency Fee)	380.37
MINIMUM CONTRACT RATE FOR 8 HOURS PER GUARD PER MONTH	<u>P 19,399.09</u>
OVERTIME (120 MN-HRS x 55.46)	<u>P 6,655.20</u>
MINIMUM CONTRACT RATE FOR 12 HOURS PER GUARD PER MONTH	<u>P 26,054.29</u>
TOTAL BIDDED AMOUNT FOR 2022	<u>P 2,684,880.00</u>
PREVIOUS RATE PER GUARD PER MONTH BASED ON BIDDED AMOUNT FOR 2022	<u>P 24,860.00</u>
WAGE ADJUSTMENT PER GUARD PER MONTH	<u>P 1,194.29</u>
TOTAL WAGE ADJUSTMENT FOR 9 GUARDS FOR 7 MONTHS (JUNE - DECEMBER 2022)	<u>P 75,240.27</u>

RECEIVED BY:

ARUE WADE
ASS