ACTION PLAN MONITORING TOOL (APMT)

Sector: LGAS F, Province of Negros Oriental 1
Team: R7-04
Audited Agency: Municipality of Pamplona, Province of Negros Oriental
Audit Period: CY 2024
CAR Date: June 13, 2025

Ref.	Audit Observations		Audit Recommendations	Agency Action Plan: Action Plan	Person / Dept. Responsible	Target Implementation: From	Target Implementation: To	Status of Implementation	/ Delay / Non-Implementation, if applicable	Action Taken / Action to be Taken	Results of COA Validation: Date of Follow-Up	Status of Implementation	Actual Implementation: From	Actual Implementation: To	Remarks
AAR 2024 AO No. 1 Page No. 31	The Local Government Unit (LGU) did not take advantage of the guidelines and procedures of COA Circular No. 2020-006 dated January 31, 2020 on the one-time cleansing of Property, Plant and Equipment (PPE), thus affecting the fairness of presentation of the financial position in the financial statements and depriving the government of reliable and useful information in decision-making and accountability for these assets. a. Non-conduct of a complete physical count of all its PPE. b. Non-adoption of unique property number for each PPE and absence of property stickers placed on each PPE. c. Non-submission of the approved PIP. d. Non-conduct of preliminary activities prior to inventory taking.		Management adhere to the guidelines and procedures provided in COA Circular No. 2020-006 dated January 31, 2020, for the one-time cleansing of PPE account balances to ensure reliable PPE balances that are verifiable as to existence, condition, and accountability as follows:												
		1.	a. Create an Inventory Committee;	Create an Inventory Committee.											
		2.	b. Strictly follow the guidelines and procedures for conducting the physical count of PPE, recognizing PPE items found at the station, and addressing the disposition of non-existent/missing PPE items. Additionally, require the Accountant and Property Officer to reconcile their records based on the results of the actual physical inventory and make any necessary adjustments;	Conduct physical inventory and follow the guidelines and procedures of COA Circular No. 2020-006 dated January 31, 2020 on the one time cleansing of Property, Plant, and Equipment	Municipal Mayor Inventory Committee Municipal Accountant	July	December	On going		Physical inventory count is on going		Not Implemented			Full implementation of the recommendation shall be verified in CY 2026.
		3.	c. Adopt a uniform numbering system for property numbers of PPE and require the Property Unit to update the property stickers in accordance with the prescribed format, including the required information under Sections 5.6 and 5.7 of the Circular;												
		4.	d. Submit the approved PIP to the COA Audit Team within the prescribed period;												
		5.	e. Conduct the necessary preliminary activities before taking inventory;												
		6.	f. Record the physical count daily using the standard ICF prescribed in Annex A of the COA Circular; and												
		7.	g.Undertake collaborative procedures to ensure that all PPE in the RPCPPE are accurately recorded in their respective records and that the Property Cards (PCs) maintained by the Property Unit and the PPELCs (PPE Ledger Cards) maintained by the Accounting Unit are reconciled.												
AAR 2024 AO No. 2 Page No. 34	Items of PPE with a total cost of ₱106,188,435.86 were not provided with depreciation, contrary to Paragraph 26 of the International Public Sector Accounting Standard (IPSAS) 45, hence, the municipality's asset and equity accounts were overstated by the amount of depreciation that should have been applied to these assets.		The Municipal Accountant to:												
		8.	a. Update and maintain complete and accurate PPE Ledger Cards for all PPE. These records should include the acquisition date, cost, estimated useful life, and any subsequent changes affecting depreciation to properly monitor and account for asset transactions;	Require the Municipal Accountant to update and maintain PPE Ledger Card and facilitate the provision of depreciation at year end.	Municipal Accountant	January	December	On going				Not Implemented			Full implementation of the recommendation shall be verified in CY 2026.
		9.	b. Conduct a comprehensive review of all PPE items to identify assets that have not been depreciated and ensure that depreciation is systematically applied in accordance with IPSAS 45, specifically Paragraphs 26 and 41. This includes recognizing depreciation for each significant component of an asset, where applicable; and												
		10.	c. Compute the appropriate depreciation expense for the previously omitted PPE items and recognize the corresponding accumulated depreciation to correct the misstatement. The necessary adjusting journal entries should be prepared and recorded to reflect the accurate net book value of the affected assets and to eliminate the overstatement in both the asset and equity accounts.												

AAR 2024 AO No. 3 Page No. 35	Cash receipts for fund transfers from the National Government, amounting to ₱65,332,120.00, were not reported in the Statement of Cash Flows. Instead, these amounts were deducted from the payments to suppliers, which is inconsistent with Paragraphs 18, 19, and 22 of International Public Sector Accounting Standard (IPSAS) 2, leading to inaccurate and unreliable representations of cash inflows and outflows under the Municipality's operating activities.	11.	The Municipal Accountant ensure that all cash receipts from fund transfers by the National Government are properly recorded under operating activities in the Statement of Cash Flows and should not be offset against payments to suppliers in accordance with Paragraphs 18, 19, and 22 of IPSAS 2.	Require the Municipal Accountant to observe the proper recording of fund transfer from National Government in the Statement of Cash Flows.	Municipal Accountant	July	December	On going	On going			Not Implemented			Full implementation of the recommendation shall be verified in CY 2026.
AAR 2024 AO No. 4 Page No. 36	Subsidies from the National Government, in the form of fund transfers totaling ₱50,286,760.00, along with associated expenses, were not recorded in the books of accounts, which is inconsistent with paragraphs 12, 23, 48 and 49 of International Public Sector Accounting Standard (IPSAS) 23, resulting in an understatement of both the net financial subsidy and current operating expenses by the same amount.		The Municipal Accountant to:													
		12.	a. Recognize all subsidies from the National Government as revenue in the books of accounts upon satisfaction of any conditions attached to the funds, in accordance with Paragraphs 12, 48, and 49 of IPSAS 23;	Require the Municipal Accountant to properly taken up in the books of accounts all subsidies received from the National Government and its corresponding expenses.	Municipal Accountant	January	December	On going							Full implementation of the recommendation shall be verified in CY 2026.
		13.	b. Record the corresponding expenses when the funds are utilized, as required by Paragraph 13, to reflect the true cost of delivering services funded by these subsidies; and												
		14.	c. Avoid offsetting liabilities (Due to NGAs) directly against disbursements without recognizing the related revenue and expenses.												
AAR 2024 AO No. 5 Page No. 38	Transfer of cash for the unexpended balances of the LDRRMF- Quick Response Fund (QRF) and the Maintenance and Other Operating Expenses (MOOE) of the Mitigation Fund (MF) from CYs 2020 to 2024 totaling ₱17,559,915.03 had not been completed as of December 31, 2024, contrary to Item No. 5.1.10 of COA Circular No. 2012-02 dated September 12, 2012, resulting in a negative balance of ₱1,163,479.09 in the Cash in Bank account in the Subsidiary Ledger (SL) of the Trust Fund (TF) books.	15.	The Municipal Accountant coordinate with the Municipal Treasurer and provide the necessary records of unexpended balances of LDRRMF-QRF and MOOE of MF for CYs 2020 to 2024, to facilitate the transfer of cash totaling ₱17,559,915.03 from the General Fund to the Special Trust Fund (STF) account, in accordance with Item 5.1.10 of the said Circular.	Direct the Municipal Accountant to prepare the necessary documents for the transfer of the unexpended balances of the LDRRMF-QRF and Maintenance and Other Operating Expenses of the Mitigation Fund from CYs 2020 to 2024.	Municipal Accountant	January	December	Fully Implemented			Implemented				
		16.	The Municipal Accountant prepare and record the appropriate journal entries to reflect the actual transfer of funds and to correct the existing negative balance in the Cash in Bank – LCCA account under the Trust Fund books.												
AAR 2024 AO No. 6 Page No. 40	Completed infrastructure projects totaling ₱12,111,182.21 were not reclassified from the Construction in Progress (CIP) account to the appropriate Property, Plant, and Equipment (PPE) accounts upon completion, contrary to Section 50 of the New Government Accounting System (NGAS) Manual for LGUs, Volume I, thereby omitting the recognition of depreciation and misstating the balances of affected accounts in the financial statements.	17.	The Municipal Accountant reconcile and update the Schedule of CIP by identifying completed projects that remain recorded under CIP, particularly those that have been certified as completed by the Municipal Engineer but are not yet transferred to the appropriate PPE accounts.	Require the Municipal Accountant to update the Schedule of CIP accounts and transfer the completed projects to its appropriate PPE Accounts.	Municipal Accountant Municipal Engineer	July	December	On going				Not Implemented			Full implementation of the recommendation shall be verified in CY 2026.
		18.	The Municipal Engineer and Municipal Accountant assign personnel to verify the items included in the CIP account that already have Certificates of Completion and to make the necessary adjustments for reclassifying these projects into their appropriate PPE accounts while recognizing the corresponding depreciation and accumulated depreciation for each completed project.												
AAR 2024 AO No. 7 Page No. 41	The Real Property Tax (RPT) and Special Education Tax (SET) Receivables were not established at the beginning of the year, contrary to Sections 19(b), 20 and 83 of the New Government Accounting System (NGAS) Manual for Local Government Units (LGUs), Volume I, thus, understating the RPT and SET Receivables by ₱4,940,371.90.	19.	The Municipal Treasurer provide the Municipal Accountant with a copy of the RPT records for CY 2024 and previous years to establish the beginning balance for CY 2025.	Require the Municipal Treasurer to submit copies of the certified list of taxpayers for the latter to establish RPT receivables at the beginning of the year	Municipal Treasurer Municipal Accountant	January	December	Fully Implemented				Implemented			
		20.	Henceforth, the Municipal Treasurer provide the Municipal Accountant at the beginning of each year with a certified list of taxpayers with their amounts due and collectible for the current year, to serve as her basis for recording the RPT and SET Receivables in compliance with Sections 19(b), 20, and 84 of the NGAS Manual for LGUs, Volume 1.									Not Implemented			Full implementation of the recommendation shall be verified in CY 2026.
AAR 2024 AO No. 8 Page No. 44	Biological Assets totaling ₱2,196,314.50 as of December 31, 2024, were not reported at fair value less costs to sell, which is inconsistent with Paragraph 17 of International Public Sector Accounting Standards (IPSAS) 27, rendering the reported amount in the financial statements unreliable.	21.	The Municipal Agriculturist provide the Municipal Accountant with an inventory of biological assets, along with the prevailing market price for each item as of the reporting date and details regarding the prevailing cost to sell these biological assets.	Require the Municipal Agriculturist to provide the inventory of biological asset with prevailing market price less cost to sell of each item and submit to the Municipal Accountant	Municipal Agriculturist Municipal Accountant	January	December	Not Implemented				Not Implemented			Full implementation of the recommendation shall be verified in CY 2026.

AAR 2024 AO No. 9 Page No. 45	The Municipal Accountant did not prepare Journal Entry Vouchers (JEV) for book reconciling items in the Bank Reconciliation Statements (BRS) totaling ₱1,792,371.24, contrary to Item 3.3 of COA Circular No. 96-011 dated October 2, 1996, resulting in an understatement of both the Cash in Bank and Liability accounts by the same amount.	22.	The Municipal Accountant prepare JEVs for valid reconciling items that require adjustment and correction in the GL, in accordance with COA Circular No. 96-011 dated October 2, 1996.	Require the Municipal Accountant to follow the check disbursement process and	Municipal Accountant	January	December	On going				Not Implemented			Full implementation of the recommendation shall be verified in CY 2026.
		23.	The Municipal Accountant follow the check disbursement process prescribed in Section 44 of the NGAS Manual for LGUs, Volume I, to ensure that the JEVs are prepared and recorded based on the RCI together with the DVs and supporting documents received from the Municipal Treasurer's Office.												
AAR 2024 AO No. 10 Page No. 46	The Municipality did not implement the procedures prescribed under COA Circular No. 2023-008 dated August 17, 2023, for the proper disposition and cleansing of dormant accounts totaling ₱860,048.41, resulting in the continued recognition of long-standing, undocumented balances in the financial records and impairing the fair and faithful presentation of the Municipality's financial statements.		The Local Chief Executive direct the Municipal Accountant to:												
		24.	a. Review and analyze all dormant accounts to determine their validity and secure/gather all available documents related to these accounts;	Require the Municipal Accountant to conduct review and analysis of all dormant accounts and facilitate the proper disposition and cleansing of dormant accounts by following the procedures prescribed under COA Circular No. 2023-008 dated August 17, 2023	Municipal Accountant	January	December	On going				Not Implemented			Full implementation of the recommendation shall be verified in CY 2026.
		25.	b. If a complete review and analysis cannot be performed due to missing documents and records, she shall then prepare a list of available records pertaining to the dormant account, indicate the extent of validation conducted, and attach all documents to the list. A detailed list of all lost documents or records must be included; and												
		26.	c. Prepare and submit a detailed report to the Head of Agency recommending an investigation to determine the cause/s of the missing documents and identify the official/s and employee/s responsible for the loss.												
		27.	If the investigation results warrant request for authority to write-off from the Commission, the Head of the Accounting Unit, through the HoA, should file with or through the ATL and/or SA, depending on the jurisdictional amount, a request for the approval of COA to write-off or derecognize the dormant accounts from the books. The request shall be supported by the documents listed in Annex 8 of the Circular.												
AAR 2024 AO No. 11 Page No. 49	Interest Payable and Interest Expense totaling ₱119,443.29, which accrued on the Municipality's domestic loan were not recognized at year-end, contrary to Section 4.a, Chapter 2 of the New Government Accounting System (NGAS) Manual for Local Government Units (LGUs), Volume I, thereby affecting the accurate presentation of the accounts in the financial statements.	28.	The Municipal Accountant prepare the necessary adjusting entry to correct the omission of the accrued interest not recorded at year-end, amounting to ₱119,443.29, in accordance with Section 4.a of the NGAS Manual for LGUs, Vol. 1.	Require the Municipal Accountant to prepare adjusting entry to correct the unrecorded interest in CY 2024	Municipal Accountant	January	December	Fully Implemented				Implemented			
AAR 2024 AO No. 12 Page No. 50	The Municipal Accountant was unable to submit the year-end financial statements (FS) of the Municipality for CY 2024 within the prescribed period, contrary to Section 41(2) of PD No. 1445 and Section 4.1 of COA Circular No. 2010-01 dated March 2, 2010, thus preventing municipal officials concerned from utilizing timely financial information, which is essential for making informed decisions.	29.	The Department Heads of the Municipality improve their processes for monitoring financial transactions, ensuring that documents are submitted promptly to the Municipal Accountant for the preparation and submission of the Financial Statements.	Require all the Department head through an executive order to submit promptly the financial documents at year end in order for the Budget Office and Accounting Office to prepare their respective reports on time.	Budget Officer Municipal Accountant All Department Heads	January	February	On going				Not Implemented			Full implementation of the recommendation shall be verified in CY 2026.
AAR 2024 AO No. 13 Page No. 52	The Municipality did not adhere to the procedures outlined in Section 254 of Republic Act (R.A) No. 7160, resulting in a low collection of delinquent real property taxes (RPT), which amounted to ₱57,161,601.79 as of December 31, 2024. Consequently, the Municipality is at risk of losing potential revenue that could be used to finance development projects, programs, and activities	30.	The Municipal Treasurer and Municipal Assessor conduct tax mapping to cleanse their records of real properties and post the Notice of Delinquency in the Payment of RPT pursuant to Section 254 of R.A 7160.	Require the Municipal Treasurer to post Notice of Delinquency in the payment of Real Property Taxes. Require the Municipal Assessor to conduct tax mapping.	Municipal Assessor	January	February	Partially Implemented		The Municipal Assessor has conducted tax mapping of undelcared properties. Notice of Tax Delinquency already posted at the barangays.		Not Implemented			Full implementation of the recommendation shall be verified in CY 2026.
		31.	After the Notice of Delinquency in the Payment of RPT is posted, Management avail itself of the remedies provided under R.A. No. 7160 to collect delinquent taxes												
AAR 2024 AO No. 14 Page No. 54	The implementation of the Tulong Panghanapbuhay sa Ating Disadvantage Workers (TUPAD) Program did not comply with Department of Labor and Employment (DOLE) Department Order (DO) No. 239, Series of		Management to:												
		32.	a.Submit the valid government-issued IDs of the remaining 371 TUPAD beneficiaries to establish the identity and eligibility of those who received program benefits;	Assign Focal person in charge on the implementation of TUPAD to faciliatate the compliance of the audit recommendation	TUPAD Focal Person Municipal Accountant	January	December	Partially Implemented	Out of 58 beneficiaries with mismatch signature on the payrolls, 50 beneficiaries already submitted photocopies of			Not Implemented			Awaiting complete submission of documents.

	2023, due to various deficiencies noted. As a result, the propriety and validity of payments to TUPAD workers, totaling ₱1,787,760.00, could not be ascertained. a. Of the 382 TUPAD beneficiaries, only 11 were able to submit valid government-issued identification cards. Furthermore, the application requirements outlined in Section 11 of DOLE Department Order No. 239, Series of 2023, were not met. b. 58 beneficiaries had signatures on their payrolls that didn't match the ones on their Daily Time Records (DTRs).	33.	b. Submit the complete Profile of Tupad Beneficiaries and the duly executed Contract of Service between the Municipality and TUPAD Workers to validate the legitimacy of the workers engaged and ensure transparency and accountability in the program's implementation;						their identification card with specimen signatures.						
		34.	c. Establish a standardized process for verifying the authenticity and consistency of beneficiary signatures across all program documents, including payrolls and Daily Time Records (DTRs). Investigate and resolve any discrepancies before processing payments;												
		35.	d. Investigate the 58 cases of mismatched signatures and take appropriate administrative or legal action, if warranted, to address any anomalies or fraudulent claims.												
AAR 2024 AO No. 15 Page No. 56	Unutilized funds amounting to ₱1,059,540.30, received from the National Government as financial assistance for the Typhoon Odette victims and Bayanihan Grants to Cities and Municipalities (BGCM), were not returned to the National Treasury, inconsistent with Section 3.8 of Department of Budget and Management (DBM) Local Budget Circular (LBC) No. 125 dated April 7, 2020, and LBC No. 141 dated December 28, 2021, depriving the National Government from using the funds to finance priority projects, programs and activities.	36.	The Municipal Accountant provide the Municipal Treasurer with the records of unutilized funds under the BGCM and financial assistance for Typhoon Odette victims, so that the latter can return these funds to the National Treasury in accordance with DBM LBC No. 125 dated April 7, 2020, and DBM LBC No. 141 dated December 28, 2021.	Require the Municipal Accountant to facilitate the return of the unutilized funds amounting to 1,059,540.30 to the National Treasury	Municipal Accountant Municipal Treasurer	January	December	Not Implemented		Disbursement vouchers to be prepared		Not Implemented			
AAR 2024 AO No. 16 Page No. 57	The legitimacy and appropriateness of the travel expenses, totaling ₱1,028,490.39, are questionable due to the absence of required airline boarding passes and excessive claims for Daily Travel Expense (DTE) that contravened the guidelines outline in COA Circular No. 2005-003, dated September 22, 2005, and Executive Order No. 77 of the President of the Philippines.		Management to:												
		37.	a. Require the responsible official to submit the airline boarding passes for travel expense claims under Disbursement Voucher (DV) Nos. 100-24-10-1716 and 100-24-12-2035. If boarding passes are no longer available, secure official certification from the respective airline(s) confirming that the concerned government official boarded their flights on the travel dates indicated in the itineraries;	Require the accountable official to submit the airline boarding pass or secure certification of the boarded flights	Municipal Accountant	January	December	On going		Waiting for the certification from the airlines.		Not Implemented			Awaiting submission of documents.
		38.	b. Ensure that claims for Daily Travel Expenses are in accordance with the allowable rates set forth in EO No. 77; and												
		39.	c. Provide a written explanation detailing the rationale for including individuals not employed by the Municipality in the travel expense claims amounting to ₱347,761.89, along with the legal basis for utilizing public funds to cover travel-related expenses incurred by non-municipal employees.												
AAR 2024 AO No. 17 Page No. 59	The Local Government Service Equalization Fund (LGSEF), amounting to ₱338,170.29, has remained unused for over ten years due to the absence of necessary documents and records, which contradicts Section 2 of Presidential Decree (P.D.) No. 1445, thereby depriving the constituents of the benefits they could have received had the funds been utilized for additional projects.	40.	Management revert the balance of the LGSEF from the Due to NGAs to the General Fund and utilize the amount in accordance with budgetary requirements and general limitations under Sections 324 and 325, respectively, of R.A. No. 7160, and other existing laws, rules, and regulations.	Require the Municipal Accountant to facilitate the reversion of the remaining unused Local Government Equalization Fund.	Municipal Accountant Municipal Budget Officer	January	December	On going		The Municipal Accountant will coordinate with the Municipal Development Council to include the reversion of the unused Local Government Equalization Fund		Not Implemented			
AAR 2024 AO No. 18 Page No. 60	The Municipality has not fully complied with Item 6.1 of DepED, DBM and DILG Joint Circular No. 1, Series of 2017, due to the various deficiencies noted, thus hindering effective monitoring, transparency and accountability in the allocation and utilization of the Special Education Fund (SEF). a. Approved SEF Budget not provided to the concerned Municipal Officials within seven days after approval b. Non-submission of Quarterly SEF Reports to DepED and other relevant authorities c. The LSB did not post the Quarterly and Annual SEF Utilization Reports in at least three (3) conspicuous public places in the Municipality.		The Local School Board (LSB) Chairperson and Co-Chairperson to:												
		41.	a. Ensure that the approved SEF Budget be stamped as "received" by the Municipal Budget Officer, Municipal Accountant, and Municipal Treasurer within the indicative timeline or within seven (7) days after approval of the SEF Budget for verification of compliance with Sec. 6.1 of DepEd-DBM-DILG Joint Circular, s. 2017;	Remind LSB Chairperson and Co-Chairperson to comply with provision of Sec. 6.1 of Dep Ed-DBM-DILG Joint Circular No. 1, s. 2017	LSB Chairperson Municipal Budget Officer Municipal Accountant Municipal Treasurer	January	December	On going		1st quarter of SEF utilization already submitted to and posted at three conspicuous places		Not Implemented			Full implementation of the recommendation shall be verified in CY 2026.
		42.	b. Ensure the timely submission of the quarterly and annual SEF Utilization Reports to the DepEd Central Office the local sanggunian, and the DBM and DILG Regional Offices, in accordance with the Joint Circular; and												

		43.	c. Ensure compliance with the posting requirements under FDP and Item 6.1 of the Joint Circular by posting the SEF Utilization Report on the LGU website and on the three Full Disclosure Policy Bulletin Boards of the Municipality not later than the 20th day after the end of each quarter.												
2023 AAR AO No. 3, Page 30	The accuracy and reliability of the LRN account totaling ₱48,102,792.50 could not be ascertained due to various deficiencies noted, contrary to COA Circular No.2015-008 dated November 23, 2015, thereby, affecting the fair presentation of the account in the FS.		The Local Chief Executive (LCE) to:												
		44.	a. Create an Inventory Committee to focus on the physical count of local roads; and	Require the Municipal Engineer and the Municipal Accountant to comply the reporting guidelines of Local Road Networks. Require the Inventory Committee to conduct the physical count of the local road network	Municipal Engineer, Municipal Accountant, Inventory Committee	January	December	On going				Not Implemented			Full implementation of the recommendation shall be verified in CY 2026.
		45.	b. Enjoin the Municipal Treasurer, Municipal Accountant, and Municipal Engineer to strictly comply with the accounting and reporting guidelines on the local roads asset management system pursuant to COA Circular No. 2015-008 dated October 23, 2015.												
2023 AAR AO No. 4, Page 33	The existence, validity, and correctness of the Inventory accounts totaling ₱7,637,034.53 as of December 31, 2023, have not been established due to (a) non-conduct of the year-end physical count, (b) non-compliance with the Perpetual Inventory Method, and (c) non-maintenance of supplies ledger cards and stock cards by the Offices of the Municipal Accountant and Municipal Treasurer, respectively, which goes against the provisions set forth in the NGAS Manual for LGUs, Volume 1, thereby, affecting the fairness of the presentation of these accounts in the financial statements.	46.	LCE reorganize the Inventory Committee to include members who can be relieved of their regular duties to devote full time to conducting the physical inventory taking until the same is completed;	Organize the Inventory Committee to conduct the physical count of inventory accounts of supplies and materials.	LCE Inventory Committee, Municipal Treasurer, Municipal Accountant	January	December	Not Implemented		The Inventory Accounts of Supplies and Materials need to be verified by the Municipal Accountant since these items were already issued to different requesting offices.		Not Implemented			
		47.	LCE reorganize the Inventory Committee to include members who can be relieved of their regular duties to devote full time to conducting the physical inventory taking until the same is completed;												
		48.	The Municipal Accountant and Municipal Treasurer maintain the supplies ledger cards and stock cards, respectively; and												
		49.	Municipal Accountant strictly follow the Perpetual Inventory Method for recording purchases of supplies and materials as required in the NGAS Manual.												
2023 AAR AO No. 6, Page 38	Unexpended balances of Continuing Appropriations for 20% Development Fund (DF) amounting to ₱35,283,019.74 for various projects, programs, and activities (PPAs) remained unutilized, inconsistent with Section 4.0 of the DBM-DOF-DILG Joint Memorandum Circular (JMC) No. 1 dated November 4, 2020, thereby depriving the public of the benefits had these PPAs been implemented.	50.	Management provide additional manpower in the Municipal Engineering Office and the necessary equipment to hasten the implementation of the PPAs under the 20% DF.									Not Implemented			Full implementation of the recommendation shall be verified in CY 2026.
2023 AAR AO No. 7, Page 39	Unexpended balances of LDRRMF for Capital Outlay (CO) amounting to ₱3,300,169.87 from prior years were not utilized to finance disaster risk reduction and management activities despite the completion of funded projects or failure to implement them. This is inconsistent with Section 5.1.10 COA Circular No. 2012-02 dated September 12, 2012, which limits the Municipality's ability to respond effectively and efficiently to disaster emergencies.	51.	Management reallocate the funds from completed and unimplemented projects that the Municipality can no longer execute to finance disaster risk reduction and management activities pursuant to COA Circular No. 2012-02, dated September 12, 2012.									Not Implemented			
		52.	The Municipal Accountant reclassify and transfer the identified MOOE account amounting to ₱200,000.00 to the Trust Liabilities - Special Trust Fund account.												
2023 AAR AO No. 9, Page 42	The CYs 2011 and 2013 unutilized balances of the Quick Response Fund (QRF) and Maintenance and Other Operating Expenses (MOOE) components of the Mitigation Fund (MF) in the Trust Fund totaling ₱332,360.00 were not reverted to the unappropriated surplus of the General Fund despite the lapse of the five-year validity period contrary to Section 5.1.13 of COA Circular No. 2012-002, hence, precluding the utilization of the same for the promotion and delivery of social services and overstating the Trust Liability – DRRMF account while understating the Government Equity account by the same amount.	53.	The LDRRM pass a resolution reverting the CYs 2011 and 2013 LDRRMF unspent balances to the unappropriated surplus of the General Fund for adoption by the Sangguniang Bayan through the Local Development Council.									Not Implemented			
		54.	The members of the Local Finance Committee prepare the transfer of funds and accounting reports to facilitate the reversion and certify the availability of said funds for subsequent reappropriation for social services. Henceforth, they should annually review the Special Trust Fund to determine the available amounts for reversion.												
2022 AAR AO No. 2, page 26	The account balance of Cash Local Treasury showed unreconciled difference of ₱(63,664.33) between the generals ledger and cash	55.	The Municipal Treasurer and the Municipal Accountant trace the differences in the Cash Local Treasury account.	Require the Accountant to trace and reconcile records of the Local Cash Treasury account.	Municipal Accountant	January	December	On going		The Municipal Accountant will going to trace the balances of unreconciled		Not Implemented			

	books contrary to Section 143 (A.7) of the Local Treasury Operations Manual (LTOM), thereby casting doubts as to the reliability of its balance as of December 31, 2022.	56.	Henceforth, conduct properly the quarterly reconciliation between the treasury records as against accounting records in compliance with Section 143 (A.7) of the LTOM.							amount.					
2021 AAR AO No. 2, page 29	Management failed to monitor and enforce liquidation of cash advances amounting to ₱6,773,591.36, hence, remained unliquidated as of December 31, 2021, contrary to Section 89 of Presidential Decree (P.D.) No. 1445 and the pertinent provisions of COA Circular No. 97-002 dated February 10, 1997, thereby, possibly overstating the assets and understating the related expense accounts of the Municipality, while exposing government funds to possible loss and/or misappropriation.	57.	The Municipal Accountant submit the subsidiary ledgers of each accountable officer as of December 31, 2021, monitor cash advances, and demand the immediate liquidation of all outstanding cash advances by issuing demand letters direct to the accountable officers concerned. Otherwise, if no liquidation is made, impose the sanction of withholding the salaries of those who still fail to settle their accounts after due notice.	Demand the liquidation of the outstanding cash advances from the Accountable Officer	Municipal Accountant Municipal Mayor	January	December	Not Implemented		Demand letter to be issued.		Not Implemented			
		58.	The Municipal Mayor require all concerned accountable officers to immediately settle their cash advances and direct the Municipal Accountant to strictly enforce the liquidation of cash advances within the prescribed period and see to it that no additional cash advances are granted unless previous ones are settled or properly accounted for.												
2021 AAR AO No. 4, Page 34	The procurement of supplies and materials for the "Improvement of Water Systems" totaling ₱355,259.00 was charged directly to the Water Supply System (1-07-03-040) account instead of recognizing the same under Construction Materials Inventory (1-04-04-130), contrary to Sections 50 and 52 of the New Government Accounting System (NGAS) Manual, Volume I, precluding proper control in the issuance of the supplies and materials. Moreover, the recording of the said disbursement to the infrastructure asset account did not meet the recognition criteria for PPE under paragraph 14 of the Philippine Public Sector Accounting Standards (PPSAS) No. 17, affecting the fair presentation of the infrastructure asset account in the financial statements. a. Procurement of construction supplies and materials was directly charged	59.	Municipal Accountant to strictly observe compliance with the perpetual inventory method of accounting for construction supplies and materials procured for projects implemented by the administration by recording all purchases under the "Construction Materials Inventory."	Require the Municipal Accountant to comply with the audit recommendation.	Municipal Accountant	January	December	Not Implemented	The necessary adjusting entry was not yet taken up in the books.			Not Implemented			
		60.	The Municipal Accountant coordinate with the property custodian to implement controls on the receipt and utilization of the same, submit a summary of the utilized construction materials to the Accounting Office, and effect the necessary adjustment for the cost of supplies and materials which remained unutilized for the intended projects.												
		61.	Management take up a receivable account from the water associations for the amount incurred by the Municipality for the improvement of the water systems.												
2021 AAR AO No. 7, Page 44	The Municipality failed to prepare the Public Service Continuity Plan (PSCP) as required in the National Disaster Risk Reduction and Management Council (NDRRMC) Memorandum No. 33, s. 2018 and No. 57, s. 2020. At the same time, the Local Chief Executive (LCE) did not organize a working group to formulate the plan. Thus, it may impair the delivery of quality public services during an emergency, disaster, or any disruptive event.	62.	The LDRRMO coordinate with the OCD on the preparation and submission of the Municipality's PSCP pursuant to NDRRMC Memorandum No. 33, s. 2018.	Require the LDRRMO to facilitate the preparation of the Municipality's PSCP	LDRRMO Municipal Mayor	January	December	Not Implemented		The LDRRMO need to request technical assistance from the Regional Office of Civil Defence for the preparation of the PSCP		Not Implemented			
		63.	The Local Chief Executive (LCE) institutionalize the PSCP by creating a working group that will perform the following activities: a. To conduct risk assessment; b. To identify critical processes and functions; c. To determine scenarios that may disrupt normal operation; d. To conduct risk analysis and impact analysis; e. To formulate the PSCP based on the identified risks on critical processes and functions and its related steps to be followed to eliminate, if not mitigate, the impact of the determined disruptions following the prescribed templates and requirements in the PSCP guidebook; and f. To submit a plan to the MDRRMO for review, to the Local Chief Executive for approval, and to the Sangguniang Bayan for the passage of a resolution to institutionalize the PSCP.												

2021 AAR AO No. 9, Page 51	Payment of the emergency response vehicle and dump trucks acquired by the Municipality amounting to ₱7,815,000.00 was not supported by Tax Duty Receipts, contrary to Section 2 of Administrative Order No. 200 dated November 21, 1990, thus, proof of payment of all the taxes, dues, and other charges on the same equipment could not be established. Moreover, the procurements were not covered with warranty security either in the form of retention money or a special bank guarantee in an amount equivalent to one percent (1%) of the purchase price, contrary to Section 62.1 of the Revised Implementing Rules and Regulations (IRR) of Republic Act (RA) No. 9184, posing risks that should there be defects in the vehicles, the LGU may not be able to recover the cost thereof.	64.	Management require the suppliers/dealers to submit the Tax and Duty Receipt corresponding to the equipment procured in accordance with Section 2 of A.O. No. 200 dated November 21, 1990.									Not Implemented			Only the Certificate of Payment issued by the Bureau of Customs for the Dump Truck was submitted.
	a. Tax receipts from the Bureau of Customs or the BIR were not attached to the DVs nor submitted to the Audit Team as required under Section 2 of A.O. No. 200 dated November 21, 1990. b. The Municipality failed to deduct one percent (1%) warranty security from the total contract price of the vehicles, posing the risk that if there are defects in the vehicles, the LGU may not be able to recover the cost thereof.														
2020 AAR AO No. 2, Page 30	The Notes to Financial Statements (FS) did not adequately disclose sufficient and relevant information on the details pertaining to the accounts contrary to Section 127 of the Philippine Public Sector Accounting Standards (PPSAS) No. 1. Thus, users of the report may be misled by the lack of information that may affect decision-making.	65.	The Municipal Accountant and Municipal Budget Officer reconcile monthly their respective records to avoid the accumulation of reconciling items and to facilitate the reconciliation of balances between the SCBAA and FS.	Require the Municipal Accountant to facilitate the necessary disclosure to be provided on the face of the SCBAA and Notes to FS. The Municipal Budget Officer and Municipal Accountant should reconcile the balances between the SCBAA and FS.	Municipal Accountant Municipal Budget Officer	January	December	On going		Municipal Accountant and Budget Officer has reconciled monthly their respective records.		Not Implemented			Full implementation of the recommendation shall be verified in CY 2026.
2020 AAR AO No. 8, Page 48	The reporting requirements for in-kind donations and the utilization of the LDRRMF were not complied with, contrary to Section 1 of COA Circular No. 2020-009 dated April 21, 2020, and Section 5.1.5 of COA Circular No. 2012-002 dated September 12, 2012, respectively, thus, preventing timely validation of actual distribution and balances of the donated goods as well as monitoring of programs, projects, and activities (PPAs) of the LDRRMF.	66.	Management prepare and furnish the Auditor with a copy of the (a) acknowledgment receipts of the donations in-kind; (b) proof of receipt by and distribution to the beneficiaries; and (c) inventory of remaining undistributed items, if any, in accordance with Section 1 of COA Circular No. 2020-009 dated April 21, 2020.	Require the LDRRMO to submit the copy of the Acknowledgment receipt and the copy of the Relief Distribution Sheet to the Office of the Auditor	LDRRMO Municipal Accountant	January	December	Not Implemented	The Acknowledgment Receipt was not yet submitted to the Auditor	The LDRRMO will secure the RDS of the beneficiary of the in-kind donations.		Not Implemented			
2020 AAR AO No.9, Page 52	The distribution of social amelioration under the Emergency Subsidy Program (ESP) through the Social Amelioration Programs (SAP) of the Department of Social Welfare and Development (DSWD) amounting to P42,702,000.00 was not properly supported with the documentary requirements provided under Item 9 of the MOA dated April 9, 2020, and Section VII.A.1 of DSWD Memorandum Circular No. 09, series of 2020, dated April 9, 2020. Hence, the effectiveness of the program could not be determined whether only those who suffered the greatest impact of the implementation of the community quarantine were given assistance.	67.	Management submit to the Auditor photocopy of the identification card with specimen signature of the beneficiaries and photos of the beneficiaries during the actual receipt of the assistance pursuant to Item 9 of the MOA between the DSWD and the Municipality dated April 24, 2020, as well as any proof of authenticity provided under Section VII.A.1 of DSWD Memorandum Circular No. 09 series of 2020 dated April 9, 2020.	The Management will submit photocopy of the identification card with specimen signature of the beneficiaries and photos of the beneficiaries during the actual receipt of the assistance.	Municipal Accountant	January	December	Not Implemented	The copy of the identification card and photos of the recipient was not yet submitted to the Auditor.			Not Implemented			
		68.	The Municipal Treasurer submit the authority from the beneficiaries for claims received other than the payees.												
2020 AAR AO No.10, Page 55	The specific guidelines on the implementation of the Emergency Subsidy Program (ESP) through the Social Amelioration Programs (SAP) of the Department of Social Welfare and Development (DSWD) under Section VI-B of DSWD Memorandum Circular No. 09, series of 2020, dated April 9, 2020, and Item I.A(3) of the Memorandum of Agreement dated April 9, 2020 were not fully	69.	Management refund the ESP assistance received by the JOs and other contract personnel amounting to ₱30,000.00 as they are ineligible to receive the same pursuant to Section VI-B of DSWD Memorandum of Circular No. 09 series of 2020 dated April 9, 2020. We also recommended compliance with applicable guidelines on the implementation of the ESP of the DSWD.	The Management will require the DSWD Officer to conduct a case study to validate the situation of these job order and contracted personnel	DSWD	January	December	Not Implemented	The Management through DSWDO will prepare an incident report of the ESP beneficiary for receiving the assistance for some job order and contracted personnel of the Municipality.			Not Implemented			

	2020, were not fully complied with by the Municipality, resulting in the payment of SAP amounting to ₱30,000.00 to job order (JO) and contracted personnel who are ineligible recipients.	70.	Compliance with applicable guidelines on the implementation of the ESP of the DSWD.												
2020 AAR AO No.11, Page 58	The distribution of the Social Pension Fund for the first semester of CY 2020 amounting to ₱5,787,000.00 was not properly supported by the documentary requirements provided under Item VIII (D) of the Department of Social Welfare and Development (DSWD) Memorandum Circular No. 04 series of 2019 dated January 31, 2019, and Item IX of DSWD Memorandum Circular No. 04 series of 2020 dated March 30, 2020, contrary to Section 4(6) of Presidential Decree (PD) No. 1445. Hence, the propriety and regularity of the payments could not be established.	71.	Management submit to the Auditor a copy of the (a) Memorandum of Agreement (MOA), (b) Report on the Sources of Fund and Utilization, (c) photocopy of the identification card with specimen signature of the beneficiaries, (d) photos of the beneficiaries during actual receipt of the assistance, and (e) a copy of the Official Receipt for any refund of the unutilized balance.	Require the DSWD and the Office of the Municipal Treasurer to secure the photocopy of the Identification Card and Photos of beneficiary to be submitted to the Office of the Auditor. Require also the Municipal Accountant to submit copy of MOA and Report on the Sources of Fund and Utilization.	Municipal Accountant	January	December	Not Implemented	The copy of the Identification card with specimen signatures and the photos of the beneficiaries during actual receipt was not yet submitted to the Office of the Auditor.			Not Implemented			
		72.	The Municipal Treasurer submit the authority from the beneficiaries and other documentary requirements provided under Item VIII(D.4) of DSWD Memorandum Circular No. 04 series of 2019 dated January 31, 2019, for claims received other than the social pensioners.												
2020 AAR AO No.12, Page 61	Procurement of basic commodities totaling ₱4,930,078.00 through emergency procurement under the Bayanihan Act was neither supported with an Omnibus Sworn Statement (OSS) nor a warranty clause included in the purchase orders (POs) contrary to Sections 3.5 and 4.1 of the GPPB Circular No. 01-2020 dated April 6, 2020. Moreover, the revised OSS form provided under Appendix 1 of the same GPPB Circular was not used for the procurement of goods amounting to ₱1,462,150.00. Hence, putting the Municipality at a disadvantage in the case of defects and nonconformity with quality standards and specifications of delivered goods.	73.	The BAC require the suppliers to submit the original notarized OSS before or after the award of the contract but before payment is made and include a warranty clause in the contract or POs, for procurements through emergency purchase in accordance with GPPB Circular No. 01-2020 dated April 6, 2020.	The BAC will secure the notarized OSS from the Supplier	BAC Municipal Accountant	January	December	Not Implemented	The Notarized OSS was not yet submitted to the Auditor.			Not Implemented			
2019 AAR AO No.1, Page 26	The Municipal Treasurer neither deposits her collections intact daily nor on the next banking day, contrary to Section 69(1) of Presidential Decree (P.D.) No. 1445 and Section 32 of the New Government Accounting System (NGAS) Manual, Volume I, resulting in accumulated undeposited collections of ₱438,792.34 for the period December 11, 2018, to December 31, 2019, thereby, exposing government funds to misuse or misappropriation.	74.	The former Acting Municipal Treasurer deposit collections in CY 2019 amounting to ₱410,429.43 immediately.	Require the former Acting Municipal Treasurer to deposit the undeposited collection. Require also the incumbent Municipal Treasurer to deposit collection within the prescribed period.	Municipal Treasurer	January	December	Not Implemented	The incumbent Municipal Treasurer deposited her collection within the prescribed period.			Not Implemented			The audi recommendati on (#74) was still not yet acted upon.
2019 AAR AO No.12, Page 45	Payments for monetization of leave credits were not in accordance with Sections 22 and 23 of Rule XVI of the Omnibus Rules Implementing Book V of Executive Order (E.O.) No. 292 and COA Circular No. 2012-001 dated June 14, 2012, thus, resulting in irregular expenditures.	75.	Management comply with the required five days remaining leave credits after monetization in accordance with Section 22 of Rule XVI of the Omnibus Rules Implementing Book V of E.O. No. 292 dated July 2010.									Not Implemented			Management still had not submitted the required documents.
		76.	Management require the personnel listed in Annex 10 who availed of monetization of 50% or more of their accumulated leave credits to submit proof that the proceeds thereof were used for any of the reasons cited in the Omnibus Rule.												
		77.	The Municipal Accountant ensure that monetization of leave credits are properly supported with valid documents in compliance with Section 23 of the Omnibus Rules on Leave and COA Circular No. 2012-001 dated June 14, 2012, before processing the payment.												
		78.	VL credits should be exhausted first before SL credits are used in accordance with CSC Resolution No. 00-0034 dated January 5, 2000, and that monetization of leave credits shall be availed of only once a year pursuant to CSC and DBM Joint Circular No. 25- 97 dated June 27, 1997.												
2019 AAR AO No.13, Page 48	Management did not submit the Agency Action Plan and Status of Implementation (AAPSI) within 60 days from the date of receipt of the 2018 Annual Audit Report (AAR), contrary to Section 93 of the General Provisions of	79.	The Local Chief Executive direct all department heads concerned to submit their respective AAPSI on the CY 2018 AAR and assign personnel to consolidate the same for submission to the Auditor.	Require the concerned Department Heads to prepare and submit their AAPSI	All Concerned Department Heads	January	December	Not Implemented	The AAPSI was not prepared on time and was not yet submitted to the Auditor.			Not Implemented			

	Republic Act (R.A.) No. 10964, dated December 19, 2017, the General Appropriations Act (GAA) of Fiscal Year (FY) 2018, precluding the Auditor from monitoring and validating the actions taken to implement audit recommendations. Hence, the risk that deficiencies may continue to exist and, thus, affect the fairness of the Municipality's financial statements as well as its operational efficiency.	80.	Management strictly comply with the submission of the AAPSI within 60 days upon receipt of the AARs for the succeeding years.												
2018 AAR AO No.1, Page 26	Breeding Stocks with a book value of ₱2,394,534.50 were not fairly presented in the financial statements in accordance with paragraph 16 of the Philippine Public Sector Accounting Standards (PPSAS) No. 27 because the inventory of Breeding Stocks and the prevailing market price for each item as of the reporting date was not submitted by the Local Agriculturist to the Municipal Accountant as required under Section 4.5.1 of COA Circular 2016-004 dated September 30, 2016. Hence, the existence and condition as well as the reliability of the Biological Assets account balance could not be ascertained.	81.	The Municipal Agriculturist conduct an inventory of breeding stocks and render a report thereon, including the fair market value of each stock, to the Municipal Accountant, for proper recording in the books of accounts.									Not Implemented			
		82.	The Municipal Agriculturist keep a systematic record of births, deaths, and disposals, of breeding stocks. In case of death or disposal, he shall facilitate the request for relief from accountability in accordance with Sections 151 and 152 of COA Circular No. 92- 386 dated October 20, 1992, for dropping the account from the books.												
		83.	Proper disclosure shall be provided in the Notes to the Financial Statements in consonance with PPSAS No. 27 to provide relevant information that might affect the fair presentation of the financial statements.												
2018 AAR AO No.12, Page 48	Honoraria amounting to ₱96,000.00 were paid to members of the KALAHICIDSS Municipal Coordinating Team (MCT) without complying with the guidelines set forth under Department of Budget and Management (DBM) Budget Circular No. 2007-2 dated October 1, 2007, hence, documentary requirements for the grant were lacking, posing a risk to the propriety and validity of the disbursements.	84.	Management submit the special project plan showing the outputs or deliverables per project component of each member of the MCT to determine the estimated man-hours spent by the latter, which shall serve as the basis in the computation of their honorarium and the other aforementioned lacking documents required under COA Circular No. 2012-1.	Require the KALAHI CIDSS MICT to prepare the necessary documents to validate the claim of honoraria.	Municipal Accountant	January	December	Not Implemented	The required documents were not yet prepared and submitted to the Auditor.			Not Implemented			
		85.	Henceforth, ensure that the disbursement vouchers and payrolls are supported with complete documentary requirements to establish the validity of the transactions.												
2018 AAR AO No.13, Page 50	The purchase of one unit ambulance costing ₱1,991,401.35 and remuneration of the Community-Based Farm to Market Road (FMR) Workers totaling ₱590,000.00 were charged to the Local Disaster Risk Reduction and Management Fund (LDRRMF), contrary to Section 5.0 of National Disaster Risk Reduction and Management Council (NDRRMC), Department of Budget and Management (DBM) and Department of the Interior and Local Government (DILG) Joint Memorandum Circular (JMC) No. 2013-1 dated March 25, 2013. Moreover, the maintenance and other operating expenses (MOOE) and capital outlay (CO) for the LDRRM Office, totaling ₱122,437.46, were likewise charged to the fund, contrary to Section 4.3 of NDRRMC, DILG, DBM, and Civil Service Commission (CSC) JMC No. 2014-1 dated April 4, 2014. Thus, reducing the	86.	The Municipality optimally utilize the 70% LDRRMF for expenditures that would strengthen its capacity to avoid or mitigate the adverse effects of disasters or calamities as provided under RA No. 10121 and NDRRMC, DBM, and DILG JMC No. 2013-1. Expenditures that are administrative in nature shall be properly charged against their regular budget under the General Fund Proper.									Not Implemented			Full implementation of the recommendation shall be verified in CY 2026.
2017 AAR AO No.3, Page 27	The Municipality did not comply with the rules and regulations regarding the grant, utilization, and liquidation of cash advances under COA Circular No. 97-002 dated February 10, 1997, resulting in the accumulation of unliquidated cash advances for travel and operating expenses totaling ₱417,517.45 as at year-end, ₱270,679.72 of which have been outstanding for more than two months.	87.	Management strictly observe and implement the regulations on the grant, utilization, and liquidation of cash advances pursuant to COA Circular No. 97-002 dated February 10, 1997.									Not Implemented			Demand letters are still to be issued.
		88.	Management demand from concerned employees the immediate settlement of their cash advances.												
2017 AAR AO No.9, Page 35	The Municipality did not enter into a Memorandum of Agreement (MOA) with the two drugstores which provided medicines to individuals who were granted medical assistance totaling ₱567,939.80 contrary to Sections 6.1.8 and 8.1.2 of DSWD Memorandum Circular No. 04, S. 2015 dated March 6, 2015, thus failing to provide appropriate controls in the disbursement of government funds.	89.	The Municipality enter into an MOA with the selected drugstores/pharmacies, providing therein the maximum allowable credit, the billing period, and other conditions necessary, in accordance with Sections 6.1.8 and 8.1.2 of DSWD MC No. 04, S. 2015 dated March 6, 2015.	Require the DSWD Office to facilitate the MOA between LGUs and selected drugstore.	Municipal Mayor MSWDO	January	December	Not Implemented	The Memorandum of Agreement was not prepared.			Not Implemented			

2014 AAR AO No.6, Page 35	Productivity Enhancement Incentive (PEI) granted to Municipal officers and employees of the Municipality of Pamplona exceeded the ₱5,000.00 allowable amount per personnel, resulting in a total excess of ₱258,720.00, violating DBM Budget Circular No. 2014-3 dated December 2, 2014, which implements E.O. No. 80 dated July 20, 2012, hence, depriving the municipal government of utilizing such excess funds for other lawful purposes.	90.	The local chief executive, together with the Sanggunian, require the refund of the excess amount granted and discontinue the granting of PEI more than the maximum allowable rate of ₱5,000.00 per personnel, as provided for in Section 1.a of E.O. No. 80 dated July 20, 2012, to avoid overpayment.	The Management should strictly follow the guidelines to grant only the amount allowed by the guidelines.	Municipal Treasurer, Municipal Accountant	January	December	Not Implemented	Some Accountable officers are no longer in service and hoping that the PEI received in excess of 5,000 will not be disallowed by the auditor.			Not Implemented			
2013 AAR AO No. 8, Page 33	The municipality's livestock dispersal program lacks a proper system of implementation and accountability, as the personnel in charge does not keep systematic records of births, deaths, disposals or transfers of ownership nor is required to report to any office the birth, death or disposals, thereof, thus, the number of dispersed animals and their corresponding beneficiaries could not be determined easily, allowing losses, whether deliberate or not, to go undetected while offspring of animals dispersed are not reported by the municipal agriculturist to the municipal treasurer (acting as general services officer) and the accounting office, resulting in the doubtful validity of the balance of P1,895,134.50 of the accounts Work/Other Animals and Breeding Stocks in the financial statements.	91.	The Municipal Agriculturist supervise closely the Dispersal Program and see to it that proper records are kept and that all movement (birth of offspring, death, transfers) are completely recorded in their records and reported to the Municipal Treasurer.	Require the Municipal Agriculturist, Municipal Treasurer, and Municipal Accountant to coordinate with regards to proper system of implementation and accountability of livestock dispersal of the Municipality	Municipal Agriculturist, Municipal Treasurer, Municipal Accountant	January	December	Not Implemented	The Municipal Agriculturist did not submit the monthly report of births of animals and still updating the records of livestock dispersal.			Not Implemented			
		92.	The Municipal Agriculturist assigned to manage the program keep a record of each animal acquired under the dispersal program, keep systematic records, and reports the birth of animals, deaths, and disposals to the GSO monthly using General Form No. 41 (A) – Property Inventory.												
		93.	In case of death or disposal, the Municipal Agriculturist is required to facilitate the request for relief of accountability or to require payment of the value of the animal if warranted under the circumstances, so that accountability and liability can be imposed.												
		94.	The Municipal Treasurer require the Municipal Agriculturist to submit a monthly report of births of animals and to post these to the property records, after which the same shall be forwarded to the accounting office for posting to the books of accounts.												
		95.	The office of the Municipal Agriculturist to update their records and segregate active and inactive contracts.												
		96.	The Municipal Agriculture Office and GSO reconcile their records taking into consideration the latest physical inventory conducted.												
2012 AAR AO No.8, Page 30	The LGU could have earned additional income from the sale of its unserviceable properties with a book value of ₱848,898.65 had these items been auctioned to the public, instead of keeping and/or allowing them to be exposed to natural and manmade elements, thus, resulting in their deterioration and depriving the municipality of additional revenue which may have been made available to finance other projects.	97.	The Accounting Office and GSO reconcile their records of unserviceable properties.	Require the inventory	GSO, Municipal Accountant Inventory Committee	January	December	On going	The Inventory and Inspection Report of Userviceable Properties was not yet prepared.			Not Implemented			
		98.	The Municipal Treasurer prepare the Inventory and Inspection Report of Unserviceable Properties (IIRUP) with the appraisal of each item conducted by an appraisal committee created for the purpose.												
		99.	Management undertake the immediate disposal of the unserviceable properties following the procedures and guidelines provided under Section 79 of Presidential Decree 1445 and Sections 501-510 of the Government Accounting and Auditing Manual, Volume I.												
		100.	The Municipal Accountant drop the amount of the unserviceable properties from their books of accounts after disposal, and records the proceeds of the auction sale, if any.												
2007 AAR	Honoraria in the total amount of ₱97,157.94 was paid to the Board of Canvassers, Drivers, and other LGU personnel that assisted in the May 14, 2007 elections, contrary to Section 10 of the Omnibus Election Code of the Philippines (Batas Pambansa Blg. 881), thus resulting in the illegal disbursement of funds.	101.	Require the officials and other personnel concerned to refund in full the amount received by them as they are not allowed in the audit for lack of legal basis.	Direct the accountable personnel to refund the full amount received as honoraria.	Personnel Concerned	January	December	Not Implemented	The personnel concerned are no longer in the service.			Not Implemented			

2004 AAR	All parcels of land owned by the Municipal government and already recorded in the books of accounts have not been issued new Transfer Certificates of Title in the name of the Municipality of Pamplona, thus, posing a risk for potential ownership claims/legal infractions that may arise in the future.	102.	Direct the Treasury, Accounting, and Legal Offices to secure the Land Titles to all real properties as an indispensable requirement. Lands owned or acquired by LGUs without Torrens Title shall, within the next fiscal year from their acquisition, be asked to be surveyed with a view to securing title thereto, and the appropriation for such survey and other requirements for securing title shall be deemed a preferred charge against the unappropriated funds during the said ensuing fiscal year (Sec. 955 of COA Circular No. 92-386).	Assigned LGU personnel to facilitate the documents needed for securing land titles.	LCE	January	December	Not Implemented	The necessary documents for securing land titles are not available.			Not Implemented			
		103.	Instruct the Legal Office to facilitate the application for the issuance of the TCT in favor of the Municipality of Pamplona so that the government may be shielded from lawsuits or unlawful claims over such property. Subsequently, all purchases of real property should be done in accordance with the pertinent laws governing such transactions to prevent disallowances in the audit.												
		104.	Direct the Accountant and the Assessor to reconcile both their records so that they should come into an agreement for the Land account to be fairly presented in the financial statements.												
2004 AAR	Real	105.	Real Properties covered by real property tax declarations in the name of the Municipality with an aggregate assessed value of ₱3,996,370.00 were not recorded in the books, thus the value of the Land account amounting to ₱1,261,486.70 as at December 31, 2003, is not fairly presented and valid ownership of the Municipality thereto could not also be established in the absence of property deeds as required in Section 449 of the GAAM, Volume II.	Require the Municipal officials concerned to ensure that all real properties owned by the Municipal government are properly recorded in the books and covered by valid documents showing legal ownership thereof.	Municipal Assessor	January	December	Not Implemented	The real properties declared in the name of the LGU are not yet recorded in the books of accounts because the management has not yet secured the deeds of donation and other documents to substantiate their ownership.			Not Implemented			

Prepared by:

RONELLYN B. SIPLON
ATM, R7-01, LGAS F

Reviewed by:

REGIE R. BAOY
OIC-ATL, R7-01, LGAS F

Approved by:

KATHERINE Z. VELEZ
Supervising Auditor